



## Board Action Report

---

**File #:** 18-395, **Version:** 1

---

Commissioner Chad Brown - Tax - Pursuant to N.C.G.S. 105-286, Gaston County is required to complete and implement the Reappraisal for 2019, and the Gaston County Board of Commissioners are required to adopt the 2019 Schedule of Values to be used in appraising all property within Gaston County

### **STAFF CONTACT**

James Tanner - Tax Director - 704-810-5840

### **BUDGET IMPACT**

N/A

### **BUDGET ORDINANCE IMPACT**

N/A

### **BACKGROUND**

A public hearing was held on September 25, 2018 as required by N.C.G.S. 105-317 and Schedule of Values have 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 to be used in appraising all property at true value and present-use value in Gaston County, North Carolina for 2019 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 therefrom 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 2019 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**

N/A