



# BUNCOMBE COUNTY PROPERTY ASSESSMENT

182 College Street Asheville NC 28801



## ***BUNCOMBE COUNTY BOARD OF EQUALIZATION AND REVIEW***

### **FILING A FORMAL APPEAL – REAL PROPERTY in a Non-Reval Year**

*Please carefully review these procedures before completing the form.*

1. A separate REAL PROPERTY APPEAL FORM should be completed for each parcel being appealed. The party making an appeal must complete all applicable sections of the form. The form must be signed by the taxpayer or authorized representative. An authorized representative is an attorney at law or an attorney in fact designated under a duly executed power of attorney. All supporting documents should be submitted with the Appeal Form but must be submitted no later than 30 days after the date of the appeal.
2. The requests to the Board of Equalization and Review must be filed with the County Assessor's Office no later than **May 5, 2026**, the Board's adjournment date. The only exception is for taxpayers receiving a notice of value change from the County Assessor's Office: they have the later of either the Board's adjournment date, or the "Last Date to Appeal" as stated in the notice, to appeal to the Board.
3. The Taxpayer has the burden of proving that the property was incorrectly valued by the Assessor's Office and that the tax value substantially exceeds the fair market value of the property. Buncombe County conducted a general revaluation for this tax year. The value of the property as of January 1 of this year will be determined in accordance with the 2026 Schedule of Values.
4. Tax representatives must include a signed Power of Attorney and all supporting documentation at the time the Formal Appeal Form is submitted. Any missing documentation and incomplete information on the appeal form will mean a delay in processing the appeal.
5. State law presumes that the County's assessment is correct. This presumption places the burden on the Taxpayer to "produce competent, material, and substantial evidence that tends to show: (1) either the County Tax Assessor used an arbitrary method of valuation; or (2) the County Tax Assessor used an illegal method of valuation; and (3) the assessment substantially exceeded the true value in money of the property." *In re Amp, Inc.*, 287 NC 547, at 563 (1975).
6. If the Assessor's Office recommends a change in value and the property owner agrees, the Assessor will send a negotiated value form for signature and return. Negotiated values will be presented to the Board without the property owner having to appear. If the Board rejects a negotiated value, then another hearing will be scheduled for the property owner to present the case to the Board. The Taxpayer will have the opportunity to appear personally, or to be represented by counsel or the Taxpayer's attorney in fact.



