



**RESOLUTION TITLE: TO RESTRUCTURE THE GASTON COUNTY BOARD OF EQUALIZATION AND REVIEW**

WHEREAS, North Carolina General Statutes, Chapter 105, Subchapter II, Article 21, provides that the Board of Equalization and Review shall be composed of members of the Board of County Commissioners; and,

WHEREAS, NCGS § 105-322(a) provides that, by Resolution, a Board of County Commissioners may appoint a special Board of Equalization and Review to carry out the duties imposed under this subsection; and,

WHEREAS, in 1979, the Gaston County Board of Commissioners created the Gaston County Special Board of Equalization and Review; and,

WHEREAS, subsequent Resolutions amended the structure of the Board of Equalization and Review; and,

WHEREAS, the prevailing circumstances indicate a need to revise the terms, conditions, and duties outlined in the resolutions creating and restructuring the Board of Equalization and Review.

NOW, THEREFORE, BE IT RESOLVED THAT the Gaston County Board of Commissioners (BOC) approves the restructure of the Board of Equalization and Review as follows:

Membership

The Board of Equalization and Review (BoER) shall be composed of five (5) full-time members, appointed by the BOC. In addition, the BOC shall appoint five (5) alternate members to serve in the event a regular full-time member is unable to fulfill the duties.

The Chairperson of the BOC shall appoint the Chairperson of the BoER.

Qualifications

All members of the BoER shall meet the following minimum qualifications:

1. Be a Gaston County resident for at least five (5) years prior to initial appointment.
2. Must maintain residency during the term of office.

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I, Donna S. Buff, Clerk to the County Commission, do hereby certify that the above is a true and correct copy of action taken by the Board of Commissioners as follows:

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3. Must own property in Gaston County.
4. Must have general knowledge of accounting or appraisal concepts/theories and property values in Gaston County.
5. During initial three (3) year term, must have completed the Listing and Assessing Course – UNC School of Government - and/or one (1) summary appraisal course. Successful completion of course work is required for subsequent appointments.  
\*The County will cover the cost associated with the required coursework.

### Terms of Office

BoER Members shall serve staggered three (3) year terms, not to exceed two (2) consecutive three (3) year terms. Members shall take at least a one (1) year sabbatical prior to any reappointment after completing two (2) consecutive terms.

Members currently serving under the 1979 Resolution creating the BoER may continue to serve their remaining term(s). Upon completion of their existing term, current members wishing to serve may reapply as new members beginning with a single three (3) year term to be followed by at least a one (1) year sabbatical before eligible to serve again.

### Filling of Vacancies

When a full-time member is unable to complete a term, one of the alternate members will be given prior consideration to serve the remaining time of the vacated term. Upon completion of the original full-time member's term, the full-time position will be advertised and a candidate will be chosen by the BOC from a list of qualified candidates. The position will be treated as an initial appointment under the Terms of Office section.

Filling position of alternates shall follow the same procedures as filling vacancies of full-time members.

### Compensation

Compensation will be set at the rate of \$150.00 for a single session of greater than four (4) hours. For sessions of less than four (4) hours, the rate is \$75.00. The BoER Chair will be paid \$175.00 for a single session of greater than four (4) hours, and \$100.00 for a session less than four (4) hours.

### Concurrent Sessions

Work performed by the BoER is time sensitive due to the establishment of the annual tax roll. Should the workload require an extended period of time to hear and adjudicate all appeals in a timely and prudent manner, the Chairperson of the BoER may choose to divide the Board in the form of two separate hearing panels from a mix of full-time members and alternates to serve concurrently. Each panel of five (5) shall be empowered to hear and adjudicate respective appeals in the same form and manner as the panel of full-time members. The Vice-chair shall become the Chair of the second hearing panel in this circumstance.

### Power to Compromise

Under NCGS § 105-312(k), the BOC hereby authorizes the BoER to receive and consider a petition of a taxpayer to adjust, compromise, or settle the county's claim for taxes arising from discovery under NCGS § 105-312.

BE IT FURTHER RESOLVED that this Resolution rescinds any conflicting language from all prior Board of Equalization and Review resolutions.