



# 2025 REAPPRAISAL

Tax  
Administration



North Carolina General Statute 105-286 requires that all counties conduct a reappraisal at least once every eight years.

**Most recent reappraisals conducted in Durham County.**

**2008**  
**2016**  
**2019**







- **Reappraisal Date: January 1, 2025**
- **Reappraisals are required by law at least once every eight years.**
- **Goal of the process is to bring all real property values to 100% of market value.**
- **Process equalizes the tax base.**

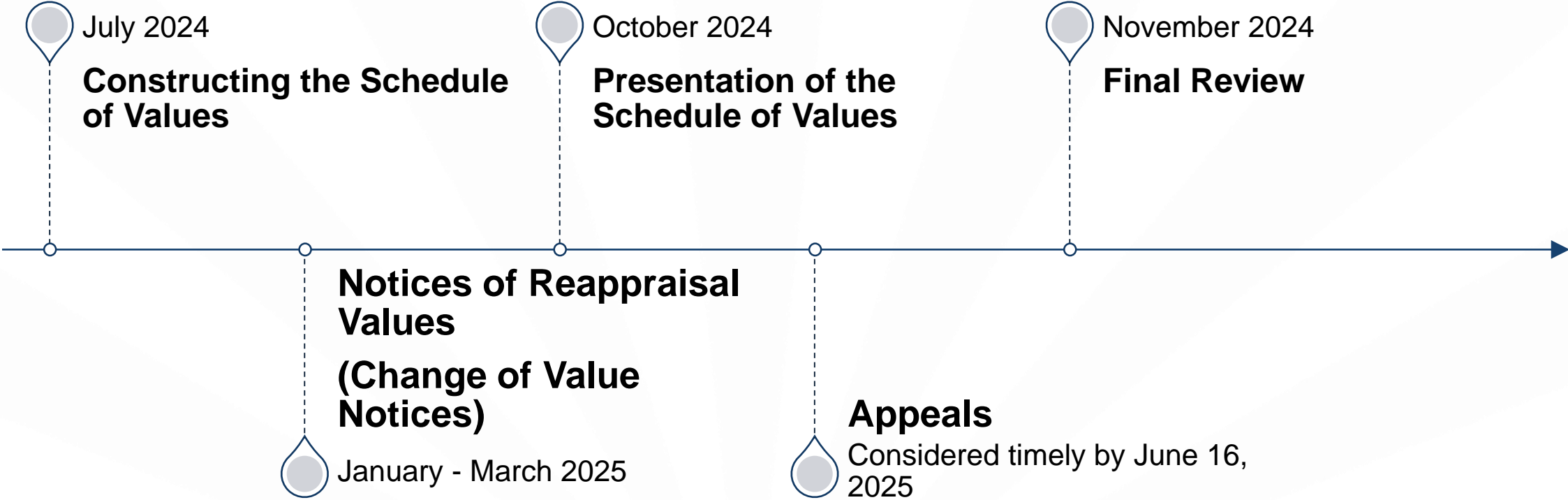




## THE SCHEDULE OF VALUES

- The schedule of values are a set of standards, values, and rules to be used in appraising real property. (N.C.G.S. 105-317)
- **These schedules are to serve as the basis for valuing all real property throughout the reappraisal cycle.**
- The state mandates that the schedule of values must be reviewed and approved by the board of county commissioners before January 1 of the reappraisal year in which they apply.

# TIMELINE



**2025 REAPPRAISAL  
CALENDAR FOR SCHEDULE OF VALUES PRESENTATION  
DURHAM COUNTY, NORTH CAROLINA**

<b><u>DATE</u></b>	<b><u>DESCRIPTION</u></b>
<b>October 14</b>	Present Schedule of Values to the Board of Commissioners
<b>October 17</b>	Advertise in the newspaper that the Schedule of Values are open to the public for inspection in the office of the Tax Administrator
<b>October 28</b>	Public Hearing (During Regular Session)
<b>November 12</b>	Board of Commissioners will consider adopting the Schedule of Values
<b>November 13</b>	First date to advertise notice that the Schedule of Values have been adopted by the Board of Commissioners. Any appeal must be in writing within 30 days to the Property Tax Commission.

## CALENDAR FOR SCHEDULE OF VALUES PRESENTATION

### DATE

### DESCRIPTION

**December 11**

Last date Schedule of Values can be challenged

**January-March**

Mail 2025 Reappraisal Notices

**March 1**

Appeal Module Open for 2025 Appeals

**March 11 - March 25**

Informational Meetings at County Library locations

**April 20**

Advertise Board of Equalization and Review

**May 5**

Board of Equalization and Review Convene

**June 16**

Board of Equalization and Review Adjourn

**August 2025**

Tax Bill Mailing (Reflecting New 2025 Values and New Tax Rate)



# Discussion

