

RESOLUTION

TO SERVE AS THE SPECIAL BOARD OF EQUALIZATION AND REVIEW WITH ALTERNATES TO FILL VACANCIES

WHEREAS, the Rutherford County Board of Commissioners, pursuant to its authority as authorized by G.S. 105-322 has determined that it is reasonable and desirable to appoint a special Board of Equalization and Review to examine and review the listings and valuation of property located in Rutherford County and make adjustments and necessary changes to insure that valuations meet standards established by state law; and

WHEREAS, the resolution adopted herein shall remain in effect until revised or rescinded by this or some subsequent Board of Commissioners so as to keep the Board of Equalization and Review sitting for the dispatch of its business without the adoption of a resolution each year. This resolution supersedes any previous resolutions adopted by the Board of Commissioners regarding the establishment of a Board of Equalization and Review in Rutherford County; now

THEREFORE BE IT RESOLVED that the Rutherford County Board of Commissioners does hereby establish a Board of Equalization and Review as follows;

- 1) The Board of Equalization and Review shall be composed of five (5) members and 5(five) alternates and the Rutherford County Board of Commissioners shall designate one of the current Board of Commission members so appointed, as chairperson of the Board of Equalization and Review. To be eligible for appointment, the person must be a citizen, resident, and taxpayer of Rutherford County. The length of term of each regular member shall be one (1) year.
- 2) Each Commissioner shall have the opportunity to nominate one member of the Board of Equalization and Review. Nominations shall be made by submitting names at the March County Commissioners' meeting no later than the first Monday in March. An alternate member can only serve for the Commissioner who appoints them.
- 3) An individual appointed to fill a vacancy shall serve until the end of the unexpired term. Any member appointed by the Board of Commissioners may be removed from the Board of Equalization and Review by the Board of Commissioners with or without cause.
- 4) The Rutherford County Tax Administrator shall act as Clerk to the Board of Equalization and Review, shall be present at all meetings and give to the Board such information as he/she may have or can obtain with respect to valuation of taxable property in the County.
- 5) It shall be the duty of the Board of Equalization and Review to equalize the valuation of all property in the County; to that end such property shall be listed on the tax records at the valuation required by law.
- 6) The Board of Equalization and Review shall hear any and all taxpayers who own or control taxable property assessed for taxation in the County with respect to valuation of such property or the property of others. The decision of the Board shall be by a majority of the members of the Board at a regular open meeting. A regular open meeting shall require the presence of at least three (3) members in attendance to comprise a quorum.
- 7) The Board of Equalization and Review shall cause a record to be kept of the disposition made of such appeal to the Board, such record to be kept by the Clerk to the Board of Equalization and Review.
- 8) The Board of Equalization and Review may continue to meet following adjournment to carry out the following duties:

- a. To hear and decide all appeals relating to discovered property under G.S. 105-312(d) and (k).
- b. To hear and decide all appeals relating to the appraisal, situs, and taxability of classified motor vehicles under G.S. 105-330.2(b).
- c. To hear and decide all appeals relating to audits conducted under G.S. 105-296(j) and relating to audits conducted under 105-296(j) and (l) of property classified at present-use value and property exempted or excluded from taxation.
- d. To hear and decide all appeals relating to personal property under G.S. 105-317.1(c).

9) All appeals from the Board of Equalization and Review shall be to the North Carolina Property Tax Commission as provided in the Machinery Act.

ADOPTED this 7th day of March, 2016.



Chairman, Board of Commissioners

ATTEST:



Clerk, Board of Commissioners