

REAL PROPERTY APPEAL INFORMATION

Real property includes land, buildings, structures, and other permanent fixtures. Also considered as real property are mobile homes that are placed upon a permanent enclosed foundation on land owned by the owner of the mobile home.

State law requires that real property be reassessed or revalued at least once every 8 years. Counties by law may adopt shorter intervals, and McDowell County now revalues every 4 years beginning with the valuation date of January 1, 2019 and will continue on a 4-year cycle thereafter (2023, 2027, etc) until changed.

Real estate in McDowell County is permanently listed and does not require an annual listing. **However, property owners are required to report any new buildings, additions, improvements and/or deletions that occurred during the preceding calendar year or prior. These changes must be reported whether made by property owner or someone else by January 31 of the current year.**

APPEAL INFORMATION: During a non-revaluation year, property owners can appeal their assessed real estate values beginning January 1 each year. The deadline for appealing a value each year is January 31 of the current year. No Notice is sent to the property owner informing you to appeal, you just need to contact the Tax Assessing Office.

During a revaluation year, all property owners will receive a Notice of Value, normally sometime in February and the Notice will provide instructions as to the appeal deadline date for that year.

Should you miss the January 31 deadline during the non-revaluation year or the Notice deadline during the revaluation year, you may appeal to the Board of Equalization and Review which is normally held during the month of April. This is published in the local newspaper and posted at the McDowell County Services Building lobby or you can contact the Tax Assessing Office for these dates.

If you miss the January 31 deadline during the non-revaluation year, the Notice deadline during the revaluation year, or the appeal time to the Board of Equalization and Review, you will have to wait until the following year to appeal your property tax value.