



**APPEAL TO CURRITUCK COUNTY  
BOARD OF EQUALIZATION & REVIEW**

I hereby request a hearing before the Board of Equalization and Review to appeal the appraisal, listing, or taxability of the property described below for the indicated below.

Tax Year \_\_\_\_\_ Parcel Number \_\_\_\_\_

Property Address \_\_\_\_\_

Current Owner \_\_\_\_\_ Appealed By \_\_\_\_\_

Mailing Address \_\_\_\_\_

Reason for Appeal \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_

Assessed Value? \$ \_\_\_\_\_

In your opinion, what is the fair market value of this property? \$ \_\_\_\_\_

Date the property was purchased. \_\_\_\_/\_\_\_\_/\_\_\_\_ Purchase Price \$ \_\_\_\_\_

If the property was purchased within 3 years, list any improvements and the cost of those improvements since the property was purchased.

\_\_\_\_\_

Has a recent independent appraisal been made on this property? \_\_\_\_\_ Yes/No  
If yes, please attach.

When? \_\_\_\_\_ By Whom? \_\_\_\_\_ Appraised Value \$ \_\_\_\_\_

If applicable please attach any Listing Contracts, Recent Comparable Sales.

Any other information supporting value claim. (Attach additional sheets and photos if necessary).

**APPELLANT MUST PROVIDE DOCUMENTATION TO SUPPORT THEIR CLAIM TO VALUE.**

I certify that the above statements are true and correct. Telephone \_\_\_\_\_

Home (\_\_\_\_) \_\_\_\_\_

\_\_\_\_\_  
Appellant's Signature

\_\_\_\_\_  
Date

Work (\_\_\_\_) \_\_\_\_\_

Email: \_\_\_\_\_

Appellant will be notified of the time, date, and location of their hearing once it has been scheduled.

**North Carolina General Statute 105-283 Uniform Appraisal Standards.**

All property, real and personal, shall as for as practicable be appraised or value at its true value in money. "true value" shall be interpreted as meaning market value, that is, the price estimated in terms of money at which the property would change hands between a willing buyer and a willing seller, neither being under any compulsion to buy or sell and both having a reasonable knowledge of all uses to which the property is adapted and for which it is capable of being used.

MARKET VALUE IS NOT:

- \*Actual or Historic Cost; \*Insured Value; \*Construction Cost;
- \*Liquidation or Salvage Value; \*Depreciated Asset or Book Value;
- \*Present-Use Value; \*Aesthetic Value; \*Inheritance Value; \*Condemnation Value

GROUNDS FOR APPEAL **CANNOT** BE BASED ON THE FOLLOWING:

- \* The percentage of increase from the previous value.
- \* The percentage of increase as compared to the average countywide increase.
- \* Your financial ability to pay any anticipated tax.

COMPARABLE(S) TO SUPPORT THE OWNER'S OPINION OF VALUE:

	Address or Parcel#	Sale Date	Price	House Sqft	#BR's & Baths	Lot Size
1.	_____	_____	_____	_____	_____	_____
2.	_____	_____	_____	_____	_____	_____
3.	_____	_____	_____	_____	_____	_____

REMARKS: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

ATTACHED SUPPORTING DOCUMENTATION/PHOTOS AND RETURN TO:

By Mail: Currituck County Board of Equalization and Review  
 PO BOX 9  
 Currituck NC, 27929

By Fax: 1-252-232-3568

By Email: taxadmin@CurrituckCountyNC.GOV

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