

# COUNTY PROPERTY TAX 101

What It Is and What It's Used For  
Durham County Government



## WHAT IS PROPERTY TAX?

Property tax is on land, homes, buildings, vehicles, personal property, and public service property.



**Residential  
Homes &  
Land**



**Commercial  
Buildings**



**Vehicles &  
Personal  
Property**



**Public  
Service  
Property**

Property is taxed ad valorem —“according to value.”  
The more your property is worth, the more tax you pay.

## HOW ARE PROPERTY TAXES CALCULATED?

### PROPERTY VALUE



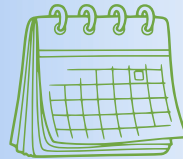
Determined by fair market value at reappraisal

### TAX RATE



Set by the Durham County Board of Commissioners

By law, **property must be reappraised at least every 8 years** at its fair market value—the price it would be between a willing buyer and a willing seller. More frequent reappraisals enhance accuracy.



### DURHAM COUNTY REAPPRAISAL CYCLE

Durham County conducts reappraisals **every 4 years** — more frequent than the state minimum — ensuring your property value reflects real market conditions. The most recent reappraisal was in 2025.

Tax rates are set by the Board of Commissioners based on budgetary needs. Taxes are due September 1 and become past due on January 6.



After reappraisal, the Board of Commissioners adjusts the tax rate.

# COUNTY PROPERTY TAX 101



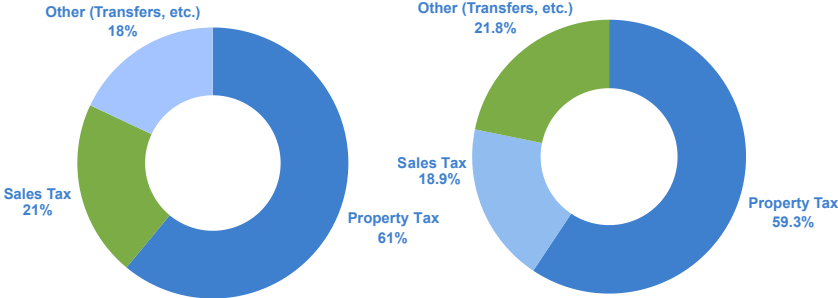
## What It Is and What It's Used For Durham County Government

### HOW DOES PROPERTY TAX FUND ESSENTIAL SERVICES IN DURHAM COUNTY?

Durham County has three main sources of general fund revenue: NC average and Durham County shown

#### NC Average

#### Durham County



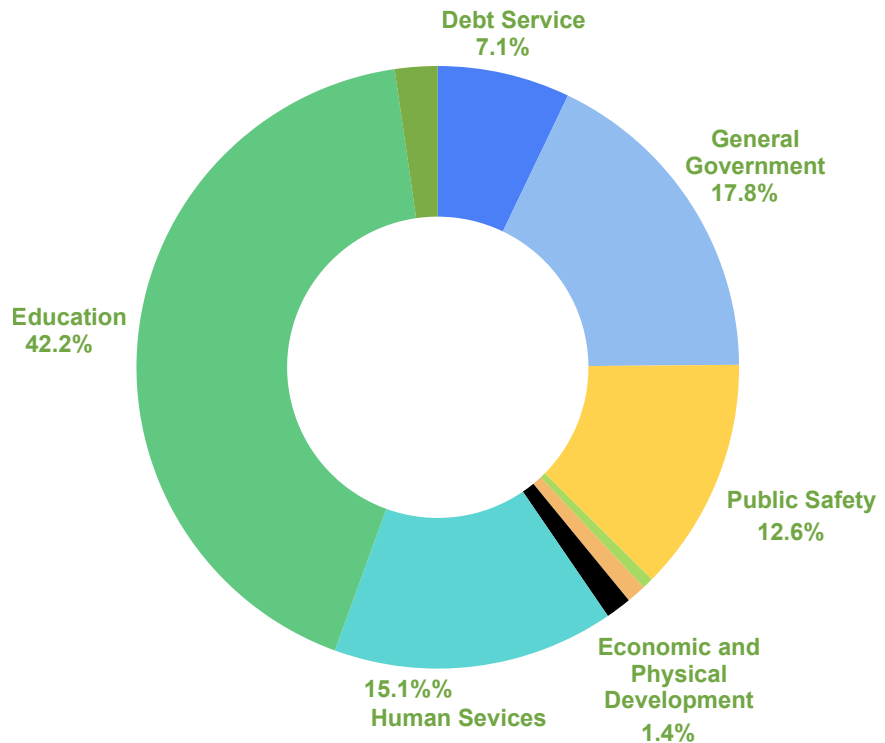
### In Durham County, property taxes fund services, including:

- Education**  
 Durham Public Schools; Durham Technical Community College; school capital costs
- Public Safety**  
 Sheriff's Office; EMS; emergency management; 911 communications
- Health & Human Services**  
 Public health; mental health; social services; food & nutrition programs
- Debt Service**  
 Bonds; long-term capital borrowing for county facilities and infrastructure
- General Government**  
 Clerk of Court; Register of Deeds; Board of Elections; County administration

### HOW IS MY DURHAM TAX DOLLAR SPENT?

On average across North Carolina counties, property tax revenue is allocated across these essential services and programs. Approximately 70% goes to education, public safety, and health and human services combined.

Approximately 70% (69.82%) of Durham County property tax revenue on average funds education, public safety, and health and human services combined.



Debt Service	7.11%
General Government	17.76%
Public Safety	12.56%
Transportation	0.60%
Environmental Protection	1.04%
Economic and Physical	1.38%
Human Services	15.10%
Education	42.16%
Cultural and Recreational	2.29%

Funding models vary among North Carolina's 100 counties, but **all counties depend on property tax revenue to provide essential services**. Municipalities and special districts—including the City of Durham—also levy their own taxes.