

Buncombe County Board of Equalization and Review

Update for Buncombe County Board of Commissioners



BUNCOMBE COUNTY



About Us

Members

Debbie Lane, Commercial Real Estate Broker, Madam Chair

Michael Kryzanek, Commercial Appraiser

Phillip Price, Real Estate Attorney

Miriam McKinney, Real Estate Broker

Thomas Battle, retired DOT Appraiser



Purpose

- Board of Commissioners appoints a 5 member Board to hear appeals from taxpayers related to property tax matters
- The Board of Equalization and Review is the first level of review beyond the County Assessor for questions and concerns involving the listing, appraisal and assessment of property
- The Board of E&R hears each citizen that wishes to appeal and does what is possible within the NC Statute



Duties

- Fairly and consistently hear taxpayer's appeals
- Change the appraised value of any property that, in the board's opinion, is above or below market value
- Ensure that any change in the appraised value of real property is made under the provisions of North Carolina General Statute
- Make any changes necessary to ensure that all tax records comply with the provisions of the Machinery Act



Important Dates

- Board convenes each year during mid-April to hear appeals timely filed by taxpayers
- Board adjourns and accepts no further appeals for the year approximately 2 weeks after convening
- Board meets as needed until December 31 each year to hear all timely filed appeals



Accomplishments

- Year 2020 the Board heard 380 appeals from taxpayers related to valuation of real and personal property, discovery notices, and penalties
- Worked with the Assessor to educate the public which translates to fewer appeals.
- Public Outreach
- Educate public – brochures, etc.



Challenges and Goals for 2021

Challenges

- Real estate and business personal property value appeals related to the pandemic
- limitations of NC Statutes

Goals

- Successfully complete appeals for 2021 reappraisal
- Continue to work with the Assessor to educate the public on the process of successful appeal



Questions

