REALTY **ONE** GROUP RESULTS

FY2026-27 · BOONE · BLOWING ROCK · UNINCORPORATED WATAUGA

Watauga County Property Tax *2026*

The Boone rate jump, the January 2027 reappraisal, and the appeal file you should be building before the notice ever arrives.

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THE SHORT VERSION

The county held flat. The towns *didn't.*

Watauga County held its property tax rate at $0.318 per $100 for FY2026-27 — the same rate it has levied since the 2022 reappraisal. Boone raised its town rate from $0.40 to $0.44. Blowing Rock did exactly the same thing, ten days earlier.

So whether your bill went up this year depends entirely on which side of a town line your property sits on. Most Watauga parcels are unincorporated and saw no rate change at all. If you're inside Boone or Blowing Rock town limits, your combined rate rose about 5.6 percent.

Meanwhile, the bigger event is already in motion: **the countywide reappraisal effective January 1, 2027.** Field appraisers are working the county right now. That reappraisal — not this year's rate changes — is what will reset your assessed value after five years of a very strong mountain market.

> *This year's news is the rate. Next year's news is the value. The second one is much bigger, and you can prepare for it starting today.*

One more thing to clear up front, because the headlines have confused people: **the SB 889 property tax moratorium does not apply to Watauga County.** That's Guilford and Davidson news. Page 7 explains why.

WATAUGA AT A GLANCE

$0.318	$0.44	1/1/27	No
COUNTY RATE FLAT SINCE 2022	BOONE & BLOWING ROCK UP FROM $0.40	NEXT REAPPRAISAL EFFECTIVE DATE	DOES SB 889 APPLY HERE?

WHAT CHANGED

Both towns raised the rate four *cents.*

On June 24, 2026, Boone Town Council adopted a roughly $48 million FY2026-27 budget carrying a property tax rate of $0.44 per $100 — up four cents from $0.40, a 10 percent increase.

The manager's original recommendation was steeper, at 5.5 cents. Council trimmed it back at the final work session before adoption. Interim Town Manager Dale Presnell has said the increase funds capital projects, staff compensation, water and sewer upgrades, and rising service costs. The rate lands on a taxable base of roughly **$2.47 billion** inside Boone town limits.

Blowing Rock got there first

Ten days earlier, Blowing Rock adopted the identical four-cent hike — $0.40 to $0.44 — following a public hearing that drew resident objections. Staff had recommended $0.45; council trimmed it to $0.44 at the budget workshop. The vote was not unanimous, with one councilor opposed.

On Blowing Rock's roughly **$1.0 billion** town base, a single penny of tax rate is worth about $174,000 in annual revenue — which is the arithmetic behind why four cents was the number.

JURISDICTION	FY2026-27 RATE	CHANGE	TAXABLE BASE
Watauga County — all parcels	$0.318	Flat since 2022	~$15.02B
Boone — town rate	$0.44	+$0.04 (+10%)	~$2.47B
Blowing Rock — town rate	$0.44	+$0.04 (+10%)	~$1.0B
Unincorporated Watauga	No town rate	—	—

One wrinkle worth knowing

Blowing Rock straddles two counties. If your Blowing Rock property sits on the Caldwell side of the line rather than the Watauga side, your county share is set by **Caldwell County** — not by the $0.318 Watauga rate. Check which county your parcel is actually in before you run any of the math in this guide.

THE COUNTY SIDE

Why holding at $0.318 was an actual *decision.*

It's easy to read "rate unchanged" as nothing happening. It isn't. Watauga County commissioners chose not to add revenue in a year when service costs were visibly rising — and in Watauga, that choice is expensive.

The number behind the decision

One penny of tax rate, at full collection, is worth roughly **$1,440,000** in annual county revenue. Holding the rate flat meant declining that option entirely. The FY2026-27 General Fund budget runs about $87.43 million, built on an estimated $15.02 billion taxable base.

Context most owners don't have

At $0.318, Watauga carries the **second-lowest county property tax rate in North Carolina**, behind only Macon County. That is a genuine competitive advantage for the county — and it's a fact worth knowing if you're comparing High Country ownership costs against the Triad or against another state.

