

### Who will conduct the 2026 reappraisal?

- Staff appraisers who are NCDOR certified and/or certified or licensed with the NC Appraisal Board.

### When does the reappraisal take effect?

- The new values become effective Thursday, Jan. 1, 2026.
- Property owners will be notified in February 2026.
- Your new values will be reflected on the tax bill you receive in July 2026.

### How much will the reappraisal affect my tax bill?

- The reappraisal determines only one of the two components of your tax bill -- the assessed value. The other component, the tax rate, is set by our elected officials such as the County Commissioners or your City Council.
- The 2026 tax rates will not be set until June 2026. Elected officials will determine how much revenue will be needed to operate during the upcoming fiscal period that runs from July 1, 2026 until June 30, 2027.

## The Reappraisal Process

*No further action is required if you agree with the market value stated in the Notice of Assessed Value.*

If you wish to request an informal appeal, please choose from one of the three methods below:

1. An online appeal form may be completed and submitted on the Guilford County Tax Department website at [guilfordcountync.gov/tax](http://guilfordcountync.gov/tax)
2. Email a scanned informal appeal form and any supporting documentation to: [taxreval@guilfordcountync.gov](mailto:taxreval@guilfordcountync.gov)
3. Mail the completed informal appeal form and supporting documentation to: Guilford County Tax Office, Reappraisal Department, PO Box 3138, Greensboro, NC 27402

Your right to appeal to the Board of Equalization and Review is protected during the time the Tax Office is processing your informal appeal.

A review of your assessment may result in your value being unchanged, reduced, or increased.



# Preparing for the 2026 Reappraisal

GUILFORD COUNTY  
TAX DEPARTMENT



# Frequently Asked Questions

## What is a reappraisal?

Reappraisal is an in-depth process of appraising all the real property in the county at its current market value. The 2026 reappraisal includes using county maps, aerial photography, street-level images, sales analysis, field visits, and other tools to gather data to determine market value. Guilford County appraisers will review and analyze the information including comparable sales within your neighborhood. Reappraisal is not only mandated by the North Carolina General Statutes, but it is necessary to maintain equitable and uniform property values among property owners throughout the county. Reappraisal notices will be mailed out sometime in early 2026.

## What is market value?

- It is the most probable or most likely price that the property would sell for. It is not the highest, lowest, or average price.
- It is expressed in terms of money.
- It requires a willing buyer and a willing seller with neither under any pressure to buy or sell.
- It implies that the buyer and the seller are fully informed of all the purposes for which the property is best adapted and is capable of being used.
- It recognizes the property's current use as well as its potential use.



## How is the value of real property determined?

- We collect and analyze sales data from real estate transactions in the county.
- Appraisers must recognize values set by buyers and sellers within neighborhoods.
- We determine certain basic characteristics on every property such as a building's dimensions, total square footage, type and quality of construction, type of heating and cooling, plumbing, age, condition, desirability, usefulness, etc.

## We use the valuation methods of the appraisal industry

- Market Approach: Compare property to recent sales of similar properties
- Cost Approach: Determine the current cost of replacing the property
- Income Approach: Consider how much income the property could produce (usually used for commercial properties)

## How will my property value change?

Properties will not change uniformly throughout the county. Depending on market conditions and recent sales in your neighborhood, your assessed value may increase, decrease, or remain relatively the same. As part of the revaluation process, appraisers divided the county into approximately 2,500 appraisal neighborhoods.

## Were all properties reappraised?

- The reappraisal is done for all residential, commercial, and industrial land and structures in Guilford County.
- The reappraisal does not include personal property such as motor vehicles and boats whose values are adjusted annually.

## How can I check to see if my property value is correct?

In 2026, the Tax Department will provide an online process for all property owners to check the accuracy of their assessed value. Please visit the Guilford County Tax Reappraisal web page after notices are mailed out.

- Step One: Verify the tax record listing of your property.
- Step Two: Review comparable sales in your neighborhood. Residential property values are determined by comparable sales.
- Step Three: If you have determined that comparable sales or some other factors indicate that the assessed value of your property is wrong you can fill out and submit an online informal appeal form.

Anyone who wishes to file an informal appeal must submit the form within 30 days of the Reappraisal Notice. All forms and supporting documentation will be reviewed by staff appraisers.

## Valid reasons to appeal the market value

- The market value substantially exceeds the actual market value of the property.
- The market value is inconsistent with the market value of similar properties within your neighborhood.

## Invalid reasons to appeal the market value

- The market value increased too much compared to the 2022 market value.
- The market value is more than the construction cost.
- The market value is more than the insurance value.
- The market value is just too high
- The owner does not have the financial ability to pay the taxes.