

2026 Schedule of Values

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WHAT IS IT?

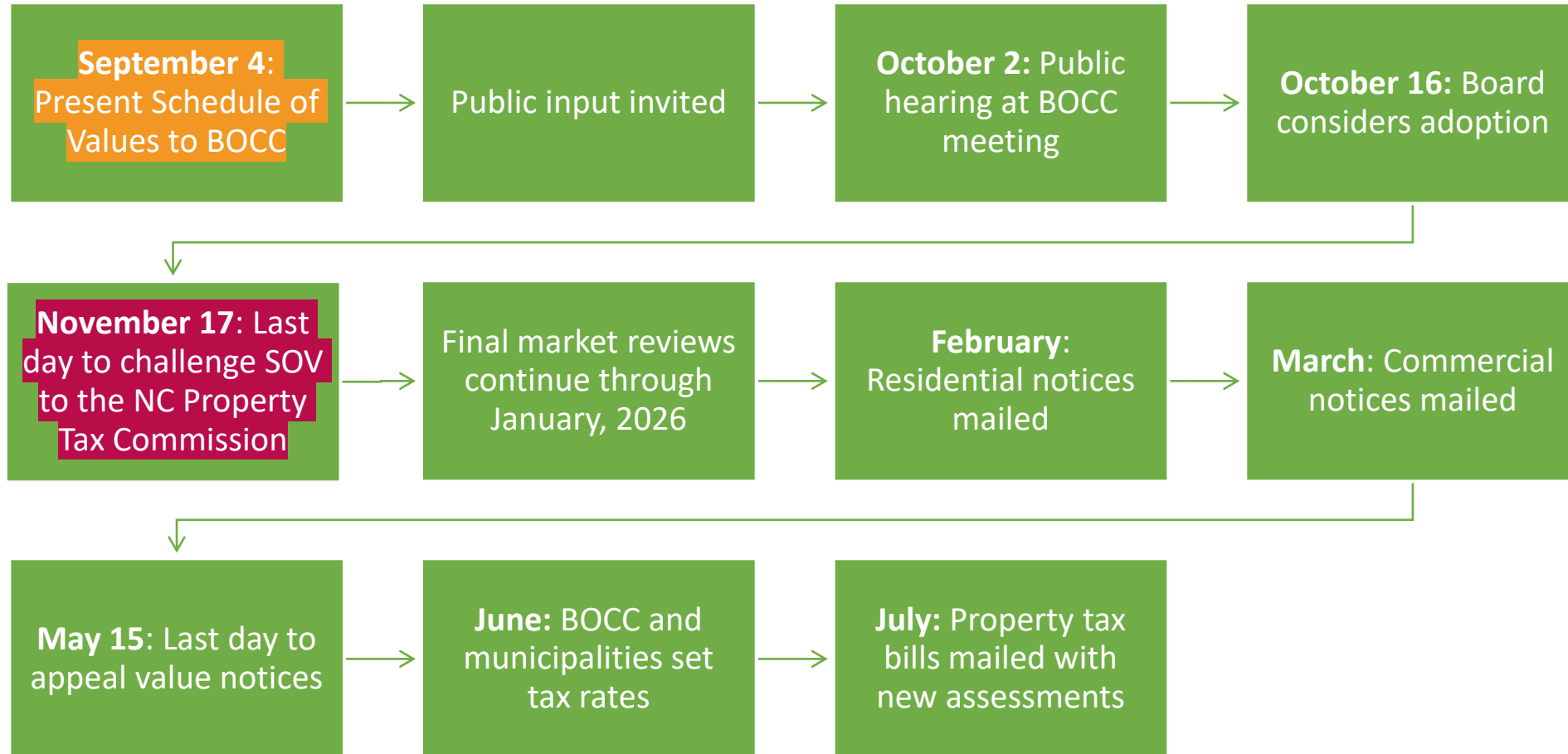
- The Schedule of Values is a manual providing standardized rates, value ranges and guidelines used to determine the market value of properties
- Includes information on varying property components with adjustment factors for physical characteristics of building and land
- Ensures consistent, uniform and equitable property valuations

The Legalities



- NC GS 105-286 mandates a reappraisal at least every 8 years.
- NC GS 105-317c mandates BOCC approval of the Schedule of Values with the following specifics:
- The Schedule of Values must be accepted and then ultimately approved by the Board of Commissioners
- Must be advertised for public inspection and comment
- The SOV remains in effect until the next reappraisal

Reappraisal Timeline



Reappraisal Goals:

- **ENSURE A FAIR AND EQUITABLE PROPERTY VALUATION:**
 - Valuing all properties accurately with a goal of appraising each property plus or minus 5% of sale ratios
 - Reviewing the key types of property (Residential, Commercial Industrial) to provide equity of assessment between the types

COMMUNITY ENGAGEMENT



WEB PAGE DEVOTED EXCLUSIVELY
TO REAPPRAISAL 2026



COMMUNITY MEETINGS WITH
HOAS, REALTOR GROUPS, ETC



COMPER CITIZEN: PORTAL FOR
REVIEWING NEIGHBORHOOD SALES

Smoother Appeal Process

- Appeal Pro software for ease of submission and tracking of progress
- Informal Appraiser Reviews
- If resolution not reached, automatically transfers to the Board of Equalization and Review
- If BER value not accepted, owner may appeal to the NC Property Tax Commission

Public Awareness

Check	Inform	Check	Contact	Note
Check your property information on the county web site	Inform the tax department of any discrepancies	Check your value as soon as the notice arrives	Contact your mortgage company about any increase and request escrow adjustment	Note appeal deadline of May 15 – 5pm EST

The Bottom Line

The Schedule of Values acts as the “rulebook” that assessors follow to ensure properties are valued equitably to reflect current market values as of January 1, 2026.

Questions?

Thank you!