

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

**TO: Macon County Board of Equalization and Review
Annex Bldg.
5 West Main St.
Franklin, NC 28734**

I hereby request a hearing before the board of equalization and review to appeal the 2012 tax appraisal (based on 2005-2006 sales) of the property described below.

Parcel # _____ Lot #(s) _____ Township _____ Acreage _____

Property Address _____

Current Owner _____

Appealed By _____

Mailing Address _____

Reason for Appeal _____

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

What value are you appealing? \$ _____

Date the property was purchased? ___/___/___ Purchase Price \$ _____

Cost of any improvements added to property since purchase date. \$ _____

Has an independent appraisal been made on this property? _____

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

INCLUDE A COPY OF THE ENTIRE APPRAISAL.

Include if applicable: * Listing Contracts, Closing Statements, Recent comparable Sales, Any other information supporting value claim.

If income producing property, please include the three most current years of income and expense

**Information (rental and lease information) ALSO SHOW MARKET RENTS.
APPELLANT MUST PROVIDE DOCUMENTATION TO SUPPORT THEIR CLAIM TO VALUE.**

Appellants who do not hold an ownership interest in the subject property must file with this office a completed Assessor-approved power-of-attorney form signed by the owner(s).

I certify that the above statements are true and correct.

Appellant's Signature

Date

Telephone: (including area code)
Home, () _____
Work, () _____

over

STANDARDS FOR APPRAISAL AND ASSESSMENT

North Carolina General Statute 105-283 Uniform Appraisal Standards. All property, real and personal, shall as far 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.

COMPLETE FOR APPEAL ONLY

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 TO SUPPORT THE OWNER'S OPINION OF VALUE:

Owner's Name	Parcel#	Sale Date	Sale Price	Acreage/Lot	House Sq. Ft.
1.	_____	_____	_____	_____	_____
2.	_____	_____	_____	_____	_____
3.	_____	_____	_____	_____	_____

REMARKS:

RETURN TO:
Macon County Board of Equalization and Review
5 West Main Street
Franklin, NC 28734