

APPROVED

Orange County Tax Assessment Work Group

Meeting Summary

Monday, January 12, 2026

Microsoft Teams

Members Present:

Commissioner Amy Fowler – Co-Chair, Board of Commissioners

Commissioner Marilyn Carter – Co-Chair, Board of Commissioners

Commissioner Phyliss Portie-Ascott – Co-Chair, Board of Commissioners

Travis Myren – Orange County Manager

Nancy Freeman – Tax Administration Director Orange County

Kirk Vaughn – Budget Director Orange County

Wil Glen – Community Relations Director Orange County

Paul Slack – Chief Civil Rights Officer Orange County

Neal Bench – Community Representative – District 1 Chapel Hill (virtual)

John Furgeson – Community Representative – District 2

Kate Millard – Community Representative – District 2 Little River

Hudson Vaughan - Representative from NC Housing Coalition Chapel Hill

Catlin Saunders - Community Representative - District 1 Chapel Hill

Shereese Alston - Representative from Property Tax Justice Chapel Hill

Staff Present:

Denise Clark from the Orange County Budget Office

Martha Bordogna, Orange County Staff Attorney

Welcome and Roll Call

Commissioner and Work Group Co-Chair Amy Fowler called the meeting to order at 2:00 PM and welcomed everyone.

Roll call was conducted at the start of the meeting. Paul Slack joined shortly after roll call.

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Commissioner and Work Group Co-Chair Phyliss Portie-Ascott asked whether members of the Board of Equalization and Review (BOER) were invited to this meeting.

County Manager Travis Myren confirmed that no meeting request was sent to BOER members to avoid potential quorum issues.

Martha Bordogna advised that a public notice is required if at least two BOER members meet together.

BOER members will be invited to a future Work Group meeting, and a public notice will be advertised accordingly.

Approval of Meeting Summary

The meeting summary from December 5, 2025, was approved unanimously.

Board of Equalization and Review Presentation – Martha Bordogna, County Attorney’s Office.

Presentation attached for reference.

Summary of Topics Covered and Discussed:

Outline of Presentation

- NC General Statutes governing BOER
- Department of Revenue Appeals Manual
- Orange County BOER

Appeals Process

- The duty to review tax lists is separate from the appeals process.
- Appropriate issues for appeal include properties appraised substantially above market value (GS 105-283 defines market value).
- The Appeals Manual is issued by the NC Department of Revenue.
- All appellants have the right to be heard.

Meeting Procedures

- Meeting minutes are publicly accessible on the Tax Administration website.

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- Minutes are taken by County staff; the Tax Assessor serves as Clerk.
- Subpoena power is rarely used in recent appeal cycles.

Commercial Property Appeals

- The hearing process for commercial appeals is the same as for residential appeals.
- A commercial appraiser attends hearings and provides evidence.
- BOER training includes commercial property review.
- Consultants review all three valuation methods and explain their findings to the BOER.
- Commissioner and Co-chair Marilyn Carter requested a summary report on valuation methods used in the last reappraisal (Nancy Freeman to provide).
- Commissioner Fowler requested a future presentation on commercial real estate.

Request For Proposal (RFP) Update

The RFP was submitted in early January, and a pre-submittal conference was recently held with four vendors in attendance. Proposals are due January 23, 2026.

Neighborhood Research Findings Presentation – Hudson Vaughan

Due to time constraints and the length of the presentation, it was agreed to defer Hudson Vaughan's presentation to the next scheduled meeting on Monday, February 9, 2026. The agenda will be updated accordingly.

Questions and Next Steps

Next Meeting: Scheduled for Monday, February 9, 2026, at 1:00 PM, expected to last approximately 1 hour and 30 minutes.

Planned Agenda Items:

- Presentation from Hudson Vaughan.
- Possible presentation from Board of Equalization and Review members currently serving on the board. Martha Bordogna will coordinate logistics for inviting and scheduling their attendance. Public notice will be issued so any available members can attend.

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- Commercial property discussion will be scheduled as a separate meeting.
- Update on the dashboard showing neighborhood changes and review of Tanner's evaluation report (believed to be final). Freeman will include attachments for the February meeting or send them when available.
- Freeman noted that reports prepared for the Board of Commissioners can also be provided for the workgroup. A report is scheduled for the February 17 Board of Commissioners meeting. Per Commissioner Marilyn Carter's request, the group would prefer to review earlier if possible. Freeman will confirm availability before the next meeting.
- Review of RFP responses in February may require an additional meeting. The timing will be decided at the February 9, 2026, meeting, with potential dates including March 9, 16, or 30.
- Neal Bench requested a range of property tax data. Manager Myren will provide reports/presentations previously shown to the Board of Commissioners.

Adjournment

With no further items to discuss, the Work Group adjourned at 3:07 PM