

THE APPEAL PROCESS

Informational Meetings

- *These meetings will provide the property owner an opportunity to speak with an appraiser to ask questions about the reappraisal process prior to filing a formal appeal.
- *To schedule an informational meeting with an appraiser, visit www.dconc.gov/taxhelp and select the “Unsure what to do?” button, or call (919) 560-0300.
- *The location of the informational meetings will be at various library sites throughout Durham County.
- *If you believe the appraised value is not a reasonable estimate of the January 1, 2019, value of your property, you can file a Formal Appeal.

Board of Equalization and Review Formal Appeals

- *The revaluation notices will provide instructions on filing a form appeal.
- *The Board of Equalization and Review will hear these appeals.
- *There is a deadline for filing these appeals, so do not wait! You will not be able to appeal again until the following year.
- *If you are not satisfied with the results of your appeal, additional legal remedies are available.

The North Carolina Property Tax Commission

- *Authorized to hear appeals from county boards of equalization and review.
- *Notice of appeal must be in writing and filed within 30 days after the board has mailed notice of its decision.
- *Hearings are conducted under the rules of evidence as practiced in the general courts of justice of the State.

The North Carolina Court of Appeals

- *Appeals from Commission decisions are to the Court of Appeals.
- *Appeals are based on the record made at the hearing.