



# Gaston County

Gaston County  
Board of Commissioners  
www.gastongov.com

## Tax Board Action

File #: 22-334

Commissioner Brown - Tax - Pursuant to N.C.G.S. 105-286, Gaston County is Required to Complete and Implement the Reappraisal for 2023, and the Gaston County Board of Commissioners are Required to Adopt the 2023 Schedule of Values to be used in Appraising all Property within Gaston County

### STAFF CONTACT

Chelsea Tarbush - Interim Tax Director - 704-810-5811

### BUDGET IMPACT

N/A

### BUDGET ORDINANCE IMPACT

N/A

### BACKGROUND

A public hearing was held on September 27, 2022, as required by N.C.G.S. 105-317 and the Schedule of Values has been available for public inspection in the Office of the Tax Director; and, the Gaston County Board of Commissioners does hereby adopt the general Schedule of Values, incorporated herein by reference and on file with the Clerk to the Board, to be used in appraising all property at true value and present-use value in Gaston County, North Carolina for 2023 and subsequent years until such time as a new Schedule of Values is prepared and adopted by the Board of Commissioners. Notice is further given that a property owner who asserts that the Schedules, Standards, and Rules are invalid may except to the order and appeal to the Property Tax Commission within 30 days of the date when the notice of the order adopting the schedules, standards, and rules were first published. The Gaston County Board of Commissioners hereby directs the Tax Director to use the 2023 Schedule of Values in reappraising all property within Gaston County. The Gaston County Board of Commissioners directs the Clerk to the Board to publish notice of adoption in a paper of general circulation as outlined in N.C.G.S. 105- 371(c)(3).

### POLICY IMPACT

N/A

### ATTACHMENTS

Schedule of Values; Calendar of Events

DO NOT TYPE BELOW THIS LINE

I, Donna S. Buff, Clerk to the County Commission, do hereby certify that the above is a true and correct copy of action taken by the Board of Commissioners as follows:

NO.	DATE	M1	M2	CBrown	AFraley	BHovis	KJohnson	TKeigher	TPhilbeck	RWorley	Vote
2022-343	10/25/2022	TK	KJ	A	AB	A	A	A	AB	A	U

### DISTRIBUTION:

Laserfiche Users

A=AYE, N=NAY, AB=ABSENT, ABS=ABSTAIN, U=UNANIMOUS

**CALENDAR OF EVENTS**  
**FOR ADOPTION OF**  
**2023 SCHEDULE OF VALUES, STANDARDS, AND RULES**  
**FOR**  
**GASTON COUNTY, NORTH CAROLINA**

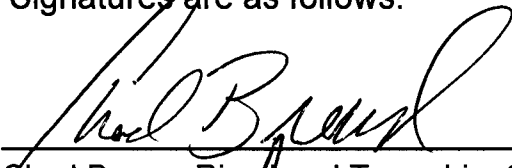
Reference: North Carolina General Statutes 105-317c

<b><u>DATE</u></b>	<b><u>DAY</u></b>	<b><u>DESCRIPTION</u></b>
August 23, 2022	Tuesday	Present Schedule of Values to the Gaston County Board of Commissioners as Information. Copy of Schedules located in Assessor's office for Public view.
August 24, 2022	Wednesday	Advertise in local press that the Schedule of Values is available for public inspection in the office of the Assessor for Gaston County at 128 W. Main Ave. Gastonia, North Carolina and that the Public Hearing will be held in the Public Forum Room of the Gaston County Court House at 325 Dr. Martin Luther King Jr. Way, Gastonia, North Carolina during the September 27, 2022 Meeting of the Board of County Commissioners at 6:00 PM
September 27, 2022	Tuesday	Public Hearing for the Schedule of Values
October 25, 2022	Tuesday	Adoption of the Schedule of Values
October 26, 2022		First Public Notice of Adoption of Schedule of Values
November 2, 2022		Second Public Notice of Adoption of Schedule of Values
November 9, 2022		Third Public Notice of Adoption of Schedule of Values
November 16, 2022		Fourth Public Notice of Adoption of Schedule of Values Final Notice
November 28, 2022		Last Day for Appeal of Schedule of Values before the North Carolina Property Tax Commission

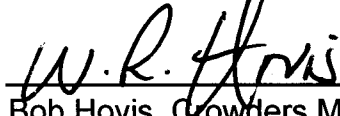
## Board of County Commissioners - Signatures

Pursuant to G.S. 105-317, Appraisal of real property; adoption of schedules, standards, and rules, - subsection (C) The values, standards, and rules required by subdivision (b) (1) shall be reviewed and approved by the Board of County Commissioners before January 1 of the year they are applied...

Signatures are as follows:



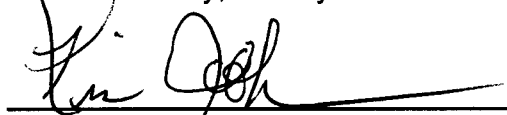
Chad Brown, Riverbend Township, Chairman



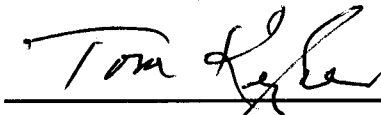
Bob Hovis, Crowders Mountain Township, Vice-Chair



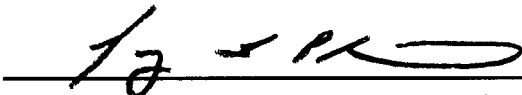
Allen R. Fraley, Cherryville Township, Member



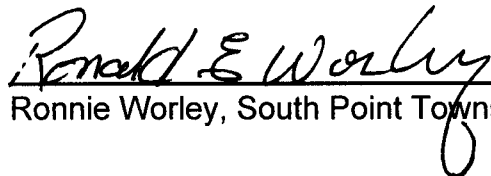
Kim Johnson, Gastonia Township, Member



Tom Keigher, Gastonia Township, Member



Tracy L. Philbeck, Dallas Township, Member



Ronnie Worley, South Point Township, Member