MECKLENBURG COUNTY
Office of the Assessor

MEMORANDUM

TO: Mecklenburg County Board of Commissioners

FROM: Kenneth Joyner, Assessor

DATE: July 23, 2018

SUBJECT: Uniform Schedules of Values, Standards and Rules for the 2019 Revaluation

In preparation for the 2019 revaluation, the Assessor is required to prepare a Uniform Schedules of Values, Standards and Rules ("SOV") to be used in appraising real property at its true value and at its present-use value. North Carolina General Statute (N.C.G.S.) 105-317 requires the Assessor to submit the proposed SOV to the Board of Commissioners ("Board") not less than 21 days before the meeting at which the proposed Schedules will be considered and requires that a copy of the proposed SOV be filed in the Assessor's Office where it will remain available for public inspection. The SOV will be delivered to the Board at its August 08, 2018 meeting.

The Board, upon receipt of the proposed SOV, is required to publish a statement in a newspaper having general circulation in the County stating that the proposed SOV are available for public inspection in the Assessor's Office and stating the time and place of a public hearing for considering the proposed SOV. A newspaper publication announcing a public hearing at the September 05, 2018 Board meeting is scheduled for August 10, 2018.

The adoption of the final SOV shall be made by the Board not less than seven (7) days after the public hearing. The SOV is scheduled for approval by the Board at its September 18, 2018 meeting.

When the Board approves the final SOV, it is required to issue an Order adopting them, and the Order must be published once a week for four (4) successive weeks in a newspaper having general circulation in the County, with the last publication being not less than seven (7) days before the last day for challenging the validity of the Schedules by appeal to the Property Tax Commission (PTC).

Copies of the proposed Schedules are hereby delivered to the Clerk for consideration at the August 8, 2018 meeting. The following timetable is proposed in connection with the final adoption of the Schedules:

July 23, 2018	Submission of Schedules to Clerk's office.
August 8, 2018	Delivery of Schedules to Board pursuant to N.C.G.S. 105-317. Board authorizes publication of Notice as set forth in Attachment 1.
August 10, 2018	Publication of Notice of Public Hearing in The Charlotte Observer, as set forth in Attachment 1.
September 5, 2018	Public hearing on proposed Schedules pursuant to N.C.G.S. 105-317.
September 18, 2018	Adoption of final Uniform Schedules of Values, Standards and Rules, as set forth in Attachment 2. Board authorizes publication for 4 weeks of Notice of Order Adopting Schedule of Values and appeal period to challenge the validity of the Schedule of Values, as set forth in Attachment 3.
September 21, 2018	First day for publication in The Charlotte Observer of the Order adopting the Schedules, as set forth in Attachment 3.
September 28, 2018	Publish Second Notice of Adoption.
October 5, 2018	Publish Third Notice of Adoption.
October 12, 2018	Publish Fourth Notice of Adoption.
October 22, 2018	Last day for challenging the validity of the Schedules by appeal to the PTC.

ATTACHMENTS

CC:

Leslie Johnson, Acting County Manager
Mark Foster, Assistant County Manager
Derrick Ramos, Assistant County Manager/Chief of Staff
Anthony Trotman, Assistant County Manager
Janice Paige, Clerk to the Board

Attachment 1

NOTICE OF SUBMISSION
TO THE MECKLENBURG BOARD OF COMMISSIONERS
OF PROPOSED UNIFORM SCHEDULES OF VALUES,
STANDARDS AND RULES FOR THE
2019 COUNTY-WIDE REAPPRAISAL

TAKE NOTICE that the proposed Uniform Schedules of Values, Standards and Rules to be used in appraising real property in Mecklenburg County at its true value and at its present-use value have been submitted to the Mecklenburg County Board of Commissioners on August 8, 2018 and are available for public inspection in the Office of the County Assessor, Suite 103, Robert L. Walton Plaza, 700 East Stonewall Street, Charlotte, North Carolina and also are available on the County Assessor's website at https://www.mecknc.gov/AssessorsOffice/MeckReval/Documents/2019-Schedule-of-Values.pdf. A public hearing will be held by the Board of County Commissioners on Wednesday, September 5, 2018 at 6:30 p.m. or as soon thereafter as the agenda allows, in the Meeting Chamber of the Charlotte-Mecklenburg Government Center, 600 East Fourth Street, Charlotte, North Carolina, for the purpose of considering the proposed Schedules. The final Schedules will be adopted by the Board of County Commissioners no earlier than seven (7) days following the public hearing.

