

2019

Reappraisal Appeals Guide



Tax Administration

Please visit www.dconc.gov/taxhelp.

Beginning in 2019, Durham County will reappraise property once every four years. Reappraisal is a process in which all real property in the County is appraised at its current market value as of a particular date.

SHOULD I APPEAL MY VALUE?

If you believe your appraised property value is substantially higher or lower than what it could have reasonably sold for on Jan. 1, 2019 you have the right to appeal.

Sometimes issues other than tax value (e.g., affordability) concern property owners. While these concerns are understandable, the tax office can only address issues related to appraised property value.

STEPS FOR APPEALING YOUR APPRAISAL

First, go to
www.dconc.gov/taxhelp.

Enter your parcel number and click
Submit to Review and Compare.

1

Review

Then, review the information we have on file for your property, and report any outdated or incorrect information to us.

2

Compare

Next, compare your property value with the selling prices of similar properties using our free online web service.

3

File an Appeal

If all information for your property is up to date and you still disagree with the assessed value, you can file an appeal with the Board of Equalization and Review (BOER) to schedule a hearing.



We highly encourage you to file your appeal within 30 days of the date of the Notice of Value Change. By law, your appeal must be filed prior to the BOER adjournment date, which is 5:00 pm on May 3, 2019.

Appeals can be filed online (preferred method) by visiting www.dconc.gov/taxhelp. Or you may obtain a paper appeal form on our website: www.dconc.gov. Click on *Tax Administration*, select the *General Reappraisal* tab on the left, and select the *2019 Real Property Appeal Form* from the *Appealing Your Real Property Appraisal* section.

WHAT EVIDENCE SHOULD I PROVIDE TO SUPPORT MY APPEAL?

One or more of the following will help:



A **sales report** for similar properties from our online web service. Go to www.dconc.gov, click on *Tax Administration*, and then click on *Tax Help*. Enter your property's information and click *Submit to Review and Compare*.



Other **comparable sales reports** from the property owner or a real estate professional.



Pictures showing the property's interior and exterior features and condition, including any upgrades.



A copy of a **recent appraisal** for the property, such as one done in connection with the purchase or refinance of the property.

A decorative graphic at the bottom of the page consisting of a series of vertical bars of varying heights. The bars on the left are green, and the bars on the right are white. The overall shape of the bars suggests an upward trend or growth.

STEPS FOR APPEALING YOUR APPRAISAL

Appeal to the Property Tax Commission

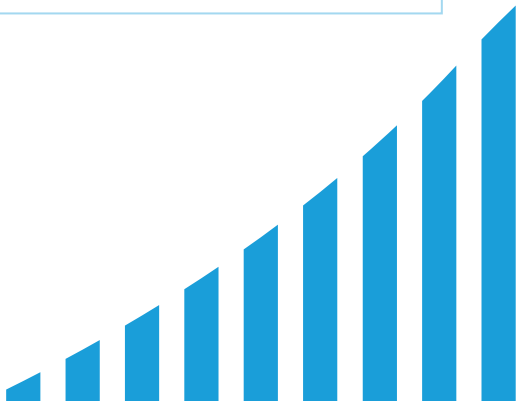
After the BOER hears your appeal, you will be mailed a written notification of your property value. If you do not agree with the BOER's decision, you may appeal to the North Carolina Property Tax Commission (PTC). Instructions on how to appeal to the PTC will be provided in the letter you receive from the BOER.



LEARN MORE ABOUT THE REAPPRAISAL PROCESS

Informational meetings are being offered from February 18 to March 1 in several locations throughout the County. These meetings are not part of the appeals process. They are offered as an opportunity to meet individually with a tax office appraiser to learn more about the reappraisal and appeals processes.

Visit www.dconc.gov/taxhelp
by **February 22, 2019** to
schedule a meeting.



WILL MY TAX BILL CHANGE?

Not necessarily. The annual tax bill for each property depends on the tax rate adopted by each jurisdiction. These tax rates will not be determined until late spring.

WHAT IF I AM UNABLE TO PAY MY TAXES?

North Carolina does provide tax relief programs.

To see if you qualify, visit www.dconc.gov. Select *Tax Administration* and choose *Property Tax Relief Programs* from the menu on the left.

Examples of tax relief programs:

- Elderly/Disabled Homestead
 - Disabled Veteran
 - Homestead Circuit Breaker—
Elderly/Disabled Deferment
- 



If you have questions or need assistance with your property appeal, please visit www.dconc.gov, send an email to Tax-Reval@dconc.gov, or call the Assessor's Office at 919-560-0300.

IMPORTANT REAPPRAISAL DATES

JAN 1, 2019

Effective Date of Reappraisal

JAN 30, 2019

Notices of Value Change Mailed

FEB 22, 2019

Deadline to Request Informational Meeting

APR 3, 2019

Board of Equalization and Review Convenes

MAY 3, 2019 (by 5:00 pm)

Last Date to File a 2019 Real Property Appeal

AUG 2019

First Tax Bills Affected by Reappraisal

OUR OFFICE IS LOCATED AT:

201 E. Main St., Third Floor,
Durham, NC 27701

Web	www.dconc.gov
Email	Tax-Reval@dconc.gov
Phone	919-560-0300
Fax	919-560-0350



Tax Administration

We have several free tools available online to help you research your property, search for comparable properties, and appeal your value.

Please visit www.dconc.gov/taxhelp.