

MINUTES
Board of Equalization and Review
April 21, 2011

Board Members Present:

Chair: Raymond Atwater
Karen Morrissette
Pamela Davis

Alternates: Tim Kepley
Jennifer Marsh
Barbara Levine

Staff Members Present: Jenks Crayton, Director
Judy Ryan, Deputy Assessor
Steve Hensley, Appraiser
Ray Jordan, Appraiser
Roger Gunn, Appraiser
Scherri Robinson, Recording Secretary

Steven Yuhasz- County Commissioner
Steve Pelfrey- Department of Revenue
Sahana Ayer- Staff Attorney

Prior to the meeting being called to order, Raymond Atwater, Karen Morrissette, Pamela Davis, Tim Kepley, Jennifer Marsh, and Barbara Levine were sworn in to the Board of Equalization and Review. Ray Jordan witnessed and notarized all signatures. Judy Ryan, Deputy Assessor called the meeting to order at 2:00PM. Ms. Ryan introduced those present and then turned the floor over to Steve Pelfrey, Property Tax Specialist for the NC Department of Revenue.

Mr. Pelfrey opened the meeting by giving an overview of the duties and obligations of the Board of Equalization and Review (BoER) as they are outlined in the BoER Members Handbook. There were several major points that Mr. Pelfrey wanted to point out to the Board Members. The Board is to provide due process for the taxpayers and give all appellants and non-appellants equal treatment of their issues.

The Statutory Authority was reviewed. Mr. Pelfrey discussed NCGS 105-322(g) (1) - Duty to Review Tax Lists, NCGS 105-322(g) (2) - Duty to Hear Taxpayers Appeals, and NCGS 105-322(g) (5) - Duty to Change Abstracts and Records after Adjournment. The Board also reviewed the following materials in the Members Handbook:

- Preparations
- Powers and Duties of the Board
- General Consideration for Hearing of Appeals
- Legal References

Mr. Pelfry sited other statutory consideration that the Board needed to be aware of. He further commented about the processes that are required by the Board of Equalization and Review. Also discussed were begin and end dates and time of meetings, notice of meeting and adjournment, advertising of scheduled meeting and recommendation for schedule setup.

It was stated that all meetings were open to the public. Deliberations should be completed the same day. Each taxpayer must be made aware of the outcome of their appeal.

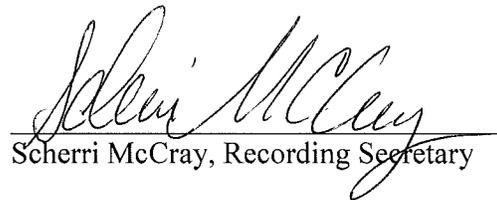
The Board of County Commissioners prefers that all procedures be as open as possible. Mr. Yuhasz reminded BoER members that the Board of Equalization and Review were acting on behalf of the Board of County Commissioners. Mr. Yuhasz expressed confidence in the members.

Judy Ryan gave the Board examples of property cards and instructed them on how to interpret this and other documents that taxpayers and the Assessors Office may provide.

There were no appeals scheduled on this day. Mrs. Ryan stated that there were to be no BoER meeting for Thursday April 28th. Mr. Atwater made a motion to adjourn this meeting. Mr. Kepley seconded the motion and the meeting was adjourned at 3:00 pm.



Raymond Atwater, Chair



Scherri McCray, Recording Secretary