The Cleveland County Board of Commissioners met in a **Special Called Meeting** for the purpose of holding a “town meeting” to allow citizens the opportunity to hear **an explanation of the tax revaluation process** for Cleveland County, on this date at the hour of 6:00 p.m., at the **Kings Mountain City Council Chamber**, Kings Mountain, North Carolina.

**PRESENT:**
- Mary S. Accor, Chairwoman
- Ronald J. Hawkins, Vice-Chair
- Tom Bridges, Commissioner
- Jerry L. Self, Commissioner
- R. L. Alexander, County Manager
- David Dear, Assistant County Manager/Finance
- Wanda Crotts, CMC, County Clerk
- Pat Spangler, Deputy County Clerk
- Chris Green, County Tax Assessor
- Jean Mayes, Assistant Tax Assessor
- Other individual names on file in the Clerk’s Office

**ABSENT:** Willie B. McIntosh, Commissioner

**CALL TO ORDER**

Chairwoman Accor called the meeting to order.

**CLEVELAND COUNTY 2004 PROPERTY REVALUATION**

Mr. Green reviewed the information presented during the February 2, 2004 meeting (*reference Pages ___________ of Minute Book __________*).

Chairwoman Accor opened the floor for questions, which were basically the same as those brought up during the previous town meetings held on February 2, 2004 and February 11, 2004. Other points were also discussed, such as when appeals will be scheduled; whether or not the property owner has to be present at the appeal; the difference between “affective” age and “actual” age of structures; calculation of value as it pertains to “neighborhoods”;
“comparibles”; the fact that average increase in value is 15-20% county wide; flood zone property; and the State and Federal government mandates which affect the county budget over which the county has no authority.

Chairwoman Accor reviewed her previous closing remarks (reference Page ______ of Minute Book ______).

ADJOURN

**ACTION:** Ronnie Hawkins made the motion, seconded by Jerry Self, and unanimously adopted by the Board, to adjourn the meeting at 6:55 p.m.

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Mary S. Accor, Chairwoman
CLEVELAND COUNTY BOARD OF COMMISSIONERS

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Wanda Crotts, CMC, Clerk
CLEVELAND COUNTY BOARD OF COMMISSIONERS