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.

SUPPORTING DOCUMENTATION

All supporting documentation should be submitted with the Formal Appeal form or within 30 days of appeal submittal. Providing supporting documentation, the day before a hearing does not meet the requirements for our Appraisal team to do a proper review of the Appeal. Appeals without supporting documentation will be immediately scheduled for the next Board Hearing and presented as a recommended No Change in Value.

CONTINUANCE REQUESTS

Approximately 15 days prior to the hearing the Taxpayer will be notified in writing by the Clerk of the time and date of the hearing. **Any request for a continuance must be submitted within 10 days of the date of the hearing notice** and must contain a statement stating the reason(s) for the continuance. Multiple requests for continuances may be denied. Requests for continuances submitted for hardship reasons that arise after the deadline may be granted by the Clerk if received more than 24 hours prior to the hearing. If the written request is received within 10 days of the hearing, the case shall remain on the agenda, and the Clerk will present the continuance request to the Board for review on the date of the hearing. After reviewing the request, the Board will decide whether the reasons for the request show sufficient hardship to warrant a rescheduling. If the Board approves the continuance, the appeal will be placed on a future calendar for hearing. If the Board denies the request to continue, the Board will hear the appeal based on timely filed evidence previously provided.

TAX REPRESENTATIVE INSTRUCTIONS

SINGLE APPEAL SUBMISSIONS

An Appeal form should be completed for every request to the Board of Equalization and Review. Each appeal form must have the appropriate Power of Attorney included with the Appeal form. The Assessor's Office has a standard Power of Attorney form that is available upon request or online. Case review will be delayed until proper authorization has been presented. In an effort to remain fair in the appeal's process for all customers, cases that have required documentation will take priority over submissions with the following issues:

- Incomplete Appeal Form (i.e., no opinion of value stated, refund info not captured etc.)
- No Power of Attorney provided, if applicable
- No supporting documentation provided (i.e., pictures, comparable sales, income info etc.)
- Duplicate Appeals submitted by multiple tax representatives.

BULK APPEAL SUBMISSIONS

Bulk Appeals submissions are considered Appeal Requests of 15 or more that are **submitted together**. An Appeal Form should be completed for every request to the Board, regardless of the number of appeal submissions. Submitting appeals through an Excel spreadsheet is no longer an acceptable method. For appeal submissions with the same ownership, parcel numbers can be listed on the same Power of Attorney form. The Assessor's Office has a standard Power of Attorney form that is available upon request. Submitting a spreadsheet of abstract numbers is no longer an administrative process for intake of appeal in the Assessor's Office. In an effort to remain fair in the appeal process with all tax representatives, bulk submissions that contain the required documentation will take priority over bulk submissions with the following issues:

- Bulk Appeals submitted incorrectly (i.e., spreadsheeted instead of appeal form)
- No Power of Attorney provided for all appeals submitted, if applicable
- No supporting documentation provided for all appeals (i.e., pictures, comparable sales, income info)
- Duplicate Appeals submitted by multiple tax representatives.

VERIFICATION

It is the responsibility of the Tax Representative to verify authorization of representation with an owner before submitting an appeal. In the case where two Tax Representatives present a duplicate appeal, the Assessor's office must verify ownership of the appeal. This slows down the appeal process and may cause duplicate appeals to be entered into the system.

APPEAL TO THE BUNCOMBE COUNTY BOARD OF EQUALIZATION AND REVIEW
182 College Street Asheville NC 2881

For Tax Year: 2026

(828) 250-4940
Email: realestate.questions@buncombecounty.org

07/15/2026

DOCUMENTATION TO SUPPORT YOUR OPINION OF VALUE IS REQUIRED. PLEASE ATTACH COMPLETE COPIES OF ANY APPRAISALS, CLOSING STATEMENTS, REAL ESTATE LISTINGS, INCOME AND EXPENSE STATEMENTS, ETC TO THIS FORM AND RETURN BY 12/31/2026 TO THE ADDRESS ABOVE.

Parcel ID: *9649927624000002026*

Property ID: 533921

Current Owner: MORANO JAMES U

Mailing Address: 35 MACALLAN LN
ASHEVILLE, NC 28805-1233

Property Location: 35 MACALLAN LN

REASON FOR APPEAL:

Assessed Value Being Appealed:

In your opinion, what is the fair market value of the property?

If this property is currently for sale, what is the date and asking price?

This review is being filed by: The property owner ☐ non-owner ☐ Accountant ☐ Attorney ☐ Tax Representative ☐

I HEREBY CERTIFY THAT THE ABOVE STATEMENTS ARE TRUE AND CORRECT

Appellant's Signature Date Telephone

OFFICE USE ONLY

Assessor's Office Reviewer:

Assessor's recommendation of fair market value:

I hereby withdraw my appeal to the Board of Equalization and Review by accepting the recommendations of the Property Assessor's Office

Appellant Date Witness Date

Reappraisal Area A Class: Residentia Neighborhood: EA-VCOA

FT-411