

**2024 APPEAL TO THE SAMPSON COUNTY BOARD OF EQUALIZATION AND REVIEW**

Parcel Number (Required): \_\_\_\_\_ Tax Appraisal Value (Required): \_\_\_\_\_  
Legal Description: \_\_\_\_\_ Acreage: \_\_\_\_\_ Neighborhood: \_\_\_\_\_

The undersigned does hereby request a hearing to appeal the current assessed value of the property described above.  
The undersigned understands that the board may lower, raise, or keep the assessed value.

Enter Owner's Name and Mailing Address Here:

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

Real Estate Appeals must be received at the tax office before April 1, 2024, to be heard for 2024 taxes.  
By State Law, Sampson County assessed real estate values reflect the market value as of January 1, 2024, which is the date of the last county-wide revaluation. Any inflation, deflation or other economic changes occurring after this date do not affect the assessed value of the property and cannot be lawfully considered when reviewing the value for adjustment.

What is the physical address of this property? \_\_\_\_\_

**What is your opinion of the fair market value of your property? (REQUIRED)** \$ \_\_\_\_\_  
Why do you think the tax appraised value is not the fair market value?  
\_\_\_\_\_

Evidence submitted to support your appeal – Check one or more and attach copies.

- Appraisal (attach copy) with effective date between 01/01/2022 and 01/01/2024  
Date Appraised: \_\_\_\_\_ Appraised Value: \_\_\_\_\_
- Recent Purchase Price (attach closing statement or bill of sale)  
Date Purchased: \_\_\_\_\_ Purchase Price: \_\_\_\_\_
- Recent Construction Costs (attach itemized list)  
Date Completed: \_\_\_\_\_ Total Cost: \_\_\_\_\_
- Comparable Sales (attach list)
- Offers to sell or Offers to Purchase (attach contract)
- Other \_\_\_\_\_

Cost and description of any improvements made to the property since the purchase date:

\_\_\_\_\_

**\*\*If this property produces rental income, attach records for monthly rent, vacancy, expenses, etc. \*\***

I certify that any information given, including attachments, is true and correct. I verify I have authority to file this appeal.  
I hereby request a hearing to appeal the 2024 tax value of the parcel described herein.

\_\_\_\_\_  
Appellant's Name (Print)                      Appellant's Signature                      Date                      Phone Number

\_\_\_\_\_

Print Appellant's Mailing Address (If appellant is not the owner of the property under appeal)

North Carolina law provides for owners and controllers of taxable property to request a hearing. Tax representatives and other non-attorneys must file a signed Power of Attorney before being heard by the Board of Equalization and Review. Call the tax office at 910-592-8146 or visit our website at [www.sampsonnc.com](http://www.sampsonnc.com) for a copy of the Power of Attorney form.

**Do Not Write Below This Line**

\_\_\_\_\_

Board's Decision: Accept Tax Office Recommendation \_\_\_\_\_ No Change in Value \_\_\_\_\_  
Increase Value To: \_\_\_\_\_ Decrease Value To: \_\_\_\_\_ Other: \_\_\_\_\_  
Date of Decision: \_\_\_\_\_

## INSTRUCTIONS

By state law, Sampson County assessed real estate values reflect the market value as of January 1, 2024, which is the date of the last county-wide revaluation. Any inflation, deflation or other economic changes occurring after this date do not affect the assessed value of the property and cannot be lawfully considered when reviewing the value for adjustment.

The following instructions are to assist you in filing an appeal to the 2024 Sampson County Board of Equalization and Review. These statements let you know what is required of an appellant, help you complete the form, and help you identify the supportive material required.

## GENERAL

- A. This form must be used in filing an appeal. A separate form is required for each parcel being appealed.
- B. Return this form to: Sampson County Tax Administration  
P.O Box 1082  
Clinton, NC 28329
- C. Incomplete, unsigned, or untimely forms have no standing and cannot be scheduled for a Board hearing.
- D. Real Estate Appeals must be filed before **April 1, 2024** to be heard for 2024 taxes.
- E. Personal Property Appeals must be filed within 30 days of the date tax bills are mailed.
- F. Hearings before the Board are by appointment only.
- G. Appellants will be notified by first class mail of their appointed hearing date and time with the Board. Failure to appear at the appointed time may result in dismissal of the appeal or the appeal will be heard in the appellant's absence. No shows will be decided by the Board's discretion.
- H. The value placed on the property by the Tax Assessor's Office is presumed to be correct under state law. The appellant bears the burden of proving that the value substantially exceeds the fair market value of the property and that the Tax Assessor used either an illegal or an arbitrary method of assessing the property. Pertinent supportive information must accompany the appeal.
- I. **"Fair Market Value"** is defined as the price at which the property would change hands between a willing and financially able buyer and a willing seller, neither being under any compulsion to buy or to sell and both having reasonable knowledge of all the uses to which the property is adapted and for which it is capable of being used.
- J. The Board cannot give the appeal proper consideration unless the appellant submits factual information in support of the appellant's contentions of being incorrectly assessed.
  - a. For Real Property Appeals the information should be in the form of maps, appraisals with effective dates between 2022 and 2024, pictures, construction costs, sales of comparable properties that occurred between 2022 and 2024. Appellants may request an on-site meeting with a county appraiser for the purpose of reviewing the property's interior and condition. If your appeal involves income producing (rental) property, income and expense statements for 2021, 2022, and 2023 must be provided for the Board's consideration and review. All evidence is to be submitted to the Board at least 10 days in advance of your appointed time. The material should be delivered to the Clerk to the Board of Equalization and Review at the above address.
  - b. For Personal Property Appeals the information should be in the form of pictures, bills of sale, odometer statements, conditions statements, property make and model, etc. Manufactured home values include delivery, set-up air conditioners, and other amenities.
  - c. For Business Personal Property Appeals the information should be in the form of appraisals, financials records, or any other relevant documents.
  - d. Be aware the Board may agree with the Tax Assessor's value, reduce the value, or raise the value of any property appealed.