

**INSTRUCTION SHEET
FOR COMPLETING THE NOTICE OF APPEAL AND APPLICATION FOR HEARING
FORM AV-14**

Please provide the Property Owner's name, mailing address, the County from which the property is being appealed, and the tax year of appeal regarding the property subject to the appeal. Also provide the phone number(s) where you may be reached (home, work or cell). If you have an email address, please include that information on the form.

Please provide the following information:

- Parcel Identification Number or County Account Number for property being appealed;
- Address of the property being appealed;
- Please provide the date that you appeared before the County Board of Equalization and Review and the date of the Board's decision. **You must appear before the County Board in order to submit an appeal to the Commission. (A copy of the County Board's decision must be submitted with this form to verify that you appeared before the Board.)**
- Check and complete all grounds that apply to your appeal (valuation, tax exemption, tax exclusion, or decision to deny hearing (due to timeliness of appeal, etc.).
- Please provide the Property Owner's appraisal or opinion of value, and how the value was determined.
- Please provide a summary of your grounds of appeal or comments as well as documents that are available at the time of filing the Notice of Appeal and Application for Hearing. Any documents not submitted with the Notice of Appeal and Application for Hearing may be filed at a later date.

Tax consultants, tax representatives or tax agents are not permitted to prepare and sign the Notice of Appeal and Application for Hearing (Form AV-14) on behalf of a Property Owner (Taxpayer). A Property Owner (Taxpayer) or an attorney licensed to practice law in North Carolina may prepare, sign and file the Notice of Appeal and Application for Hearing (Form AV-14) on behalf of a Property Owner (Taxpayer).

Corporate taxpayers and Limited Liability Companies must be represented by an attorney licensed to practice law in North Carolina unless the business entity elects the following nonattorney representative as permitted by G.S. 105-290(2d): (i) officer, (ii) manager or member-manager, if the business entity is a limited liability company; (iii) employee whose income is reported on IRS Form W-2, if the business entity authorizes the representation in writing, or (iv) owner of the business entity, if the business entity authorizes the representation in writing and if the owner's interest in the business entity is at least twenty-five (25%). If a business entity elects to use a nonattorney representative as set forth above, a business entity must complete Form AV-63 (Power of Attorney of Business Entities and Declaration of Nonattorney Representative) and sign the form before a notary. Form AV-63 is available on the Commission website at <https://www.ncdor.gov/documents/av-63-power-attorney-business-entities-and-declaration-non-attorney-representative>

Be sure to sign the Notice of Appeal and Application for Hearing (Form AV-14), and mail the original copy to the Commission.* **Forms AV-14 submitted by fax are not acceptable.** Copies of the Notice of Appeal and Application for Hearing (Form AV-14) must be sent to the county assessor and the county attorney: <https://www.ncdor.gov/taxes/north-carolinas-property-tax-system/property-tax-counties>. (The copies provided to the assessor and attorney do not have to be an original).

A Notice of Appeal and Application for Hearing (Form AV-14) submitted to the Property Tax Commission by a means other than United States mail (i.e., hand delivery, FedEx, United Parcel Service, etc.) is considered to be filed on the date it is received in the office of the Commission. A Notice of Appeal and Application for Hearing (Form AV-14) submitted to the Property Tax Commission by United States mail is considered to be filed on the date shown on the **postmark stamped by the United States Postal Service. If a Notice of Appeal and Application for Hearing (Form AV-14) submitted by mail is not postmarked by the United States Postal Service or the United States Postal Service postmark does not show the date of mailing, or the appeal bears postage affixed by an interoffice postage meter, the Notice of Appeal and Application for Hearing (Form AV-14) is considered to be filed on the date it is received in the office of the Commission. A Property Owner who files a Notice of Appeal and Application for Hearing (Form AV-14) with the Commission has the burden of proving that the Notice of Appeal and Application for Hearing (Form AV-14) is timely.*

If you need further assistance to complete the Notice of Appeal and Application for Hearing (Form AV-14), please contact the Commission's office at (919) 814-1129.