



### Q: WHY IS DURHAM COUNTY REAPPRAISING PROPERTY VALUES?

**A:** North Carolina (via General Statute 105-286) requires all counties to conduct a reappraisal at least once every eight years. Durham County's last reappraisal was performed in 2019. The goal of reappraisal is to help ensure the county's tax burden is distributed equitably based on current property values.

### Q: WHEN WILL THE REAPPRAISAL OCCUR? WHEN WILL IT TAKE EFFECT?

**A:** The effective date for reappraisal is January 1, 2025. A notice of value change will be mailed to taxpayers at which point we will update all real property to the newly assessed values. New values will be used to calculate tax bills beginning in summer 2025 and will remain in place until the next reappraisal in 2029, with a few important exceptions, such as for new construction.

### Q: WHAT IS REAPPRAISAL? HOW DOES IT WORK?

**A:** Reappraisal (also known as revaluation) is a process that resets the taxable value of all real property to its current market value. This includes vacant and improved land, whether residential, commercial, agricultural or industrial.

We have a professional reappraisal staff that is both trained and certified in real property tax appraisal by the NC Department of Revenue. To ensure our assessments are accurate, every recorded sale of property in Durham County is evaluated through a combination of computer-based reviews and field reviews. This ensures the characteristics of each property are accurately reflected in county tax records. As part of this review, all residential and commercial properties have been digitally photographed in high resolution to ensure that all improvements can be compared uniformly. This process also validates property addresses and locations to assist emergency responders.

### Q: WHAT IS MARKET VALUE?

**A:** Market value is the most probable price a property would bring in an open and competitive market. The Durham County Tax Administration Office does not create market value; rather, we analyze the patterns and trends of the local real estate market and use that information to estimate market values for all properties.

### Q: WHY IS THE REAPPRAISAL CYCLE BEING SHORTENED FROM EIGHT YEARS?

**A:** An eight-year cycle, for a fast-growing county like Durham, creates more opportunity for inequities to grow and usually leads to much larger and unpredictable changes to property values. A shorter cycle reduces the chances of this happening and helps make property taxes more equitable, predictable, and manageable.

### Q: ARE THERE ANY CIRCUMSTANCES IN WHICH VALUES WOULD CHANGE BEFORE THE NEXT REAPPRAISAL?

**A:** There are a few important circumstances in which a tax value would change before the next reappraisal. These include new construction or a change in zoning. When either of these occurs to an individual property, its market value is adjusted using the rates developed for the most recent reappraisal year. For example, if a house is built in 2026 on a lot that was vacant in 2025, the new house and lot will be appraised using January 1, 2025 market values.

### Q: HOW DOES REAPPRAISAL BENEFIT HOMEOWNERS?

**A:** Property taxes are based on property values. Without periodic reappraisals, some property owners would pay relatively more while others would pay relatively less. Reappraisal resets property values to their current market value so that the property tax burden is equitable for all taxpayers.

### Q: WHAT ARE THE QUALIFICATIONS OF YOUR APPRAISERS? HOW ARE THEY TRAINED?

**A:** All Durham County appraisal staff members are certified to perform property tax appraisals by the NC Department of Revenue. The Tax Administration Office staff is both well-trained and professional, with decades of combined experience. Our appraisers must pass a series of educational courses and a comprehensive examination to meet certification requirements. They also have ongoing educational and training requirements.

### Q: HOW CAN I VIEW THE INFORMATION YOU HAVE ON FILE FOR MY PROPERTY?

**A:** Visit <http://www.dconc.gov/taxhelp>. Type in your REID number and click "Submit to Review & Compare." Go to Step 1 where you can review the information we have on file and, if you notice any of the information is incorrect, request changes. You can request changes by clicking on the "Request Property Change" button and providing the updates along with your contact information. You can also call us at 919-560-0300 to have one of our staff members take your information.





