



Legislation Text

File #: 21-0036, **Version:** 1

Item:

Request to Appoint a Special Board of Equalization and Review for 2021

Date of BOCC Meeting: January 25, 2021

Request for Board Action:

The Board is requested to appoint the 2021 Board of Equalization and Review Members, designate a Chairperson and a Vice Chairperson, and set the compensation rates for 2021 at \$125.00 (Chairperson) and \$100.00 (Member) for the three-hour session, and \$35.00 per hour for any hour over the three-hour session. The board members are appointed on a multi-year, staggered terms. Three of the five members with an initial term to expire in 2024 and two of the five members with a term to expire 2023, then two-year terms thereafter.

Per North Carolina General Statute 105-322, a resolution was adopted in February 2002 (revised in January 2017) to appoint a special Board of Equalization and Review to hear tax appeal matters. Membership of the Board of Equalization and Review will be determined by Board of County Commissioners by the first Monday in March. The Board of County Commissioners shall also designate the Chairperson and Vice Chairperson for this special Board and set the compensation rates.

Alignment With Strategic Plan: Goal 5, Accountable, Efficient, Visionary Government. To ensure the county complies with North Carolina General Statutes and to ensure we are accountable to our citizens. The Board of Equalization and Review ensures that we are accountable and efficient as tax revenues are impacted by the actions of this Board. The actions of the tax department and this Board impact all strategic goals due to the revenues needed.

Resource Persons: T. Dwane Brinson, Tax Administrator

County Manager's Recommendation: The County Manager recommends that the Board appoint the 2021 Board of Equalization and Review members, establish a Chair and Vice-Chair and set the rate of pay.

County Manager: _____