

REQUEST FOR BOARD ACTION

Henderson County Board of Commissioners

MEETING DATE: 6 October 2014

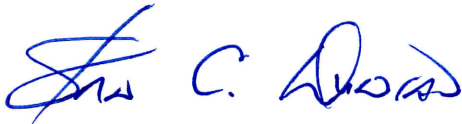
SUBJECT: 2015 General Reappraisal

PRESENTER: Stan C. Duncan; County Assessor

ATTACHMENTS: Yes

SUMMARY OF REQUEST: Public Announcement of Important Dates Regarding the 2015 General Reappraisal of Real Property in Henderson County.

Faithfully Submitted,

A handwritten signature in blue ink, appearing to read "Stan C. Duncan".

BOARD ACTION REQUEST: No Action Required (For Discussion Only)

Suggested Motion: No Motion Required

**TIMELINE FOR PRESENTATION & ADOPTION OF
THE 2015 SCHEDULES OF VALUES, STANDARDS, & RULES
FOR MARKET VALUE and PRESENT-USE VALUE**

- 6 October 2014 The county assessor will present the general timeline for completion of the 2015 reappraisal, and be prepared to answer any questions from the board.
- 15 October 2014 The county assessor will present the proposed Schedules of Values, Standards, and Rules to the board of county commissioners. On the same day, the assessor will file a copy of the proposed Schedules, Standards, and Rules in the assessor's office where they shall remain available for public inspection. In the past, a copy has also been placed at the county library. This presentation shall occur not less than 21 days before the meeting at which they will be considered by the board. G.S. 105-317(c)(1)
- At the time of the above presentation, a statement will be published in a local newspaper having general circulation in the county declaring:
- 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. G.S. 105-317(c)(2)
- 3 November 2014 Date of the scheduled public hearing by the board of county commissioners on the proposed Schedule of Values, Standards, and Rules.
- 19 November 2014 Adoption by the board of county commissioners of the final Schedules of Values, Standards, and Rules. Notice of the Order of Adoption shall be published once a week for four successive weeks in a newspaper having general circulation in the county, 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. G.S. 105-317(c)(3)

TIMELINE SUMMARY:

- 6 October 2014 Presentation of Schedules of Values, Standards, and Rules
- 15 October 2014 Post a copy of the proposed Schedules in the assessor's office (also at the county library and other sites as directed by the board of county commissioners)
- 19 Oct 2014 Notice of proposed Schedules advertised in T-N (and Lightning on 23 October).
- 3 Nov 2014 Hold Public Hearing at first regular meeting in November.
- 19 November 2014 ADOPT Schedules of Values, Standards, and Rules for 2015 Reappraisal.
- Wk of Nov 24th,... Advertise Order of Adoption for four consecutive weeks in T-N and Lightning.
- 1 January 2015 Effective date of the 2015 general reappraisal.
- February 2015 Reappraisal Notices mailed to all owners of real property.