

## **RESOLUTION TO APPOINT SPECIAL BOARD OF EQUALIZATION AND REVIEW**

**WHEREAS**, the Board of County Commissioners is authorized by North Carolina General Statutes Section 105-322 to appoint a special Board of Equalization and Review to examine and review the listings and valuations assigned to property located in Durham County; hear property owners' appeals concerning property listings and valuations; and make adjustments and necessary changes to insure that valuations meet standards established by State law; and

**WHEREAS**, the Board of County Commissioners is authorized by North Carolina General Statutes Section 105-312 to delegate its authority to compromise, settle or adjust the County's claim for taxes arising from discovered property to a special Board of Equalization and Review; and

**WHEREAS**, the Board of County Commissioners has determined that it is reasonable and desirable to appoint a special Board of Equalization and Review to exercise those powers and perform those duties allowed by law;

**NOW THEREFORE, BE IT RESOLVED** that the Board of County Commissioners for the County of Durham does hereby establish a special Board of Equalization and Review as follows:

### **1. EFFECTIVE DATE AND DURATION**

This resolution shall be effective upon its adoption by the Board of County Commissioners and shall continue in effect until revised or rescinded by the Board of County Commissioners. This resolution supersedes any previous resolutions adopted by the Board of County Commissioners regarding the establishment of a special Board of Equalization and Review in Durham County.

### **2. MEMBERSHIP**

- a. The Board shall consist of five regular members, each having one vote.

- b. Two alternate members shall also be appointed, either or both of which may serve at the chairperson's request in the place of any regular member during such regular member's absence.
- c. Three members shall constitute a quorum.

### **3. QUALIFICATIONS**

Each member of the special Board of Equalization and Review shall:

- a. Be a real property owner in Durham County;
- b. Be a registered voter in Durham County;
- c. Be in current payment of all Durham City and County property taxes;
- d. Be currently and actively employed as a real estate agent, broker or appraiser, or as an attorney actively practicing in real estate transactions; and
- e. Be familiar with the power and duties of the Board of Equalization and Review as set forth in North Carolina General Statutes Section 105-322(g).

### **4. TERM OF OFFICE**

- a. The term of office for each regular member of the special Board of Equalization and Review shall be one year.
- b. The term of office for each alternate member of the special Board of Equalization and Review shall expire at the end of the term of the regular members.

### **5. APPOINTMENT OF MEMBERS**

- a. Each Commissioner shall have the opportunity to nominate one member of the Board of Equalization and Review.
- b. Appointment of members and designation of the chairperson of the special Board of Equalization and Review shall be made by the Board of County Commissioners from the

slate of nominees presented by the Clerk to the Board at the second scheduled meeting of the Board of County Commissioners in February.

- c. A Commissioner shall serve as a member of the special Board of Equalization and Review by either submitting his/her own name in lieu of some other qualified individual, or by failing to submit the name and address of a qualified nominee to the Clerk to the Board prior to the second scheduled meeting in February.

#### **6. APPOINTMENT OF ALTERNATE MEMBERS**

- a. Prior to adjournment of the of the special Board of Equalization and Review, its members shall, by majority vote of all members, select two additional individuals meeting the qualifications provided in Paragraph 3, above, and shall then submit the names of those individuals to the Clerk to the Board.
- b. The Clerk to the Board shall, at the next available meeting of the Board of County Commissioners, present the names of the nominated alternate members to that Board, who shall then either appoint one or both individuals as alternates, or request the special Board of Equalization and Review to provide the name(s) of different individual(s) for their consideration and appointment as alternates.
- c. Alternate members shall be compensated for their service in the same manner as regular members, and shall earn such compensation for meetings or training sessions actually attended at the request of the chairperson.

#### **7. VACANCIES**

- a. Vacancies shall be filled by the Board of County Commissioners, with individuals qualified as described in Paragraph 3, above. An individual appointed to fill a vacancy shall serve until the end of the un-expired term.

- b. Any member appointed by the Board of County Commissioners may be removed from the special Board of Equalization and Review by the Board of County Commissioners with or without cause. A vacancy caused by such removal shall be filled as set forth above.
- c. Any Commissioner serving as member of the special Board of Equalization and Review may vacate his/her seat by requesting that the Board of County Commissioners appoint a replacement. Such Commissioner shall continue to service on the special Board of Equalization and Review until such time as a qualified individual can be appointed by the Board of County Commissioners to fill the vacancy caused by Commissioner's resignation, as set forth above.
- d. Vacancies among alternate members shall be filled in the manner described in Paragraph 6, above. An individual appointed to fill a vacancy shall serve until the end of the un-expired term.

## **8. COMPENSATION**

The members of the special Board of Equalization and Review shall be compensated at a rate determined by the Board of County Commissioners.

## **9. POWERS AND DUTIES**

The special Board of Equalization and Review shall have those powers and duties set forth in North Carolina General Statutes, Section 105-312, 105-330 and 105-322, and such other powers, duties and responsibilities as are contained in Chapter 105, Subchapter II, of the North Carolina General Statutes, known as the "Machinery Act".

**10. CLERK TO THE BOARD AND MINUTES OF THE BOARD**

The Tax Administrator or designee shall serve as Clerk to the Board of Equalization and Review, be present at all meetings, maintain accurate minutes of the actions of the Board, and give to the Board such information as he/she may have or can obtain with respect to the listing and valuation of taxable property in Durham County.

**11. STAFF ASSISTANCE**

The special Board of Equalization and Review may call upon members of the Planning Department and Tax Administration for technical assistance in carrying out its duties and powers. The special Board of Equalization and Review may call upon the County Attorney's Office for advice and assistance interpreting and putting into effect Chapter 105, Subchapter II of the North Carolina General Statutes as it relates to the Board's responsibilities and duties.

**12. NOTIFICATION TO DEPARTMENT OF REVENUE**

A copy of this resolution shall be forwarded to the North Carolina Department of Revenue within fifteen (15) days after its adoption.

Wendy Jacobs  
Chair

Michael P. Pate  
Clerk

Jan 23, 2017  
Date

