



P.O. Box 399
CORNELIUS, NC
28031

P 704 892 6031
F 704 896 2462
E TOWNHALL@CORNELIUS.ORG
WWW.CORNELIUS.ORG

VIA E-mail and Facsimile

January 31, 2012

MAYOR

JEFFERY P. TARTE

MAYOR PRO-TEM

LYNETTE RINKER

COMMISSIONERS

JOHN BRADFORD, III
DAVID GILROY
JEFF HARE
CHUCK TRAVIS

TOWN MANAGER

ANTHONY ROBERTS

Mecklenburg Board of County Commissioners
Attn: Chairman Harold Cogdell

Mecklenburg Board of Equalization and Review
Attn: Chairman James Barnett

RE: Revaluation Appeal Process Moratorium

Dear Chairman Cogdell and Chairman Barnett:

I am writing at the direction of and on behalf of the Cornelius Town Board. The Cornelius Board urgently requests that a moratorium be immediately put into place on processing further revaluation appeals until all affected citizens are assured of due process, fair and equal treatment and adequate information to make informed decisions and present meaningful appeal petitions.

For months now the Cornelius Board has been receiving complaints at its meetings from numerous Cornelius residents about the revaluation process, most particularly the lack of information or misinformation surrounding the appeal process. Residents have presented specific instances of:

1. Drastically disparate assessed values between neighbors or within neighborhoods;
2. Adding to tax values the full cost of major additions/renovations even though occurring before 2008, without proportional market decrease from 2008-2010;
3. Conflicting or unclear information from the County on deadlines and when and how appeals may be made to the BER;
4. Refusals to consider certified current appraisals as market value for tax purposes;
5. Refusal to provide property owners with the value information relied on by the County prior to the BER hearing;
6. Confusing and unclear information on interest that is to be paid or earned back when some or all of the taxes billed are paid before the appeal hearing is heard; and
7. Wide variations in upholding appeals or not, and the percentage amount of value relief granted in similar appeals.

In many respects it seems Cornelius residents, especially around the lake, have been getting the "short end of the stick" on these and other issues, but truthfully, what has been heard is so systemic and methodological that all County residents are being adversely impacted.

In light of this information the Cornelius Board strongly urges that all pending appeals be put "on hold" until "fixes" are provided. Such "fixes" should include the following: standards, criteria and procedures in the valuation process need to be checked for internal consistency and external validation; adequate and clear information needs to be provided to property owners; perhaps a "flow chart" of the process showing each step, what a taxpayer should expect at each step; what specific documents, information and action are required and/or accepted at each step; and the general time frame for each step should be provided to all taxpayers. Evidence considered and decisions rendered in BER hearings need to be checked for internal consistency and similar outcomes in similar cases. Due process requirements would call for no less on a system wide basis to assure a fair, equitable and correct revaluation process. Proper administrative oversight of this process is the duty and responsibility of your Boards.

Your urgent and prompt attention is needed to address these rampant problems immediately. Please advise the Town by February 6, 2012 as to what your intended course of action is. We look forward to hearing further on this in the near future.

Sincerely,

A handwritten signature in black ink, appearing to read "Jeffery P. Tarte", with a long horizontal line extending to the right.

Jeffery P. Tarte
Mayor

cc: Karen Bentley, County Commissioner
Harry Jones, County Manager
Garrett Alexander, Director of Property Assessment
Marvin Bethune, County Attorney
Speaker Thom Tillis
Cornelius Town Board of Commissioners
Anthony Roberts, Town Manager
Bill Brown, Town Attorney