

**RESOLUTION REQUESTING THE FORSYTH COUNTY BOARD OF  
COMMISSIONERS TO EVALUATE THE TAX REVALUATION PROCESS**

**WHEREAS**, the Forsyth County Tax Assessor has generally performed reappraisals every four years since 1988; and

**WHEREAS**, the purpose of the reappraisal process is to adjust real estate values to reflect the current real estate market bringing all property types to a simultaneous and equitable assessment level; and

**WHEREAS**, the Mayor and the Winston-Salem City Council want to ensure fairness and equity in the reappraisal process across all wards in the City; and

**WHEREAS**, in various parts of the City, some homes declined in value following the 2013 tax reappraisal process; and

**WHEREAS**, some of these same properties experienced an additional decline in value with the 2017 tax reappraisal process similar to that which occurred with the 2013 reappraisal process; and

**WHEREAS**, it appears that an inordinate number of the properties in question are located within predominately African American communities; and

**WHEREAS**, it also appears that in some cases, the properties were sold for a depressed or below market value, and

**WHEREAS**, it appears that some of these same properties, after minimal enhancements were implemented, were rented by investor owners to tenants for amounts that would suggest that the true market value of such properties should be higher than indicated by the tax value; and

**WHEREAS**, it appears that an exterior only inspection of homes in the tax reappraisal process might not capture the true value of improved properties; therefore, it is suggested that the

tax reappraisal process involve both an exterior and interior inspection of the properties to be appraised to minimize the opportunity for an additional decline in value; and

**WHEREAS**, G.S. 105-317 requires the Forsyth County Board of Commissioners to review and approve the Schedule of Values, Standards and Rules (“SVSR”), before January 1 of the year in which they are to be applied; and

**WHEREAS**, the Mayor and Winston-Salem City Council would like for the Forsyth County Commissioners, before approving said Schedule of Values, Standards and Rules for the 2021 revaluation process, to examine the 2013 and 2017 reappraisal process to determine if changes in the SVSR and the implementation process associated therewith might be appropriate going forward.

**NOW THEREFORE BE IT RESOLVED**, by the Mayor and Winston-Salem City Council that it is hereby recommended that Forsyth County Board of Commissioners, before reviewing and approving the Schedule of Values, Standards and Rules for the upcoming 2021 revaluation process, examine the Schedule of values, Standards and Rules approved and implemented for the 2013 and 2017 revaluation processes to make sure the Schedules, Standards and Rules to be reviewed and adopted for the 2021 revaluation are fair and equitable.

**BE IT FURTHER RESOLVED** that staff in the City Manager’s Office and City Attorney’s Office are hereby directed to convey this request to Forsyth County Board of Commissioners and report to the City the outcome of said request including any recommendations and changes made pursuant to said request.

This resolution shall become effective upon adoption.