

# What You Need to Know About Property Taxes

Local real estate taxes fund schools, police and fire departments, and local parks and recreational programs. While most people won't dispute the necessity of these services, rapidly escalating local property taxes are causing more and more homeowners to question whether they may be carrying more than their fair share of the tax burden.

What can you do if you feel you're paying more than your fair share of property taxes? What if you think your house is assessed for more than it should be? Assessing property is not an exact science and, as such, setting property values can be somewhat subjective. According to the North Carolina Association of CPAs, if you believe that your house has been unfairly assessed, you may want to consider appealing your tax assessment. The process is a relatively simple one. Although most property appeals are usually made after an area-wide reassessment of property, there's no need to wait for a re-evaluation if you feel your assessment is currently out of line.

While the actual procedures for appealing your assessment can vary from locality to locality, the North Carolina Association of CPAs offers the following general guidelines to familiarize you with the process.

## Check Your Property Record Card

The first and easiest step is finding out whether your house has been accurately evaluated by the tax assessor. To verify the accuracy of the information the tax assessor has on your property, you need to review your property record card which you can obtain from the tax assessor's office. Your property record card is the official worksheet used by the assessor to determine your home's value. This card includes a great deal of information, including the dimensions of your property; your house's age and square footage; type of construction and number of rooms; the condition of your attic, roof and garage; a description of your heating and air conditioning systems; extras like fireplaces, swimming pools and decks; and your home's location. Carefully verify the accuracy of all the information on your property card. You should also make sure the card mentions any features that might detract from your property's value, such as its proximity to a highway or industrial building, a deteriorating roof or flooded basement, termite damage or antique plumbing fixtures.

If you discover that your property record card is incomplete or contains inaccurate information, schedule a meeting with your tax assessor

to review the missing or erroneous information. Be sure to bring to the meeting useful documentation to back up your claim.

For example, if your property record card shows the wrong square footage of your property, you can present your survey which shows the correct dimensions. If you believe there are specific physical conditions which should reduce your assessment, bring along pictures to substantiate your claim.

While you're at the tax assessor's office, ask to see a list of all available exemptions. Exemptions vary from locality to locality, but tax breaks are often available to the elderly, disabled, blind and veterans. Be sure you haven't overlooked a special tax exemption for which you may be eligible.

Many tax disputes resulting in significant savings to tax payers are resolved in meetings with tax assessors. But what if you're still not satisfied? Suppose you still feel your assessment is too high? The next step, which centers around the fairness of your assessment, can be a bit more tricky.

## Determining The Comparable Worth Of Your Home

It's up to you to demonstrate that your house is being assessed at a higher value than comparable properties. Comparable properties—or "comparables"—are those that are similar in location, age, size, design and construction to your own property. There are a number of ways you can compare your assessment to those of comparables.

You might begin by talking to neighbors with similar homes to find out their assessments. If you're not comfortable doing this, you can review the property tax records in your assessor's office. Assessment records are public information so you should have no problem browsing through the tax list for your neighborhood.

This document shows, by block and lot number, the assessed values of the properties around you and the property taxes for each home. You can also compare your home's value to the sale prices of recently sold properties in your neighborhood.

A local real estate agent may be willing to provide you with this information or you can check the county office where deeds are recorded.

## Appealing Your Assessment

If you determine that your house is unfairly assessed, you can appeal your case to the local appeals board, which is typically made up of three to five local business people. Be prepared to present your case sim-

ply, clearly and succinctly. Take along relevant materials.

It's important that you back up your appeal with documentation: property maps, photographs, assessment figures on comparable houses,

prices of similar homes that were recently sold, and other relevant materials. Conclude your appeal by suggesting an alternative assessment amount to the board.

In most instances, you'll receive

the board's decision in the mail. If you lose the case and want to take further recourse, you can appeal to the state review board which follows a procedure similar to the local board. Your last resort is to take

your case to tax court, a more costly option that you should consider only if the potential savings are likely to exceed the costs of hiring an attorney, getting a professional appraisal, and other related expenses.

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## Leland Man Given Life Term

A Leland man was sentenced to life in prison Monday after pleading guilty to second-degree murder.

James Glenn Maynard, 28, of Long subdivision, also pleaded guilty to assault with a deadly weapon with intent to kill inflicting serious injury.

He was charged by Brunswick County Sheriff's detectives on Oct. 3 following the shooting death of Alex Dale "Baby Hewey" Hewett, 25, of Route 5, Leland.

The shooting occurred in the parking area of Lincoln Primary School after school hours. Detectives believe the shooting was sparked by jealousy over a girlfriend.

Maynard was charged with firing a .25-gauge shotgun at Hewett, who was struck by pellets in the face and lower neck area. He died the next day.

A pellet from the shotgun blast also struck Darryl Wooten, of Leland,

in the hand, causing him to lose a finger. Wooten also suffered from powder burns to his left eye and left side of his face.

Brunswick County Superior Court Judge Joe Freeman Britt sentenced Maynard to life in prison on the murder charge and to three years in prison on the assault charge, to run concurrent with the life term.

He also ordered that the defendant pay court costs if given work release or early parole and restitutions in the following amounts: hospital bills for Hewett and Wooten; funeral expenses for Hewett; reimbursement to the state for any money paid to the N.C. Victim's Assistance Program; and \$1,250 for a court-appointed attorney.

"The case went the way we figured it would," said District Attorney Rex Gore. "It was a tough case."

Maynard was also credited for time served awaiting trial.

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