

NEEDS-BASED PUBLIC SCHOOL BUILDING CAPITAL FUND

Program Eligibility and Local Matching Requirements -- FISCAL YEAR 2026-2027

7/31/2026

County	NCDOR Assessed Real Estate Value	NCDOR Sales Assessment Ratio	Adjusted Market Value	FY24-25 Eligibility Status	Local Match Required
ALAMANCE	22,068,323,505	0.9296	23,739,590,690	Y	25%
ALEXANDER	3,401,311,713	0.8448	4,026,173,903	Y	5%
ALLEGHANY	1,880,079,772	0.8147	2,307,695,805	Y	5%
ANSON	1,395,551,115	0.9091	1,535,090,876	Y	0%
ASHE	5,388,977,185	0.7780	6,926,705,893	Y	5%
AVERY	5,940,193,433	0.6545	9,075,925,795	Y	5%
BEAUFORT	7,118,185,648	0.9958	7,148,208,122	Y	5%
BERTIE	1,033,616,757	0.7128	1,450,079,625	Y	0%
BLADEN	2,354,316,864	0.7049	3,339,930,294	Y	5%
BRUNSWICK	49,752,240,929	0.8985	55,372,555,291	N	
BUNCOMBE	45,604,334,563	0.6172	73,889,070,906	N	
BURKE	8,650,699,400	0.7891	10,962,741,604	Y	15%
CABARRUS	41,629,995,844	0.9406	44,258,979,209	N	
CALDWELL	9,487,516,850	0.9596	9,886,949,614	Y	5%
CAMDEN	1,530,722,123	0.8463	1,808,722,821	Y	0%
CARTERET	28,987,446,611	0.9833	29,479,758,579	Y	25%
CASWELL	1,974,618,530	1.0497	1,881,126,541	Y	0%
CATAWBA	24,431,028,380	0.8765	27,873,392,333	Y	25%
CHATHAM	19,770,666,637	0.9506	20,798,092,402	Y	25%
CHEROKEE	3,604,371,264	0.5815	6,198,402,862	Y	5%
CHOWAN	1,571,784,749	0.7018	2,239,647,690	Y	5%
CLAY	1,959,346,593	0.5415	3,618,368,593	Y	5%
CLEVELAND	10,254,943,585	0.9482	10,815,169,358	Y	15%
COLUMBUS	2,940,409,242	0.8808	3,338,339,285	Y	5%
CRAVEN	11,784,960,510	0.8147	14,465,398,932	Y	15%
CUMBERLAND	34,360,332,334	1.0090	34,053,847,705	Y	35%
CURRITUCK	8,146,913,583	0.6463	12,605,467,404	Y	15%
DARE	27,096,054,682	0.9907	27,350,413,528	Y	25%
DAVIDSON	15,619,497,402	0.6755	23,122,868,101	Y	25%
DAVIE	6,347,443,562	1.0007	6,343,003,460	Y	5%
DUPLIN	5,260,342,588	0.9808	5,363,318,299	Y	5%
DURHAM	74,789,765,993	1.0023	74,618,144,261	N	
EDGECOMBE	3,171,029,983	0.9368	3,384,959,418	Y	5%
FORSYTH	55,184,736,763	1.0116	54,551,934,325	N	
FRANKLIN	11,207,277,058	0.9462	11,844,511,792	Y	15%
GASTON	29,492,651,965	0.8866	33,264,890,554	Y	35%
GATES	1,073,659,141	0.9699	1,106,979,215	Y	0%
GRAHAM	1,459,488,375	0.7197	2,027,912,151	Y	5%
GRANVILLE	7,179,259,503	0.9733	7,376,204,154	Y	5%
GREENE	978,045,519	0.7062	1,384,941,262	Y	0%
GUILFORD	59,647,691,819	0.6831	87,319,121,386	N	
HALIFAX	3,521,728,608	0.9592	3,671,526,906	Y	5%
HARNETT	12,951,032,203	0.7878	16,439,492,515	Y	15%
HAYWOOD	8,626,183,237	0.5927	14,554,046,292	Y	15%
HENDERSON	21,974,591,726	0.8730	25,171,353,638	Y	25%
HERTFORD	1,151,595,322	0.7722	1,491,317,433	Y	0%
HOKE	4,187,142,163	0.7838	5,342,105,337	Y	5%
HYDE	1,215,292,526	0.8333	1,458,409,368	Y	0%
IREDELL	37,317,877,756	0.9090	41,053,770,909	N	
JACKSON	18,288,023,676	1.0004	18,280,711,391	Y	15%

