



2025 Reappraisal Update

Tax
Administration



Discussion Topics

- **Reappraisal Overview**
- **Communications**
- **Appeals**
- **Tax Bills & Payment Options**
- **Existing Tax Relief Programs**
(State Programs, Low Income Relief Program)
- **Discussion**



Reappraisals

- **Reappraisal is the process of appraising thousands of properties as of a single date, bringing all property values to 100% of market value (January 1, 2025).**
- **North Carolina General Statute 105-286 requires that all counties conduct a reappraisal at least once every eight years.**
- **The process equalizes the tax base, but it is not intended to be a revenue generator.**
- **The previous reappraisal was conducted in 2019, and those values were in place for 6 years.**
- **Extensive communication efforts to increase awareness were conducted for the 2025 Reappraisal, due to the drastic increase in real estate property values across Durham County over the previous 6 years.**

Prior Sales Assessment Ratios

Ten Largest Counties				
County	Final Ratio	COD	#Sales	Appraisal Yr
BUNCOMBE	66.31	16.74	415	2021
CABARRUS	98.42	3.77	379	2024
CUMBERLAND	58.18	17.53	323	2017
DURHAM COUNTY	61.05	22.06	336	2019
FORSYTH	64.55	26.13	402	2021
GUILFORD	74.08	15.37	415	2022
JOHNSTON	64.63	12.52	365	2019
MECKLENBURG	92.69	10.65	674	2023
UNION	66.97	16.89	367	2021
WAKE	98.63	5.47	818	2024

Source: NC Department of Revenue, July 16, 2024

The greater time between reappraisals directly impacts sales ratios.



Communications

- **Reappraisal & Tax Relief handouts, flyers, videos, and brochures** were created and circulated beginning **February of 2024**.
- **Reappraisal & Tax Relief** inserts were included in each **March 2025 Change of Value Notice mailing**.
- The Department of Tax Administration ensured **appeal instructions, appeal deadline date (June 16th), and tax relief information** were included in every communication prior to **August 2025 Tax Bill notice mailing**.



2025 REAPPRAISAL CALENDAR

Important Dates

<u>DATE</u>	<u>DESCRIPTION</u>
November 12	Schedule of Values were adopted
February 27	2025 Reappraisal Notices were mailed
March 3	Online Appeal System Initiated
Mar 11 – Apr 12	Hosted Reappraisal - Informational Meetings
June 16	Deadline to Appeal
August 12	Tax Bill Mailing



APPEALS

- Appeals totaled **10,390** as of **June 16, 2025**.
- Appeals totaled **less than 8,000** following the **2019 Reappraisal**.
- Appeals worked through the month of **August**, total **5009**.
- Property owners may **appeal** the **assessed value** of any property they own before the Board of Equalization & Review.
- Property owners may **appeal** the **assessed value** further, before the Property Tax Commission, if desired (state level).



Late Appeals

- Property owners have a right to file an untimely appeal with the board of equalization and review.
- The department of Tax Administration must accept the appeal and issue a denial letter based on the untimely filing.
- The notice must afford the taxpayer their due process and inform them of the deadline to appeal (June 16th).
- The property owner has the **burden of proof to establish the appeal was filed timely.**



Tax Bills & Payment Options

- Tax Bills notifications were delivered on August 12, 2025
- Property taxes are due September 1st and **delinquent after January 5th each year** (statewide).
- Property taxes are due by January 5th, **no matter the circumstances. Appeals prohibit collection actions, but do not forgive interest or penalties accrued.**
- Any tax payments made by appellants awaiting appeal results will be refunded if adjustments to values occur.



Payment Options

- Property owners can pay towards their tax bill beginning in January of each year.
- Property owners can utilize any form of payment to the Department of Tax Administration and should visit www.dconc.gov/tax to review all options. Call 919-560-0300
- Payment coupons were included in the August mailing, creating equal payments to achieve a timely completion (prior to 1.6.26)
- Anyone needing assistance should contact our office before 1/6.



Tax Relief Programs

- **NCGS Programs (State Programs)**
 - Elderly & Disabled Exemption
 - Disabled Veteran Exclusion
 - Elderly & Disabled Circuit Breaker
- **Department of Social Services**
 - Low Income Homeowner Relief program

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Tax Relief Programs

ELDERLY/DISABLE HOMESTEAD EXEMPTION

- 65 years of age or older
- Total owner(s) income must not exceed \$37,900 (same income requirements for Circuit Breaker)
- Excludes \$25,000 or 50% of the assessed value of permanent residence

DISABLED VETERAN EXCLUSION

- Disable veteran; form completed by Department of Veterans Affairs
- Also available to a surviving spouse (that has not remarried)
- Excludes up to the first \$45,000 of the appraised value of the permanent residence

CIRCUIT BREAKER – ELDERLY/DISABLED DEFERMENT PROGRAM

- 65 years of age or older
- Requires new application every year
- Limits the amount of annual property taxes on permanent residence
- Tax bill is limited to a fixed percentage of income and taxes owed above that limit are deferred
- Income limit up to 150% of the elderly/disabled income limit

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DSS Low-Income Homeowner Relief Program

- **Tax assistance** based upon a 3-tier income model centered on AMI (80% < 60% < 30%)
- Focused on households with income less than or equal to 80% of HUD Area Median Income; **current tax bill only**
- **Application period began September 1st.**
- To complete the application process, applicants need to submit proof of **INCOME**, form of **ID**, and current **TAX BILL**.



Discussion

