

RESOLUTION # _____

RESOLUTION ADVANCING THE SCHEDULED OCTENNIAL REAPPRAISAL

WHEREAS, North Carolina General Statute §105-286 requires all real property be appraised at least every eight years;

WHEREAS, the current level of assessed real estate values for the 2,600 assessment neighborhoods in the County range from 50% to 85% of market value which creates an inequity for real estate property tax liabilities for citizens in our County because some citizens will pay more property taxes than they would if all properties were valued at 100% market value;

WHEREAS, North Carolina General Statute §105-286 also permits any County desiring to conduct a reappraisal earlier than the octennial cycle to do so upon adoption of a resolution so providing;

WHEREAS, this Board desires to conduct a general reappraisal of real property to be effective as of January 1, 2017 and to designate a new octennial reappraisal cycle; and

WHEREAS, this Board desires to authorize the County Manager or Tax Assessor to retain the services of independent appraisal consultants as deemed necessary and appropriate in their discretion with expertise in particular fields of appraisal to assist in reaching a fair determination of value in accordance with North Carolina General Statutes §105-299 so long as the fees for such services are within the then current budget of the Tax Assessor.

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners for the County of Buncombe as follows:

1. That in accordance with the provisions of G.S. 105-286 this Board advances the scheduled Octennial Reappraisal and the next real property reappraisal will be effective as of January 1, 2017.
2. That the new reappraisal cycle will be every eighth year after January 1, 2017, unless the County is otherwise required by §105-286 or this Board chooses to advance the date.
3. That by and with the approval of County Legal Services, the Chairman and County Manager, or either of them, are hereby authorized, empowered and directed to do any and all other acts and to execute any and all other

documents, which they, in their discretion, deem necessary and appropriate in order to accomplish the transactions contemplated by this Resolution; except that none of the above shall be authorized or empowered to do anything or execute any document which is in contravention, in any way, of the specific provisions of this Resolution.

- 4. All acts and doings of officers, employees and agents of the County that are in conformity with the purposes and intents of this Resolution as described above shall be, and the same hereby are, in all respects approved and confirmed.
- 5. All resolutions or parts thereof of the Board in conflict with the provisions herein contained are, to the extent of such conflict, hereby superseded and repealed.
- 6. That this resolution be effective upon its adoption.

ADOPTED this the 1st day of March, 2016.

ATTEST

BOARD OF COMMISSIONERS FOR THE
COUNTY OF BUNCOMBE

Kathy Hughes, Clerk

By: _____
David Gantt, Chairman

APPROVED AS TO FORM

County Attorney