

ALLEGHANY COUNTY REVALUATION OFFICE

2021 APPEAL OF PROPERTY VALUE

Parcel Number (required): _____ 2021 Assessed Value on Notice: _____

Property Description: _____ Acreage: _____ Neighborhood: _____

The undersigned does hereby request to appeal the 2021 assessed value of the property described above.

The undersigned understands that the assessed value may decrease, increase or remain the same.

ENTER OWNER NAME AND MAILING ADDRESS BELOW:

THIS FORM PRINTED ON: _____

DAYTIME TELEPHONE: _____

EMAIL: _____

2021 Real Property Appeals of Value must be received at the tax office on or before November 30, 2020

By State Law, Alleghany County assessed real property values reflect the market value as of January 1, 2021.

What is the physical address of the property? _____

What is your opinion of the fair market value of your property as of 1/1/21? (required) _____

Why do you think the assessed value is not the fair market value? (required)

Evidence of your opinion of value submitted:

___ Appraisal (attach copy) with effective date between 1/1/2020 and 1/1/2021. Date of Appraisal: _____

___ Recent purchase price (attach closing statement/bill of sale), Date Purchased: _____ Purchase Price: _____

___ Recent construction costs (attach itemized list including actual or estimated labor)

Date completed: _____ Total Cost: _____


___ Comparable sales with sale date between 1/1/2019 and 1/1/2021 (attach list)

___ Offers to sale or Offers to purchase (attach contract)

List 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 the authority to file this appeal.

Appellant's Signature:  _____ Date: _____

Telephone numbers: Home: _____ Work: _____ Cell: _____

If the Appellant is **not** the owner of the above property, **PRINT or TYPE** your name and mailing address below:

State 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.

Please Print Form – Sign – Return by Mail to:
Revalleghany
PO Box 1027
Sparta NC 28675

OR

Print Form – Sign – Return by E-Mail to
contact@revalleghany.com

Remember to attach all required documents

INSTRUCTIONS FOR INFORMAL APPEAL

By State Law, Alleghany County assessed real estate values reflect the market value as of January 1, 2021, which is the date of the last countywide revaluation. Any inflation, deflation, or other economic changes occurring after this date do not effect 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 2021 Alleghany County Revaluation Office. 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: Revalleghany
 Alleghany County Tax Office
 PO Box 1027
 Sparta NC 28675
- C. Incomplete, unsigned, or untimely received forms will not be reviewed.
- D. Real estate appeals must be filed before November 30, 2020 to be heard for 2021 taxes.
- E. Personal Property appeals must be filed within 30 days of the date tax bills are mailed.
- F. Informal Hearings are by appointment only – NO WALK IN APPEALS WILL BE HEARD
- G. 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.
- H. “Fair Market Value” is defined as the price at which the property would be if the sale occurred between a willing and financially able buyer and a willing seller, neither being under any compulsion or duress 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.
- I. The Tax Office cannot give an appeal property consideration unless the appellant submits factual information in support of the appellant’s contentions of being incorrectly assessed.
 - a. For Real Property Informal Appeals the information should be in the form of maps, appraisals, with effective dates between 1/1/2019 and 1/1/2021, pictures, construction costs and/or sales of comparable properties that occurred within these dates. 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 2018, 2019 and 2020 must be provided for consideration and review.
 - b. Be aware the Tax Office may agree with the value, reduce the value, or raise the value of any property appealed.

Please Note: All appeals must be in writing
No walk in appeals will be heard
Support of your opinion of value must be attached to the appeal form
Daytime contact information must be provided.
The assessed value of property cannot be based upon one’s ability to pay.