



Legislation Text

File #: 18-1017, **Version:** 1

Item:

2019 Reappraisal Schedule of Values - Submission

Date Of BOCC Meeting: September 24, 2018

Request For Board Action:

The Board is requested to receive the proposed 2019 Reappraisal Schedule of Values, and to schedule and advertise a public hearing on October 22, 2018 concerning their adoption.

Per North Carolina General Statute 105-317 (c) (1), the Tax Administrator must “submit the proposed schedules, standards and rules to the board of county commissioners not less than 21 days before the meeting at which they will be considered by the board. On the same day that they are submitted to the board for its consideration, the assessor shall file a copy of the proposed schedules, standards, and rules in his office where they shall remain available for public inspection.”

The proposed schedules, standards and rules will be available throughout the process in the office of the Durham County Tax Administrator, and available on-line electronically by visiting the Durham County Tax Administration Website, under the 2019 General Reappraisal tab.

NCGS 105-317 (c) (2) states, “upon receipt of the proposed schedules, standards and rules, the board of commissioners shall publish a statement in a newspaper having general circulation in the county stating:

- a. That the proposed schedules, standards, and rules to be used in appraising real property in the county have been submitted to the board of county commissioners and are available for public inspection in the assessor's office; and
- b. The time and place of a public hearing on the proposed schedules, standards, and rules that shall be held by the board of county commissioners at least seven days before adopting the final schedules, standards and rules.”

The Board is requested to schedule the public hearing on its next regularly scheduled meeting date of October 22, 2018.

Alignment With Strategic Plan: The action requested is directed by state statute, but is also consistent with Goal 5: Accountable, Efficient and Visionary Government.

Resource Persons: Kimberly Simpson, Durham County Tax Administrator

County Manager's Recommendation: The County Manager recommends that the Board receive the proposed schedules, standards, and rules from the Tax Administrator; schedule the public hearing on October 22, 2018 concerning their adoption; and direct staff to publish in the Durham Herald-Sun the proper advertisement concerning the public inspection and public hearing times.

County Manager: _____