> *A low rate applied to a rising value still produces a rising bill. Rate and value are two different levers, and only one of them moved this year.*

What's still not on the rate table

Solid-waste fees, fire district charges, and special-district assessments appear as separate line items on the annual bill and vary parcel by parcel. None of them are captured by the combined rate math on the next page. For an exact figure on a specific address, the Watauga Tax Administration office can quote it directly.

And don't confuse assessed value with market value

Your county assessed value is a mass-appraisal figure produced for taxation. It is not what your home would sell for, in either direction. Sellers who price off the tax card leave money on the table; buyers who assume it's a valuation get surprised. If you want a real number on your Watauga property, ask for an actual market analysis.

THE MATH

What a $500,000 home actually *pays.*

Watauga property tax is the county rate plus, if you're inside a municipal boundary, the town rate. Here's what that produces on a $500,000 assessed value under the FY2026-27 rates.

WHERE YOUR PARCEL SITS	COMBINED RATE	ANNUAL TAX	COUNTY SHARE	TOWN SHARE
Unincorporated Watauga	$0.318	$1,590	$1,590	—
Inside Boone town limits	$0.758 ($0.318 + $0.44)	$3,790	$1,590	$2,200
Blowing Rock — Watauga side	$0.758 ($0.318 + $0.44)	$3,790	$1,590	$2,200

Excludes solid-waste fees, fire district charges, and special-district assessments, which vary by parcel. Rates are FY2026-27 as adopted.

Scale it to your own value

The arithmetic is simple: divide your assessed value by 100, then multiply by the combined rate. A $750,000 home inside Boone pays roughly $5,685. The same home unincorporated pays roughly $2,385. **That difference — about $3,300 a year — is worth understanding before you choose between two otherwise similar houses a mile apart.**

If you're buying in Watauga right now

Ask two questions before you write the offer. First: is this parcel inside town limits? The answer changes your monthly payment by hundreds of dollars. Second: what will this property's assessed value likely be after the January 2027 reappraisal? Your escrow will be recalculated on the new value, and a payment that works at today's number may not work at next year's.

We run both of those on every High Country transaction, before the offer — not after the escrow analysis arrives.

THE BIG ONE

There is someone with a clipboard on your *street.*

Watauga County is on a five-year reappraisal cycle. The last countywide reappraisal was effective January 1, 2022. The next is effective January 1, 2027 — and the field work is happening right now.

The county has contracted **Vincent Valuations, LLC** to conduct it, the same firm that handled the 2022 revaluation. Their appraisers are visiting properties across the county, taking digital photographs, and leaving a Watauga County door hanger with a callback number when nobody is home.

IF ONE SHOWS UP AT YOUR FENCE LINE

They are expected to work from the property line unless invited closer. **They do not need to enter your home.** This is routine reappraisal fieldwork — not code enforcement, not an audit, and not something you need to schedule around or be home for.

The cycle, and what comes next

REAPPRAISAL	EFFECTIVE	NOTICES MAILED	FIELD WORK
Prior	January 1, 2014	Spring 2014	2013
Last	January 1, 2022	March 17, 2022	2021
Next	January 1, 2027	Projected March 2027	Underway now
Following	Projected 2032	Projected March 2032	2031

2027 and 2032 mailing dates are projections based on the 2022 pattern, not published dates. Confirm with the county as the date approaches.

> *The value on your 2027 notice will reflect five years of mountain-market appreciation, all at once. Nobody reappraising in 2022 was pricing 2026.*

CLEARING UP THE HEADLINES

SB 889 does *not* apply to Watauga.

If you've been reading Triad coverage of the North Carolina "property tax freeze," none of that math touches your Watauga bill. Here's the plain-English reason.

Session Law 2026-8 — Senate Bill 889, signed by Governor Stein on June 19, 2026 — applies only to counties that conducted a countywide reappraisal effective January 1, 2026. Watauga's last reappraisal was 2022 and its next is 2027. It falls entirely outside that window.

The counties actually affected, after the law was amended in July, are Guilford, Davidson, Anson, Bladen, Chowan, Onslow, Pamlico, and Pender — with Buncombe's status conditional. Watauga owners remain on the standard statutory reappraisal schedule, unaffected.

