

FORSYTH COUNTY

BOARD OF COMMISSIONERS

BRIEFING
DRAFT

MEETING DATE: SEPTEMBER 10, 2020

AGENDA ITEM NUMBER: 17

SUBJECT: RESOLUTION ACKNOWLEDGING THE SUBMISSION OF THE PROPOSED 2021 SCHEDULES OF VALUES, STANDARDS AND RULES FOR THE REAPPRAISAL OF REAL PROPERTY

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

August 27, 2020	Initial briefing regarding the proposed schedules, standards and rules.
September 10, 2020	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 11, 2020	Publish statement regarding submission of proposed schedules, standards and rules and announce public hearing on the proposed schedules, standards and rules.
September 24, 2020	Public hearing held by the Board of Commissioners.
October 8, 2020	Adoption of the final schedules, standards and rules.
October 9, 2020	Advertisement of adoption begins.
November 9, 2020	Last day to file appeals regarding the validity of the schedules, standards and rules.

ATTACHMENTS:

YES

NO

SIGNATURE: _____

COUNTY MANAGER

DATE: _____

**RESOLUTION ACKNOWLEDGING THE SUBMISSION OF THE PROPOSED
2021 SCHEDULES OF VALUES, STANDARDS AND RULES
FOR THE REAPPRAISAL OF REAL PROPERTY**

WHEREAS the next scheduled general reappraisal of real property located within Forsyth County will become effective on January 1, 2021;

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);

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

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;

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 September 24, 2020;

NOW, THEREFORE, BE IT RESOLVED, that the Forsyth County Board of Commissioners hereby acknowledges 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 2021 general reappraisal of real property.

Adopted this the 10th day of September 2020.