

The Board of Commissioners for the County of Cabarrus met for the 1<sup>st</sup> Quarter Cabarrus Summit 2023 at the Cabarrus Arena and Events Center in Concord, North Carolina at 6:00 p.m. on Wednesday, January 17, 2024.

Present - Chairman: Stephen M. Morris  
 Vice Chairman: Lynn Shue  
 Commissioners: Tim Furr  
 Chris Measmer

Also present were Rodney Harris, Deputy County Manager; Kelly Sifford, Assistant County Managers; Aalece Pugh, Assistant County Manager; Jonathan Weaver, Communication and Outreach Director; Evan Lee, General Counsel; Richard Koch, County Attorney; David Thrift, Tax Administrator; and Lauren Linker, Clerk to the Board.

Municipal representatives from Kannapolis, Harrisburg, Mount Pleasant, Midland, Concord, and Locust were also present.

Chairman Morris called the meeting to order at 6:00 p.m.

### Welcome

Chairman Morris welcomed municipal elected officials, city managers and other guests.

### Introductions / Updates

Each mayor/municipal representative provided an update on current and future projects.

### Dinner & Networking/General Discussion

The Board took a dinner break at 6:28 p.m. The meeting resumed at 7:02 p.m.

### Presentation - 2024 Revaluation Update

Chairman Morris introduced David Thrift, Tax Administrator, who provided a PowerPoint Presentation titled Revaluation 2024 Cabarrus County. Topics included the following:

- Revaluation
  - What is it
  - Why - Equity in assessment
- 6 Aspects of a successful revaluation project
  - Data collection
  - Sales analysis
  - Schedule of values
  - Neighborhood review
  - Notice to property owners
  - Appeal process
- What we have done so far
  - Project planning
  - Pictometry sketch check analysis
  - Market analysis
  - Preliminary Schedule of Values
  - Neighborhood review
  - Residential neighborhood review
  - Commercial/industrial neighborhood review
  - Finalize/adopt Schedule of Values
  - Final review
- What do we plan to do now
  - Provide notice
  - Appeals
- Got your notice, but don't agree
  - Appeal Process - multiple levels
    - Informal
    - Formal Board of Equalization and Review
    - Property Tax Commission
    - NC Court of Appeals
    - NC Supreme Court
- Impact

There was discussion throughout the presentation. Mr. Thrift responded to questions.

**Closing**

Chairman Morris thanked everyone for attending.

**Adjourn**

The meeting adjourned at 7:57 p.m.



*Lauren Linker*  
Lauren Linker, Clerk to the Board