

**17 NCAC 11 .0212 APPEALS ACKNOWLEDGED AND REPLIES THERETO PERMITTED**

(a) Notices of appeal to the Commission will be acknowledged in writing and an application for hearing will be mailed to the appellant. A copy of the letter of acknowledgement will also be mailed to the county assessor and to the county attorney.

(b) Unless an extension has been requested and granted, the application for hearing must be filed within 30 days of the date of the letter of acknowledgment or the appeal may be dismissed. A copy of the completed application for hearing must also be sent to the county attorney at the same time.

(c) The county attorney will be allowed 20 days from the receipt of the completed application for hearing to file a written Answer to the appeal. A copy of the Answer shall be sent to the appellant at the same time. The county's failure to file an Answer, however, shall not constitute a waiver of the county's rights nor an admission of the appellant's allegations.

*History Note: Authority G.S. 105-288;  
Eff. June 1, 1982;  
Amended Eff. June 1, 1991.*