

# ADOPTED



NORTH CAROLINA GENERAL ASSEMBLY  
AMENDMENT  
Senate Bill 889

AMENDMENT NO. A2  
(to be filled in by  
Principal Clerk)

S889-ABAF-35 [v.8]

Page 1 of 1

Amends Title [NO]  
First Edition

Date \_\_\_\_\_, 2026

Senator Corbin

- 1 moves to amend the bill on page 1, line 2, by inserting the word "CERTAIN" between the words
- 2 "REQUIRING" and "COUNTIES"; and
- 3
- 4 on page 1, lines 10 and 16, by inserting between the words "county" and "in" on those lines the
- 5 following "(i) with a population of 15,000 or greater according to the latest federal decennial
- 6 census and (ii)"; and
- 7
- 8 on page 1, lines 25-28, by rewriting those lines to read:
- 9 "SECTION 1.(d) Property Tax Appeals. – Notwithstanding any provision of law to
- 10 the contrary, a taxpayer may appeal the listing or appraisal of real property in accordance with
- 11 Subchapter II of Chapter 105 of the General Statutes during the 2026 calendar year for an
- 12 appraisal of real property that became effective as of January 1, 2026. A taxpayer that fails to
- 13 appeal an appraisal of real property subject to this section during the 2026 calendar year may
- 14 appeal the appraisal during the 2027 calendar year as if the appraisal became effective January
- 15 1, 2027 provided that the real property is located in a county with a population of 15,000 or
- 16 greater according to the latest federal decennial census. A county shall accept an appeal from a
- 17 taxpayer subject to this section during the 2027 calendar year, provided that the appeal is
- 18 submitted in timely manner for an appraisal that became effective January 1, 2027. Any
- 19 adjustment made during the appeal process provided for under this section is effective for the
- 20 taxable year beginning July 1, 2027."

SIGNED \_\_\_\_\_  
Amendment Sponsor

SIGNED \_\_\_\_\_

**The official copy of this document, with signatures  
and vote information, is available in the  
Senate Principal Clerk's Office**



\* S 8 8 9 - A B A F - 3 5 - V - 8 \*