

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2025

SESSION LAW 2026-8
SENATE BILL 889

AN ACT REQUIRING CERTAIN COUNTIES WITH REAPPRAISALS EFFECTIVE AS OF JANUARY 1, 2026, TO USE A SCHEDULE OF VALUES ADOPTED PRIOR TO THAT DATE FOR THE 2026-2027 FISCAL YEAR, REQUIRING THOSE COUNTIES TO USE THE 2026 SCHEDULE OF VALUES FOR 2027-2028 AND FUTURE FISCAL YEARS UNTIL THE COUNTY'S NEXT GENERAL REAPPRAISAL, AND REQUIRING COUNTY ASSESSORS TO PAY AN EXAMINATION FEE.

The General Assembly of North Carolina enacts:

SECTION 1.(a) 2026 Taxable Year. – Notwithstanding any provision of law to the contrary and effective only for the taxable year beginning July 1, 2026, every county (i) with a population of 15,000 or greater according to the latest federal decennial census and (ii) in which a reappraisal of real property became effective as of January 1, 2026, shall not use the schedule of values adopted by the board of county commissioners in accordance with that reappraisal but shall instead use the schedule of values adopted in accordance with the county's most recent previous reappraisal effective prior to January 1, 2026.

SECTION 1.(b) 2027 and Future Taxable Years. – Notwithstanding any provision of law to the contrary, effective for the taxable year beginning July 1, 2027, every county (i) with a population of 15,000 or greater according to the latest federal decennial census and (ii) in which a reappraisal of real property became effective as of January 1, 2026, shall use the schedule of values adopted by the board of county commissioners in accordance with the January 1, 2026, reappraisal until the adoption of a new schedule of values pursuant to a future reappraisal by the county in accordance with G.S. 105-286 and subsection (c) of this section.

SECTION 1.(c) Base Year Calculation. – Every county to which this section applies shall be deemed to have conducted its most recent reappraisal effective January 1, 2027, for purposes of calculating the time for its next general reappraisal of real property under G.S. 105-286.

SECTION 1.(d) Property Tax Appeals. – Notwithstanding any provision of law to the contrary, a taxpayer may appeal the listing or appraisal of real property in accordance with Subchapter II of Chapter 105 of the General Statutes during the 2026 calendar year for an appraisal of real property that became effective as of January 1, 2026. A taxpayer that fails to appeal an appraisal of real property subject to this section during the 2026 calendar year may appeal the appraisal during the 2027 calendar year as if the appraisal became effective January 1, 2027 provided that the real property is located in a county with a population of 15,000 or greater according to the latest federal decennial census. A county shall accept an appeal from a taxpayer subject to this section during the 2027 calendar year, provided that the appeal is submitted in timely manner for an appraisal that became effective January 1, 2027. Any adjustment made during the appeal process provided for under this section is effective for the taxable year beginning July 1, 2027.

SECTION 2. G.S. 105-294 reads as rewritten:

"§ 105-294. County assessor.

...



(b) Qualifications. – Persons who held the position of assessor on July 1, 1971, and continue to hold the position, and persons who have been certified for appointment as assessor by the Department of Revenue between July 1, 1971, and July 1, 1983, are deemed to be qualified to serve as county assessor. Any other person selected to serve as county assessor must meet the following requirements:

...

- (5) Pay to the Department of Revenue a fee of twenty dollars (\$20.00) for the comprehensive examination required under subdivision (4) of this subsection. Fees collected by the Department under this subdivision shall be applied to the cost of administering the examination.

...

(d) Continuing Education. – In order to retain the position of county assessor, every person serving as county assessor, including those persons deemed to be qualified under ~~the provisions of this act, this section,~~ shall, in each period of 24 months, attend at least 30 hours of instruction in the appraisal or assessment of property as provided in ~~regulations~~ rules of the Department of Revenue.

(e) Compensation. – The compensation and expenses of the county assessor shall be determined by the board of county commissioners.

(f) ~~Alternative to separate office of county assessor.~~ Separate Office of County Assessor. – Pursuant to ~~Act [Article]~~ Article VI, Section 9 of the North Carolina Constitution, the office of county assessor ~~is hereby declared to be an office that~~ may be held concurrently with any other appointive or elective office except that of member of the board of county commissioners."

SECTION 3. Section 1 of this act is effective when it becomes law. Section 2 of this act becomes effective October 1, 2026, and applies to examinations conducted on or after that date. The remainder of this act is effective when it becomes law.

In the General Assembly read three times and ratified this the 10th day of June, 2026.

s/ Rachel Hunt
President of the Senate

s/ Destin Hall
Speaker of the House of Representatives

s/ Josh Stein
Governor

Approved 3:26 p.m. this 19th day of June, 2026