

REQUEST FOR BOARD ACTION

HENDERSON COUNTY BOARD OF COMMISSIONERS

MEETING DATE: November 5, 2018

SUBJECT: Adoption of the 2019 Reappraisal Schedules of Values

PRESENTER: Darlene Burgess, Tax Administrator

ATTACHMENTS: No

SUMMARY OF REQUEST:

At the Board's meeting on September 19, 2018, Darlene Burgess, Tax Administrator presented for the Board's consideration the proposed 2019 Schedules of Values for Market Value and for Present Use Value. At the Board's meeting on October 17, 2018, the public hearing on the Schedules of Values was held.

The Board is scheduled to adopt the Schedules of Values at its November 5, 2018 meeting. Following is a general timeline for the 2019 Reappraisal that meets statutory guidelines:

September 19, 2018	Assessor submits proposed Schedule of Values (SOV) to Board of Commissioners
September 19, 2018	Board publishes a statement in the newspaper stating SOV has been submitted to the Board and sets the time and place for a public hearing
October 17, 2018	Public Hearing on the Schedule of Values
November 5, 2018	Adoption of the SOV by the Board of Commissioners
November 6, 13, 20 and 27, 2018	Publication of the Order of Adoption of SOV (published once a week for four consecutive weeks)
January 1, 2019	Effective date for 2019 Reappraisal
February 1, 2019	Tentative date value change notices will be mailed

BOARD ACTION REQUESTED:

The Board is requested to adopt the Schedule for (1) Market Value; and (2) Present Use Value properties for the County's upcoming 2019 Reappraisal.

SUGGESTED MOTION:

I move the Board adopt the Schedule of Values for Market Value and the Schedule of Values for Present Use Value properties and further authorize the Tax Administrator to publish a Notice in the newspaper regarding the adoption as provided by law.