ORDINANCE #:	
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## ORDINANCE ADOPTING SCHEDULES, STANDARDS, AND RULES TO BE USED IN APPRAISING REAL PROPERTY FOR THE 2013 GENERAL REAPPRAISAL

WHEREAS, North Carolina law requires all real property be appraised at least every eight years, and this Board has advanced the scheduled Octennial Reappraisal to be effective as of January 1, 2013; and

WHEREAS, the County Assessor submitted the proposed Schedules, Standards, and Rules to be used in appraising real property for the 2013 general reappraisal of real property at its true value and at its present-use value to the Buncombe County Board of Commissioners and State of North Carolina; and

WHEREAS, a notice was published on August 14, 2012 advising that the proposed Schedules, Standards, and Rules had been presented to the Board and that the same are available for public inspection, and further declaring that the Board would hold a public hearing at a regular meeting of the Board beginning at 4:30 p.m. on Tuesday, September 4, 2012, in the Commissioners' Chambers located at 30 Valley Street in Asheville, North Carolina, on the proposed Schedules, Standards, and Rules; and

WHEREAS, the aforesaid public hearing was conducted at the Board's September 4, 2012 regular meeting; and

WHEREAS, the matter of the final approval of the proposed Schedules, Standards, and Rules having come before this Board at its regular meeting on this the 18<sup>th</sup> day of September 2012 and having reviewed and discussed the Schedules, Standards, and Rules with the County Assessor, this Board is of the opinion that it is in the best interests of the citizens and residents of Buncombe County to adopt the Schedules, Standards, and Rules to be used in appraising all real property for the 2013 general reappraisal.

NOW, THEREFORE, BE IT ORDERED by the Buncombe County Board of commissioners as follows:

- 1. That the Schedules, Standards, and Rules to be used in appraising all real property for the 2013 general reappraisal of real property at its true value and at its present-use value be and the same are hereby approved and adopted.
- 2. That the Schedules, Standards, and Rules are open for examination in the County Tax Assessor's office located at 35 Woodfin Street in Asheville, North Carolina.

3. That the Clerk to the Board shall cause notice of this order to be published once a week for four successive weeks, 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.

ADOPTED this the 18<sup>th</sup> day of September, 2012.

ATTEST

BOARD OF COMMISSIONERS FOR THE COUNTY OF BUNCOMBE

By:

David Gantt, Chairman

APPROVED AS TO FORM

Michael C. Frue, County Attorney