

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2025

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HOUSE BILL 102

Short Title: Real Property Appraisal - Owner Notification. (Public)

Sponsors: Representative Cohn.

For a complete list of sponsors, refer to the North Carolina General Assembly web site.

Referred to: Rules, Calendar, and Operations of the House, if favorable, Housing and Development, if favorable, Finance

February 12, 2025

1 A BILL TO BE ENTITLED
2 AN ACT TO REQUIRE ASSESSORS TO INTELLIGIBLY NOTIFY PROPERTY OWNERS
3 OF PERTINENT APPRAISAL AND TAX INFORMATION DURING A
4 REVALUATION.

5 The General Assembly of North Carolina enacts:

6 **SECTION 1.** G.S. 105-317 reads as rewritten:

7 "**§ 105-317. Appraisal of real property; adoption of schedules, standards, and rules.**

8 ...

9 (b) In preparation for each revaluation of real property required by G.S. 105-286, it shall
10 be the duty of the assessor to see that:

11 ...

12 (8) Notice, written in plain, easily understood language, is given to the owner and
13 includes the following information:

14 a. A concise summary of the reason for the revaluation.

15 b. The projected increase or decrease in the appraised value of the
16 property, expressed as a percentage, compared to the appraised value
17 of the property in the year immediately preceding the revaluation.

18 c. The projected increase or decrease in the property's tax liability,
19 expressed as a percentage, compared to the property's tax liability in
20 the year immediately preceding the revaluation.

21 d. A website link, QR code, or phone number that the owner may use to
22 request additional information concerning the revaluation and the
23 appeals process.

24"

25 **SECTION 2.** G.S. 105-328 reads as rewritten:

26 "**§ 105-328. Listing, appraisal, and assessment of property subject to taxation by cities and**
27 **towns situated in more than one county.**

28 ...

29 (b) Should the governing body of a city or town situated in two or more counties not
30 adopt the procedure provided in subsection (a), above, all property subject to taxation by the
31 municipality shall be listed, appraised, and assessed as provided in subdivisions (b)(1) through
32 ~~(b)(6)~~, (b)(7), below.

33 ...



- 1 (7) In preparation for each revaluation of real property conducted pursuant to this
- 2 subsection, it shall be the duty of the assessor to see that notice, written in
- 3 plain, easily understood language, is given to the owner and includes the
- 4 following information:
- 5 a. A concise summary of the reason for the revaluation.
- 6 b. The projected increase or decrease in the appraised value of the
- 7 property, expressed as a percentage, compared to the appraised value
- 8 of the property in the year immediately preceding the revaluation.
- 9 c. The projected increase or decrease in the property's tax liability,
- 10 expressed as a percentage, compared to the property's tax liability in
- 11 the year immediately preceding the revaluation.
- 12 d. A website link, QR code, or phone number that the owner may use to
- 13 request additional information concerning the revaluation and the
- 14 appeals process."
- 15 **SECTION 3.** This act is effective when it becomes law and applies to notices issued
- 16 on or after that date.