

One resource you may find helpful is the Comper program, which can be found on the Tax office website.

-Surveys, plat maps, perk tests, or soil scientist reports (if they relate to your claim).

-Photographs (especially important if you have interior or exterior problems with any buildings on the property).

It is very important that we receive these in advance in order to make the correct number of copies for our Board Members for the day of your appointment, otherwise, you will be responsible for bringing 9 copies of your information to your appointment.

QUESTION: What if I do not agree with the Board of Equalization & Reviews Decision?

ANSWER: If you do not agree with the Board of Equalization & Review's decision, the next step in the appeals process is to appeal to the North Carolina Property Tax commission in Raleigh. You must, however, have your appeal heard by the Board of Equalization & Review before you can appeal to the North Carolina Property Tax Commission.

QUESTION: Property values have changed in my neighborhood since the county reassessed January 1, 2022. Can the Board change my value to reflect the changes in the current real estate market? What about the following year or subsequent years prior to the next reassessment in 2026?

ANSWER: No, property values must reflect market value as of January 1 of the revaluation year. Just as we can't lower your value because the market drops during non-reval years, we can't raise your value because of an increase in the market during non-reval years either.

ONSWLOW COUNTY TAX OFFICE

Board of Equalization & Review



Questions and Answers Concerning the Board of Equalization & Review and the Appeal Process

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THE INFORMATION IN THIS BROCHURE IS INTENDED TO PROVIDE PROPERTY OWNERS WITH A GENERAL UNDERSTANDING OF THE BOARD OF EQUALIZATION AND REVIEW. IN ADDITION, INFORMATION IS PROVIDED EXPLAINING THE HEARING PROCEDURE AND THE OPERATIONS OF THE BOARD OF E & R.

QUESTION: What is the Board of Equalization and Review?

ANSWER: According to NCGS 105-322 (a) The Board of Equalization and Review can either be composed of the Board of County Commissioners or a special board appointed by the County Commissioners to carry out the duty to Review Tax Lists and the duty to hear Taxpayer Appeals. In Onslow County the Commissioners appoint the Board of Equalization and Review. It is made up of 5 people from throughout the county who have a general knowledge of the county and property values. Please note that they are not affiliated with the tax office.

QUESTION: What are the grounds for an appeal?

ANSWER: All property owners are entitled to appeal their value if they feel that it is incorrect. Keep in mind that the value placed on the property is based upon sales of comparable properties during the 12 months prior to January 1, 2022, the date of the last general reappraisal. Sales data is analyzed and compiled continuously throughout the year to capture the most accurate assessment. Appeals cannot be made based on the percentage increase over the previous assessed value, your financial ability to pay the taxes, actual construction or historic costs or insurance value.

QUESTION: How and when are appeals to the Board of Equalization and Review due to be filed?

ANSWER: Request for Appeals must be filed within the timeframe listed on your value change notice, or by the date published in the advertisement of Board of Equalization and Review meetings in the newspaper. Appeal requests must be submitted in writing using the appeal form provided by our office or online where your electronic signature will serve as your written request. Appeals must be received by the Board of E&R's adjournment date.

QUESTION: If I file an appeal, is there a chance that my value may increase?

ANSWER: Depending on what the Board of Equalization and Review finds after reviewing your property, your value could increase, decrease, or remain the same.

QUESTION: When does the Board of Equalization & Review meet?

ANSWER: The Board of Equalization and Review must convene between the first Monday in April and the first Monday in May each year.

QUESTION: How will I be notified of my appointment?

ANSWER: Once your appeal request has been received, we will mail you a letter letting you know the date the Board is meeting. You will then need to contact our office to schedule an appointment.

QUESTION: Do I have to be present for my appeal?

ANSWER: Anyone who is listed as an owner of the property can present his or her appeal before the Board of Equalization & Review. If the owner(s) of the property cannot attend the scheduled appointment; they can choose to have someone represent them if they provide our office with a power of attorney. If the taxpayer or their representative cannot be present, the Board will consider any evidence provided prior to the scheduled hearing in order to render a decision.

QUESTION: Where will my appeal be heard?

ANSWER: Your appeal will be heard at the Onslow County Government Complex located at 234 Northwest Corridor Blvd., Jacksonville, NC 28540

QUESTION: What will I need to provide for my appeal?

ANSWER: It is important to remember that under North Carolina Law, the burden of proof rests on the taxpayer. Along with your request for appeal, you will need to submit documentation which supports your claim. Acceptable documents may include, but are not limited to:

-An Appraisal based on sales of comparable properties during the 12 months prior to January 1, 2022, the effective date of the county wide reappraisal.

-Copies of Deed of Trust information and related appraisal.

-A list of comparable sales provided by the Taxpayer from the same time frame listed above.