



GASTON COUNTY REAPPRAISAL PROGRAM

EFFECTIVE 1-1-2019

PRESENTED BY

**JIMMY TANNER
TAX DIRECTOR
GASTON COUNTY**





REAPPRAISAL PROGRESS

- **COUNTY WIDE DATA REVIEW**
- **ELECTRONIC DATA VERIFICATION**
- **AERIAL OBLIQUE IMAGERY**
- **SCHEDULE OF VALUES**
- **FINAL VALUE REVIEW**
- **NEW VALUE NOTICES**
- **PROCESSING OF APPEALS**



CONFUSION OF TAX VALUE

- **NC IS TRUE VALUE STATE**
- **TAX VALUE EQUALS FULL MARKET VALUE**
- **TYPICAL PURCHASE PRICE**
- **100% FULL MARKET VALUE, JANUARY 1, 2019**



GASTON COUNTY BY THE NUMBERS

- **TAXABLE VALUE COMPARISON**

- 2018 \$ 12,529,765,941

- 2019 \$ 15,463,150,610

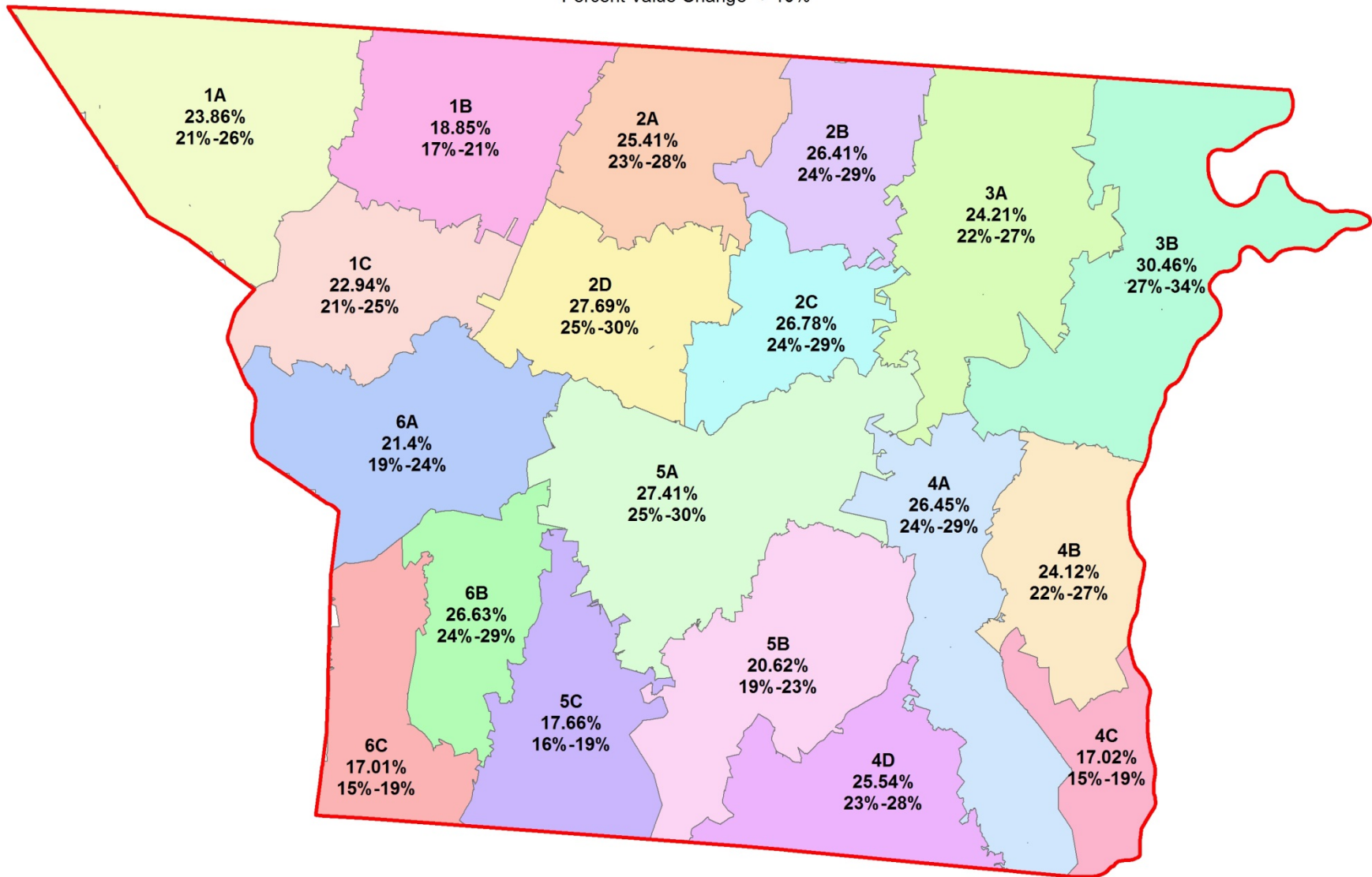
- 23.41% INCREASE

- * REAL PROPERTY ONLY

- * VALUES NOT FINAL

- * LOSS IN VALUE FROM APPEALS ?

2019 COUNTY-WIDE REAPPRAISAL
RESIDENTIAL PROPERTY BY APPRAISAL SUB-AREA
Percent Value Change $\pm 10\%$



OVERALL COUNTY-WIDE VALUE CHANGE
22 PERCENT



NEW VALUE NOTICES

- **PROJECTED MAILING AROUND MARCH 8TH**
- **MARKET VALUE AS OF JANUARY 1, 2019**
- **ALL INFORMATION REGARDING THE APPEAL PROCESS AND INSTRUCTIONS**
- **IF VALUE IS REASONABLE AND FAIR, NO ACTION BY THE TAXPAYER IS REQUIRED**



APPEAL PROCESS

- **INFORMAL APPEAL**
- **BOARD OF EQUALIZATION AND REVIEW**
- **N.C. PROPERTY TAX COMMISSION**
- **N.C. COURT OF APPEALS**
- **NORTH CAROLINA SUPREME COURT**



APPEAL OPTIONS

- **ELECTRONIC APPEAL PROCESS**
- **MAIL COMPLETED APPEAL FORM INCLUDED WITH VALUATION NOTICE**
- **CONTACT OUR OFFICE TO SCHEDULE AN APPOINTMENT**
- **TAXPAYER APPEAL ASSISTANCE PROGRAM**



RESULTS OF AN APPEAL

- **ALL APPEAL DECISIONS WILL BE MAILED INCLUDING INFORMATION REGARDING NEXT LEVEL OF APPEAL**

- **VALUES CAN BE:**
 - **REDUCED**
 - **INCREASED**
 - **LEFT UNCHANGED**



NEW WEB SITES AVAILABLE

➤ WEDGE

- CAMA WEB SITE

- USER FRIENDLY

- PROVIDES MORE PROPERTY DETAIL

 - *COUNTY GIS WEBSITE STILL AVAILABLE

➤ COMMUNITY PROGRAM

- PULLS INFORMATION FROM MULTIPLE SOURCES

- DISPLAYS BY GEOGRAPHIC AREA



QUESTIONS ?