

MAIL TO:  
Lincoln County  
Board of Equalization & Review  
100 E Main St, 3<sup>rd</sup> Floor  
Lincolnton, NC 28092

APPEAL TO THE  
**LINCOLN COUNTY**  
**BOARD OF EQUALIZATION**  
**AND REVIEW**

TAX DEPT. USE ONLY

APPEAL # \_\_\_\_\_

Process Date \_\_\_\_\_

TIME \_\_\_\_\_

I hereby request a hearing before the Lincoln County Board of Equalization and Review to appeal  
the 20 \_\_\_ tax appraisal of the property described below.

MAP-PIN # \_\_\_\_\_ PARCEL ID # \_\_\_\_\_

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

Current Owner Name: \_\_\_\_\_

Appealed By: \_\_\_\_\_

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

AN APPEAL OF PROPERTY VALUES MAY RESULT IN ASSESSMENTS BEING: (1) LEFT UNCHANGED (2) REDUCED, OR (3) INCREASED IN VALUE. BY LAW YOU CAN NOT APPEAL YOUR PROPERTY VALUE BASED ON: (1) ITS PERCENTAGE OF INCREASE, (2) AMOUNT OF VALUE INCREASE, OR (3) YOUR ABILITY TO PAY TAX. PLEASE INDICATE WHICH OF THE FOLLOWING STATEMENTS APPLY TO YOUR PROPERTY: CHECK ONE OR BOTH IF BOTH APPLY.

THE SUBJECT PROPERTY IS APPRAISED AT MORE THAN ITS FAIR MARKET VALUE.

THE SUBJECT PROPERTY IS NOT EQUITABLY APPRAISED AS COMPARED WITH SIMILAR PROPERTIES. PLEASE LIST NAMES \_\_\_\_\_

**WHAT IS THE PROPERTY OWNER'S OPINION OF VALUE AS OF JANUARY 1, 20\_\_\_ ►**

What value are you appealing? (Indicate the Tax Appraised Value) ..... ►

What was the purchase price (if purchased within the last four years)? Date \_\_\_\_\_ Cost ►

When were the major structures built? Date \_\_\_\_\_ Cost ►

List the costs of any remodeling that has been done in the last four (4) years ..... Cost ►

Describe what remodeling was done and when. Date \_\_\_\_\_

If the property has been for sale in the last four (4) years, please list the broker's name, dates involved, and asking price.

Broker \_\_\_\_\_ Date: \_\_\_\_\_ Price \$ \_\_\_\_\_

Has an independent appraisal been made to this property? \_\_\_\_\_ If yes, attach a copy.

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

If income-producing property, please include the three most current years income and expense information.

Appellants who do not hold an ownership interest in the subject property must file with this Office a completed limited power-of-attorney form (one can be obtained from this office) signed by the owner(s) and notarized.

**I DISAGREE WITH THE APPRAISED VALUE OF MY PROPERTY BECAUSE:** \_\_\_\_\_

**WHAT EVIDENCE DO YOU HAVE TO SUPPORT YOUR OPINION OF VALUE? CHECK ALL THAT APPLY AND GIVE DETAILS.**

Judgment Only \*       Outside Appraisal (see above)       Economic Rent \*       Comparable Sale \*  
 Asking Price \*       Purchase Price (see above)       Recent Offer \*       Other \*

\* Please Give Details \_\_\_\_\_

**MAKE SURE TO ATTACH COPIES OF ANY APPRAISALS, CLOSING STATEMENTS, REAL ESTATE LISTINGS, INCOME AND EXPENSE STATEMENTS, ETC.**

I certify that the above statements are true and correct.

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

Phone Numbers: \_\_\_\_\_

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

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

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

Date \_\_\_\_\_

Print Name \_\_\_\_\_

**DO NOT WRITE BELOW THIS LINE**

Recommendation:  No change in value      Reduce value to \$ \_\_\_\_\_      Increase value to \$ \_\_\_\_\_

**Vote by Board of Equalization and Review:**

**Decision of Board**

Land Value      \$ \_\_\_\_\_

No change in value      \$ \_\_\_\_\_

Improve-Value      \$ \_\_\_\_\_

Reduce value to      \$ \_\_\_\_\_

Total Value      \$ \_\_\_\_\_

Increase value to      \$ \_\_\_\_\_

Other \_\_\_\_\_

Chairman of Board: \_\_\_\_\_  
(signature)

Date of Action: \_\_\_\_\_