

TAX VALUE REASSESSMENT AND APPEALS BY COUNTY IN WESTERN NORTH CAROLINA

NOTE: Protocols for tax reassessment by county in the FEMA-declared disaster area for DR-4827-NC. A total of 33 counties were contacted. The information below may include specific actions taken by counties after the storm. In most cases, Legal Aid spoke with a tax office representative; if no one was available, online information was cited.

Alexander County

If a property owner would like a reevaluation, they must call to add their name to a list. Thereafter, someone from the tax office will call to schedule an appointment with the property owner.

Alleghany County

Property owners must appeal their property assessments by the end of January. The form to do so is online.

Ashe County

Starting January 1st, property owners need to contact the tax office to request an appeal. The appeal deadline is the end of April. The tax department will review the request, and a letter will be sent informing the property owner of the decision. If the property owner disagrees with the decision, it can be appealed to the Board.

Avery County

If a property owner has suffered damage from Helene, they should contact the Tax Assessor office with a description of the damage. The tax office will inspect the damaged property and adjust the value according to damage sustained by similar homes in the area. If the property owner is not satisfied with the adjusted amount, they can call the office to obtain an informal review. If the resident still is unsatisfied with the decision from the informal appeal, they can ask for an application for a Formal Review from the tax assessor office. Applications for the formal review are being accepted from late March to early April.

From the website:

Appealing your tax value for the tax year.

If residents don't agree with their property value, follow the instructions below to request a review (Informal Review) not an appeal.

- Verify the information on your appraisal form or correct it.
- Make sure you understand how your value was determined.
- Discover if the value is fair compared with the values of similar properties in your community.
- Be sure you understand how to file a "Formal Appeal" and how the office can help if you still want to appeal.



Avery County Cont.

What if I'm still not satisfied?

- If the taxpayer is not satisfied that their value is 100% market value, and you have gone through an informal review the next step is a formal review.
- The Board of Equalization and Review is the official assessment appeals board. The board, upon written request, will hear any and all appeals concerning the assessed value of real property in Avery County

Tips for a Successful Appeal (Formal Review)

- Your appeal is more likely to be successful if you present evidence that comparable properties in the same community are appraised for less than yours.
- Copies of property record cards on your comparable, with records of their assessed values or sales prices are your best defense.
- To acquire property record cards or an application for the Board of Equalization and Review you may come to or call the Avery County Tax Assessor's Office where one of the staff members will assist you.
- The Board of Equalization and Review meets the first Monday in April and the first Monday in May. Please submit your appeal form before the first Monday in April.

Buncombe County

The Appraisal Department staff are going out to inspect damaged property due to Helene to adjust the owner's tax bill moving forward. The property owners will get a value notice in the mail, and if for some reason an adjustment has not been made or there is some disagreement, the owner can file for an appeal. There is no deadline for this process. The tax office website stated that the county commissioners voted to delay reappraisal due to Helene until 2026.

Burke County

The county has sent out appeal forms to all owners whose property was damaged as a result of Helene. The deadline for the appeal forms to be submitted is March 31st. If anyone has questions, they may contact Kendra at 828-764-9430.

Cabarrus County

Starting now, property owners can request a reappraisal online, by letter, or by going to the tax office. The deadline is April, but it is important to put in the reappraisal request as soon as possible.

Caldwell County

There is no deadline to request a reassessment. The tax office is reevaluating the property tax values for property owners. No letters have been sent yet to residents. If anyone has questions about their tax value, they can contact Alex Soots at 828-757-1340.

Catawba County

Residents have until Jan 1, 2027, for reappraisal for damage from Hurricane Helene.



Cherokee County

The tax office is on an eight-year cycle for appraisals. The last cycle was in 2020, and the next one is in 2028. Appeals of tax value assessments are done from January-March. The appeal can be submitted by letter, online, or at the tax office. After the appeal is submitted, the tax office representative will physically visit the property to assess the value.

Clay County

Property owners should inform the tax office if their property is damaged or destroyed by a disaster, flooding, storm, or fire. The appraiser will go out to assess the property. The property owner will need proof of when the damage occurred. Billing is done based on status on January 1st. If the event happens later in the year, the new tax value will apply the following January 1st.

