



## Legislation Text

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**File #:** 18-1025, **Version:** 1

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**asItem:**

**2019 General Reappraisal Schedule of Values - Approval**

**Date Of BOCC Meeting:** November 13, 2018

**Request For Board Action:**

The Board is requested to adopt the proposed schedules of values, standards, and rules to be used for the 2019 Reappraisal, as submitted to the Board at its September 24, 2018 meeting, and to advertise the adoption of the rules in a manner consistent with North Carolina General Statutes 105-317(c)(3), which provides:

When the board of county commissioners approves the final schedules, standards, and rules, it shall issue an order adopting them. Notice of this order shall be published once a week for four successive weeks in a newspaper having general circulation in the county, with the last publication being not less than seven days before the last day for challenging the validity of the schedules, standards, and rules by appeal to the Property Tax Commission. The notice shall state:

- a. That the schedules, standards, and rules to be used in the next scheduled reappraisal of real property in the county have been adopted and are open to examination in the office of the assessor; and
- b. 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 was first published.

**Alignment With Strategic Plan:** The public hearing is required by state statute, and 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 adopt the proposed schedules of values, standards, and rules for the 2019 General Reappraisal; and that the Board direct staff to publish in the Durham Herald-Sun a notice of the adoption in a manner consistent with NCGS 105-317(c)(3).

County Manager: \_\_\_\_\_