

**RESOLUTION  
OF THE BOARD OF COUNTY COMMISSIONERS  
OF MECKLENBURG, NORTH CAROLINA  
ADVANCING THE TIME FOR GENERAL AND RE-APPRAISALS OF REAL PROPERTY**

**WHEREAS**, pursuant to G.S. 105-283 and G.S. 317, each county must reappraise all real property in accordance with the initial statutory provisions and every eighth year thereafter, unless the county advances the date; and

**WHEREAS**, pursuant to G.S. 105-286, a County has the option to advance reappraisal of real property earlier than required by subdivision (1) or (2) of G.S. 105-283 if the board of county commissioners adopts a resolution providing for advancement of the reappraisal; and

**WHEREAS**, absent an advancement, the Octennial Cycle for reappraisal for properties in Mecklenburg County will be January 1, 2027; and

**WHEREAS**, pursuant to North Carolina General Statutes 105-286(a)(3), the County may advance the time for a general reappraisal of real property to a shorter period to January 1, 2023, Now therefore be it;

**RESOLVED:**

1. The next general reappraisal of real property within the County of Mecklenburg, North Carolina shall be advanced to January 1, 2023, under the provision of the North Carolina General Statutes 105-286(a)(3).
2. The Tax Assessor shall promptly forward a copy of this Resolution to the North Carolina Department of Revenue.
3. The Tax Assessor shall promptly forward a copy of this Resolution to each of the taxing units located within the County.

**ADOPTED** this the \_\_\_\_ day of \_\_\_\_\_, 2019.

\_\_\_\_\_  
George Dunlap, Chairman  
Mecklenburg County Board of Commissioners

Approved as to Form:

\_\_\_\_\_  
Janice S. Paige  
Clerk to the Board

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County Attorney