



Reappraisal 2025

Presented by

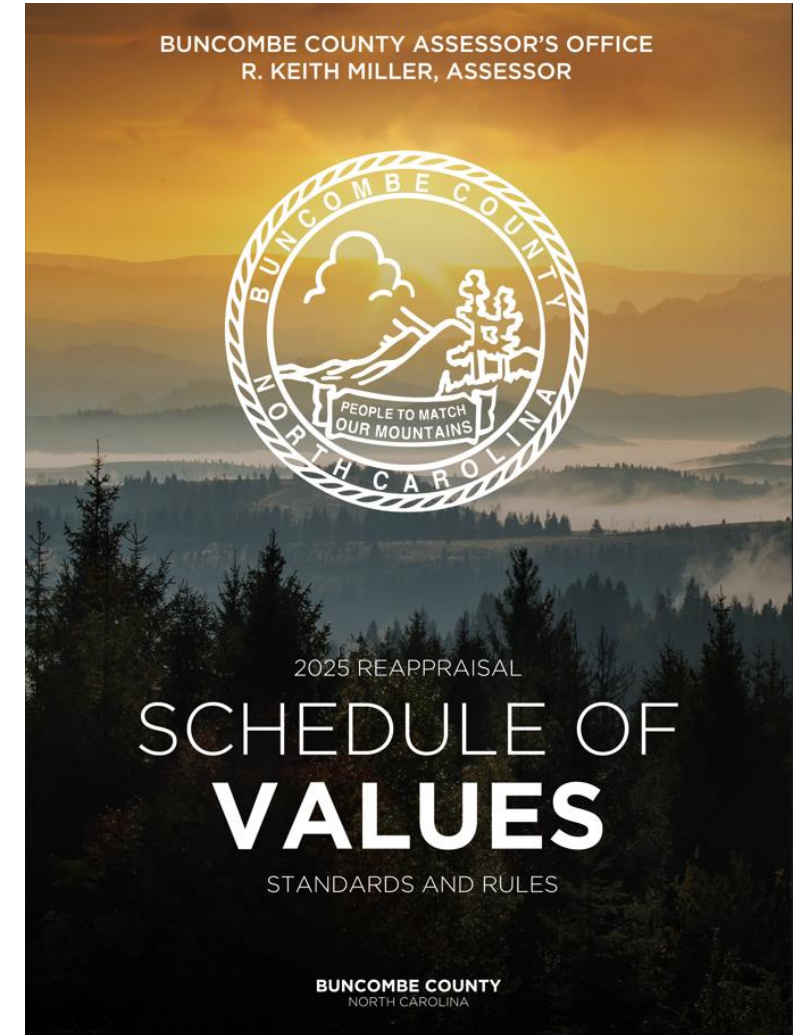
R. Keith Miller

Tax Assessor



2025 Reappraisal Schedule of Values

In any general reappraisal it is the duty of the assessor to prepare the uniform schedule of values to be used for the reappraisal of all real property at its true value.



2025 Reappraisal Schedule of Values



NCGS 105-317 outlines the process the assessor must adhere to for adoption of the Schedule of Values



2025 Reappraisal Schedule of Values

August 6, 2024 - NCGS 105-317 (C) (2) (a) (b)

- Formally present to Board of Commissioners
- Request Board of Commissioner approve the advertisement of the public hearing and set the date of the public hearing.
- Request the clerk advertise public hearing Per NCGS 105-317 (2)

August 20, 2024 - Public hearing per NCGS 105-317 (2)

September 3, 2024 - NCGS 105-317(3)

- **Request Board of Commissioners adopt the Schedule of values**
- **Request the clerk advertise one day per week for four weeks (September 4, 11, 28, 25). This four-week period is for public review and appeal.**

October 2, 2024 - Appeal period ends, and Schedule of Values become final 105-317 (3) (b)



What's Next For Property Owners?

2025 Reappraisal Schedule

- September 2024 – BOC adopts SOV
- September-December - 2025 Values are being estimated
- January 1, 2025—Reappraisal effective
- January 1, 2025—Appeal period begins
- February 2025—Value Notices in the Mail
- April 2025—Board of E&R convenes
- April 2025—Board of E&R adjourns
- April 2025—Appeal period ends
- August 2025—Create 2025 Tax Bills
- September 2025—Taxes due

