

Outlines Property Tax Revaluation Process

By Carl Tilghman, County Tax Administrator

On Dec. 20, 2004, the Board of County Commissioners decided to move the real property revaluation date to Jan. 1, 2007, and return to a four-year cycle thereafter. Their action is within their legal authority and according to law. How we implement that decision and understanding your participation in the process is a matter everyone ought to know so that your property will be correctly assessed.

The legal standard for real property valuation requires that all property be assessed at market value. This value must be determined every eight years or sooner if directed by the County by the County Board of Commissioners. Our last revaluation was Jan. 1, 2001. In other words, you are currently being taxed on the market value of your property as it existed on Jan. 1, 2001. This will continue to be the assessed value for 2005 and 2006. The next revaluation will affect the 2007 tax year in which you will be taxed on the market value of your property as it exists on Jan. 1, 2007.

In order to accomplish this task, our appraisers and support staff will be reviewing the accuracy of the property records on about 56,000 parcels. They will be visiting neighborhoods and individual properties. They will also be analyzing the real property market, including raw land sales, improved land sales and construction cost to determine the fair market value of property as it exists on Jan. 1, 2007.

With that analysis, a proposed schedule of values will be generated and presented to

the County Board of Commissioners for approval after a public hearing. This will take place in the summer of 2006. Once the final schedule of values is adopted, those values will be applied to each of the individual parcels. In that application, the individual existent property characteristics will be priced and the assessed tax value computed. This process is commonly referred to as a Computer Assisted Mass Appraisal or CAMA.

Once the values are computed, notices of the new value will be sent to the taxpayers. This will take place in December, 2006. Upon receipt of the new values, taxpayers will have an opportunity to informally meet with the appraisal staff if they believe that their property has been incorrectly valued. A resolution of the difference at the meeting and an agreement on value will end any further appeal. If no agreement is reached, the taxpayer will have the opportunity to appeal to the County Board of Equalization and Review. That board will hear the taxpayer's appeal and render a decision. If the taxpayer is still dissatisfied with the assessed value, further appeal is to the State Property Tax Commission and then judicial review is available to the taxpayer.

In order to have an accurate and fair revaluation according to our law, it is important that we have the assistance of the taxpayer in this process. You can help by keeping the tax office informed of your current mailing address so that you will promptly receive all written notices. Please read all notices you receive and respond in a timely

fashion if necessary. If you think that our records do not accurately describe the characteristics of your property, please let us know so that we can make sure our data is correct.

Your property will be assessed based upon the data we have on record. If that data is not correct, your value will be wrong.

Finally, a determination of the assessed value is only one part of the equation to determine what your final tax bill will be. The tax rate and any exemption that may apply will be used to calculate your tax bill. Exemptions are provided for by law, such as the elderly or disabled exemption, and the tax rate is determined by the Boards of Commissioners in the annual budgets.

The first annual budget using the Jan. 1, 2007 assessed value will be enacted in June of 2007. At that time you will be notified of the adopted tax rate and the "revenue neutral" rate so that you can compare the overall effect of the new revaluation and the amount of taxes levied.

During this revaluation process, members of the tax department staff will be happy to meet with you to answer your questions about revaluation. We can come to your civic clubs, churches, social clubs or community meetings to help you better understand how this process works and how you can help us do a better job to properly assess your property.

We ask for your support and participation in this endeavor. Please call us at 728-8485. We will be happy to schedule a meeting time or answer any questions you may have.



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Police Report

Submitted by Chief Culpepper

The Pine Knoll Shores Police Department responded to 154 calls for service during February. These included six Fire/EMS assists, three accidents, nine motorist assists, six town ordinance violations and 17 well-being checks. Twenty-four citations were issued, including six for driving while impaired, seven for speeding and two seatbelt violations. They also issued 13 warning tickets, made 135 residence checks and 378 business checks.

The Police Department reminds all residents to keep their doors locked and garage doors closed at all times.

Fire & EMS Report

By Acting Emergency Services Director Bruce Flynt

The department responded to 13 calls in the month of February. Eight required Emergency Medical response.

Training for February was with Paramedic Randy Shaffer, instructor on "Emergency Incident Rehabilitation."

Fire Department training consisted of Aerial Operations and Safety Officer operations on a fire scene.

On February 16 and 24, 102 children from Morehead Middle School visited the PKS Public Safety Building. They were shown all the fire trucks and EMS vehicles. Firemen dressed in their fire fighting gear to demonstrate the safety of what to do at home for escape plans. All the children were excited to look at the big fire trucks and EMS vehicles and were fascinated with the sound of the sirens.

Taste of the Town Coming Soon

Taste of the Town, the popular Habitat for Humanity annual event, will take place on Monday, April 11 at the Crystal Coast Civic Center in Morehead City. Area restaurants and caterers will offer diners "tastes" of their best in appetizers, entrees and desserts from 4:30 p.m. to 7:00 p.m.

Sponsored by Wachovia Bank and Carteret Craven Electrical Cooperative, the evening promises to provide those attending with a large assortment of tempting treats for their donation of \$15.00. A silent auction and raffle of items provided by area artisans and businesses will round out the evening.

"I'm looking forward to Taste of the Town," said Habitat Director Kris Durham. "Last year was my first year here and an event like this gave me, as it does others, an opportunity to see which area restaurants I would enjoy. Of course, the funds raised for Habitat are the main concern, but the side benefit is welcome, too."

Tickets are available at the Habitat Office, 1412 Bridges St. in Morehead, at Costello's in Havelock, the Village Market in Emerald Isle, and at all area bookstores. Raffle tickets will be available at the door.

Those who have patronized this event in the past are united in saying that no one goes away hungry. There is no need to plan on going elsewhere for dinner afterward, which the word "taste" might imply.

Habitat for Humanity is an international organization which seeks to give people a "hand up, not a handout" on their way to home ownership. Homeowners contribute at least half their 400 hours of "sweat equity" before they become eligible to have their home started, then pay an interest-free mortgage. Volunteers and area donors provide the labor and other necessary funds.

For further information, call Habitat at 808-2757 or stop at the office.