Persons interested in speaking may register on-line at http://boccspeaker.mecklenburgcountync.gov/Source/SignInToSpeak.aspx, call the Clerk to the Board's Office at 980-314-2900, or sign up at the meeting prior to the hearing.

Anyone needing special accommodations when attending this meeting and/or if this information is needed in an alternative format because of a disability, please contact the Clerk to the Board at least 72 hours prior to the meeting. The Clerk is located at 600 East Fourth Street, in the Charlotte- Mecklenburg Government Center, 11th floor, (980-314-2912), fax (704-336-5887) or by E-mail: Janice.Paige@mecklenburgcountync.gov. We request at least 72 hours' notice prior to the meeting to make the appropriate arrangements.

Ella Scarborough, Chair
Mecklenburg County Board of
Commissioners

Attachment 2

ORDER ADOPTING FINAL
UNIFORM SCHEDULES OF VALUES,
STANDARDS AND RULES FOR
2019 COUNTY-WIDE REVALUATION

WHEREAS, pursuant to G.S. 105-286, Mecklenburg County will reappraise all real property in accordance with the provisions of G.S. 105-283 and G.S. 105-317; and

WHEREAS, pursuant to the provisions of G.S. 105-317, the Assessor for Mecklenburg County has submitted proposed Uniform Schedules of Values, Standards and Rules to the Board of Commissioners, which proposed Schedules have been available for public inspection since August 8, 2018 and were considered at a public hearing held on September 5, 2018; and

WHEREAS, a notice has been published in The Charlotte Observer of the submission to the Board of Commissioners of the proposed Schedules and the notice of public hearing.

NOW, THEREFORE, IT IS ORDERED that the final Uniform Schedules of Values, Standards and Rules attached to this Order are hereby adopted pursuant to G.S. 105-317 and approved for use in appraising real property at its true value and at its present-use value as of January 1, 2019. A Notice of the adoption of this Order shall be published once a week for four successive weeks in The Charlotte Observer; and the final Schedules shall be available for public inspection at the Office of the County Assessor, Suite 103, Robert L. Walton Plaza, 700 East Stonewall Street, Charlotte, North Carolina and on the County Assessor's website at https://www.mecknc.gov/AssessorsOffice/MeckReval/Documents/2019-Schedule-of-Values.pdf.

THIS 18th day of September 2018.

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Ella Scarborough, Chair
Mecklenburg County Board of Commissioners

Attachment 3

UNIFORM SCHEDULES OF VALUES,
STANDARDS AND RULES FOR
2019 COUNTY-WIDE REVALUATION

TAKE NOTICE that, at the regularly scheduled meeting of the Mecklenburg County Board of Commissioners held on September 18, 2018, an Order was issued adopting and approving the Uniform Schedules of Values, Standards and Rules to be used in reappraisal of real property in Mecklenburg County at its true value and at its present-use value beginning January 1, 2019. The Schedules are open to examination in the Office of the County Assessor, Suite 103, Robert L. Walton Plaza, 700 East Stonewall Street, Charlotte, North Carolina and on the County Assessor's website at https://www.mecknc.gov/AssessorsOffice/MeckReval/Documents/2019-Schedule-of-Values.pdf.

Any property owner who asserts that the Schedules are invalid may except to the Order and appeal therefrom to the Property Tax Commission no later than October 22, 2018, which is 30 days after the first publication of this Notice.

This 21st day of September 2018.

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Ella Scarborough, Chair
Mecklenburg County Board of Commissioners