



Legislation Details (With Text)

File #: 13-1243 **Version:** 1 **Name:** Implementation of Session Law 2013-362 (Senate Bill 159-Property Reappraisal)

Type: Manager's Report **Status:** Manager's Report

File created: 7/25/2013 **In control:** County Manager's Office

On agenda: 8/6/2013 **Final action:**

Title: Implementation of Session Law 2013-362 (Senate Bill 159 - Property Reappraisal)

Sponsors:

Indexes:

Code sections:

Attachments: 1. Session Law 2013-362 Implementation Plan (final), 2. BOCC Resolution re Session Law 2013-362

Date	Ver.	Action By	Action	Result
------	------	-----------	--------	--------

Title:
Implementation of Session Law 2013-362 (Senate Bill 159 - Property Reappraisal)

Summary

ACTION:

- 1) Receive a report on actions to implement Senate Bill 159 related to the 2011 property revaluation in Mecklenburg County
- 2) Adopt a resolution acknowledging that the conditions of Section 1 of S.L. 2013-362 applies to Mecklenburg County and direct the County Manager to engage a qualified appraisal company to conduct a review of all values in Mecklenburg County in accordance with S.L. 2013-362

Contact: Bobbie Shields, Interim County Manager

Presentation: Yes

BACKGROUND/JUSTIFICATION:

Session Law 2013-362 requires counties meeting certain conditions to conduct a reappraisal within 18 months or have a qualified appraisal company review all values and make recommendation to the Board of County Commissioners as to the true value as of January 1 of the applicable reappraisal year - in Mecklenburg County's case, 2011. The law requires retroactive refunds with interest for overvalued properties and modified discovery measures for undervalued properties. Pearson's Appraisal Services, the independent appraisal company employed by Mecklenburg County, has determined that Mecklenburg County meets the four conditions outlined in S.L 2013-362. The following supporting documents are attached:

- **Session Law 2013-362 (SB-159) Implementation Plan**
- **Resolution - Acknowledging that North Carolina Session Law 2013-362 Applies to Mecklenburg County**

PROCUREMENT BACKGROUND:

POLICY IMPACT:

FISCAL IMPACT: