

FORSYTH COUNTY
BOARD OF COMMISSIONERS

BRIEFING
DRAFT

MEETING DATE: September 26, 2016

AGENDA ITEM NUMBER: 7

SUBJECT:

RESOLUTION ACKNOWLEDGING THE SUBMISSION OF THE PROPOSED 2017 SCHEDULES OF VALUES, STANDARDS AND RULES FOR THE REAPPRAISAL OF REAL PROPERTY IN FORSYTH COUNTY
(FORSYTH COUNTY TAX OFFICE)

COUNTY MANAGER'S RECOMMENDATION OR COMMENTS:-

SUMMARY OF INFORMATION:

Under N.C.G.S. 105-317, it is the duty of the assessor to see that uniform schedules of values, standards and rules to be used in appraising real property at its true value and at its present use value are prepared. The schedules should be in sufficient detail to enable those making appraisals to adhere to them in appraising real property. The values, standards and rules must be reviewed and approved by the Board of County Commissioners before January 1 of the year they are applied. Notice of the receipt and adoption of the schedules, standards and rules, and notice of a property owner's right to comment on and contest the schedules, standards and rules must be given.

1. The assessor must submit the proposed schedules, standards and rules to the Board of County Commissioners at least 21 days before the meeting at which they will be considered. On that same day the assessor shall file a copy of the proposed schedules, standards and rules in his office for public inspection.
2. Upon receipt of the schedules, standards and rules, the Board of Commissioners shall publish a statement in a newspaper having general circulation in the county stating the proposed schedules, standards and rules have been submitted to the Board and are available for public inspection in the assessor's office; and that a public hearing on the proposed schedules, standards and rules shall be held by the Board at least seven days before adopting the final schedules, standards and rules.
3. Upon approval of the final schedules, standards and rules the Board of Commissioners 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. Appeals may be filed within 30 days of when the notice of the order adopting the schedules, standards and rules was first published.

Timetable

September 15, 2016	Initial briefing of the proposed schedules, standards and rules.
September 26, 2016	Adoption of a resolution acknowledging the submission and receipt of the proposed schedules, standards and rules and filing a copy in the assessor's office for public inspection.
September 27, 2016	Publish statement regarding submission of proposed schedules, standards and rules and announce public hearing on the proposed schedules, standards and rules.
October 10, 2016	Public hearing held by the Board of Commissioners.
October 24, 2016	Adoption of the final schedules, standards and rules.
October 25, 2016	Advertisement of adoption begins.
November 22, 2016	Last day to file appeals regarding the validity of the schedules, standards and rules.

ATTACHMENTS: YES NO

SIGNATURE: _____ DATE: _____
COUNTY MANAGER

**RESOLUTION ACKNOWLEDGING THE SUBMISSION
OF THE PROPOSED
2017 SCHEDULES OF VALUES, STANDARDS AND RULES
FOR THE REAPPRAISAL OF REAL PROPERTY IN FORSYTH COUNTY
(FORSYTH COUNTY TAX OFFICE)**

WHEREAS, the next scheduled general reappraisal of real property located within Forsyth County will become effective on January 1, 2017; and

WHEREAS, the Forsyth County Tax Assessor has prepared proposed uniform schedules of values, standards and rules to be used in appraising real property at its true value and its present use value as required by North Carolina General Statute 105-317(b)(1); and

WHEREAS, the Forsyth County Tax Assessor must submit the proposed schedules, standards and rules to the Board of County Commissioners not less than twenty one days before the meeting at which they will be considered by the Board; and

WHEREAS, on the same day as submitted to the Board, the Forsyth County Tax Assessor must file a copy of the proposed schedules of values, standards and rules in his office to be available for public inspection; and

WHEREAS, upon receipt of the proposed schedules of values, standards and rules the Board of County Commissioners must publish a statement in a newspaper having general circulation within the county that the proposed schedules, standards and rules have been submitted and are available for public inspection; and that a public hearing shall be held by the Board of County Commissioners at least seven days before adopting the final schedules, standards and rules; and

WHEREAS, the Forsyth County Board of Commissioners plan to hold a public hearing regarding the proposed schedules, standards and rules on October 10, 2016;

NOW, THEREFORE, BE IT RESOLVED that the Forsyth County Board of Commissioners does hereby acknowledge the submission and receipt of the proposed schedules of values, standards and rules as prepared by the Forsyth County Tax Assessor for use in the 2017 general reappraisal of real property.

Adopted this the 26th day of September 2016.