

**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](http://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](http://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](http://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<sup>rd</sup> Floor  
Durham, NC 27701

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

**2026 APPEALS MUST BE FILED BY 5:00 P.M. ON MAY 8, 2026.**

**APPEALS FILED AFTER THIS DATE WILL BE UNTIMELY.**