

MINUTES
Board of Equalization and Review
Meeting to Convene
April 18, 2019, 2:00PM

Board Members Present:

Pamela Davis, Chair
Hunter Beattie, Regular Member
Daron Satterfield, Regular Member
Barbara Levine, Alternate Member
Reginald Morgan, Alternate Member

Blaine Schmidt, Alternate Member was not present.

Staff Members Present: Dwane Brinson, Tax Administrator
Chad Phillips, Deputy Tax Assessor
Roger Gunn, Real Property Appraisal Manager
Anne Marie Tosco, County Attorney
Nancy Freeman, Business Officer
Eric Taylor, Systems Analyst
Brandy Hargis, Revenue Technician
Rebecca Lee, Deputy Tax Collector
Valerie Curry, Revenue Collections Manager

- I. Opening remarks by Dwane Brinson, Tax Administrator. Mr. Brinson introduced County staff that will be working with the Board of Equalization and Review (BOER) and also introduced Anne Marie Tosco, County Attorney. Board members in attendance introduced themselves.
- II. Oaths of office were administered by Valerie Curry, Revenue Collections Manager and Notary.
- III. Mr. Brinson presented a PowerPoint presentation provided by Scott Casey of the North Carolina Department of Revenue. Mr. Casey was not able to attend due to an unexpected emergency. Highlights of the presentation included:
 - Assessor has no authority to make changes after the BOER has convened. After adjournment, the board may continue to meet and decide timely filed appeals.
 - BOER members are specifically appointed by the Orange County Board of County Commissioners (BOCC) to represent them in these proceedings.
 - Open meetings law – The meeting room door can be closed, but the meeting is open to the public. However, if confidential information is provided, the BOER must ask for closed session to review the confidential information that is to be included as evidence.
 - Avoid conflicts of interest – BOER members must recuse themselves if there is a relationship with respect to the parties or subject of the current appeal.
 - Valid market value evidence must be as of the current reappraisal date, which is January 1, 2017.
 - Schedule of Values – during the revaluation process the BOCC approves a Schedule of Values for the County which is to be used and adhere to it until the next reappraisal.

- IV. Attorney Tosco presented a handout to the BOER members stipulating the policy developed by the BOCC to ensure that compromises and decisions made by the BOER members are made fairly and equitably. Highlights reviewed:
- Economic hardship – should be a disastrous situation, and should not be a situation that is a discrepancy between income and taxes.
 - The burden of proof is on the taxpayer to prove that the Orange County Tax Assessor's record is incorrect.
 - BOER members should not consider personal or political friendships or obligations, ability to pay, personal sympathies, or a personal preference for a specific type of property to influence their decisions.
- V. Discussion by board members and staff members.
- VI. Disclosure statements were distributed for completion.

Chair Pamela Davis adjourned the meeting at 3:20PM.


Pamela Davis, Chair


Nancy Freeman, Recording Secretary