



# Gaston County

Gaston County  
Board of Commissioners  
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## Board Action Report

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File #: 22-333, Version: 1

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Commissioner Brown - Tax - Pursuant to N.C.G.S.105-286 and 105-317(b)(1), the Tax Director Requests BOC Acceptance of the 2023 Schedule of Values for Reappraisal of Real Property

### **STAFF CONTACT**

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

### **BUDGET IMPACT**

Funds are allocated and no additional County funds are required.

### **BUDGET ORDINANCE IMPACT**

No impact. Schedule of Values are required to be adopted for use in County-wide Reappraisal.

### **BACKGROUND**

In preparation for each reappraisal of real property required by the North Carolina General Statutes 105-286, it shall be the duty of the assessor to see that; uniform schedules of value, standards, and rules to be used in appraising real property as it's true value and it's present-use value are prepared and are sufficiently detailed to enable those making appraisals to adhere to them in appraising real property. Therefore; then as required, this Document (Schedule of Values, Standards, and Rules) has been prepared in accordance with Chapter 105, Subchapter II, Article 19, Section 105-317, Paragraph (b) (1) of the General Statutes of North Carolina and Standard 5 and 6 of the Uniform Standards of Professional Appraisal Practice as developed by the Appraisal Foundation.

### **POLICY IMPACT**

N/A

### **ATTACHMENTS**

N/A