

Why we do it

North Carolina law requires all counties to reappraise real property every eight years. Durham County's last reappraisal took effect on January 1, 2008, so our next reappraisal will become effective January 1, 2016.

Over time, property values in the county change at different rates. For example, there might be a lot of growth in one area of the county that causes market values to increase faster there than in other parts of the county. Since property taxes are based on property values, unequal changes in values means some property owners pay more than their share, while others pay less. The purpose of the reappraisal is to reset all property values back to market value, so that the property tax burden is spread fairly across all taxpayers.