

**MINUTES**  
Board of Equalization and Review  
2013 Organizational Meeting  
April 24, 2013

Board Members Present:

Jane Sparks, Chair  
Bronwyn Merritt, Regular  
Jennifer Marsh, Regular  
Barbara Levine, Alternate  
Anne Stroobant, Alternate  
Margaret Brown, Alternate  
Patricia Roberts, Alternate  
Karen Morrissette, Alternate

Staff Members Present: Dwane Brinson, Director  
Lee Harris, Deputy Assessor  
Roger Gunn, Chief Appraiser  
Steve Hensley, Appraiser  
Nancy Freeman, Recording Secretary  
Katie Jones, Revenue Technician and Notary

Additional Attendees: Steve Pelfrey, Property Valuation Specialist, North Carolina Department of Revenue

Board of Equalization and Review (BER) Members not in attendance: Reginald Morgan, Alternate and Pamela Davis, Alternate

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Director Dwane Brinson welcomed everyone and provided opening remarks. Mr. Brinson announced the Board of County Commissioners' appointments for chair, regular members, and alternate members of the BER. He provided a brief overview of the valuation process, the impact of the Board's decisions on the County, and the impact of the Board's decisions on possible ensuing North Carolina Property Tax Commission (NCPTC) appeals. He cautioned staff and board members about being careful how appeals are discussed. He mentioned that the County had mailed the results of the 2013 informal appeals. Currently, there are 15 appeals that are already scheduled for the Board of Equalization and Review. Mr. Brinson then excused himself from the meeting due to a conflicting appointment, with the promise of returning if time allowed.

Roger Gunn, Chief Appraiser, reiterated that we currently have 15 appeals for the Board to hear. He introduced himself and other staff members attending. He noted that the Board meetings start next Wednesday, May 1 and will run Wednesdays and Thursdays through May 23, 2013. Mr. Gunn asked that members contact him if they have questions or need to cancel their appearance on a given day. He provided his phone number and reminded members that they already have his email address. He stressed that he needs as much advance notice as possible if someone will not be able to attend a meeting as to give an alternate member as much notice as possible to attend the meeting.

Lee Harris, Deputy Tax Assessor, introduced himself and shared a few general thoughts about the BER process. He mentioned that he would be at some of the meetings, but not all, and that Mr. Gunn will be the main point of contact for the members. Mr. Harris introduced Steve Pelfrey as our representative from the Department of Revenue.

Each Board member introduced themselves and gave brief statements about themselves.

Steve Pelfrey, Property Valuation Specialist from the North Carolina Department of Revenue, addressed the Board to explain the scope of its duties. He gave an oral presentation supported by a PowerPoint presentation. The presentation was based on the Board Member's Handbook. He encouraged members to read over the handbook. He highlighted the powers and duties of the Board. He mentioned that the members must take and sign an oath to serve as a board member. The oath that is taken is basically the same oath as all State officials take and will be administered by a notary later in the meeting.

Mr. Pelfrey mentioned that the Board may not change values for properties that have not been appealed by the adjournment date. An appeal may be heard by the Board as long as the appeal is filed by the adjournment date. It was mentioned that the Board will begin regular meetings on May 1 and adjourn May 23, 2013. The Board may meet after the adjournment date in order to hear any appeals filed prior to the adjournment date. Other types of appeals may be heard after adjournment regardless of the fact that they did not appeal prior to the adjournment date, such as discovered property appeals, motor vehicle appeals, personal property appeals, exemption/exclusion appeals, and petitions to compromise discoveries (e.g. forgiveness of a late list penalty). Mr. Pelfrey recommended that the County have a policy that will address the compromising of the tax bills and apply the policy consistently. He suggested that the Board might write this policy with the assistance of the County Attorney.

Mr. Pelfrey stated that the most important duty of the members is the duty to hear taxpayer appeals. He pointed out that the taxpayer may appeal in person or in writing. In addition to the owners of the property being able to appeal, spouses, parents, children, or agents acting under Power of Attorney (POA), including attorneys, may represent the taxpayers and appeal on their behalf. Mr. Pelfrey noted that the Board must deliberate in open session. These meetings are public. However, some portions of meetings may be held in private if confidential data, such as income, is being presented and discussed. Mr. Pelfrey suggested that the Board may consult the County Attorney for more clarification. Once the presentation of evidence has ended, there should be no additional evidence presented by the tax office regarding the appeal after the appellant leaves the meeting, except to provide any factual data or assistance that the Board may request. Generally, once the BER is in session, the tax office is not allowed to make value changes. Once the BER adjournment date has passed, the powers of the BER are curtailed. The BER does not have the power to make broad changes (as in making changes to the values of a whole subdivision); they only have the power to rule on appeals already filed, or on the limited appeals that can be filed after adjournment. Mr. Pelfrey suggested that the Board may wish to have a set of questions that they would ask of every appeal. He also stated that it is acceptable to ask for additional information to be presented later.

Mr. Pelfrey addressed the issue of what happens when the taxpayer does not show for a scheduled appointment. If the taxpayer sent information to be considered, then the decision can be made based on what was submitted. If the taxpayer only sent a request to appeal and does not show up for his appointment time, it was questioned whether the Board is required to consider the appeal. Karen Morrissette, who chaired the Board last year, mentioned that at last year's organizational meeting it was

suggested that if a taxpayer defaults on a scheduled appearance, that the Board consider dismissing the appeal. The rationale is that if the appeal is dismissed then the taxpayer does not have the right to appeal to the PTC. Mr. Harris mentioned that cases can go to the PTC even after being dismissed by the BER, to be heard on whether the appeal was properly dismissed. By this time Mr. Brinson had returned to the meeting. Mr. Brinson mentioned that he was present when a case was heard at the PTC resulting from a dismissal at the BER level. In that case the PTC rendered the case back to the BER to hear. Mr. Pelfrey agreed that dismissing may not be the easiest method to resolve these situations.

Mr. Pelfrey mentioned that there was a small change to the notice of decision. The appellant is now required to send a copy of the notice of decision to the PTC if they choose to appeal to the PTC. Mr. Pelfrey pointed out that the properties must be valued at a fair market value and at their highest and best use. In addition, the Board is bound by the Schedule of Values. Values can be changed for specific reasons, which are different for revaluation years and non-revaluation years. This year is a non-revaluation year. Also, Mr. Pelfrey mentioned that as a board member, if the Board forgives taxes when they should not, the individual members can be held responsible. He mentioned that making a value change to the property is NOT retroactive to prior years; it is only relevant to the current year. If an appeal has not been settled before the bill becomes delinquent, the collector may not take action against the taxpayer. Mr. Pelfrey concluded his presentation.

Notary Katie Jones administered the oath to the members who were present. The oaths and completed disclosure statements were collected. Mr. Gunn and Mr. Harris mentioned that the remaining disclosure statements needed to be returned before the first meeting for regular members.

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There were no appeals scheduled on this day. The meeting ended at 3:45PM.

  
Jane Sparks, Chair

  
Nancy Freeman, Recording Secretary