

**RESOLUTION NO.**

**CONTINUING THE JANUARY 1, 2025 RE-APPRAISAL UNTIL JANUARY 1, 2026**

**WHEREAS,** North Carolina General Statute § 105-286 requires the Board of County Commissioners to adopt an effective date for the next countywide re-appraisal which must be conducted every eight (8) years or sooner; and

**WHEREAS,** on January 19, 2019, the Buncombe County Commissioners adopted a resolution to advance the countywide revaluation to every four years starting January 1, 2021; and

**WHEREAS,** pursuant to the existing countywide re-appraisal schedule, a new countywide re-appraisal was scheduled to be conducted by January 1, 2025; and

**WHEREAS,** based on the devastating effects of Tropical Storm Helene, the County cannot complete the re-appraisal by January 1, 2025 and needs to delay the countywide re-appraisal until January 1, 2026.

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners for the County of Buncombe as follows:

1. that the next countywide re-appraisal scheduled for January 1, 2025 will be postponed until January 1, 2026.
2. The County will resume the normal re-appraisal scheduled starting January 1, 2029.
3. That this resolution shall be effective upon its adoption

**ADOPTED** this the 15<sup>th</sup> day of October 2024.

**ATTEST**

\_\_\_\_\_  
Sarah Gross, Clerk to the Board

**BOARD OF COMMISSIONERS FOR THE  
COUNTY OF BUNCOMBE**

BY: \_\_\_\_\_  
Brownie Newman, Chairman

APPROVED AS TO FORM

\_\_\_\_\_  
County Attorney