

Session Law 2013-362 (SB-159) Implementation Plan

- Receive affidavit from Pearson’s Appraisal Services regarding applicability of S.L. 2013-362 - **August 6, 2013**
- Determine which 2011 revaluation correction option to pursue - **August 6, 2013**

2011 Revaluation Correction Options	Pros	Cons
(i) – Conduct a reappraisal, within 18 months, using no less than one certified appraiser per 4,250 parcels in accordance with G.S.105-286.	Cleans up property record cards	Unrealistic staffing requirements
	Corrects errors on Schedule of Values	Unrealistic implementation schedule
	Assures fairness and equity	Delays taxpayer refunds
(ii) – Have a qualified appraisal company conduct a review of all values in the County by neighborhood and make recommendations to the BOCC as to true value.	Addresses credibility issue	Locks in Schedule of Value problems
	Expedites taxpayer refunds	Impacts settled AO, BER and PTC cases
	Brings closure to the 2011 Revaluation	

- Solicit proposals from qualified appraisal companies pursuant to Option (ii) - **August 7, 2013**
 - Independent review by qualified appraisal company using its employees
 - Review by qualified appraisal company using its employees and AO's staff
- Appoint new County Assessor - **September 3, 2013**
- Select and approve qualified appraisal company - **September 17, 2013**
- Begin neighborhood reviews - **September 18, 2013**
- BOCC makes recommended changes on the abstracts and tax records by neighborhood (**Each second Tuesday beginning in October**)
- County Manager notifies each affected jurisdiction of the BOCC's decision (**on or before the 20th of each month beginning in October**)
- Mecklenburg County and municipalities send out notices of refund and refund checks (**by the end of each month beginning in October**)
- All property owners will have the right to appeal results of the independent review in accordance with the Machinery Act.