



To Durham County Property Owners:

During the month of August 2025 property tax bills were mailed. Tax bills were calculated based on the original notice of value prior to the appeal process. We have been working to resolve all appeals as quickly as possible. By North Carolina state statute, the Collection Division is prohibited from seeking the collection of taxes while an appeal is pending. However, if an appeal is not resolved by the January 5th payment deadline, unfortunately interest and penalties must be applied. **Per North Carolina State Statute 105-360, accrued interest on unpaid taxes cannot be released.** Due to this possible occurrence, the following options have been listed to provide guidance to appellants with questions as to how to move forward.

Please be advised of the following options for your consideration regarding payment of property taxes.

1. **Pay the taxes owed as reflected on the 2025 tax bill.** If an appeal results in a reduction in value, causing a necessary reduction to the tax bill, the county will refund the amount of overpayment in accordance with G.S. 105-290(b)(4).
2. **Pay a portion of the taxes owed.** The difference between what you pay and what you are obligated to pay as a result of your appeal will be determined when the appeal is decided. If you have underpaid, then the difference plus interest (if any) on that difference will become due. If you have overpaid, then the amount of overpayment will be refunded.
3. **If you have received an adjusted assessed value due to an appeal,** but that value is not reflected in a billed mailing, please contact our office. You can pay the new bill amount derived from an appeal adjusted assessed value prior to the delinquency date (**January 5 is the deadline date to pay property taxes**).
4. **Pay nothing.** After the decision has been established by the Board of Equalization & Review regarding your appeal, the amount of tax plus any applicable interest will be determined and become due.

Please contact the Department of Tax Administration with any further questions or concerns regarding this matter.

Thank you,