RESOLUTION NO. _____

RESOLUTION ADOPTING THE SCHEDULE OF VALUES FOR 2026 TAX REAPPRAISAL.

WHEREAS, pursuant to N.C. Gen. Stat. § 105-317, the County is required to adopt a uniform schedule of values standards and rules for use in appraising real property at its true value and at its present-use value are prepared and sufficiently detailed to enable those making appraisals to adhere to them in appraising real property; and

WHEREAS, on August 19, 2025, the Tax Assessor submitted the Schedule of Values to the Board of Commissioners for adoption and the Board set a public hearing on the Schedule of Values on September 2, 2025; and

WHEREAS on September 2, 2025, the Board of Commissioners held a public hearing regarding the adoption of the Schedule of Values as presented by the Tax Assessor; and

WHEREAS, after reviewing the Schedule of Values and receiving feedback from the public hearing, it is the option of the Board of Commissioner that it should issue a resolution adopting the Schedule of Values as presented.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COMMISSIONERS FOR THE COUNTY OF BUNCOMBE AS FOLLOWS:

1. That the Board of Commissioners hereby approves the Schedule of Values and issues this resolution as the order adopting the Schedule of Values for use in the 2026 Reappraisal.

2. That the Clerk to the Board is ordered to post a notice of this Resolution in a newspaper of general circulation once a week for four (4) consecutive weeks stating that the last day for a person to appeal the Schedule of Values with the North Carolina Property Tax Commission is October 16, 2025.

3. That this Resolution shall be effective upon its adoption.

Adopted this 16th day of September 2025

ATTEST

_____
Sarah Gross, Clerk to the Board

BOARD OF COMMISSIONERS FOR THE COUNTY OF BUNCOMBE

BY: _____
Amanda Edwards, Chair

APPROVED AS TO FORM

_____
County Attorney