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Program Eligibility and Local Matching Requirements -- FISCAL YEAR 2026-2027

7/31/2026

County	NCDOR Assessed Real Estate Value	NCDOR Sales Assessment Ratio	Adjusted Market Value	FY24-25 Eligibility Status	Local Match Required
JOHNSTON	37,183,910,514	0.9878	37,643,157,030	Y	35%
JONES	909,693,984	0.9190	989,873,758	Y	0%
LEE	7,280,041,681	0.8633	8,432,806,303	Y	5%
LENOIR	4,754,334,745	0.9931	4,787,367,581	Y	5%
LINCOLN	16,812,503,694	0.8776	19,157,365,194	Y	15%
MACON	12,503,132,114	0.8446	14,803,613,680	Y	15%
MADISON	4,218,081,715	0.9541	4,421,005,885	Y	5%
MARTIN	1,779,477,277	0.9949	1,788,599,133	Y	0%
MCDOWELL	4,851,091,271	0.7707	6,294,396,355	Y	5%
MECKLENBURG	264,362,880,395	0.8878	297,773,012,385	N	
MITCHELL	2,036,839,136	0.7539	2,701,736,485	Y	5%
MONTGOMERY	2,928,410,954	0.6028	4,858,014,190	Y	5%
MOORE	20,778,387,192	0.8679	23,940,992,271	Y	25%
NASH	8,926,291,103	0.8902	10,027,287,242	Y	15%
NEW HANOVER	73,548,135,457	0.9981	73,688,142,929	N	
NORTHAMPTON	2,041,059,165	0.8057	2,533,274,376	Y	5%
ONSLOW	18,792,858,121	0.7610	24,694,951,539	Y	25%
ORANGE	30,654,472,091	0.9896	30,976,629,033	Y	35%
PAMLICO	1,702,689,291	0.6265	2,717,780,193	Y	5%
PASQUOTANK	3,756,727,216	0.7740	4,853,652,734	Y	5%
PENDER	8,739,101,048	0.5432	16,088,183,078	Y	15%
PERQUIMANS	1,992,284,278	0.8742	2,278,979,957	Y	5%
PERSON	5,499,171,749	0.9977	5,511,849,002	Y	5%
PITT	18,931,020,716	0.9599	19,721,867,607	Y	15%
POLK	4,736,788,594	1.0047	4,714,629,834	Y	5%
RANDOLPH	15,814,880,505	0.7555	20,932,998,683	Y	25%
RICHMOND	2,858,117,453	1.0290	2,777,567,982	Y	5%
ROBESON	6,262,507,690	0.9587	6,532,291,322	Y	5%
ROCKINGHAM	9,068,375,212	0.9102	9,963,057,803	Y	5%
ROWAN	16,659,072,037	0.8557	19,468,355,775	Y	15%
RUTHERFORD	8,106,183,826	0.8963	9,044,052,021	Y	5%
SAMPSON	5,474,567,144	0.9599	5,703,268,199	Y	5%
SCOTLAND	1,609,370,688	0.6716	2,396,323,240	Y	5%
STANLY	7,491,850,051	0.9666	7,750,724,241	Y	5%
STOKES	4,816,277,312	0.9972	4,829,800,754	Y	5%
SURRY	6,252,987,523	0.9857	6,343,702,468	Y	5%
SWAIN	1,846,773,912	0.6111	3,022,048,621	Y	5%
TRANSYLVANIA	11,142,370,049	0.9893	11,262,882,896	Y	15%
TYRRELL	467,923,883	1.0034	466,338,333	Y	0%
UNION	54,864,333,743	0.9985	54,946,753,874	N	
VANCE	3,738,677,826	0.8532	4,381,947,757	Y	5%
WAKE	277,119,534,519	0.9539	290,512,144,375	N	
WARREN	4,385,372,802	0.9843	4,455,321,347	Y	5%
WASHINGTON	729,636,830	0.9529	765,701,364	Y	0%
WATAUGA	14,086,047,554	0.6617	21,287,664,431	Y	25%
WAYNE	10,497,050,367	0.9975	10,523,358,764	Y	15%
WILKES	8,465,147,280	0.9853	8,591,441,470	Y	5%
WILSON	8,228,558,363	0.9293	8,854,576,954	Y	5%
YADKIN	3,150,636,277	0.7348	4,287,746,703	Y	5%
YANCEY	3,506,256,923	0.9188	3,816,126,386	Y	5%