



# Mecklenburg County

Board of Equalization and Review

Appeals Process

February 12, 2013



# N.C. Machinery Act

Presenter:

**MICHAEL BROWN, Real Property Valuation  
Specialist II**

**Property Tax Division**

**N.C. Department of Revenue**

- Article 21 – Review and Appeals
- Article 15 – Assessment Duties of DOR and PTC



# Board of Equalization and Review

Presenter:

**JIM BARNETT, Chairman - BoER**

**Exit Realty South**

**Charlotte, N.C.**

- Performance Metrics
- BoER Rules of Procedure



# 2011 Revaluation Action Plan

Presenter:

**TOM DERHAM, Chairman - CRAC**

**TD Property Group, LLC**

**Charlotte, N.C.**

- Observations and Comments
- CRAC Recommendations



# 2011 BoER Performance Metrics

BoER Decision	Number of Parcels	Assessed Valuation			
		Pre-Appeal	Post Appeal	Difference	%
Increase	494	2,107,290,103	2,493,466,526	(386,176,423)	15.5%
No Change	2,458	3,148,802,190	3,148,802,190	0	0.0%
Decrease	7,378	14,781,299,283	12,095,656,321	2,685,642,962	18.2%
<b>TOTAL</b>	<b>10,330</b>	<b>20,037,391,576</b>	<b>17,737,925,037</b>	<b>2,299,466,539</b>	<b>11.5%</b>

1,823 Parcels appealed to PTC from BER  
 112 Parcels appealed directly to PTC



# BoER Meeting Time

## FIRST MEETING

- Not earlier than 1<sup>st</sup> Monday in April (04/01/13)
- Not later than 1<sup>st</sup> Monday in May (05/06/13)

## ADJOURNMENT

On or Before 3rd Monday following its 1<sup>st</sup> meeting

or

No later than July 1, 2013



# 2013 BoER Membership

## RECOMMENDED 2013 BoER Appointment Dates

- BOCC Nomination Date – 04/02/2013
- BoER Interviews Date – 04/09/2013
- BOCC Appointment Date – 04/16/2013
  
- Maximum Appointments - 15
- 2012 BoER Appointees – 9
- Current New Applicants – 8



# KEY BoER RELATED DATES

- Confirm BoER Compensation – 02/19/2013
- BOCC Subcommittee Apptmt – 03/05/2013
- BoER First Meeting Date – 05/06/2013
- BoER Adjournment Date – 06/28/2013



# BOCC Agenda Attachments

1. Approved Action Plan (11/27/2013)	7. BoER Rules of Procedure
2. Machinery Act - Article 21	8. BoER Chairman's Opening Comments
3. BoER Member's Handbook	9. 2012 BoER Appointees
4. Machinery Act - Article 15	10. New BoER Applicants
5. BOCC Resolution – Special BoER	11. Recommendation from CRAC
6. N.C. Session Law 2011-1	12. Board Committees Policy