



North Carolina Department of Revenue

Roy Cooper
Governor

April 28, 2023

Ronald G. Penny
Secretary

Mr. Ben Chavis
Guilford County Assessor
P. O. Box 3138
Greensboro NC 27402

Dear Mr. Ben Chavis,

NCGS 105-286(a)(2) requires all counties with a population that is greater than 75,000 and a Sales Assessment Ratio Study median that is greater than 115% or less than 85% to conduct a reappraisal by January 1 of the third year following notification by the North Carolina Department of Revenue.

Based on our records, your county's population is greater than 75,000 and your 2023 Sales Assessment Ratio Study median is 84.95%; thus Guilford County must conduct a reappraisal by January 1 of the third year following notification by the North Carolina Department of Revenue.

Please accept this letter as notification that Guilford County must conduct a reappraisal no later than January 1, 2026.

Please feel free to contact our office at 919-814-1129 if you have any questions regarding this notice.

Sincerely,

A handwritten signature in black ink, appearing to read "John A. Simpson".

John A. (Tony) Simpson, Director
LOCAL GOVERNMENT DIVISION