

**ORDER ADOPTING THE SCHEDULES OF RULES,
STANDARDS AND VALUES FOR MARKET VALUE
AND PRESENT-USE VALUE**

WHEREAS, pursuant to N.C.G.S. §105-286, all real property in Durham County will be reappraised in accordance with the provisions of N.C.G.S. §105-283 and N.C.G.S. §105-317 as of January 1, 2025; and

WHEREAS, pursuant to the provisions of N.C.G.S. §105-317, the Tax Administrator submitted the proposed Schedules of Rules, Standards and Values for Market Value and Present-Use Value to the Board of County Commissioners on October 14, 2024; and

WHEREAS, notice of submission to the Board of County Commissioners and the date of a required public hearing was advertised in the News and Observer on October 17, 2024; and

WHEREAS, a public hearing on the proposed Schedules of Rules, Standards and Values was held on October 28, 2024;

NOW, THEREFORE, IT IS ORDERED that the submitted Schedules of Rules, Standards and Values to be used in appraising all real property located in Durham County as of January 1, 2025, is hereby adopted. Notice of this order of adoption shall be published once per week for four consecutive weeks in the News & Observer. The adopted Schedules of Rules, Standards and Values shall be appealable to the State Property Tax Commission for thirty days, ending December 12, 2024. The adopted Schedules of Rules, Standards and Values is available for public inspection at the office of the Durham County Tax Administrator, 201 E. Main Street, Third Floor, Durham, NC 27701 and the Clerk to the Board of Commissioners, 200 E. Main Street, Durham, NC 27701; and electronically on the Durham County website.

So ordered this 12th day of November 2024.

Nida Allam, Chair
Durham County Board of Commissioners