



## Tax Administration

# 2019

## Durham County General Reappraisal

# FACT

VS

# FICTION

### × FICTION

*I can appraise my property value using Zillow and Trulia. I don't need the tax office.*

### ✓ FACT

"Zestimates" and other automated valuation models do not consider many of the local market factors that can determine the actual price for which a house will sell. This results in a high rate of valuation errors. Our staff is highly trained to analyze local market activity, develop accurate formulas, and determine individual property values. Our appraisers use a combination of computer-based and field reviews to ensure property characteristics are accurately reflected in county tax records.

### × FICTION

*Durham County employees are not qualified to assess my property value.*

### ✓ FACT

All Durham County appraisal staff members are certified by the North Carolina Department of Revenue to perform property tax appraisals. Our appraisers must pass a series of educational courses and a comprehensive examination to meet certification requirements. They must also complete ongoing educational and training requirements. Our staff is well-trained, professional, and has several decades of combined experience.

### × FICTION

*I made improvements to my home, but they will not be reflected in its new value.*

### ✓ FACT

Because our Durham County reappraisal does not involve going inside homes, we may not know if you have remodeled unless you report it. You should always report changes to your property. Not only does state law require property owners to notify the tax office of physical changes to their property, it also helps ensure that appraised values are accurate, fair, and uniform. To report changes to our office, email [tax-reval@dconc.gov](mailto:tax-reval@dconc.gov) or call (919) 560-0300.

× FICTION

*Durham County cannot accurately appraise my home value because the appraisers don't go inside.*

✓ FACT

It is usually not necessary to go inside a property in order to obtain a good market value estimate. Our valuation models are designed to be used with data collected from the exterior of properties. Occasionally, however, there will be a property with interior features that are inconsistent with its exterior. We can account for these differences if we are informed through the review and appeal process.

× FICTION

*After I submit my property value appeal, all I have to do is wait for a decision.*

✓ FACT

After you submit your appeal, you must either attend a hearing or submit documentation for consideration during a hearing. Hearings will begin when the Board of Equalization and Review starts meeting in April 2019.

× FICTION

*I can take my appeal directly to the state government for a better result.*

✓ FACT

The rules at the state level and local level are the same. The difference is that a state-level appeal is a longer process. It could take two years. Data errors and out-of-date information about your property can be managed quickly and conveniently in Durham County. Our staff members are here to help if you need to correct, update or verify your property information.

× FICTION

*Since there is a revenue-neutral rate for the county, my tax bill won't change.*

✓ FACT

Individual property taxes may go up, go down, or stay the same after reappraisal. The concept of revenue neutrality is separate from the reappraisal process and is not a reliable way to predict individual property tax bills. The county budget officer publishes the revenue-neutral rate to help citizens compare the county tax rate in the reappraisal year with the tax rate from the year before. The actual tax rate is determined during the county budget process, which usually concludes in late June.

× FICTION

*Due to reappraisal, some people who have lived in their homes for years will no longer be able to afford to do so.*

✓ FACT

Property taxes naturally increase or decrease during reappraisal for a number of reasons. There are income-based property tax relief programs available for qualifying homeowners who are elderly or disabled. There is also a program available to certain veterans, regardless of income, who are totally and permanently disabled. For more information on these programs visit [dconc.gov](http://dconc.gov). From the "Services," menu select "Tax Administration," and choose "Property Tax Relief Programs." Or, you can email [tax-reval@dconc.gov](mailto:tax-reval@dconc.gov) or call our office at (919) 560-0300.

× FICTION

*Reappraisal advances gentrification and displaces minority residents.*

✓ FACT

Property values are determined by the market, which is set by willing buyers and sellers. As Durham grows and becomes an even more attractive place to live, some property values will naturally increase. We encourage all homeowners, regardless of location, to find out whether they qualify for any of North Carolina's property tax relief programs. For more information on these programs visit [dconc.gov](http://dconc.gov). From the "Services," menu select "Tax Administration," and choose "Property Tax Relief Programs." Or, you can email [tax-reval@dconc.gov](mailto:tax-reval@dconc.gov) or call our office at (919) 560-0300.

