

## RESOLUTION

### TO SERVE AS THE SPECIAL BOARD OF EQUALIZATION AND REVIEW

**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 ensure 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**WHEREAS**, the resolution adopted herein shall remain in effect until revised or rescinded by this or some subsequent Board of Commissioners so as to keep the Board of Equalization and Review sitting for the dispatch of its business without the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

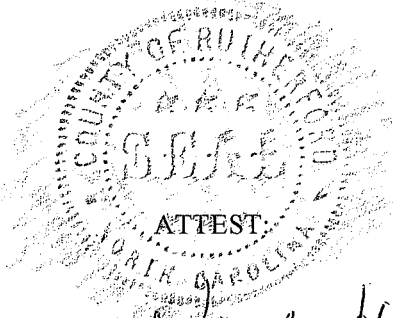
**THEREFORE, BE IT RESOLVED** that the Rutherford County Board of Commissioners does hereby establish a Board of Equalization and Review as follows;

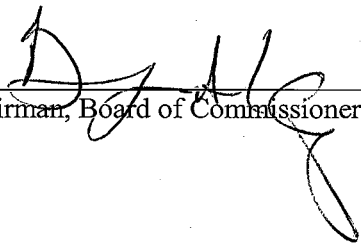
- 1) The Board of Equalization and Review shall be composed of five (5) members and the Rutherford County Board of Commissioners shall, each year, designate one of the members of the current Board of Commissioners so appointed, if any, as chairperson of the Board of Equalization and Review. If no member of the current Board of Commissioners is serving on the Board of Equalization and Review, the Board of Commissioners shall designate one of those so appointed as chairperson. 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 two (2) years, and the chairperson shall be appointed to a term of one (1) year as chairperson. The Board of Equalization and Review shall be appointed pursuant to, and shall have the powers and duties as set forth in, N.C.Gen.Stat. 105-322.
- 2) Each Commissioner shall nominate one (1) member of the Board of Equalization and Review. Commencing in 2018, Commissioners representing District 1, District 4 and District 5 shall nominate members to the Board of Equalization and Review to serve a term of one (1) year, and Commissioners representing District 2 and District 3 shall nominate members to the Board of Equalization and Review to serve a term of two (2) years. Thereafter, Commissioners representing District 1, District 4 and District 5 will make appointments for terms of two (2) years, and shall make such appointments on years ending in an odd number (e.g. 2019, 2021, etc.); Commissioners representing District 2 and District 3 will make appointments for terms of two (2) years on years ending in an even number (e.g. 2020, 2022, etc.). Nominations shall be made by submitting names to the Clerk to the Board of Commissioners, and the Board of Commissioners shall make all appointments, including of the chairperson, no later than the first Monday in March.
- 3) 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. In the event of the death, removal or resignation of any member of the Board of Equalization and Review, the member of the Board of Commissioners representing the commissioner district that nominated the departing member of the Board of Equalization and Review shall, no later than the next regular meeting of the Board of Commissioners or ten (10) days, whichever occurs earlier in time, nominate an individual to fill the unexpired term for appointment by the Board of Commissioners. An individual appointed to fill a vacancy shall serve until the end of the unexpired term.
- 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 or 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 4th day of December 2017.

ATTEST:

  
Carol Haynes  
Clerk, Board of Commissioners

  
Chairman, Board of Commissioners