

**PITT COUNTY  
BOARD OF EQUALIZATION AND REVIEW  
110 South Evans Street  
P.O. BOX 43  
GREENVILLE, NC 27835-0043**

**PROCEDURES FOR FILING AN APPEAL**

**The procedures for filing an appeal of real or personal property assessment to the Pitt County Board of Equalization and Review are outlined below for your information and assistance:**

1. A separate "Notice of Appeal of Assessment" form supplied by the Property Assessment and Land Records Management office should be completed for each parcel placed under appeal. The appealing party must complete all applicable sections of the form, and the form must be signed by the Taxpayer or authorized representative. An authorized representative is an attorney at law, or an attorney in fact designated under a duly executed power of attorney.
2. The "Notice of Appeal of Assessment" to the Board of Equalization and Review must be filed with the Tax Assessor prior to the board's adjournment unless the final notice of value was mailed to the Taxpayer fewer than 15 days prior to the Board's adjournment, in which event the appeal may be filed within 15 days after the notice of value was mailed. A notice of value will not be mailed annually by the Tax Assessor unless a change in value has been made from the previous year's value. Therefore, in most instances the notice of appeal must be filed prior to the adjournment date.
3. The Taxpayer has the burden of proving that his/her property was incorrectly valued by the Property Assessment and Land Records Management Office and that the tax value substantially exceeds the true market value of the property as of **1/1/2020**. Helpful information would include:
  - a) Appraisals of the property
  - b) Comparable sales of other like property
  - c) Photographs
  - d) Statements of income and expenses for income-producing property
  - e) Replacement or reproduction costs

All information pertaining to market value should relate to the value **as of 1/1/2020**.

4. The Taxpayer will be notified of the hearing date before the Board of Equalization and Review, and will be given the opportunity to appear personally or to be represented by counsel or by the Taxpayer's attorney in fact.
5. **THE FAILURE OF THE TAXPAYER TO COMPLETE THE "NOTICE OF APPEAL OF ASSESSMENT" AND TO SUPPLY ANY ADDITIONAL DOCUMENTATION FOR THE APPEAL PRIOR TO THE HEARING DATE MAY, AT THE DISCRETION OF THE BOARD, RESULT IN A DISMISSAL OF THE APPEAL. CASES THAT HAVE ALREADY BEEN APPEALED DURING THE REVALUATION CYCLE WILL ALSO BE DISMISSED UNLESS EVIDENCE OF CHANGE TO THE PROPERTY OR NEW EVIDENCE IS PRESENTED. ALL TAXPAYERS ARE URGED TO PROVIDE TO THE TAX ASSESSOR INFORMATION ABOUT THE APPEAL PRIOR TO THE HEARING IN ORDER FOR THE TAX ASSESSOR TO HAVE A MEANINGFUL OPPORTUNITY TO RESPOND AND TO ADJUST THE VALUES PRIOR TO THE APPEAL.**

Tax Administrator  
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