

## REQUEST FOR BOARD ACTION

### HENDERSON COUNTY BOARD OF COMMISSIONERS

**MEETING DATE:** November 16, 2022

**SUBJECT:** Adoption of the 2023 Reappraisal Schedules of Values

**PRESENTER:** Darlene Burgess, Tax Administrator

**ATTACHMENTS:** No

**SUMMARY OF REQUEST:**

At the Board's meeting on October 3, 2022, Darlene Burgess, Tax Administrator presented for the Board's consideration the proposed 2023 Schedules of Values for Market Value and for Present Use Value. At the Board's meeting on November 7, 2022, the public hearing on the Schedules of Values was held.

The Board is scheduled to adopt the Schedules of Values at its November 16, 2022 meeting. Following is a general timeline for the 2023 Reappraisal that meets statutory guidelines:

October 3, 2022	Assessor submits proposed Schedule of Values (SOV) to Board of Commissioners
October 3, 2022	Board publishes a statement in the newspaper stating SOV has been submitted to the Board and sets the time and place for a public hearing
November 7, 2022	Public Hearing on the Schedule of Values
November 16, 2022	Adoption of the SOV by the Board of Commissioners
November 23 and 30, and December 7 and 14, 2022	Publication of the Order of Adoption of SOV (published once a week for four consecutive weeks)
January 1, 2023	Effective date for 2023 Reappraisal
February 1, 2023	Tentative date value change notices will be mailed

**BOARD ACTION REQUESTED:**

The Board is requested to adopt the Schedule for (1) Market Value; and (2) Present Use Value properties for the County's upcoming 2023 Reappraisal.

**SUGGESTED MOTION:**

*I move the Board adopt the Schedule of Values for Market Value and the Schedule of Values for Present Use Value properties and further authorize the Tax Administrator to publish a Notice in the newspaper regarding the adoption as provided by law.*