

**RESOLUTION
OF THE BOARD OF COUNTY COMMISSIONERS
OF MECKLENBURG COUNTY, NORTH CAROLINA
REVISING THE ATTENDANCE POLICY FOR THE BOARD OF EQUALIZATION AND REVIEW
(BER)**

WHEREAS, the State of North Carolina, pursuant to G.S. 105-322, has authorized the Board of County Commissioners of the Counties of the State to review and exercise the powers necessary to carry out the duties of the Board of Equalization and Review (BER) as set forth in Article 21 of Chapter 105 of the General Statutes; and

WHEREAS, the time and meeting 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

WHEREAS, the Mecklenburg County Board of Equalization and Review (BER) is a twenty (20) member Board whose required duties are set forth in G.S. 105-322(g)(1) and specifically under (g)(2), to hear taxpayer appeals on assessed values and reviews current assessments made by the County Tax Assessor; and

WHEREAS, the Board of County Commissioners has established an attendance policy for individuals appointed as members to the various boards and committees established by the BOCC. The policy states in relevant parts that any member who fails, during any calendar year, to attend sixty-five (65%) of all regularly scheduled committee meetings from the time the appointee's term begins until the end of that calendar year and each subsequent calendar year thereafter, shall be automatically removed from said board. There are no excused absences. Member cannot miss three consecutive regularly scheduled committee meetings; and

WHEREAS, the Chair of the BER has expressed concern that the County attendance policy doesn't work well for the BER. Technically the BER only holds two (2) meetings a year, their convene and adjournment meetings. Then, during the annual appeals period, it holds hearings in panels consisting of three (3) BER members to hear appeal cases, but there have been issues ensuring three (3) members are present for the panels to conduct the reviews; and

WHEREAS, in an effort to mitigate the attendance issues, the Chair is requesting the BOCC amend the County attendance policy specifically focused on the BER attendance requirements to add a more structured provision to the Rules of Procedures as set out below:

“The Chair of the BER will work with the Secretary and County Assessor's Office (CAO) staff to develop three Member Panels, with one alternate, for the purposes of hearing taxpayer's appeals. A BER Panel Schedule will be published approximately thirty (30) days in advance. Members assigned to a panel must notify the BER secretary within seven (7) days of the publication if they will be unable to attend any of the scheduled dates. Except for sudden illness any notification that a member is unable to attend or lack of notice at all after the seven (7) days will be deemed an unexcused absence.” and

WHEREAS, all other provisions of the attendance policy shall remain in full force and effect.

Now therefore be it,

RESOLVED:

1. The Board of County Commissioners does hereby AMEND the Board of County Commissioner's board appointment policy on attendance, specifically pertaining to the Board of Equalization and Review (BER) to include the following language:

"The Chair of the BER will work with the Secretary and County Assessor's Office (CAO) staff to develop three Member Panels, with one alternate, for the purposes of hearing taxpayer's appeals. A BER Panel Schedule will be published approximately thirty (30) days in advance. Members assigned to a panel must notify the BER secretary within seven (7) days of the Schedule publication if they will be unable to attend any of the scheduled dates. Except for sudden illness any notification that a member is unable to attend or lack of notice at all after the seven (7) days will be deemed an unexcused absence"

ADOPTED this the ____ day of _____, 2024.

George Dunlap, Chairman
Mecklenburg County Board of County Commissioners

Kristine Smith
Clerk to the Board

Approved as to Form:

County Attorney