



Gaston County

Gaston County
Board of Commissioners
www.gastongov.com

Tax Board Action

File # 25-444

Commissioner Brown - Tax - To Accept and Appropriate \$75,000 in Special Revenue Fund (Property Revaluation) Fund Balance for On-going Legal Services (Property Tax Commission Appeals for Large Commercial Properties) for the 2023 Reappraisal

STAFF CONTACT

Chelsea Tarbush - Tax Director - 704-810-5811

BUDGET IMPACT

Property Revaluation Special Revenue Fund: Increase fund balance appropriation by \$75,000 Increase Professional Services expenditure by \$75,000

BACKGROUND

This appropriation is to cover possible legal fees for pending large commercial Property Tax Commission cases from the 2023 reappraisal.

POLICY IMPACT

N/A

ATTACHMENTS

Budget Change Request (BCR)

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	JBailey	CBrown	CCloninger	AFraley	BHovis	TKeligher	SShehan	Vote
2025-327	09/23/2025	TK	BH	A	A	A	A	A	A	A	U

DISTRIBUTION.

Laserfiche Users

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

GASTON COUNTY BUDGET CHANGE REQUEST (BCR)									
TO:	Matthew Rhoten, County Manager								
FROM:	<table border="1" style="width: 100%;"> <tr> <td style="width: 50%; text-align: center;">TAX</td> <td style="width: 50%; text-align: center;">Tax Office</td> </tr> <tr> <td style="text-align: center;">Dept. Code</td> <td style="text-align: center;">Department Name</td> </tr> <tr> <td style="text-align: center;">Chelsea Tarbush</td> <td style="text-align: center;">9/23/25</td> </tr> <tr> <td style="text-align: center;">Department Director</td> <td style="text-align: center;">Date</td> </tr> </table>	TAX	Tax Office	Dept. Code	Department Name	Chelsea Tarbush	9/23/25	Department Director	Date
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Dept. Code	Department Name								
Chelsea Tarbush	9/23/25								
Department Director	Date								

Matthew Rhoten, County Manager

Department Name

Date _____

*Requires resolution by the Board of Commissioners

** Decreases in expenditures and increases in revenue accounts require brackets. Increases in expenditures and decreases in revenue do not require brackets. Please note that transfers between funds require inter-fund transfer accounts.

This appropriation is to cover anticipated attorney fees for pending Property Tax Commission cases from the 2023 reappraisal.