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**RESOLUTION ESTABLISHING A
SPECIAL BOARD OF EQUALIZATION AND REVIEW
FOR MECKLENBURG COUNTY**

WHEREAS, the State of North Carolina, pursuant to Section 105-322 of the General Statutes of North Carolina has authorized the board of commissioners of the counties of the State to appoint a special board of equalization and review to exercise the powers and carry out the duties of the special board of equalization and review as set forth in Article 21 of Chapter 105 of the General Statutes; and

WHEREAS, the General Assembly of North Carolina has enacted a Local Act (Chapter ~~241~~ 241-1 of the 2011 Session Laws) authorizing the Mecklenburg County Board of Commissioners to appoint a special Board of Equalization and Review having certain powers and duties not specifically provided for in the General Statutes; **NOW, THEREFORE, BE IT**

RESOLVED that the Board of Commissioners of Mecklenburg County shall, and it hereby does, establish a special Board of Equalization and Review, hereafter referred to as the Board, which shall be organized, exercise its powers, and perform its duties as follows:

1. **MEMBERSHIP**: For calendar year 2011, the Board shall consist of fifteen (15) members appointed by the Commissioners. From the appointees, the Commissioners shall appoint a Chairman and a Vice-Chairman of the Board. The composition of Boards for subsequent years will be established by the Commissioners annually without amendment to this Resolution.
2. **QUALIFICATIONS OF MEMBERS**: To qualify for appointment as a member, each nominee to the Board shall be of good moral character, shall have resided in Mecklenburg County at least two (2) consecutive years prior to the appointment, shall remain as a resident for the duration of service as a member, shall be knowledgeable of real estate or personal property valuation matters, and shall not have been convicted of a felony.
3. **TERMS OF OFFICE**: The term of office of a member shall be three (3) years, except that if the appointee is filling an unexpired term of a member who has resigned, died or has otherwise been terminated, the term shall be for the time remaining in that member's term. Notwithstanding the foregoing, the Commissioners may terminate the term of any member at any time, with or without cause, and the Commissioners may renew the expiring term of any member for an additional three (3) years. If, in any given year, the number of members of the Board shall be reduced, the Commissioners shall have the right to determine which member or members shall be terminated. The terms of office of the members shall be staggered to the extent reasonably possible so that no more than five (5) terms expire in the same year.

4. **CLERK TO THE BOARD AND MINUTES OF THE BOARD:** The County Assessor shall serve as Clerk to the Board. The Assessor may appoint one or more staff members to be deputy clerks from time to time, with the same powers, duties and obligations of the Clerk. The Clerk or a deputy clerk shall be present at all meetings, shall maintain complete and accurate minutes of the actions of the Board, and shall provide to the Board any information available or which may be obtained which pertains to the listing and valuation of taxable property in the County.
5. **PANELS:** The Assessor, upon advice and consent of the Chairman of the Board, or the Vice Chairman if the Chairman is unavailable, shall be entitled to designate panels consisting of three or more members, with one member being designated as chairperson of the panel, to hear and determine appeals from time to time. The Chairman, or Vice Chairman, as the case may be, shall designate the panel members and the chairperson of each panel. A majority of the designated panel members shall constitute a quorum, and all members shall have a vote. A majority vote of the quorum shall constitute a decision of the Board. If there is a tie vote, the matter will be rescheduled to be heard by another panel.
6. **TIME AND MEETINGS OF THE BOARD:** The time and meetings of the Board shall be as set forth in G.S. 105-322(e), except that the Board may sit beyond the end of the current calendar year until the first meeting of the next calendar year to hear and determine requests made under the provisions of G.S. 105-322(g)(2) for appeals filed in the current calendar year when such requests are made within the time prescribed by law; and the Board may establish the adjournment date for the purpose of determining when such requests must be made. The publication of notice of meetings and adjournments shall be the same as provided in G.S. 105-322(f) except that no publication will be required of meeting dates after the initial meeting.
7. **POWERS AND DUTIES OF THE BOARD:** The Board shall have the powers and duties set forth in G.S. 105-322(g) and G.S. 105-325(a)(6), as amended from time to time. The Board shall have the power to compromise, settle or adjust discovery claims arising out of G.S. 105-312.
8. **OATH:** The Board members shall take the oath required in G.S. 105-322(c).
9. **COMPENSATION:** The Chairman of the Board shall be entitled to compensation at the rate of One Hundred Twenty-Five and no/100 Dollars (125.00) for attending each meeting of the full Board and each meeting as a participant of a panel. All other members of the Board shall be entitled to compensation at the rate of One Hundred and no/100 Dollars (\$100.00) for attending each meeting of the full Board and each meeting as a participant of a panel. The rates of compensation may be changed annually without amendment of this Resolution.

10. **RULES OF PROCEDURE**: The Board shall adopt rules of procedure for conducting its business.

ADOPTED this 1st day of March, 2011, by the Mecklenburg County Board of Commissioners.

APPROVED AS TO FORM:

MA Bethune
County Attorney

James Pa...
Clerk to the Board of Commissioners

(COUNTY SEAL)



MECKLENBURG COUNTY
Office of the Assessor

To: Board of County Commissioners
Harry Jones, County Manager

From: Garrett Alexander, Assessor

Date: February 8, 2011

Re: Resolution to Establish A Special Board of Equalization & Review

County Attorney Hamlin Wade and I respectfully request the opportunity to present the attached Resolution to establish a Special Board of Equalization and Review for Mecklenburg County and discuss the process by which the BER will operate under the proposed resolution. This resolution needs to be adopted no later than the first Monday in March, in accordance with G.S. §105-322(a).

Background

In 1981 Mecklenburg County was one of the first counties authorized to appoint a special Board of Equalization and Review. The legislation was enacted as Chapter 509, House Bill 587 of the 1981 Session Laws. Since that time the Board of Commissioners has annually appointed a Board of Equalization and Review and that enactment has worked quite well. Also since that time, G.S. §105-322, which is the specific statute in the Machinery Act regarding the duties of a Board of Equalization and Review, has been amended to include a specific provision authorizing the counties to adopt a resolution for the appointment of a special board in lieu of the county commissioners acting as members of the board. This makes it easier for counties to adopt minor changes of G.S. §105-322 from time to time, specifically regarding terms of office, qualifications of members, number of members, and appointment of panels of less than the full board to sit for hearings. The number of appeals in the upcoming revaluation could be massive, requiring the need for numerous panels of 3 or more on a regular basis. New special legislation has been requested by the County to repeal the original special act and to provide authority for the Mecklenburg Board of County Commissioners to establish a Board of Equalization and Review by local resolution in accordance with G.S. §105-322, which authorizes the counties to adopt a resolution without the further necessity of legislative action.

Policy Impact

Should require BOCC to review annually as membership is appointed by the BOCC.

cc: Hamlin Wade
Marvin Bethune