

FAQ for Reappraisal

Why is Harnett County reappraising property values?

North Carolina law requires all counties to reappraise real property once every eight years. Counties may set their revaluation schedule to every four years if voted on by the Board of Commissioners. Harnett County is on a four-year reappraisal cycle. Harnett County's last reappraisal took effect on January 1, 2022.

Why is the reappraisal cycle being shortened from eight years to four years?

An eight-year cycle, for a fast-growing county like Harnett, creates an opportunity for inequities to develop and usually leads to much larger and unpredictable changes to property values. A shorter cycle reduces the chances of this happening and helps make property taxes more equitable, predictable, and manageable.

What is the 2026 Reappraisal?

The 2026 Reappraisal is the process of updating real property values to reflect their current market value. Real property includes all vacant and improved land, whether it is residential, commercial, agricultural, or industrial. The Reappraisal does not include personal property such as boats, airplanes, or motor vehicles.

When will the reappraisal occur? When will it take effect?

The effective date for the reappraisal is January 1, 2026. A notice of value change will be mailed to taxpayers in March 2026, at which point we will update all real property to the newly assessed values. New values will be used to calculate tax bills beginning in summer 2026 and will remain in place until the next reappraisal in 2030, with a few exceptions, such as for new construction, additions, and deletions to real property.

What is "market value"?

Market value is the most probable price a property would bring in an open and competitive market between a willing buyer and seller.

Do I need to return the reappraisal notice?

If you are satisfied with your value, you DO NOT need to return anything. We are required to give notice of value changes, and this notice is to inform you of the new assessed value.

If I get or have my own appraisal, will that change or affect my value?

We do not encourage getting a new appraisal, but if you have a recent appraisal, we can review it to verify structural elements and other data of your home (i.e. square footage, bedroom/bathroom counts, etc.). The review may cause your value to increase, decrease, or not change at all.

What factors will cause the value to increase or decrease?

Factors that affect value are based on the most recent qualified sales between a willing buyer and seller of property in your area over the last 12 to 24 months.

Did someone visit our property? Did they use aerial photographs?

We did send field appraisers to visit each improved parcel in the county between January 2024 and April 2025. We also used aerial photography, GIS data, google maps and many other resources to aid in this reappraisal.

How long before contact is made after an appeal is sent in?

We will receive appeals electronically and by mail. Appeals are then sorted by area and data is entered into our software to properly track countywide appeals. Once this is completed, we will begin contacting taxpayers about their concerns - Some issues may be resolved by phone calls or by site visits/reviews.

Do exemptions (elderly/veterans) on the property carry over?

Yes, if you have applied and been approved for an elderly or veteran's exemption, this carries over to the following years. Should there be a change in your income or change of ownership, the exemption may be affected, and you should notify our office.

May I call and talk to someone about my appeal?

You may talk with an Appraiser, but if you wish to appeal or request an assessor's review/site visit - You MUST complete the appeal form online at www.harnett.org/tax or get a paper copy from our office. This is needed to properly track all appeals and to ensure that taxpayer concerns are addressed in a timely and consistent manner.

When can I appeal my value?

Appeals should be submitted to the tax office in person or online on or before May 8, 2026, at 5:00pm. Taxpayers are encouraged to submit their appeal prior to this date to ensure that we can address any issues with their property.

If I do not agree with the value based on the assessor's review of the appeal what is the next step in the appeal process?

If you do not agree with the assessor's review that the value placed on your real property is the true market value, the appeal process is below:

- You will be scheduled for a hearing with the Harnett County Board of Equalization and Review.
- North Carolina Property Tax Commission
- North Carolina Appellate Court

If you disagree with the Board's decision, you will have 30 days to file an appeal with the NC Property Tax Commission in Raleigh. Instructions will be provided on how to appeal to the NC Property Tax Commission in the letter you receive from the Board of Equalization and Review.

Do I need to attend my appeal hearing?

You can appear in person before the Board of Equalization and Review, but it is not required. If you are unable to attend on the date and time set by the Clerk to the Board, your case will still be heard. The Board will review all submitted documentation regarding your case and mail you a decision.

How long do the appeal reviews take to complete?

Appeal reviews could take anywhere from 30 -120 days and largely depend on how many appeals are filed in each neighborhood.

When do appeal hearings begin?

Board of Equalization and Review hearings are expected to begin in April 2026.

Valid reasons to appeal -

- Assessment substantially exceeds the actual market value of property
- The assessment is inconsistent with the market value of similar properties within your market area

Invalid reasons to appeal –

- The assessed value increased/decreased too much compared to the 2022 assessed value
- The assessed value is just too high
- The owner's financial ability to pay taxes
- Taxes are too high

How does reappraisal benefit homeowners?

Property tax bills are based on assessed values. Without periodic reappraisals, some property owners would pay relatively more while others would pay relatively less. Reappraisal resets property values to their current market value so that the property tax burden is equitable for all taxpayers.

How can I view the information about my property?

You may view parcel information at www.gis.harnett.org/gisviewer.