



North Carolina Property Tax Appeal Checklist

Deadlines, process, and what to gather — 2026

If your home's assessed value is higher than what it would realistically sell for, you may be overpaying — and North Carolina lets you appeal. Use this checklist to file correctly and on time.

North Carolina at a glance

Appeal deadline	Before the County Board of Equalization and Review adjourns — a county-specific date, not a 30-day clock
Effective tax rate	0.66% (about \$1,896/yr on a \$288,900 home)
Assessment basis	100% of appraised value
Appeals heard by	County Board of Equalization and Review !' Property Tax Commission !' Court of Appeals

G.S. §105-322(g)(2)a requires your request in writing to, or personal appearance before, the board PRIOR TO ITS ADJOURNMENT. The board first meets between the first Monday in April and the first Monday in May and may not sit past July 1 — December 1 in a revaluation year — except to decide appeals already filed. Because adjournment is set locally, no statewide date can be published; confirm yours with the county assessor. The 30-day clock belongs to the next stage: appeal to the Property Tax Commission within 30 days after the board mailed notice of its decision (§105-290(e)). Deadlines and forms vary by county — always confirm with your local county tax assessor before filing.

Step-by-step checklist

- ☐ **Find your assessment notice.** Note the assessed value and your parcel / account number.
- ☐ **Estimate your home's real market value.** Pull 3–5 recent comparable sales of similar nearby homes.
- ☐ **Check if you're over-assessed.** If assessed value is higher than market value, you likely have a case — use the free calculator at propertytaxedge.com.
- ☐ **Gather your evidence.** Comparable sales, photos of condition issues, repair estimates, and an appraisal if you have one.
- ☐ Receive assessment notice
- ☐ File your request in writing, or appear in person, BEFORE the County Board of Equalization and Review adjourns — a county-specific date
- ☐ Attend Board hearing
- ☐ Appeal to the Property Tax Commission within 30 days after the board mails notice of its decision
- ☐ Further appeal to the NC Court of Appeals
- ☐ **After the decision.** Accept the reduction, or pursue the next level of appeal if warranted. A win can lower your bill for years.

Exemptions that may lower your bill

- **Homestead:** Elderly/Disabled Exclusion: \$25,000 or 50% of value (whichever is greater) for 65+ with income under \$36,700
- **Senior / other relief:** Elderly/Disabled Exclusion for 65+ or totally disabled with income under \$36,700

Evidence that wins appeals

- 3–5 comparable sales lower than your assessed value
- Photos of needed repairs, damage, or condition problems
- Contractor repair estimates
- Independent appraisal (the strongest single piece of evidence)

Free tools at propertytaxedge.com

Over-assessment calculator · appeal letter templates · county deadlines · find a licensed consultant

This checklist is general information, not legal advice. Deadlines, forms, and fees vary by county/jurisdiction and can change — always confirm with your local county tax assessor or appeal board before filing. © 2026 Exitus Strategies LLC, operating as Property Tax Edge.