



Tax Administration

201 E Main St, 3rd Floor
Durham, NC 27701
(919) 560-0300

NOTICE OF APPEAL

2026

Did You Know?

- Appeals must be received by 5:00 P.M. on May 8, 2026
- 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). **Not applicable to Single Family Rental Properties.**

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, 3 rd 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
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APPEALS FILED AFTER THIS DATE WILL BE UNTIMELY.