

WHY ARE REAPPRAISALS CONDUCTED?

North Carolina General Statutes requires that all real property within the County be reappraised at least every eight years. Reappraisal is a process in which all real property in the County is appraised at its current market value as of a particular date.

WHAT IS MARKET VALUE?

Market value as defined by the “Machinery Act of North Carolina” under G.S. 105-283 is “the price estimated in terms of money at which a property would change hands between a willing and financially able buyer and a willing seller, neither being under any compulsion to buy or sell and both having reasonable knowledge of all the uses to which the property is adapted and for which it is capable of being used.”

WILL MY TAX BILL CHANGE?

Not necessarily. The annual tax bill for each property depends on the tax rate adopted by each jurisdiction. These tax rates will not be determined until late spring.

SHOULD I APPEAL MY VALUE?

If you believe your appraised property value is substantially higher or lower than what it could have reasonably sold for on Jan. 1, 2025, you have the right to appeal.

Sometimes, issues other than tax value (e.g., affordability) concern property owners. While these concerns are understandable, the tax office can only address issues related to appraised property value.

STEPS FOR APPEALING YOUR APPRAISAL

First, go to carteretcountync.gov and click the ‘Tax Help’ button. From the left-hand menu select “2025 General Reappraisal,” then follow the steps below.

1. REVIEW

Review the information we have on file for your property, and report any outdated or incorrect information to us.

2. COMPARE AND EVALUATE

Next, compare and evaluate your property value with the selling prices of similar properties using our free online web service.

3. FILE A FORMAL APPEAL

If all information for your property is up to date and you still disagree with the assessed value, you can file an appeal with the Board of Equalization and Review (BOER) to schedule a hearing. Submit your documentation online or download a paper form using the “Appealing Your Value” menu found on the left-hand menu.



We highly encourage you to file your appeal within 30 days of the date of the Notice of Value Change. By law, your appeal must be filed prior to the BOER adjournment date, which is **5:00 pm on May 2, 2025.**

WHAT EVIDENCE SHOULD I PROVIDE TO SUPPORT MY APPEAL?

One or more of the following will help:



A **sales report or other comparable sales reports** from the property owner or a real estate professional.



A copy of a **recent appraisal** for the property, such as one done in connection with the purchase or refinance of the property.



Pictures showing the property’s interior and exterior features and condition, including any upgrades.



A copy of **surveys or land perk tests.**

We have several free tools available online to help you research your property, search for comparable properties, and appeal your value.

VISIT OUR WEBSITE TO VIEW ADDITIONAL PROPERTY TAX INFORMATION

1

Visit carteretcountync.gov

2

Click ‘Tax Help’ button.

3

Use menu options to view 2025 Reappraisal and other general tax information, access tax forms and publications, and pay your bill online.

WHAT IF I DISAGREE WITH THE BOARDS DECISION?

After the Board of Equalization and Review (BOER) hears your appeal, you will be mailed a written notification of your property value. If you do not agree with the BOER's decision, you may appeal to the North Carolina Property Tax Commission (PTC). Instructions on how to appeal to the PTC will be provided in the letter you receive from the BOER.



IMPORTANT REAPPRAISAL DATES

JAN 1, 2025

Effective Date of Reappraisal

MAR 26, 2025

Notices of Value Change Mailed

APR 7, 2025

Board of Equalization and Review Convenes
****The BOER will begin accepting appeals.*

MAY 2, 2025 (by 5:00 pm)

Last Date to File a 2025 Real Property Appeal
***The BOER will adjourn from accepting appeals.*

AUG 2025

First Tax Bills Affected by Reappraisal

OUR PROMISE TO YOU

Reappraisal is always a challenge. The goal is to appraise thousands of properties, all at one time, in a way that is equitable for all property owners. We strive to follow established industry standards for mass appraisal; however, we recognize that there will be situations where the mass appraisal approach may produce an estimate of value that seems somewhat high or low for an individual property.

We are committed to working with all property owners to ensure that every property is appraised at a reasonable estimate of its market value as of January 1, 2025.

THE TAX OFFICE IS HERE TO SERVE YOU!



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Beaufort, North Carolina, 28516



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f: 252-732-2064



TaxHelp@carteretcountync.gov



www.carteretcountync.gov



CARTERET COUNTY

TAX ADMINISTRATION

NORTH CAROLINA

2025

REAPPRAISAL APPEALS GUIDE