> ### Why this matters more than it sounds
>
> The freeze headlines have been running statewide, and Watauga owners have reasonably assumed some relief is coming their way. It isn't. If anything, the opposite is true: your reappraisal is arriving on schedule, into a market that has appreciated substantially since 2022.
>
> **Don't let a Triad conversation drift into your High Country tax math.**

One thing that is worth watching

A proposed constitutional amendment — House Bill 1089 — appears on the November 2026 statewide ballot. If voters approve it, it would require limits on how much local governments can increase property tax levies, with the details left to future legislation. That one would apply statewide, Watauga included. Nothing is decided until the vote.

North Carolina's property tax rules are actively in motion. Anything you read about them — including this guide — deserves a date check before you rely on it.

DO THIS NOW

Build the appeal file *before* the notice arrives.

This is the single most valuable thing a Watauga owner can do between now and March 2027. The 2022 timeline shows exactly how tight the window is once notices go out.

2022 MILESTONE	DATE	WHAT IT MEANS FOR 2027
Reappraisal notices mailed	March 17, 2022	Expect mid-March 2027
Board of Equalization & Review convened	April 5, 2022	Informal appeal clock starts running
Informal appeal deadline	5:00 p.m., April 26, 2022	About three weeks — don't wait for the last one
First affected tax bills	Summer 2022	2027 values hit the July 2027 bill

Four things to have ready

1 Three to five closed comparable sales

Actual MLS-closed sales from the last six months, in your neighborhood or a genuinely comparable one, with square footage, lot size, condition, and closing date. Not Zillow estimates. No MLS access? Send us the address.

2 A current condition file

Photographs of everything the mass-appraisal model will miss: an unfinished basement the plans show as finished, deferred maintenance, a failing roof, foundation issues, an outbuilding that's really a shed rather than a garage. **Take these now, in good light and the right season** — not in a panic in April.

3 Building permit and improvement records

Real improvements since 2022 will get picked up in the reappraisal. But if the county records something you didn't build, your permit trail is the defense. Pull your Watauga permit history and any before-and-after photos of major projects.

4 A recent independent appraisal, if you can time one

The strongest single piece of evidence in a North Carolina tax appeal. If a refinance or estate valuation is already on your calendar, time it to land in early 2027 so it's fresh when your notice arrives.

If the informal appeal fails: a hearing before the Board of Equalization and Review, then an appeal to the state Property Tax Commission within 30 days of the board's notification. For most Watauga homeowners, the informal appeal is where this is won or lost — which is why the file matters more than the process.

WHY 2027 WILL FEEL BIG

Five years of appreciation, arriving all at *once.*

Watauga County's median residential sales price in July 2026 was $657,500 — up 7 percent year over year, on 96 closed sales for the month. The four-county NC High Country posted a $470,000 median over the same period.

Watauga runs hotter than the region because Boone, Blowing Rock, and Banner Elk anchor the price tier. And the 2022 assessed values underneath your current bill were set before second-home demand, short-term-rental economics, and mountain-town scarcity all compounded through the middle of the decade.

That is what makes the January 2027 reappraisal a genuine reset rather than a routine update. Assessed values are going to move — in some neighborhoods, substantially.

> *This is not a reason to panic. It's a reason to be ready with a file if the number comes back wrong, and to check today whether your payment math is built on a 2022 assessment.*

Watauga County Tax Administration

Office	842 W King St, Suite 21, Boone, NC 28607
Phone	828-265-8021
Appeals email	appeals@watgov.org
Tax Administrator	Larry Warren

All appeals must be received in writing before the informal appeal window closes. Confirm current contact details and deadlines with the county.

REALTY **ONE** GROUP RESULTS

Send us your Watauga address. We'll run *all three.*

What your FY2026-27 bill looks like at the new town-plus-county rates. What January 2027 is likely to do to your assessed value. And what the appeal file needs to contain if that number comes back off. Buying, selling, or just holding — same three answers.

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General education about Watauga County property taxation as of August 2026 — not legal, tax, or financial advice. Rates reflect FY2026-27 budgets as adopted by Watauga County, the Town of Boone, and the Town of Blowing Rock. Reappraisal notice and appeal dates for 2027 are projections based on the 2022 cycle and are not published deadlines. Tax calculations exclude solid-waste fees, fire district charges, and special-district assessments. Assessed value is not market value. Confirm all figures, deadlines, and parcel-specific charges with the Watauga County Tax Administration office. Information deemed reliable but not guaranteed.