

**Did You Know?**

- Appeals must be received by 5:00 P.M. on June 16, 2025
- You can save time, extra steps, and paper by filing your appeal online at www.dconc.gov/taxhelp.
- Would you like this appeal added to the Online Appeal System ☐ Yes ☐ No (Email Required)
- To ensure adequate time for review, we encourage you to file your appeal as soon as possible.

Property and Contact Information (PLEASE USE A SEPARATE FORM FOR EACH PARCEL APPEALED):

Parcel number: _____ Property location or description: _____

Property owner: _____

Mailing address: _____

Email address: _____ Phone number: _____

- ☐ Individual Owner(s)
☐ Individual Owner's Power of Attorney. **POA required.**
☐ Attorney: Name _____
☐ Business Entity Owner, Officer, Employee, Manager or Member-Manager of LLC. **Circle to indicate Representative.**

If someone other than the filer will be in any discussions with the tax office, please provide contact information and authorization form.

Call (919) 560-0300 to request a Power of Attorney (POA)

Choose ownership of the property: ☐ Individual Owner(s) ☐ Business Entity Indicate below who is **filing** the appeal.**Appeal Information****Property Owner's Estimate of Value \$** _____****Estimate of Value should be a reasonable estimate of what the property was worth on January 1, 2025.**

1. Property was purchased for a different amount in 2023-2024 (attach a copy of the contract)
Purchase Date: _____ Purchase Amount: _____
2. Property was appraised in 2023-2024 for a different amount (attach a copy of the appraisal)

A representative of a business entity authorized by a signed Power of Attorney **may not**:

(1) represent the property owner before the Board.

A representative of a business entity authorized by a signed Power of Attorney **may**:

- (1) represent the taxpayer in discussions and potential resolutions with the tax office, and
- (2) appear and testify at the Board hearing as an expert witness called by the taxpayer's attorney.

Appraisal Date: _____ Appraised Value: _____

3. Nearby comparable properties like mine sold in 2023-2024 for prices that indicate a different value
Property #1 _____ Sale Price: _____ Sale Date: _____
Property #2 _____ Sale Price: _____ Sale Date: _____
Property #3 _____ Sale Price: _____ Sale Date: _____

***For assistance in comparing similar properties that have sold, visit www.dconc.gov/taxhelp. At that site, enter your parcel number and select "Submit to Review and Compare."**

If this is a vacant property, skip to question 10 - if this is a commercial property, skip to question 16

4. If a rental property, the income produced by the property indicates a different value (attach income and expense information for previous 3 years)

Year	Monthly Rent	Annual Income	Annual Expenses

Be sure to complete both pages of this form and sign on Page 2 before filing

5. Are there updates to the physical characteristics on record for your property (size, bathroom count, etc.)?

Please describe: _____
If you have pictures or other documentation, attach copies to this form.

***You can review physical characteristics and report updates at www.dconc.gov/taxhelp.**

6. Are any structural repairs needed for your property (for example, foundation failure)? ☐ Yes ☐ No

Please describe: _____
If you have received contractor estimates of the cost to repair your property, attach a copy of each to this form.

7. Are there other physical features of your property that you believe affect its value? ☐ Yes ☐ No

Please describe: _____
If you have pictures or other documentation, attach copies to this form.

8. If your property was purchased or appraised during 2023-2024, describe any changes made to the property after the purchase or appraisal: _____

9. Please describe anything else you believe should be considered regarding the appraised value of your property: _____

VACANT PROPERTIES

10. Does the vacant property adjoin another lot that you own? ☐ Yes ☐ No

If Yes, provide parcel number or address of adjoining lot: _____

11. Does the property have access? ☐ Yes ☐ No

12. Has the property failed a perk test? ☐ Yes ☐ No (Provide documentation of failed test)

13. Is water and sewer available? ☐ Yes ☐ No

14. Does the property suffer from major flooding? ☐ Yes ☐ No

15. Other – provide detail of factors you feel affect the property's value. _____

COMMERCIAL PROPERTIES

16. This commercial property is listed for sale at a different amount. Listing Price: \$ _____ Attach copy of listing

17. The income produced by the property indicates a different value. Indicated Value: _____

Income: _____ Expenses: _____ NOI: _____ CAP: _____

Attach Income and Expense information for previous three years.

18. Other – provide detail of issues you feel effect the property's value. _____

Include estimates and documentation if available.

Affirmation:

I, the undersigned, hereby certify that the information provided in this form, including all supporting documentation, is true and complete to the best of my knowledge.

Signature _____

Printed name _____

Date _____

File the completed form by mail or in person to:
Durham County Board of E&R
201 E Main St, 3rd Floor
Durham, NC 27701

or the form can be filed by:
Email: Tax-Reval@dconc.gov, or
Fax: (919) 560-0350
PDF fillable form is available at www.dconc.gov/taxhelp

2025 APPEALS MUST BE FILED BY 5:00 P.M. ON JUNE 16, 2025.
APPEALS FILED AFTER THIS DATE WILL BE UNTIMELY.