To appeal, you can fill out the application anytime in the month of March. The Board will review the appeal. Property owners need to make an appointment to go before the Board for a formal appeal.

Cleveland County

A countywide reappraisal is currently taking place for 2025. The tax office has done a damage assessment based on the information they had for properties they believed to be damaged by Helene. Property owners will receive reappraisals in February. If a property owner disagrees with the assessment, they can fill out the appeal form which will be included with the reassessment. March 31st is the deadline to appeal. Any appeal received after April will go to the Board.

Online, there is a property valuation appeal form [here](#). Property owners should allow 4-6 weeks from the date the submission is received for a decision to be sent.

Forsyth County

Reassessment letters are sent out in February. If a person does not agree with the value, they must appeal by June.

Gaston County

The county did a post-storm assessment, right after the storm. If property owners disagree with the value even after this reassessment, they can appeal. Notices will go out in February.

Property values can be appealed each year, starting in January and ending when the Board of Equalization and Review adjourns. For the 2025 tax year, the Board of Equalization and Review will convene on April 7, 2025, and will adjourn on April 28, 2025. Appeals must be submitted by 5:00 p.m. on the adjournment date. If property owners are appealing their values for the 2025 tax year, they should submit the appeal form found at [this link](#). Visit [this page](#) for more information.

The value of the property will be determined based on its condition on January 1st.



Graham County

This county did not suffer significant damage from Helene and would not be conducting any tax value appraisals. It is unclear if property owners can still request a reassessment.

Henderson County

The current reappraisal process is ongoing, and the tax office hopes to finish by the end of January. This includes homes damaged by Helene. Notices of reappraisal will be sent out in February.

The appeal deadline is March 31st.

Property owners can submit either an informal or formal appeal. The informal appeal is a request for a reappraisal. If the homeowner disagrees with the informal appeal decision, they can submit a formal appeal. The formal appeal goes to the Board of Equalization and Review which includes a hearing. Formal appeal documents include Board of Equalization and Review Appeal Form, Notice of Appeal and Application for Hearing, and Power of Attorney. If the homeowner does not agree with the outcome of the formal appeal, it can be appealed again at the state level.

Haywood County

Property owners should inform the tax office of property damage. Property owners should request the Haywood County Property Damage Form.

Iredell County

If there is significant damage to the property, homeowners can call to get an appraiser to come out to the site. The value change notices will go out February 1st. Property owners can start to appeal April 19th with the deadline of May 15th .

Jackson County

From website: 2025 Notice of Assessed Value states all properties have been assessed as of January 1st. Requests for appeal can be made on notice or online on tax administration website. Property appraisals were completed after Hurricane Helene, and the county received lists of damaged properties from FEMA and fire departments. All the homes on the lists were reviewed, and damage assessed. If homes with damage from Helene were not assessed after the damage, property owners will need to submit an appeal.

Notices of Assessed Value will be sent out the first week of February. Informal appeals must be submitted 30 days from receipt of notice. The same process follows with a formal appeal to be heard by the board if the homeowner does not agree with the decision reached in the informal appeal.

Macon County

The county only had four or five damaged homes from Helene. The county has already lowered the value of these homes. The appeal process for Macon County will open on February 1st through April 15th. The county is willing to work with any county resident with damage to their home from Helene.



Madison County

All 2024 re-evaluation notes were mailed in June 2024. All property values increased. Residents had 30 days from the date of the re-evaluation notice to file an appeal.

Following Hurricane Helene in September 2024, teams of assessors visited properties that were damaged by the storm and reassessed the property.

New notices have not been issued, but the tax office anticipates mailing them in either March/April. Residents will have 30 days from the notice date to file an appeal. If residents have home damage and an assessor has not visited their home to perform a re-evaluation, they should immediately contact the tax office and make this request.

McDowell County

Property owners can appeal their property evaluations from January 1 - 31.

Because of Hurricane Helene, tax notices are being mailed late this year. They will be mailed no later than February 10th. Property owners will have an additional 10 days, from the date of the notice, to file their appeal.

