

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2025

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HOUSE BILL 811

Short Title: Taxpayer Transparency Act. (Public)

Sponsors: Representatives Paré, Zenger, Tyson, and Moss (Primary Sponsors).
For a complete list of sponsors, refer to the North Carolina General Assembly web site.

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

April 8, 2025

A BILL TO BE ENTITLED
AN ACT TO REQUIRE ASSESSORS TO PROVIDE WRITTEN NOTICE TO PROPERTY OWNERS OF CERTAIN INFORMATION RELATED TO THE REVALUATION OF REAL PROPERTY AND TO REQUIRE BUDGET OFFICERS TO PUBLISH AN ESTIMATE OF THE REVENUE-NEUTRAL RATE DURING YEARS IN WHICH A REAPPRAISAL OCCURS.

The General Assembly of North Carolina enacts:

SECTION 1.(a) G.S. 105-317 is amended by adding two new subsections to read:

"(b1) Within 30 days of the completion of the revaluation of real property required by G.S. 105-286, it shall be the duty of the assessor to see that notice of the following is given in writing to the owner:

- (1) The appraised value of the property based upon the most recent revaluation.
- (2) The appraised value of the property based upon the revaluation immediately preceding the most recent revaluation.
- (3) The percentage increase or decrease between subdivisions (1) and (2) of this subsection.
- (4) Instructions to property owners for appealing the newly appraised value of property, which shall include necessary time lines for filing an appeal.
- (5) The tax rates in effect in the year immediately preceding the revaluation.
- (6) Relevant government department contact information for property owners, including telephone numbers and email addresses, and instructions on where property owners may find previously adopted government budgets.

(b2) During any year in which a revaluation of real property is conducted, the assessor shall include with the annual tax notice the following information for all governments in the county that adopted a tax rate:

- (1) The tax rate in effect in the year immediately preceding the revaluation.
- (2) The revenue-neutral tax rate required by G.S. 159-11.
- (3) The tax rate adopted in the year of the revaluation.
- (4) The percentage increase or decrease between subdivisions (2) and (3) of this subsection.
- (5) Relevant government department contact information for property owners, including telephone numbers and email addresses, and instructions on where property owners may find previously adopted government budgets."

SECTION 1.(b) G.S. 105-328 is amended by adding two new subsections to read:



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"(b1) Within 30 days of the completion of the revaluation of real property conducted pursuant to subsection (b) of this section, it shall be the duty of the assessor to see that notice of the following is given in writing to the owner:

- (1) The appraised value of the property based upon the most recent revaluation.
- (2) The appraised value of the property based upon the revaluation immediately preceding the most recent revaluation.
- (3) The percentage increase or decrease between subdivisions (1) and (2) of this subsection.
- (4) Instructions to property owners for appealing the newly appraised value of property, which shall include necessary time lines for filing an appeal.
- (5) The tax rates in effect in the year immediately preceding the revaluation.
- (6) Relevant government department contact information, including telephone numbers and email addresses, and instructions on where property owners may find previously adopted government budgets.

(b2) During any year in which a revaluation of real property is conducted pursuant to subsection (b) of this section, the assessor shall include with the annual tax notice the following information for all governments in the county that adopted a tax rate:

- (1) The tax rate in effect in the year immediately preceding the revaluation.
- (2) The revenue-neutral tax rate required by G.S. 159-11.
- (3) The tax rate adopted in the year of the revaluation.
- (4) The percentage increase or decrease between subdivisions (2) and (3) of this subsection.
- (5) Instructions on where property owners may find previously adopted government budgets."

SECTION 2.(a) G.S. 159-11 is amended by adding a new subsection to read:

"(f) The budget officer shall publish an estimate of the revenue-neutral rate required under subsection (e) of this section on the government's official website no later than May 15 of each year in which a general reappraisal of real property is conducted. The estimate required by this subsection shall be calculated using a standard template developed by the Local Government Commission. Upon adoption of the annual budget for a year in which a revaluation is conducted, the budget officer shall update the government's official website, no later than July 15, to include the following:

- (1) The tax rate in effect in the year immediately preceding the revaluation.
- (2) The revenue-neutral tax rate required under subsection (e) of this section.
- (3) The tax rate adopted in the year of the revaluation.
- (4) The percentage increase or decrease between subdivisions (2) and (3) of this subsection.
- (5) Contact information for the government budget office.
- (6) Instructions on where property owners may find previously adopted government budgets."

SECTION 2.(b) The Local Government Commission shall develop and distribute to local governments the standard template required by subsection (a) of this section.

SECTION 3. This act is effective when it becomes law and is effective for reappraisals effective on or after January 1, 2025.