2014-50

LEE COUNTY
NORTH CAROLINA
Committed Today for a Better Tomorrow

**RESOLUTION DELAYING EFFECTIVE DATE OF A REAPPRAISAL OF PROPERTY IN LEE COUNTY UNTIL JANUARY 1, 2019**

**WHEREAS,** GS 105-286 mandates a reappraisal of property at least every eight years, and

**WHEREAS,** GS 105-286 (a)(2) authorizes a Board of County Commissioners to advance the period so that a reappraisal occurs more often than every eight years, and

**WHEREAS,** once an advanced reappraisal occurs, it has the effect of resetting the next required reappraisal for eight years after the advance reappraisal, and

**WHEREAS,** Lee County by resolution dated March 16, 2009, delayed the effective date of the reappraisal to January 1, 2013, and

**WHERAS,** Lee County returned to a four year cycle thereafter establishing the next reappraisal date for January 1, 2017, and

**WHEREAS,** to implement the planned reappraisal scheduled for January 1, 2017 would add substantially to the financial stress and uncertainty of the citizens of Lee County, and

**WHEREAS,** the Lee County Board of Commissioners have determined the 2013 tax assessments to be fair and equitable, and

**WHEREAS**, The Lee County Board of Commissioners wish to delay the effective date of the next reappraisal until January 1, 2019.

**NOW THEREFORE BE IT RESOLVED BY THE BOARD OF COMMISSIONERS OF LEE COUNTY THAT**:

1. The scheduled reappraisal for an effective date of January 1, 2017 is hereby revoked and rescinded.
2. Pursuant to the authority granted in GS 105-286(a((2), the next scheduled reappraisal for Lee County is set for an effective date of January 1, 2019, and Lee County will return to a four year revaluation cycle thereafter.

3. A copy of this resolution shall be provided to the Property Tax Division of the North Carolina Department of Revenue and to the City of Sanford and Town of Broadway.

Adopted this 15th day of December 2014.

Amy M. Dalrymple

Amy M. Dalrymple, Chair
Lee County Board of Commissioners

ATTEST:

Gaynell M. Lee

Gaynell M. Lee, Clerk
Lee County Board of Commissioners