### Q: HOW DO I KNOW IF I SHOULD APPEAL?

**A:** Durham County Tax Administrators are committed to working with all property owners to ensure that every property is appraised at a reasonable estimate of its January 1, 2025 market value. If you believe the 2025 appraised value of your property is not a reasonable estimate of what it could sell for on January 1, you have the right to appeal the value.

If you're considering an appeal, we recommend first visiting <http://www.dconc.gov/taxhelp>. Type in your REID number and click "Submit to Review & Compare." Go to Step 1 where you can review the information we have on file for your property. To review information for similar properties you can either:

1. Click on the Sales Button Tab
- or
2. Go back to the "Tax Help" page and click on Step 2 to compare.

The Sales Button Tab will provide a list of Sales you're your Market Area. Once you get to the "Compare" page, you can refine the results by clicking on the buttons across the top of the map. While we understand some taxpayers may have concerns about affordability and changes in property tax amounts, these are not grounds for an appeal.

### Q: HOW CAN I APPEAL?

**A:** Before you submit a formal appeal, and to avoid a formal hearing, we ask that all homeowners verify their property data at <http://www.dconc.gov/taxhelp>. If you find out-of-date or incorrect property information, submit your updates online or call us at 919-560-0300. Our call center staff can submit or correct property information on your behalf. If all information is up to date and you still want to appeal, visit <http://www.dconc.gov/taxhelp> and select Step 3. You can file an appeal online or with a paper form. **It is important to submit your appeal well before the June 16, 2025, deadline.**

Your appeal will be sent to the Board of Equalization and Review, which is expected to begin meeting in May 2025. After your appeal is heard by the Board of Equalization and Review, you will receive written notification of your property value in the mail. If you disagree with the Board's decision, you will have 30 days to file an appeal with the NC Property Tax Commission in Raleigh. Instructions will be provided on how to appeal to the NC Property Tax Commission in the letter you receive from the Board of Equalization and Review.

### Q: HOW DO I KNOW IF I QUALIFY FOR PROPERTY TAX EXEMPTIONS?

**A:** Exemptions have a range of eligibility requirements. To see if you qualify, visit <http://www.dconc.gov>. Scroll down and select "Tax Administration" and then choose "Property Tax Relief Programs" from the menu on the left. If you have any questions regarding exemptions, please call us at 919-560-0300.

### Q: DO I NEED TO ATTEND MY APPEAL HEARING?

**A:** You can appear in person before the Board of Equalization and Review, but it is not required. If you are unable to attend on the date and time set by the Clerk to the Board, your case will still be heard. The Board will review all submitted documentation regarding your case and mail you a decision.

### Q: HOW LONG DO APPEAL REVIEWS TAKE?

**A:** Appeal reviews could take anywhere from 30–120 days and largely depend on how many appeals are filed in each neighborhood. If there are a large number of appeals in a particular neighborhood, then the process may take longer than in a neighborhood with fewer appeals. The Tax Administration Office will always respond to appeals as quickly as possible.

### Q: HOW ARE APPRAISAL AND TAXATION RELATED?

**A:** Appraisal and taxation are separate issues. The county Tax Assessor determines the market value, but the county tax rate has no impact on the valuation process. Each taxing jurisdiction—the county commissioners, city council, etc.—establishes its own tax rate. The final tax bill cannot be determined until these rates are set.

### Q: WILL MY TAX BILL CHANGE?

**A:** Not necessarily. The annual tax bill for each property is calculated by multiplying the tax value by the tax rate, which is determined each year by each taxing jurisdiction—the county commissioners, city council, etc. Some tax bills will go up, some will go down, and some will stay about the same.



For more information, visit the Tax Administration Office's page on <http://www.dconc.gov>. If you still have questions or concerns, please call the Durham County Tax Administration Call Center at 919-560-0300 or send us an email at [taxadmin@durhamnc.gov](mailto:taxadmin@durhamnc.gov).