

How Reappraisal works

To prepare for the reappraisal, we examine every recorded sale of property in the county, in addition to reviewing building cost data and income/expense information from income-producing properties. These approaches help us to develop estimates of market value, using uniform standards, for over 110,000 individual properties, even though they may be of different types and locations. These are known as “mass appraisal” methods and processes. They are similar to the techniques used by single-property appraisers, but they follow a different set of appraisal industry standards, since they are designed to predict market values for thousands of properties, rather than one property. All Durham County appraisal staff have been certified by the North Carolina Department of Revenue to perform property tax appraisals, through a series of educational coursework, comprehensive examination, and continuing education requirements.

In preparation for the 2016 general reappraisal, every improved property in Durham County will be reviewed, through a combination of computer-based reviews and field reviews, to ensure that the characteristics of that property are reflected accurately in the county tax records. As a part of this review, all residential and commercial properties have been digitally photographed in high resolution to ensure that all improvements can be compared consistently and uniformly, as well as to validate property addresses and locations to assist emergency responders.