



Durham County Tax Administration 2019 Revaluation Update

January 7, 2019



Discussion Items

- Revaluation Process Highlights
- Appeals Process
- Legislative Changes
- Next Steps
 - February 2019 BOCC worksession update



Reappraisal Highlights

- **Reappraisal** is a process in which all real property in the county is appraised at its **current market value** as of a particular date.
- Real property includes both land and the improvements on it, whether residential, commercial, agricultural or industrial in nature.
- State Law requires all counties to conduct a reappraisal at least once every eight years.
- Reappraisal distributes the overall property tax burden equitably across the county based on current market values.



Reappraisal Highlights

- Over time, most properties change in value, but often at different rates, depending on location.
- **The Office of Tax Administration does not create market value, but analyzes market sales to determine market patterns and trends in different locations. Market value is set by the choices of buyers and sellers in the marketplace.**



Three Steps to Reappraisal

- 1. Collection of Physical Characteristics:** Physical characteristics are collected for each property, including condition and exterior features.
- 2. Sales Analysis:** Property sales are studied to determine market areas, trends, and patterns.
- 3. Development of Value Schedules:** Value schedules are developed to help appraisers correlate physical characteristics with market values.



Reappraisal Timeline

September 24	Present Schedule of Values to the Board of Commissioners
September 25	Advertise in the newspaper that the Schedule of Values are open to the public for inspection in the office of the Tax Administrator
October 22	Public Hearing (During the regularly scheduled meeting)
October 2018 - December 2018	Community meetings and information sessions about the reappraisal process
November 13	Board of Commissioners will consider adopting the Schedule of Values
November 14	First date to advertise notice that the Schedule of Values have been adopted by the Board of Commissioners and if anyone wished to take exception with them and appeal to the NC Property Tax Commission. The appeal must be in writing in 30 days.
November 21	Second date to advertise notice: Same as above
November 28	Third date to advertise notice: Same as above
December 5	Fourth and final date to advertise notice: Same as above
December 12	Last date Schedule of Values can be challenged



Reappraisal Timeline

January 7	Presentation on the General Reappraisal to BOCC
January 21	Create File for Notice of Value Change
January 23	Send NOV Change file to Printer for Mailing
January 30	Mail 2019 Reappraisal Notices
January 31	Appeal Module Open for 2019 Appeals
February 18 - March 1	Informational Meetings
April 3	Board of Equalization and Review Convene
May 3	Board of Equalization and Review Adjourn (however appeals will be heard through December 2019). Note: Appeals filed to the NC Property Tax Commission for 2019 will be scheduled in 2020-or later based on PTC availability.



Appeals

What if a property owner disagrees with the assessed value?

Three steps to the appeal process:

1. Review

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

2. Compare

- Compare your property value with the sale prices of similar properties using our free online service.

3. Appeal

- If all information 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) and schedule a hearing. After the BOER hears your appeal, you will receive written notification of your property value in the mail.



Appeals Process

Is the question really about value?

There are often issues other than tax value that concern property owners, such as:

- The amount of change from the last reappraisal
- Affordability of the expected taxes
- Level of services provided

While these are all understandable concerns, the only issue the tax office can address is the appraised value.



Key Reappraisal Dates

Effective Date of Reappraisal	Jan. 1, 2019
Reappraisal Notices Mail Date	Jan. 30, 2019
Information Meetings	Feb. 18 – Mar. 1, 2019
Board of Equalization and Review	Hearings begin after initial meeting on April 3, 2019
Deadline to Submit Real Property Appeal	5 p.m. on May 3, 2019
First Tax Bills Impacted by Reappraisal	Summer 2019



Information Meeting Locations

DATE	TIME	LOCATION
Monday, 2/18/2019	12:00 pm - 4:00 pm	North Regional Library, 221 Milton Road
Tuesday, 2/19/2019	11:30 am - 3:00 pm	North Regional Library, 221 Milton Road
Wednesday, 2/20/2019	9:00 am - 4:00 pm	East Regional Library, 211 Lick Creek Lane
Thursday, 2/21/2019	9:00 am - 4:00 pm	Administration II Bldg., 201 East Main Street
Friday, 2/22/2019	12:00 pm - 4:30 pm	Southwest Library, 3605 Shannon Road
Monday, 2/25/2019	9:00 am - 4:00 pm	Stanford L. Warren Library, 1201 Fayetteville Street
Tuesday, 2/26/2019	12:00 pm - 4:00 pm	Southwest Library, 3605 Shannon Road
Wednesday, 2/27/2019	9:00 am - 4:00 pm	East Regional Library, 211 Lick Creek Lane
Thursday, 2/28/2019	9:00 am - 4:00 pm	Administration II Bldg., 201 East Main Street
Friday, 3/01/2019	9:00 am - 4:00 pm	South Regional Library, 4505 S. Alston Avenue



Legislative Changes

S711 - “NC Farm Act of 2018”

(1) Provides that counties may use any allowed appraisal methods to value farm machinery, but, if the county uses the cost approach, it must use the NC Department of Revenue depreciation schedule for farm equipment. (2) Reiterates existing provision in G.S. 105-282.1 that no application is required for cemetery property tax exemption, and provides that the exemption cannot be denied if a taxpayer lacks a survey or plat detailing the property. (Enacted – Session Law 2018-113). <https://www.ncleg.gov/BillLookUp/2017/s711>

H320 - “PUV Changes”

Creates a new category of wildlife conservation land regularly used as a reserve for hunting, fishing, shooting, wildlife observation, or wildlife activities. Must meet three of seven activities (supplemental food, supplemental water, supplemental shelter, habitat control, erosion control, predator control, census of animal population on the land) to ensure maintenance of land to propagate a sustaining breeding, migrating, or wintering population of indigenous wild animals for human use, including food, medicine, or recreation. Also differs from existing wildlife conservation land in that the upper limit on acreage is 800 acres rather than 100 acres, and the new category does not have to have a prior qualifying use. (Enacted – Session Law 2018-95) <https://www.ncleg.gov/BillLookUp/2017/H320>

S561 “Violate Tax Law/Venue/Property Tax”

Exempts previously taxable leasehold interests in exempt real property. (Enacted – Session Law 2018-98). <https://www.ncleg.gov/BillLookUp/2017/s561>



Next Steps

- Follow-up conversation with the BOCC at the February 4, 2019 worksession.



Contact Information

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