



**MECKLENBURG COUNTY BOARD OF COUNTY COMMISSIONERS**

**AGENDA - PUBLIC POLICY MEETING**

**FEBRUARY 12, 2013**

**Review and Appeals of Listings and Valuation**

- 1. Review of Machinery Act – Article 21 (County Board of Equalization and Review)**
  - a. Process for establishing local Board of Equalization and Review
  - b. Time of Meeting
  - c. Notices of Meetings and Adjournment
  - d. Powers and Duties
  
- 2. Review of Machinery Act – Article 15 (Duties of the NC-DOR and PTC as to Assessments)**
  - a. Investigatory Authority
  - b. Appraisal Standards
  - c. General and Specific Supervision
  - d. Annual Uniformity and Equity Studies
  - e. Statewide Assessment/Sales Ratios and Coefficients of Dispersion
  
- 3. Mecklenburg County Board of Equalization and Review**
  - a. BOCC Resolution dated March 1, 2011
  - b. BER Rules of Procedure dated May 7, 2012
  - c. Performance Metrics
  - d. Relationship with Assessor's Office
  - e. Schedule for BER Appointments
  
- 4. 2011 Revaluation Action Plan - BER Membership and Process**
  - a. Current BER Membership and Qualifications
  - b. New Applicants and Qualifications
  - c. Review by Citizen Revaluation Advisory Committee
  - d. Board-level BER Subcommittee – Policy and Standard Operating Procedures
  
- 5. Discussion - Recommended Appeals and Review Process**

**Attachments:**

- 1. Approved Action Plan**
- 2. Machinery Act – Article 21**
- 3. Boards of Equalization and Review – Member’s Handbook**
- 4. Machinery Act – Article 15**
- 5. BOCC Resolution Establishing Special BER**
- 6. NC General Assembly – Session Law 2011-1**
- 7. BER Rules of Procedure for Hearings - 2012**
- 8. Rules of Procedure for BER – Chairman’s Opening Comments**
- 9. Current BER Membership and Qualifications**
- 10. New BER Applicants and Qualifications**
- 11. Recommendation from the Chairman of the Citizens Revaluation Advisory Committee**
- 12. BOCC Policy and Standard Operating Procedures for Board Committees**