Appeals can be made online or in person. If the appeal is heard before the board, the property owner will need to appear in person to defend the matter. Homeowners need to make sure their tax card information is accurate before filing an appeal. In the event it is not, the tax department could perform a "look back" for a period of 5 years and recoup any tax liability that should have been paid by the property owner.

McDowell County Tax Assessors immediately reassessed home damage and reported this information to their tax department, which in turn should reduce property values.

Mitchell County

The county has access to the initial first response North Carolina Emergency Management database of homes damaged by Hurricane Helene. The county has partnered with an appraisal firm to assess the number of damaged homes. If a taxpayer does not agree with the appraisal amount, they can contact the Mitchell County Tax Office to file an appeal. Appeals are accepted from late April to early May.

Nash County

Website information on appeals:

Appeal In Person: You may call 252-462-2778 to make an appointment to meet with an appraiser, from Piner Appraisal, at our office which is located at 120 West Washington Street, Nashville, NC.

Appeal By Phone: You may call 252-462-2778 and arrange for an appraiser to call you and discuss your appeal over the phone.



Nash County Cont.

Written Appeal By Mail: You may submit an appeal by filling out the bottom section of your appeal notice and mailing it along with any supporting documents to:

Nash County Tax Office
Attn: Board of Equalization and Review
120 West Washington Street
Nashville NC 27856

Appeal Online [at this link](#).

Polk County

From website: Reappraisals completed by January 1st, and the new value notices will be mailed out in February. Property owners have 30 days from date of notice to submit an informal appeal. The informal appeal period is January-March. Formal appeals to be completed in April.

Rowan County

If a house was damaged or destroyed, property owners should make the tax office aware. Property owners may also complete an appeal form. The appeal process goes through May. Tax bills go out in July.

Rutherford County

Information found online [at this link](#).

Property taxes for 2024-25 are levied on the value of property as of January 1, 2024, the listing date. Damage to property that occurs after January 1st will be reflected in the taxable value of that property for the following year's taxes. Buildings that remain damaged or destroyed as of January 1, 2025, will be reappraised and taxed at a lower value (or zero value) for 2025-26 taxes.

Local governments may not waive property taxes as a response to a natural disaster.

Surry County

The reappraisal process is ongoing and includes homes damaged by Helene. New appraisal value notices should be sent out in mid-February. Homeowners have 30 days from receipt of appraisal notice to do an informal appeal. There is a box that can be checked on the notice itself and mailed back to the county to request an informal appeal. Additionally, an informal appeal can be submitted online [at this link](#).

If the homeowner and county do not come to an agreement on the value of the home, homeowners can submit a formal appeal to be reviewed by the Board of Equalization and Review. The first meeting for the Board of Equalization and Review starts in April.



Union County

From website: Union County is currently reappraising properties. Notice of new property values to be sent out on March 1st. An appeal must be submitted 30 days from receipt of reappraisal notice and can be submitted through the Union County Assessor's Office Online Appeal System: <https://appeals.spatiallest.com/nc-union>

If homeowners do not agree with the Informal Review Notice, they can submit a formal appeal to the Board of Equalization and Review. Formal appeals heard by the Board of Equalization and Review to be held April-July.

Watauga County

The tax assessor's office had been given a list of names and homes that were damaged during Helene and assessed the damaged homes. The homeowner can also call the tax office to report that their home was damaged during Helene. The January 1st deadline has passed for 2024 property tax. If the home has been damaged and has not been assessed, property owners should document the damage and let the tax office know. The tax office will then come out to the property and reassess its value.

Wilkes County

The tax assessor's office has been given a list of names and homes that were damaged during Helene. The tax office went out and assessed the damaged homes. The homeowner can also call the tax office to report that their home was damaged during Helene.

Yadkin County

Yadkin County did not suffer much damage from Helene, and the tax office reports it is not concerned about reassessing properties. Residents can file an informal appeal on the phone if they are unhappy with the appraisal value. The last reappraisal was in 2023. Currently the county is not actively taking any formal appeals.

Yancey County

The tax assessor states there are no refunds for the 2024 tax year. All taxes must be paid and cannot be appealed. For the 2025 tax year, properties damaged as a result of Hurricane Helene can be appealed. The appeal should be submitted as soon as possible and no later than May 1st. The appeal can be completed online or in person.

