

Item Title: Resolution Creating the 2020 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 2020.

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. This Board action creates a special Board of Equalization and Review to hear these appeals.

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 reappraisal year, the Board of Equalization and Review must complete their work by December 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 2019, the board was paid \$35 per hour and it is recommended the pay rate remain at \$35 per hour for 2020.

Additional Information:

The following individuals have agreed to serve for 2020:

- Lindy Brown, Board Chair, Panel Chair, Residential Panel A
- Levi Beckwith, Panel Vice-Chair, Residential Panel A
- Curt Willis, Residential Panel A
- Eugene Blount, Residential Panel A
- Andrew Blackburn, Residential Panel A

- Joe Bryan, Panel Chair, Residential Panel B
- Ivy Davey, Panel Vice-Chair, Residential Panel B
- Merrie Hedrick, Residential Panel B
- Ruth Payne, Residential Panel B
- Glenn Bitler III, Residential Panel B

- Eugene Weeks, Panel Chair, Residential Panel C
- Frank Eagles, Panel Vice-Chair, Residential Panel C
- Anne Sherron, Residential Panel C
- Evangeline Brodie, Residential Panel C
- Gregory Mills, Residential Panel C

- John Converse, Panel Chair, Commercial Panel A
- Rich Morgart, Panel Vice-Chair, Commercial Panel A
- Philip Humphries, Commercial Panel A
- Mike Ferrell, Commercial Panel A
- Dave Goodwin, Commercial Panel A

- Kenn Gardner, Panel Chair, Commercial Panel B
- Ken McArtor, Panel Vice-Chair, Commercial Panel B
- John Barbour, Commercial Panel B
- Jim Ferrone, Commercial Panel B
- Geff Bitler, Commercial Panel B

The Wake County Board of Commissioners is authorized to divide the board into two or more separate panels with a minimum of three members each in accordance with Session Law 2015-59, House Bill 279. A decision by a panel has the same effect as a decision by the entire board. The Board Chair is authorized to substitute panel members in the event of an absence or vacancy to ensure a quorum of the panel.

Based on prior experience serving on the Board of Equalization and Review, it is recommended that Lindy Brown be appointed Board Chair, Lindy Brown, Joe Bryan, Eugene Weeks, John Converse and Kenn Gardner be appointed Panel Chairs, and Levi Beckwith, Ivy Davey, Frank Eagles, Rich Morgart and Ken McArtor be appointed Panel Vice-Chairs of the Board of Equalization and Review for 2020.

Attachments:

1. Resolution