

**RESOLUTION
OF THE BOARD OF COUNTY COMMISSIONERS
OF MECKLENBURG COUNTY, NORTH CAROLINA
ADVANCING THE TIME FOR GENERAL APPRAISAL OF REAL PROPERTY**

WHEREAS, pursuant to G.S. 105-283 and G.S. 105-317, 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, under the Octennial Cycle, the County of Mecklenburg will be required to reappraise all real property as of January 1, 2031, in accordance with the provisions of North Carolina General Statutes 105-283 and 105-317; 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 and may, by resolution, designate a new reappraisal cycle that is more frequent than the required Octennial Cycle; and

WHEREAS, the County previously, by Resolution dated 01 October 2019, advanced the date of revaluation to January 1, 2023, under the provisions established by GS 105-286(a)(3); and

WHEREAS, the Tax Assessor has requested that the Board of County Commissioners advance the time of the next general reappraisal of real property to January 1, 2027, and designate a Quadrennial Cycle (every four years) for general reappraisals of real property. Now therefore be it,

RESOLVE:

1. The Board of County Commissioners hereby adopts a Quadrennial Cycle (every four years) for general reappraisals of real property pursuant to the provisions of North Carolina General Statutes 105-286(a)(3).
2. The next general reappraisal of real property within the County of Mecklenburg, North Carolina is hereby advanced to January 1, 2027, pursuant to the provisions of North Carolina General Statutes 105-286(a)(3).
3. The Tax Assessor shall promptly forward a copy of this Resolution to the North Carolina Department of Revenue.
4. 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 _____, 2023.

George Dunlap, Chairman
Mecklenburg County Board of County Commissioners

Kristine Smith, Clerk to the Board

Approved as to Form:

County Attorney