

NORTH CAROLINA

WAKE COUNTY

DEPARTMENT OF REVENUE

BEFORE THE PROPERTY TAX COMMISSION

APPLICATION FOR HEARING

In the matter of the appeal of: _____)
 _____)
 Name _____)
 _____)
 Address _____)
 _____)
 City _____)
 _____)
 From the valuation and taxation of the herein described property by _____)
 _____)
 _____ County for _____ Year _____)

TO THE PROPERTY TAX COMMISSION OF NORTH CAROLINA

Comes now the property owner in person or through his lawful representative and respectfully shows as follows:

- On _____, 20____ the property owner's appeal was heard by the _____ County Board of Equalization and Review or Board of County Commissioners and on _____, 20____ was notified in writing of the Board's decision.
- In its decision, the Board held that the property in question was subject to ad valorem taxation in _____ County and that the true value in money thereof as of January 1, _____ was \$ _____.
- The property owner objects to the decision of the County Board and in support thereof sets forth the following grounds of appeal or basis for the property owner's opinion of value: (Please be specific, provide details and attach additional pages as necessary.) _____

Please indicate if any of the documents listed below are available but have not been included with this form: _____ appraisal reports (appraiser's name and N. C. certification number must appear on reports*), _____ sales reports of comparable properties, _____ photographs, _____ other documentation, please specify _____

*N.C. Gen. Stat. § 93E-1-2.1--License or Certificate Required of Real Estate Appraisers--As of October 1, 1995, any person engaging in the real estate appraisal business must obtain a license or certificate from the Appraisal Board.

Who is Required to Prepare and Sign Application for Hearing?--This Application (Form AV-14) shall be prepared and signed by (1) the property owner or (2) a North Carolina licensed attorney for the property owner. If the property owner is a corporation, an officer or other responsible official of the corporation or its attorney should prepare and sign the form. In the case of a partnership, a general partner may sign. In the case of a trust or estate, a qualifying fiduciary may sign. A tax representative or agent is not authorized to prepare and sign the Form.

WHEREFORE, the undersigned property owner or lawful representative makes application for hearing before the Property Tax Commission and respectfully requests that said Commission schedule a hearing so that the property owner's objections, as above set forth, may be presented to and considered by the said Commission.

NOTE: If someone other than the taxpayer should be the contact person for this appeal, please specify their name, address and phone number:

Name (Print or type)

Signature

Title (Owner, Attorney, Corp. Officer, Partner, Etc.)

Date _____

FOR OFFICE USE ONLY		
09 PTC _____ (DO NOT REMOVE NUMBER)		
SIG _____	TIMELY _____	ID _____

CONTINUED ON BACK

Home Phone _____

Work Phone _____

Email _____

Name of Property Owner _____

Address of Property Owner _____
(Street or P.O. Box) (City) (State) (Zip)

Location of Property Under Appeal _____
(Street) (City or Town) (Other)

County Identification _____
(parcel identification number, account number, VIN number, etc.)

Description of Property* _____

*Indicate type of property, lot size, number of acres, type of building, building size, year acquired or constructed, etc. If personal property, give full particulars.

	Real Property	Personal Property	Total
County Appraisal	_____	_____	_____
Property Owner's Appraisal/ or Opinion of Value	_____	_____	_____

How did you arrive at your stated opinion of value? _____

Important: Read Carefully

Timely Application for Hearing (Form AV-14)--Unless an extension has been requested and granted, the Application for Hearing (Form AV-14) must be filed* within 30 days of the date of the letter of acknowledgment or the appeal may be dismissed. A copy of the completed Application for Hearing (Form AV-14) must also be sent to the county assessor and to the county attorney. **A faxed copy is not acceptable.**

*An Application for Hearing (Form AV-14) submitted to the Property Tax Commission by a means other than United States mail is considered to be filed on the date it is received in the office of the Commission. An Application for Hearing (Form AV-14) submitted to the Property Tax Commission by United States mail is considered to be filed on the date shown on the postmark stamped by the United States Postal Service (USPS). To qualify, the postmark must be dated, legible and affixed by the United States Postal Service, [G.S.105-290]. Otherwise, the Application for Hearing (Form AV-14) is deemed filed on the date received in the office of the Commission. A property owner who files an Application for Hearing (Form AV-14) with the Commission has the burden of proving that the Application is timely. (As stated in The North Carolina Property Tax Commission Rules.)

Representation of Property Owners Before the Commission--All property owners are encouraged to retain an attorney to represent them at the hearing before the Commission, though individual property owners may choose to represent themselves. Property owners may not be represented before the Commission by any person not admitted to practice law in this State. Corporate property owners shall be represented by an attorney at the hearing.