

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2025

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SENATE BILL DRS35397-Nif-157D

Short Title: Property Tax Reappraisal Moratorium. (Public)

Sponsors: Senators Berger, Jackson, and Jarvis (Primary Sponsors).

Referred to:

1 A BILL TO BE ENTITLED
2 AN ACT REQUIRING COUNTIES WITH REAPPRAISALS EFFECTIVE AS OF JANUARY
3 1, 2026, TO USE A SCHEDULE OF VALUES ADOPTED PRIOR TO THAT DATE FOR
4 THE 2026-2027 FISCAL YEAR, REQUIRING THOSE COUNTIES TO USE THE 2026
5 SCHEDULE OF VALUES FOR 2027-2028 AND FUTURE FISCAL YEARS UNTIL THE
6 COUNTY'S NEXT GENERAL REAPPRAISAL, AND REQUIRING COUNTY
7 ASSESSORS TO PAY AN EXAMINATION FEE.

8 The General Assembly of North Carolina enacts:

9 **SECTION 1.(a)** 2026 Taxable Year. – Notwithstanding any provision of law to the
10 contrary and effective only for the taxable year beginning July 1, 2026, every county in which a
11 reappraisal of real property became effective as of January 1, 2026, shall not use the schedule of
12 values adopted by the board of county commissioners in accordance with that reappraisal but
13 shall instead use the schedule of values adopted in accordance with the county's most recent
14 previous reappraisal effective prior to January 1, 2026.

15 **SECTION 1.(b)** 2027 and Future Taxable Years. – Notwithstanding any provision
16 of law to the contrary, effective for the taxable year beginning July 1, 2027, every county in
17 which a reappraisal of real property became effective as of January 1, 2026, shall use the schedule
18 of values adopted by the board of county commissioners in accordance with the January 1, 2026,
19 reappraisal until the adoption of a new schedule of values pursuant to a future reappraisal by the
20 county in accordance with G.S. 105-286 and subsection (c) of this section.

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

25 **SECTION 1.(d)** Property Tax Appeals. – Notwithstanding any provision of law to
26 the contrary, a taxpayer may appeal the listing or appraisal of real property in accordance with
27 Subchapter II of Chapter 105 of the General Statutes during the 2027 calendar year for an
28 appraisal of real property that became effective as of January 1, 2026.

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

30 "§ 105-294. County assessor.

31 ...

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



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1 ...

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

6 ...

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

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

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

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