

## Hurricane Florence Storm Damage Assessment Information

First and foremost, we would like to extend our deepest sympathies and our sincere hope that the coming New Year will be better than the previous, and that your homes and families are brought back together.

What follows is a brief summarization that we hope may help you better understand our short-term and long-term processes, and the N.C. General Statutes from which we are guided.

The Duplin County Tax Office has begun the short-term process of conducting damage assessments caused by the devastation brought by Hurricane Florence and the ensuing flooding. Any information gathered during this process is not related to any other activities being performed by other agencies. The assessments are being conducted by the Duplin County Tax Office to fulfill its obligation to determine the effect the storm damage has on the value of your property as of the January 1, 2017 Revaluation.

The remedies provided by N.C. Statutes are limited to the two scenarios that follow. *A partial excerpt from the N.C. Machinery Act concerning these issues is attached*

**Scenario 1:** *An individual home that was damaged during Hurricane Florence that has already been repaired and requires no further work?*

**Remedy 1:** *In accordance with NC General Statute 105-287, there will be no change to the assessed value.*

**Scenario 2:** *An individual home that was damaged during Hurricane Florence that is still in the process of being rehabbed, or the process has yet to begin?*

**Remedy 2:** *We will determine a value using, among other sources, FEMA damage estimate tables and IAAO (International Association of Assessing Officers) construction tables and on-site observation, resulting in a change to the assessed value.*

Duplin County does not have the authority to re-assess lot values between revaluations. As for long-term impact, our next revaluation will most likely be effective for the 2022 tax year and it will be at that point that we will be able to make any necessary changes to the lot values.

Once all work has been completed we will be sending out letters informing you of how your assessments have been affected. Due to the amount of properties involved, it will be after the 1<sup>st</sup> of the year before notifications are mailed out.

Tim Graham  
Duplin County Revaluation Coordinator  
[tim.graham@duplincountync.com](mailto:tim.graham@duplincountync.com)  
910-372-9356

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## NORTH CAROLINA MACHINERY ACT (Excerpt)

### § 105-287. Changing appraised value of real property in years in which general reappraisal is not made.

(a) In a year in which a general reappraisal of real property in the county is not made under G.S. 105-286, the property shall be listed at the value assigned when last appraised unless the value is changed in accordance with this section. The assessor shall increase or decrease the appraised value of real property, as determined under G.S. 105-286, to recognize a change in the property's value resulting from one or more of the following reasons:

- (1) Correct a clerical or mathematical error.
- (2) Correct an appraisal error resulting from a misapplication of the schedules, standards, and rules used in the county's most recent general reappraisal.
- (2a) Recognize an increase or decrease in the value of the property resulting from a conservation or preservation agreement subject to Article 4 of Chapter 121 of the General Statutes, the Conservation and Historic Preservation Agreements Act.
- (2b) Recognize an increase or decrease in the value of the property resulting from a physical change to the land or to the improvements on the land, other than a change listed in subsection (b) of this section.
- (2c) Recognize an increase or decrease in the value of the property resulting from a change in the legally permitted use of the property.
- (3) Recognize an increase or decrease in the value of the property resulting from a factor other than one listed in subsection (b).

(b) In a year in which a general reappraisal of real property in the county is not made, the assessor may not increase or decrease the appraised value of real property, as determined under G.S. 105-286, to recognize a change in value caused by:

- (1) Normal, physical depreciation of improvements;
- (2) Inflation, deflation, or other economic changes affecting the county in general; or
- (3) Betterments to the property made by:
  - a. Repainting buildings or other structures;
  - b. Terracing or other methods of soil conservation;
  - c. Landscape gardening;
  - d. Protecting forests against fire; or
  - e. Impounding water on marshland for non-commercial purposes to preserve or enhance the natural habitat of wildlife.

(c) An increase or decrease in the appraised value of real property authorized by this section shall be made in accordance with the schedules, standards, and rules used in the county's most recent general reappraisal. An increase or decrease in appraised value made under this section is effective as of January 1 of the year in which it is made and is not retroactive. The reason for an increase or decrease in appraised value made under this section need not be under the control of or at the request of the owner of the affected property. This section does not modify or restrict the provisions of G.S. 105-312 concerning the appraisal of discovered property.