



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.**

- Property was purchased for a different amount in 2023-2024 (attach a copy of the contract)
Purchase Date: _____ Purchase Amount: _____
- 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**:

- represent the property owner before the Board.

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

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

Appraisal Date: _____ Appraised Value: _____

- 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

- 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

<p>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</p>	<p>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</p>
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**2026 APPEALS MUST BE FILED BY 5:00 P.M. ON JUNE 17, 2026.
APPEALS FILED AFTER THIS DATE WILL BE UNTIMELY.**