

ORANGE COUNTY  
BOARD OF COMMISSIONERS  
ACTION AGENDA ITEM ABSTRACT  
Meeting Date: February 2, 2010

Action Agenda  
Item No. 4-h

**SUBJECT:** Resolution Creating a Special Board of Equalization and Review

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**DEPARTMENT:** Tax Administration

**PUBLIC HEARING:** (Y/N)

**ATTACHMENT(S):**

Resolution

**INFORMATION CONTACT:**

Jo Roberson, 245-2727

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**PURPOSE:** To consider a resolution providing for the appointment of a special board of equalization and review to carry out the statutory responsibilities of ensuring that tax lists and tax records comply with the provisions of the North Carolina Machinery Act.

**BACKGROUND:** North Carolina General Statute 105-322 outlines the powers, duties, and procedures of a county's board of equalization and review (E&R) and specifies that the E&R Board shall be comprised of the board of county commissioners unless the commissioners adopt a resolution to appoint a special board of equalization and review. North Carolina General Statute 105-312(k) authorizes the Board of County Commissioners to delegate the authority to compromise discoveries to the Board of Equalization and Review. If so adopted, the resolution shall provide for the membership, qualifications, terms of office, compromise powers, and the filling of vacancies on the board. The board of commissioners shall also designate the chair of the E&R board. The resolution must be entered into the minutes of the meeting of the board of commissioners and a copy forwarded within 15 days of adoption to the North Carolina Department of Revenue. The statute also requires that the board of county commissioners fix the compensation and allowances to be paid to members of the E&R board.

Members will likely have to make a substantial time commitment to serve on the E&R board during the review and appeals process from April through June. To enhance the likelihood of assuring a quorum for each meeting, staff suggests that the E&R board be comprised of three regular members and a number of alternates. The alternates would attend meetings, hear appeals, and vote in the place of any regular member unable to attend a scheduled meeting.

**FINANCIAL IMPACT:** As has been the practice for the past few years, staff suggests that the Board of Commissioners consider fixing compensation at \$75 per meeting attended. Staff also suggests that the E&R board chair receive \$100 per meeting attended because of additional responsibilities involved with that position. Funds to cover the compensation for E&R board members are available in the Revaluation Fund.

**RECOMMENDATION(S):** The Manager recommends that the Board adopt the attached resolution to appoint a special board of equalization and review with the recommended level of compensation for members of the E&R Board. Further, the Manager recommends that the Board direct staff to recruit applicants for the E&R Board, with appointments to be made at a future Commissioners' meeting.

**ORANGE COUNTY BOARD OF COMMISSIONERS****A RESOLUTION PROVIDING FOR THE APPOINTMENT OF A SPECIAL BOARD OF EQUALIZATION AND REVIEW WITH COMPROMISE AUTHORITY**

**WHEREAS**, pursuant to North Carolina General Statute 105-322, the Board of Equalization and Review of Orange County is presently composed of the members of the Board of County Commissioners of Orange County; and

**WHEREAS**, the Board of Commissioners of Orange County is authorized to appoint a special Board of Equalization and Review to carry out the duties imposed by North Carolina General Statute 105-322; and

**WHEREAS**, North Carolina General Statute 105-312(k) authorizes the Board of County Commissioners to delegate compromise powers to the special Board of Equalization and Review; and

**WHEREAS**, the Board of Commissioners of Orange County deem it advisable to appoint a special Board of Equalization and Review and by this resolution provide for the membership, qualifications, terms of office, compromise power and the manner of filling of vacancies on the special Board of Equalization and Review;

**NOW, THEREFORE, BE IT RESOLVED BY THE ORANGE COUNTY BOARD OF COMMISSIONERS THAT:**

1. The special Board of Equalization and Review of Orange County is hereby created and delegated authority to compromise.
2. The Orange County special Board of Equalization and Review shall consist of 3 regular members plus alternate members, each to serve for a term in accordance with G.S.105.
3. Vacancies occurring and existing on the Orange County special Board of Equalization and Review shall be filled by the Orange County Board of Commissioners at their next regular meeting after the occurrence of the vacancies.
4. Each member of the special Orange County Board of Equalization and Review shall be a resident of Orange County, should have paid all Orange County taxes currently owed, and have the statutory qualifications necessary to hold the public office of County Commissioner in Orange County.

The Orange County Board of Commissioners shall appoint members to the special Board of Equalization and Review of Orange County in the same manner as it uses for other appointments.

After the members of the special Board of Equalization and Review of Orange County have been appointed, the Orange County Board of Commissioners shall designate a chair of the special Board.

This, the 2nd day of February 2010.

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Valerie Foushee, Chair  
Orange County Board of Commissioners