



I am in the land use program and the land is still farmed. Why did my value change?

The revaluation updates all real property tax values, including land use rates. Your qualification for the program will not change unless there is a disqualifying event, but the use value and the market value of your property will most likely change.

I have an elderly, disabled or disabled veteran exclusion on my tax bill. Does this revaluation mean I will lose that exclusion?

The revaluation will update all real property tax values to reflect a current market value as of January 1, 2025. If a property qualifies for the elderly or disability exclusion, the exclusion will not be removed, but the amount that is actually billed may change depending on the new reappraisal.



Please visit our website at <https://www.cumberlandcountync.gov/tax/revaluation> to learn more about the 2025 Property Revaluation.



Tax Administration

P. O. Box 449
Fayetteville, NC 28302

Physical Address

117 Dick Street
Judge E. Maurice Braswell
Cumberland County Courthouse
Fayetteville, NC 28301



2025 Property Revaluation

Questions and Answers

Frequently Asked Questions (FAQs)

What does the Notice of Assessment mean?

The notice informs you of the value at which your property will be assessed after Cumberland County completes the 2025 General Property Revaluation.

What is revaluation?

A revaluation is a reappraisal of all real property (land, buildings and other improvements) within the county to ensure that all property values are consistent with the current market and that all are taxed equitably. Property values change with time as economic conditions change. The reappraisal “updates” the market values and thus the assessed values of all real property. North Carolina Law states that each county must complete its general reappraisal at least once every eight years. Cumberland County’s last reappraisal was January 1, 2017.

Who decides the value of my property?

Certified county appraisers employed at the Cumberland County Tax Department conduct research and analysis to develop uniform standards, methods, and formulas for revaluation. We use mass appraisal techniques designed to predict market values for thousands of properties, rather than one individual property.

What is market value?

North Carolina law defines market value as “the price estimated in terms of money at which the property would change hands between a willing and financially able buyer and a willing seller, neither being under any compulsion to buy or to 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.” Sales that may not be considered are foreclosures, auction sales, pre-foreclosures, estate sales, sales between related parties and sales involving non-profit institutions. Market value is not insured value, salvage value, present use value, book value or actual construction costs.

So doesn't that mean that the market value of my property is the same as its sale price? Why is my property not valued at what I just paid for it?

The market value of your property is not determined or based solely on any individual sale, including the price you paid for it. The uniqueness of each sale involves numerous factors, such as what year the sale took place and the economic conditions prevailing at the time. In order to assess all properties equitably we must examine the market as a whole, comparing your sale or transaction to other similar sales and transactions then evaluate your property in terms of what is reasonable and typical in the market for its type and location.

Isn't a revaluation done just to raise taxes because the county needs more money?

Tax rates are not considered in the reappraisal process. Since property taxes are based on the market value as of the date of the revaluation and since market values change with time and changing economic conditions, appraisals need to be updated. Values for some properties increase, others decrease and others may remain unchanged. For example, a property valued at \$150,000 in 2017 might now be worth \$130,000 or it could have increased in value to \$280,000. In either case, the 2017 assessed value of the property is now obsolete and will result in the property owner either paying too much or too little of his or her share of taxes used for the operation of local government. Thus, we must reappraise each property to ensure that it is assessed at fair market value, but your specific tax bill plays no part in the revaluation of your property. Each year in the month of June county commissioners, city councils, and municipality boards and mayors set the tax rate that is then applied to your assessed value.

No one came to my property, how can you revalue it?

During the reappraisal process, we review each property through listings, mapping programs, site reviews of some neighborhoods and individual properties, and by analyzing recent sales of similar properties to attain the current market value of your property. Many site visits to various properties are conducted throughout this process.

What can I do if I disagree with the assessed value of my property?

If you believe the new value exceeds or is below what the property would reasonably have sold for on January 1, 2025, you may appeal using the form attached to the Revaluation Notice of Assessment, or you may request an appeal form by contacting the Tax Administration Office. All appeals must be filed within the timeframe specified on the notice and must be based on objections to the market value of the property and not on objections such as “my taxes are too high” or just “too high.” You will need to provide supporting documentation with the appeal, such as data on recent sales of comparable properties in the area, recent appraisals, market analysis, sales contracts, photographs or documentation of any major structural damage or excessive physical repairs needed. Lack of sufficient documentation or simply stating an invalid reason for the appeal will result in the staff appraiser rendering a “No Value Change” decision.

What happens after I appeal?

In all cases, the Cumberland County appraisal staff will review and consider the appeal based on the evidence and written documentation that has been provided. The appraisal staff may visit the property or make contact by telephone. It may be necessary for the taxpayer to meet with the appraisal staff. An appointment will be scheduled if this is needed. Based on the information obtained from the appeals process, the county appraisal staff will determine what changes, if any, will be made to the property value. The appeal review will result in one of three possible conclusions:

- A lower assessed value
- A higher assessed value
- No change in the assessed value

A new Notice of Real Estate Assessment will be mailed stating the results of the appeal. If you are not satisfied with the results, you may make a formal appeal to the Cumberland County Board of Equalization & Review.

The dates for filing a formal appeal will be posted on the Tax Administration website at <https://www.cumberlandcountync.gov/tax> and will be published in the local newspaper.