



**Did You Know?**

- Appeals must be received by 5:00 P.M. on May 22, 2024
- You can save time, extra steps, and paper by filing your appeal online at [www.dconc.gov/taxhelp](http://www.dconc.gov/taxhelp).
- Would you like this appeal added to the Online Appeal System  Yes  No (Email Required)
- To ensure adequate time for review, we encourage you to file your appeal as soon as possible.

**Property and Contact Information (PLEASE USE A SEPARATE FORM FOR EACH PARCEL APPEALED):**

Parcel number: \_\_\_\_\_ Property location or description: \_\_\_\_\_

Property owner: \_\_\_\_\_

Mailing address: \_\_\_\_\_

Email address: \_\_\_\_\_ Phone number: \_\_\_\_\_

- Individual Owner(s)
- Individual Owner's Power of Attorney. **POA required.**
- Attorney: Name \_\_\_\_\_
- Business Entity Owner, Officer, Employee, Manager or Member-Manager of LLC. **Circle to indicate Representative.**

If someone other than the filer will be in any discussions with the tax office, please provide contact information and authorization form.

**Call (919) 560-0300 to request a Power of Attorney (POA)**

Choose ownership of the property:  Individual Owner(s)  Business Entity Indicate below who is **filing** the appeal.

**Appeal Information**

**Property Owner's Estimate of Value \$** \_\_\_\_\_

**\*\*Estimate of Value should be a reasonable estimate of what the property was worth on January 1, 2019.**

- Property was purchased for a different amount in 2017-2018 (attach a copy of the contract)  
Purchase Date: \_\_\_\_\_ Purchase Amount: \_\_\_\_\_
- Property was appraised in 2017-2018 for a different amount (attach a copy of the appraisal)

A representative of a business entity authorized by a signed Power of Attorney **may not**:

(1) represent the property owner before the Board.

A representative of a business entity authorized by a signed Power of Attorney **may**:

- represent the taxpayer in discussions and potential resolutions with the tax office, and
- appear and testify at the Board hearing as an expert witness called by the taxpayer's attorney.

Appraisal Date: \_\_\_\_\_ Appraised Value: \_\_\_\_\_

- Nearby comparable properties like mine sold in 2017-2018 for prices that indicate a different value  
Property #1 \_\_\_\_\_ Sale Price: \_\_\_\_\_ Sale Date: \_\_\_\_\_  
Property #2 \_\_\_\_\_ Sale Price: \_\_\_\_\_ Sale Date: \_\_\_\_\_  
Property #3 \_\_\_\_\_ Sale Price: \_\_\_\_\_ Sale Date: \_\_\_\_\_

**\*For assistance in comparing similar properties that have sold, visit [www.dconc.gov/taxhelp](http://www.dconc.gov/taxhelp). At that site, enter your parcel number and select "Submit to Review and Compare."**

**If this is a vacant property, skip to question 10 - if this is a commercial property, skip to question 16**

- If a rental property, the income produced by the property indicates a different value (attach income and expense information for previous 3 years)

Year	Monthly Rent	Annual Income	Annual Expenses

**Be sure to complete both pages of this form and sign on Page 2 before filing**

5. Are there updates to the physical characteristics on record for your property (size, bathroom count, etc.)?

Please describe: \_\_\_\_\_  
*If you have pictures or other documentation, attach copies to this form.*

**\*You can review physical characteristics and report updates at [www.dconc.gov/taxhelp](http://www.dconc.gov/taxhelp).**

6. Are any structural repairs needed for your property (for example, foundation failure)?  Yes  No

Please describe: \_\_\_\_\_  
*If you have received contractor estimates of the cost to repair your property, attach a copy of each to this form.*

7. Are there other physical features of your property that you believe affect its value?  Yes  No

Please describe: \_\_\_\_\_  
*If you have pictures or other documentation, attach copies to this form.*

8. If your property was purchased or appraised during 2017-2018, describe any changes made to the property after the purchase or appraisal: \_\_\_\_\_

9. Please describe anything else you believe should be considered regarding the appraised value of your property: \_\_\_\_\_

**VACANT PROPERTIES**

10. Does the vacant property adjoin another lot that you own?  Yes  No

If Yes, provide parcel number or address of adjoining lot \_\_\_\_\_

11. Does the property have access?  Yes  No

12. Has the property failed a perk test?  Yes  No *(Provide documentation of failed test)*

13. Is water and sewer available?  Yes  No

14. Does the property suffer from major flooding?  Yes  No

15. Other – provide detail of factors you feel affect the property’s value. \_\_\_\_\_

**COMMERCIAL PROPERTIES**

16. This commercial property is listed for sale at a different amount. Listing Price: \$ \_\_\_\_\_ *Attach copy of listing*

17. The income produced by the property indicates a different value. Indicated Value: \_\_\_\_\_

Income: \_\_\_\_\_ Expenses: \_\_\_\_\_ NOI: \_\_\_\_\_ CAP: \_\_\_\_\_

*Attach Income and Expense information for previous three years.*

18. Other – provide detail of issues you feel effect the property’s value. \_\_\_\_\_

*Include estimates and documentation if available.*

**Affirmation:**

I, the undersigned, hereby certify that the information provided in this form, including all supporting documentation, is true and complete to the best of my knowledge.

Signature

Printed name

Date

**File the completed form by mail or in person to:**  
Durham County Board of E&R  
201 E Main St, 3<sup>rd</sup> Floor  
Durham, NC 27701

**or the form can be filed by:**  
Email: [Tax-Reval@dconc.gov](mailto:Tax-Reval@dconc.gov), or  
Fax: (919) 560-0350  
PDF fillable form is available at [www.dconc.gov/taxhelp](http://www.dconc.gov/taxhelp)

**2024 APPEALS MUST BE FILED BY 5:00 P.M. ON MAY 22, 2024.**  
**APPEALS FILED AFTER THIS DATE WILL BE UNTIMELY.**