



Tips for a Successful Appeal

- **Act promptly** – Deadlines are firm and dictated by state statute.
- **Document your case:** Focus on **market value as of January 1, 2025.**
- **Be clear and concise** – Submit organized, comparable sales or property-specific information.

Helpful Tools:

- Property Record Cards:
www.orangecountync.gov/prc
- Comparable Sales Finder (Comper):
www.orangecountync.gov/comper
- Schedule of Values and Sales Bank can be found at www.orangecountync.gov/reval

Orange County Tax Administration

—

(919) 245-2100

—

228 S. Churton St.

Hillsborough, NC 27278

—

Reval@orangecountync.gov

—

OrangeCountyNC.gov/Tax



Taxpayer's Guide to Appealing Property Valuation

If you believe your property tax value does not reflect its fair market value as of January 1, 2025, you have the legal right to appeal.

This guide outlines your options for appealing Property valuations – starting with the informal appeal, followed by the formal appeal to the Board of Equalization and Review (BOER), and, if needed continuing to the North Carolina Property Tax Commission.





Step 1: Informal Appeal

Filing Window: March 21 – April 30, 2025
Deadline: April 30, 2025

What It Is:

The informal appeal is a review conducted by Orange County Tax staff (typically an appraiser). This is your first opportunity to contest your new tax value.

Who Reviews It: A county appraiser – not a board – reviews your submitted evidence.

What To Expect:

- There is **no fee** and **no requirement for legal counsel** or a private appraisal.
- Based on the reason(s) for your appeal, a visit to your property may or may not be necessary. However, a field review may be requested, please write that on your appeal form and provide contact information.

What To Submit:

You must explain why you believe the tax value is inaccurate. Supporting documentation may include:

- Sales of comparable properties prior to Jan. 1, 2025.
- Recent appraisal (within 2 years prior to Jan. 1, 2025).
- Sales contract or closing statement (dated before Jan. 1, 2025).
- Photos of the property (interior/exterior).
- Condition issues or other value-related concerns.

How To File:

- Use the form included with your revaluation notice, download it from www.orangecountync.gov/Appeal, or pick one up at the Tax Office.
- Submit online at www.orangecountync.gov/Appeals, by mail, or in person by **April 30, 2025**.

What Happens Next:

- A decision letter will be mailed to you.
- If you disagree, you have until **July 31, 2025** or within 30 days from the date on your decision notice, whichever is later, to file a **formal appeal**.



Step 2: Formal Appeal

Filing Window: May 1 - July 31, 2025
Deadline: July 31, 2025, or within 30 days the date on your informal decision notice, whichever is later.

What It Is: The formal appeal is a public hearing before the **Board of Equalization and Review (BOER)**.

Who Reviews It: A **three-member citizen board** appointed by the Board of Commissioners.

What To Expect:

- You are encouraged (but not required) to appear at your hearing.
- You'll provide and/or present evidence. If you choose not to attend, your submitted evidence will be presented for you. Tax staff will also present their evidence.
- The BOER will deliberate and make a decision during the meeting. They will also mail you a decision notice.
- There is **no cost**, and **legal counsel is not required**.

How To File:

- Submit the formal appeal form **by July 31, 2025** or within **30 days** of your informal appeal decision, whichever is later.
- Download it from www.orangecountync.gov/Appeal, or pick one up at the Tax Office. You may also submit online at www.orangecountync.gov/Appeals.
- The Tax Office will schedule your hearing and notify you of the date and location.

What Happens Next:

- A decision letter will be mailed to you
- You may file an appeal within 30 days of that notice with the Property Tax Commission.

Key Difference: Decisions are made by the **independent board (BOER)**, not County staff.



Steps 3 & 4: Further Appeals

Step 3: NC Property Tax Commission (PTC)
Only available if you formally appeal – step 2.
Deadline: Within 30 days the date on your formal decision notice.

What It Is: A state-level appeal if you're not satisfied with the BOER's decision.

Who Reviews It: A five-member commission based in Raleigh, three of whom are appointed by the Governor and two of whom are appointed by the General Assembly.

How To File:

- Must file within **30 days** of receiving the BOER decision – instructions are included with your BOER decision letter.
- **You must go through the formal BOER process before appealing to the PTC.**

What to expect:

- Most hearings are held in Raleigh.
 - Legal representation is allowed by not required.
-

Step 4: NC Courts

You may appeal the PTC's decision to the **North Carolina Court of Appeals** and, potentially, to the **North Carolina Supreme Court**. These final appeal steps are generally based on **legal errors or procedural issues** and are not new hearings on property value.