



# DURHAM COUNTY BOARD OF EQUALIZATION & REVIEW APPEAL FORM - PERSONAL PROPERTY

Appeal Form Via: Mail FAX Office Date Out: \_\_\_\_/\_\_\_\_/\_\_\_\_ Date In: \_\_\_\_/\_\_\_\_/\_\_\_\_

**BEFORE YOU BEGIN, PLEASE READ THE INSTRUCTIONS LOCATED ON THE BACK OF THIS FORM.**

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ACCOUNT NUMBER LOCAL BUSINESS NAME (IF APPLICABLE) LOCAL BUSINESS PHONE

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CURRENT OWNER ATTORNEY REPRESENTING OWNER (IF APPLICABLE)

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MAILING ADDRESS

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PROPERTY ADDRESS

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HOME PHONE WORK PHONE ATTORNEY'S PHONE (IF APPLICABLE)

DESCRIBE PERSONAL PROPERTY BEING APPEALED (INCLUDE A COPY OF YOUR VALUE NOTICE OR PROPERTY TAX BILL.  
ADD ANY OTHER ADDITIONAL PAGES AS NECESSARY):

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STATE REASONS FOR THE APPEAL (ADD PAGES AS NECESSARY):

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\$ \$  
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CURRENT TAX VALUE (VALUE UNDER APPEAL) IN YOUR OPINION, WHAT WAS THE MARKET VALUE ON JANUARY 1

IF THIS APPEAL DEALS WITH A MANUFACTURED HOME; PROVIDE THE FOLLOWING:

\$

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NAME OF LAND OWNER PARCEL # PURCHASE PRICE PURCHASE YEAR

**CONTINUE TO BACK OF FORM**

AccountNumber \_\_\_\_\_ Current Owner \_\_\_\_\_

**All property, real and personal, shall as far as practicable be appraised or valued at its true value in money (N.C.G.S. 105-283). Market Value at the 100% level as of January 1 is the criteria considered by the Board of Equalization and Review.**

**Instructions for completion of this Form:**

Each personal property account requires a separate appeal form.

You **must** own or control property taxable in Durham County as of January 1 to file an appeal.

Only taxpayers that own or control property in Durham County, corporate officers and attorneys representing taxpayers, licensed to practice law in North Carolina, may present evidence to the Board. Attorneys who speak should not give factual testimony but may summarize their client's case.

Appellants who **do not** hold an ownership interest, unless a relative of the owner as defined in N.C.G.S. 105-277.2(5a) must file a Tax Office supplied Power-of-Attorney form signed by the owner.

Return this form, together with **all evidence** to support the appeal.

**Be sure to include Taxpayer's opinion of market value (In your opinion, what was the Market Value on January 1), required by direction of the Board of Equalization and Review.**

**Sign and Date the Form (Taxpayer Affirmation), see below.**

**TAXPAYER AFFIRMATION**

**UNDER PENALTIES PRESCRIBED BY LAW, I HEREBY AFFIRM TO THE BEST OF MY KNOWLEDGE AND BELIEF THAT ALL INFORMATION SUBMITTED ON THIS FORM AND ACCOMPANYING STATEMENTS ARE TRUE AND COMPLETE.**

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*SIGNATURE*

-----  
*TITLE*

-----  
*DATE*

-----  
*PRINTED NAME*

*SIGNATURE MUST BE OWNER, CORPORATE OFFICER, OR ATTORNEY LICENSED TO PRACTICE LAW IN NORTH CAROLINA.*

MAIL OR FAX TO:

**PERSONAL PROPERTY APPEALS  
BOARD OF EQUALIZATION & REVIEW  
P.O. BOX 3397  
DURHAM, NC 27702**

**Phone 919.560.0300**

**Individual**

**[Taxpersonalproperty@dconc.gov](mailto:Taxpersonalproperty@dconc.gov)**

**Fax (919) 328-6181**

**Business**

**[Tax-BPP@dconc.gov](mailto:Tax-BPP@dconc.gov)**

**Fax (919) 328-6176**