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North Carolina law requires that each county conduct a revaluation at least once every eight years and to bring real property values to 100% market value in order for each county to be self supporting of its local government operations. Davie County adopted a four year cycle to be in effect from the 2001 Revaluation forward. Davie County adopted this cycle to better reflect changes in market conditions and to produce equity among property owners.

The primary purpose of a county revaluation is to provide equalization among all classes of real property. Appraisals must be updated or inequities in tax distribution will result.

For example: a property valued at \$80,000.00 in 2005 might be worth \$95,000.00 or it could have declined in value to \$75,000.00. In either case, the 2005 appraised value of the property is obsolete and will result in the property owner either paying too much or too little of their share of the tax for the operation of the local government.

Appraisers conduct the research to accurately reflect the market value. Real estate market values are established by the buyers and sellers in Davie County. Appraisers use methods and procedures for analyzing comparable properties based on the 2009 Schedule of Values adopted by the Davie County Commissioners.

The amount of increase in value or the percentage of change in value is NOT a valid reason for the appeal of a new assessed value. If a property owner believes the value of their real property substantially exceeds what they believe what the property would sell for, or it is NOT appraised in accordance with comparable properties, the owner has an appeal process available.

The first step is to fill out an appeal form requesting the review of the property. The Davie County Revaluation Department requests that those who wish to appeal their values, please fill out the form as it pertains to them and to please fill out what they believe is the market value of their property, and return the appeal to the Revaluation Department within 30 days of the dated notice. An owner may attach any other information they believe is relative to the value and the appeal of the property.

An appraiser will review the information you have submitted and send a new Notice of Real Estate Assessed Value. If after receiving this second notice, an owner still believes the value exceeds 100% market value, they may appeal to the Board of Equalization and Review by completing the review form attached to the new notice. It is imperative that the owner fill out this second appeal form for the Board of Equalization and Review in order to stay in the appeal process.

The Board of Equalization and Review is composed of Davie County citizens, appointed by the Davie County Board of Commissioners, to review and equalize the valuations of property in Davie County.

If after appealing to the Board of Equalization and Review, a property owner is still dissatisfied with the property value, they may appeal to the NC Property Tax Commission in Raleigh, NC and finally to the NC Court of Appeals.

Finally, it is important to remember that two factors establish a real property tax bill. 1) The value for the property determined on the "Revaluation Notice". 2) The tax rate not yet set. The tax rates are set by the Davie County Commissioners and City Councils (if applicable). The budgets and rates are adopted and set on or before July 1st of each year.

Therefore a property owner's tax bill can only be determined after July 1, 2009.