

# **What to Expect at Your Hearing**

## **Before the Alamance County Board of Equalization & Review**

Citizens sometimes wonder what to expect when they come before the Board of Equalization & Review. This document provides a brief outline of a typical hearing and information relevant to presenting your case.

### **HOW HEARINGS ARE CONDUCTED**

#### **PHASE ONE: The Appellant (5 minutes)**

- The appellant presents their case (typically about 3-5 minutes)
- The tax department may ask questions (**after** the appellant has presented)
- The Board may ask questions.

#### **PHASE TWO: The Tax Department (5 minutes)**

- The tax department presents their case (typically about 2-3 minutes)
- The appellant may ask questions (**after** the tax department has presented)
- The Board may ask questions.

#### **PHASE THREE: The Board (5 minutes)**

- The Board will deliberate and render a verdict.
- You will be sent a notice of the Board's decision by mail.

### **BUILDING YOUR CASE**

Build your case around established facts and documented evidence. This includes: physical characteristics, purchase price, cost of improvements, cost of needed repairs, private "fee" appraisal, expert witnesses, market sales, values of comparable properties, rental income, "no perc" letters, surveys, recorded easements, restrictions, flood maps, etc.

Value must be based on the market of January 1, 2023, not the current market.

While the Board of Equalization and Review cares about anything that causes concern to a citizen, it can only make decisions based upon evidence pertinent to the tax valuation of the appealed property.

### **PRESENTING YOUR CASE**

Please provide six (6) copies of any documents you would like the Board to review. Bring any experts/witnesses with you, or bring a signed written account of their testimony. Be prepared to speak and answer questions. Take notes while the Tax Department presents their case and ask questions / offer rebuttal **after** the Tax Department has finished speaking.