

**CUMBERLAND COUNTY  
BOARD OF EQUALIZATION AND REVIEW  
P.O. BOX 449  
FAYETTEVILLE, NORTH CAROLINA 28302**

**PROCEDURES FOR FILING AN APPEAL**

The procedures for filing an appeal of real property assessment to the Cumberland County Board of Equalization and Review are outlined below for your information and assistance:

1. A separate "Notice of Appeal of Assessment" form supplied by Tax Administration should be completed for each parcel placed under appeal. ***The appealing party must complete all applicable sections of the form.*** and 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 when the taxpayer is not a corporation.
2. The "Notice of Appeal of Assessment" to the Board of Equalization and Review must be filed with the Tax Administrator, Clerk to the Board, prior to the board's adjournment, unless the final notice of value was mailed to the taxpayer fewer than fifteen days prior to the board's adjournment, in which event the appeal may be filed within fifteen days after the notice of value was mailed. A notice of value will not be mailed annually by the Tax Administrator unless a change in value has been made from the previous year's value. Therefore, in most instances the notice of appeal must be filed prior to the adjournment date. Contact the clerk (Tax Administrator) for adjournment date.
3. The taxpayer has the burden of proving that his/her property was incorrectly valued by Tax Administration and that the tax value substantially exceeds the true market value of the property as of January 1, 2025. (All valuations are based upon the schedules, standards and rules used by the County as of January 1, 2025, which is the latest official reappraisal date. All evidence relating to value must be as of that date.) Evidence would include appraisals of the property, comparable sales of other like property, statements of income and expenses for income-producing property, and replacement or reproduction costs, and other information which supports your opinion of value for the property. ***Please furnish copies of your evidence with this application, if you wish to be scheduled for an appeal.***
4. The taxpayer will be notified of the hearing date before the Board of Equalization and Review and will be given the opportunity to appear personally or to be represented by counsel or by the taxpayer's attorney in fact.
5. The Cumberland County Board of Equalization and Review is a quasi-judicial board. As such, all documents and correspondence from the taxpayer to the board must be sent through the board clerk. Direct contact with board members by the taxpayer is considered an ex parte and hence, inappropriate, and such communication may result in dismissal of the appeal by the board.
6. **THE FAILURE OF THE TAXPAYER TO COMPLETE THE "NOTICE OF APPEAL ASSESSMENT" AND TO SUPPLY THE REASONS FOR THE APPEAL PRIOR TO THE HEARING DATE MAY, AT THE DISCRETION OF THE BOARD, RESULT IN A DISMISSAL OF THE APPEAL. ALL TAXPAYERS ARE URGED TO PROVIDE ALL REASONS FOR THE APPEAL AS EARLY AS POSSIBLE, IN ORDER FOR THE TAX ADMINISTRATOR TO HAVE AN OPPORTUNITY TO REVIEW THE APPEAL EVIDENCE AND MAKE AN ADJUSTMENT TO THE VALUE, AS WARRANTED, PRIOR TO THE HEARING DATE.**

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Joseph R. Utley, Jr.  
Clerk  
Cumberland County Board of Equalization and Review  
(910) 321-6804



CUMBERLAND COUNTY
BOARD OF EQUALIZATION AND REVIEW
P.O. BOX 449, FAYETTEVILLE, NC 28302

MAILED: / /
RECEIVED: / /
B.E.R. #:

NOTICE OF APPEAL OF ASSESSMENT

TAX YEAR 2025

REID #:

\*I hereby request an appointment for appeal of the assessment applied to the following property:

Appellant Owner:
Mailing Address: Zip Code
Location of Property:
Home Telephone: ( ) Work /Cell Telephone: ( )
Email address:

Non-owner Appellant: Attach duly executed power of attorney.

Company Name:
Attorney Representing Company: Phone:

Did you request a review of this property by a County Appraiser in this or prior years? What year?

Value Under Appeal: \$ Taxpayer's Opinion of Value:\$

TAXPAYER'S OPINION OF VALUE IS NECESSARY FOR PROCESSING THIS APPLICATION.

Reason for Appeal:

\*Has an independent appraisal been made on this property? If yes, please attach complete appraisal. Yes \_\_\_ No \_\_\_
Date: Appraiser's Name: Appraised Value: \$

Sales History: Date of Last Sale: Sale Price: \$

Cost of improvements made after sale: \$

Table with 3 columns: Comparable Properties (Owner, Street No., Acres, etc.), Sales Price, Date. Rows 1, 2, 3.

\*For appeals on income-producing property, (Shopping Centers, Motels, Apartment complexes, Mobile Home Parks, etc.) please attach audited operating statements for 2022, 2023, and 2024.

Enclose copies of all evidence to support your appeal, such as appraisals, comparable properties, income and expense statements, etc.

\*This information will be considered to determine any effect on value established per the 2025 Schedule of Values. To ensure your appeal is received timely, postmark must be on or before the deadline of May 28, 2025.

Cumberland County website (https://www.cumberlandcountync.gov/)

TAXPAYER'S AFFIRMATION: UNDER THE PENALTIES PRESCRIBED BY LAW, I HEREBY AFFIRM TO THE BEST OF MY KNOWLEDGE AND BELIEF THAT ALL INFORMATION SUBMITTED ON THIS FORM AND ACCOMPANYING STATEMENTS ARE TRUE AND COMPLETE.

Signature:

Date:

**POWER OF ATTORNEY**

Know all men by these presents that \_\_\_\_\_, (Taxpayer) in the County of \_\_\_\_\_, State of \_\_\_\_\_, City of \_\_\_\_\_, do hereby make, constitute, appoint, and authorize the representative(s) listed below as my true and lawful attorney in fact to appear for me and represent me before the **board of county commissioners or the county board of equalization and review** in the County of \_\_\_\_\_, in connection with any matter involving the **ad valorem taxation** of the property described below; I grant unto said attorney in fact the full power and authority to appeal the property tax value assigned by the County to the described property, and the power to make full and complete settlement or other disposition of the matter; I hereby authorize the said County to disclose to my attorney in fact all information used by the County in connection with the listing, appraisal, or assessment of the said property, including specifically information of a confidential nature.

I understand that in the event of an adverse decision by either County Board, that if this matter is appealed to the North Carolina Property Tax Commission, the property tax value may be lowered, left unchanged, or increased as a result of the appeal. I also understand that representation of business entities before the Property Tax Commission is subject to the provisions of G.S. 105-290(d2).

The specific property which my attorney in fact is authorized to appeal is described as follows:

**NOTE:** PLEASE USE THE PROPERTY TAX PARCEL IDENTIFICATION NUMBER(S) FOR REAL PROPERTY; PERSONAL PROPERTY SHOULD BE DESCRIBED AS CLEARLY AS POSSIBLE. ATTACH ADDITIONAL INFORMATION SHEETS IF NECESSARY.

**Taxpayer(s) must sign and date this Power of Attorney before a Notary Public.**

<b>Taxpayer's name and address:</b>	<b>Telephone Number:</b>
	<b>Fax Number:</b>
	<b>Email:</b>

Witness my hand this the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_.

\_\_\_\_\_  
TAXPAYER

STATE OF \_\_\_\_\_

COUNTY OF \_\_\_\_\_

The foregoing instrument was duly acknowledged before me by \_\_\_\_\_ for the uses and purposes therein expressed.

Witness my hand and seal this the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_. (seal)

My commission expires : \_\_\_\_\_  
\_\_\_\_\_  
Notary Public

<b>Representative(s) name and address:</b>	<b>Telephone Number:</b>
	<b>Fax Number:</b>
	<b>Email:</b>