



Notice of REAL PROPERTY ASSESSED VALUE

Read this Notice Carefully



In accordance with state law, all real property in the county has been reappraised in order to equalize assessments. The assessed value of your property represents 100% true market value as of January 1, 2018. The Robeson County Board of Commissioners will set the tax rate for 2018 on or before July 1, 2018.

If you wish to appeal your assessed value, please complete and return the appeal form within 30 days of the date of this notice. The appraisal staff will review the written information you provide and you will be mailed written notification of their decision.

THIS IS NOT A TAX BILL

Table with 5 columns: Date, NBHD, Acreage, Property Description, Parcel Number. Below it, a summary table with 4 columns: Market Value, *Elderly / Disabled Exemption, **Deferred Amount, Assessed Value.

PLEASE DETACH HERE AND RETURN THE BOTTOM PORTION ONLY IF YOU WISH TO APPEAL

ROBESON COUNTY INFORMAL REVIEW FORM

2018

- This form must be completed in its entirety.
- Be sure you understand and follow instructions carefully.
- A missed deadline or incorrect filing can cause your appeal to be dismissed.

Table with 5 columns: Date, NBHD, Acreage, Property Description, Parcel Number. Below it, a summary table with 4 columns: Market Value, *Elderly / Exclusion, **Deferred Amount, Assessed Value.

YOUR 2018 ASSESSED VALUE MAY BE APPEALED IF EITHER OF THE FOLLOWING APPLIES:

- The assessed value substantially exceeds the current market value of the property
• Your property has been appraised inequitably as it relates to the current market value of comparable properties

YOUR 2018 ASSESSED VALUE CANNOT BE APPEALED FOR THE FOLLOWING REASONS:

- The percentage increase over the previous assessed value
• Actual construction or historic cost
• Your financial ability to pay the taxes
• Insurance value

IT IS JUST TOO HIGH

A REVIEW OF YOUR ASSESSMENT MAY RESULT IN YOUR VALUE BEING: UNCHANGED, REDUCED OR INCREASED

Property Owner's Opinion of Value Purchase Price Date of Purchase

Real Estate Appraisal Recent Construction Cost/Remodeling
(Attach copy of full appraisal/market analysis report) (Attach details, including name of contractor)

Comparable Properties 1.) 2.) 3.) 4.)
(List property owner names and addresses of properties you are comparing)

If this is an income producing property (Apartments, Shopping Centers, Offices, Etc.) please attach income/expense statement for fiscal year 2017. ALL INCOME AND EXPENSE INFORMATION WILL BE KEPT CONFIDENTIAL.

Property Owner Comments:

DATE WORK PHONE HOME PHONE CELL PHONE OWNER'S SIGNATURE

STANDARDS FOR APPRAISAL AND ASSESSMENT

North Carolina General Statute 105-283 states that... All property, real and personal, shall as far as practicable be appraised or valued at its true value in money. When used in this Subchapter, the words "true value" shall be interpreted as meaning market value, that is, the price estimated in terms of money 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.

Be sure you understand and follow instructions carefully. A missed deadline or incorrect filing can cause your application to be disqualified.

INFORMAL REVIEW PROCESS

Robeson County will have appraisers available to meet with you and review your real property's characteristics, which help determine values. A request for review must be made in writing by completing the attached informal review form in its entirety and returning it to the Real Property Appraisal's Office within 30 DAYS OF THE DATE OF THIS NOTICE. You may request an informal review to be held at the Real Property Appraisal Office by stating so on the informal review form. The informal review process takes months to complete. Your right to appeal to the Board of Equalization and Review is protected during the time we are considering your informal request.

IF YOU REQUEST A REVIEW OF YOUR PROPERTY

If you request a review of your property value, please be sure to fill out the front of this form in its entirety and return it within the 30 days of this notice and mail to:

Robeson County Tax Administration
Revaluation Department
224 E 5th Street, Room 102
Lumberton, NC 28358
Fax 910 608-3968
www.co.robeson.nc.us/tax.php

Please be sure to include your daytime and evening phone numbers in the event the appraiser needs to contact you. Our appraisers will review the information you have provided and respond with a new Notice of Assessed Value.

An assessment appeal is not a complaint about higher taxes, the objective of the informal review will be to establish that **"your property"** is appraised at 100% of current **Market Value**; therefore your value could decrease, increase, or stay the same.

***PROPERTY TAX HOMESTEAD EXCLUSION FOR ELDERLY OR PERMANENTLY DISABLED PERSONS**

Statutory changes have affected the exemption/exclusions that citizens may be eligible for. **Please read carefully** the following as these Statutory changes provide reductions in your real property value if you are eligible.

What is available for our citizens?

1. **ELDERLY OR DISABLED EXCLUSION** (G.S. 105-277.1) This program excludes the greater of the first \$25,000 or 50% of the appraised value of the permanent residence of a qualifying owner. A qualifying owner must either be at least 65 years of age or be totally and permanently disabled. The owner cannot have a gross income for the previous year that exceeds **\$29,600**.
2. **DISABLED VETERAN EXCLUSION** (G.S. 105-277.1C) This program excludes up to the first \$45,000 of the appraised value of the permanent residence of an honorably discharged veteran who has a total and permanent disability that is service-connected or who receives benefits for specially adapted housing under 38 U.S.C. 2101. There is no age or income limitation for this program. This benefit is also available to the unmarried surviving spouse of an honorably discharged veteran.

If you feel you may qualify for this exclusion you may request an application from the Tax Administrator's Office anytime between January 1 and June 1. An application must be filed before June 1, 2018.

****PRESENT USE VALUE PROGRAM**

Your farm-use application will be reviewed.

North Carolina General Statute §105-277.3 defines certain classes of property, such as Agricultural, Horticultural, and Forestland that must be appraised, assessed and taxed as provided in NCGS §105-277.2

(1) Agricultural land. - Individually owned agricultural land consisting of one or more tracts, one of which consists of at least 10 acres that is in actual production and that, for the three years preceding January 1 of the year for which the benefit of this section is claimed, have produced an average gross income of at least one thousand dollars (\$1,000). Gross income includes income from the sale of the agricultural products produced from the land and any payments received under a governmental soil conservation or land retirement program. Land in actual production includes land under improvements used in the commercial production or growing of crops, plants, or animals.

(2) Horticultural land. - Individually owned horticultural land consisting of one or more tracts, one of which consists of at least five acres that are in actual production and that, must produced an average gross income of at least one thousand dollars (\$1,000).

(3) Forestland. - Individually owned forestland consisting of one or more tracts, one of which consists of at least 20 acres that are in actual production and are not included in a farm unit and have a sound management plan.

If you feel you may qualify for present-use-value program you may request an application from the Tax Administrator's Office.

Be sure you understand and follow instructions carefully. A missed deadline or incorrect filing can cause your application to be disqualified.

YOU MUST MEET THE REQUIREMENTS TO QUALIFY FOR THE PRESENT-USE-VALUE PROGRAM

*ROBESON COUNTY TAX ADMINISTRATION OFFICE, REAL PROPERTY APPRAISAL, 224 E 5TH ST, ROOM 102,
LUMBERTON NC 28358*

***A CHANGE IN VALUE WILL BE CONSIDERED ONLY IF THE REAL PROPERTY OWNER CAN DEMONSTRATE THAT
THE APPRAISED VALUE IS MORE THAN CURRENT MARKET VALUE OR IS INCONSISTENT WITH VALUES PLACED
ON LIKE OR SIMILAR PROPERTIES.***