



RESOLUTION TITLE: TO ESTABLISH THE DATE FOR REAPPRAISAL OF REAL PROPERTY IN GASTON COUNTY AND TO ADJUST THE CYCLE FOR FUTURE REAPPRAISALS

WHEREAS, each county must reappraise all real property in accordance with the provisions of G.S. 105-283 and G.S. 105-317 as of January 1 of the year set out in N.C.G.S. §105-286, and every eighth year thereafter, unless the county is required to advance the date under subdivision (2) of this section or chooses to advance the date under subdivision (3) of this section; and,

WHEREAS, a county may conduct a reappraisal of real property earlier than is required by N.C.G.S. §105-286 (a)(1) or (2), if the board of county commissioners adopts a resolution providing for advancement of the reappraisal; and,

WHEREAS, the Gaston County Board of Commissioners has determined that it is in the best interests of the citizens of Gaston County to advance the date for the reappraisal of all real property in the County to January 1, 2019; and,

WHEREAS, the Gaston County Tax Assessor is hereby directed to prepare the uniform schedule of values for approval by the Board of Commissioners in accordance with the schedule set forth by the N.C. General Statutes.

NOW, THEREFORE, BE IT RESOLVED by the Gaston County Board of Commissioners that the reappraisal of all real property in Gaston County is hereby scheduled for January 1, 2019.

BE IT FURTHER RESOLVED that the County shall be scheduled for reappraisal on a four year cycle unless directed otherwise by Resolution of this Board.

BE IT FURTHER RESOLVED that a certified copy of this Resolution be delivered to the Secretary of the N.C. Department of Revenue.

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:

Donna S. Buff

| NO. | DATE | M1 | M2 | Brown | Fraley | Grant | Hovis | Keigher | Philbeck | Worley | Vote |
|----------|------------|----|----|-------|--------|-------|-------|---------|----------|--------|------|
| 2018-117 | 05/22/2018 | TK | BH | A | AB | A | A | A | AB | A | U |

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Gaston County

Gaston County
Board of Commissioners
www.gastongov.com

County Attorney Board Action

File #: 18-171

Commissioner Brown - County Attorney - To Establish the Date for Reappraisal of Real Property in Gaston County and to Adjust the Cycle for Future Reappraisals

STAFF CONTACT

Charles Moore - County Attorney

BUDGET IMPACT

N/A

BUDGET ORDINANCE IMPACT

N/A

BACKGROUND

North Carolina General Statutes provide for an octennial cycle of reappraisal of real property in the County, unless the Board of Commissioners elects a different cycle less than eight years, or variances in its sales ratio studies mandate a new appraisal. The Tax Director has recommended that Gaston elect a four year cycle beginning in 2019.

POLICY IMPACT

N/A

ATTACHMENTS

Resolution

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