

Item Title: Resolution Creating the 2019 Board of Equalization and Review

Specific Action Requested:

That the Board of Commissioners adopts a resolution appointing a special Board of Equalization and Review for 2019.

Item Summary:

Purpose: NCGS 105-322 requires that the Board of Commissioners hear formal appeals of taxpayers who disagree with the assessed value of their property as of the effective date of the last reappraisal.

These hearings can be done one of two ways:

1. The Board of Commissioners may sit as the Board of Equalization and Review, or
2. The Board may appoint a special board to serve as the Board of Equalization and Review.

If a special board is appointed, this action must be accomplished by the first Monday in March.

Background: The Wake County Board of Commissioners has appointed a special Board of Equalization and Review since 1992. The Board of Equalization and Review must have their first meeting not earlier than the first Monday in April and not later than the first Monday in May. In a non-reappraisal year, the Board of Equalization and Review must complete their work by July 1, except to hear and determine requests made under the provisions of NCGS 105-322(g)(2).

Board Goal: This action supports standard County operations and does not relate to a specific Board Initiative.

Fiscal Impact: Members have historically been paid an hourly rate for time spent in training and appeal hearings. For 2018, the board was paid \$35 per hour and it is recommended the pay rate remain at \$35 per hour for 2019.

Additional Information:

The following individuals have agreed to serve for 2019:

- Kenn Gardner, Chair, Member
- John Converse, Vice-Chair, Member
- Joe Bryan, Vice-Chair, Member
- Eugene Weeks, Vice-Chair, Member
- Lindy Brown, Vice-Chair, Member

- Merrie Hedrick, Alternate Member
- Levi Beckwith, Alternate Member
- Ivy Davey, Alternate Member
- Rich Morgart, Alternate Member

Based on prior experience serving on the Board of Equalization and Review and anticipated availability, it is recommended that Kenn Gardner be appointed Chair and John Converse, Lindy Brown, Joe Bryan, and Eugene Weeks be appointed Vice-Chairs of the Board of Equalization and Review for 2019.

Attachments:

1. E&R Resolution