



RESOLUTION TITLE RESOLUTION MODERNIZING APPOINTMENTS TO THE BOARD OF EQUALIZATION AND REVIEW

- WHEREAS, Since 1973, the Board of Commissioners has appointed a Board of Equalization and Review (BOER) to hear property tax appeals and similar matters, in accordance with NCGS § 105-322; and,
- WHEREAS, Resolution 2020-328 (adopted December 17, 2020) governs the structure and membership of the BOER, which unduly restricts those eligible for appointment and likely does not align with constitutional requirements; and,
- WHEREAS, Resolution 2007-438 (adopted December 13, 2007) requires the County to notify all certified appraisers in the County of vacancies on the BOER via mail, which is no longer an efficient or effective method for soliciting applications for appointment; and,
- WHEREAS, the Board of Commissioners seeks to recruit members of the community that can provide a wide array of expertise and experiences in support of the important work of the Board of Equalization and Review using the most efficient and effective means possible.

NOW, THEREFORE, BE IT RESOLVED by the Gaston County Board of Commissioners as follows:

SECTION 1 MODERNIZATION OF QUALIFICATION AND NOTIFICATION REQUIREMENTS.

(a) Resolution 2020-328 is amended as follows:

(1) The matter under the heading "Qualifications" is amended to read as follows.

Qualifications

All members of the BoER shall meet the following qualifications:

- 1 Be a Gaston County resident at the time of initial appointment.
2. Maintain residency in Gaston County during the term of appointment.
- 3 Complete the UNC School of Government's Listing and Assessing Course or an equivalent course prior to appointment or within the initial three-year term.

(b) Resolution 2007-438 is repealed.

SEC. 2. EFFECTIVE DATE.

Sections 1 shall become effective upon adoption

DO NOT TYPE BELOW THIS LINE

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.

NO.	DATE	M1	M2	JBailey	CBrown	CCLoninger	AFraley	BHovis	TKelgler	SShehan	Vote
2026-044	01/27/2026	BH	SS	A	A	A	A	A	A	A	U

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Gaston County

Gaston County
Board of Commissioners
www.gastongov.com

Tax Board Action

File # 25-613

Commissioner Brown - Tax - To Approve a Resolution Modernizing Appointments to the Board of Equalization and Review

STAFF CONTACT

Chelsea Tarbush - Tax Department - 704-810-5811

BUDGET IMPACT

N/A

BACKGROUND

Since 1973, the Board of Commissioners has appointed a Board of Equalization and Review (BOER) to hear property tax appeals and similar matters, in accordance with NCGS § 105-322.

Resolution 2020-328 (adopted December 17, 2020) governs the structure and membership of the BOER. Requirements include owning real property in Gaston County and being a Gaston County resident at least five years prior to appointment. These requirements could be vulnerable to challenge under the constitutions of North Carolina and the United States.

Resolution 2007-438 (adopted December 13, 2007) requires the County to notify all certified appraisers in the County of vacancies on the BOER via mail. This is a costly burden on the County that is no longer efficient or effective for identifying candidates for appointment.

POLICY IMPACT

The Resolution would require BOER candidates to be Gaston County residents before and during their tenure and no longer require the Clerk to send written notices to all certified appraisers in Gaston County

ATTACHMENTS

Resolution

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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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2026-044	01/27/2026	BH	SS	A	A	A	A	A	A	A	U

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