2016-18

LEE COUNTY

Committed Today for a Better Tomorrow

AMENDMENT TO THE RESOLUTION ESTABLISHING
THE LEE COUNTY BOARD OF EQUALIZATION & REVIEW

WHEREAS, N.C. General Statute § 105-322 authorizes the Board of Commissioners by resolution to appoint a special Board of Equalization and Review; and

WHEREAS, said statute requires that the resolution provide for the membership, qualification, terms of office, filling of vacancies on the board, and that the Board of Commissioners designate the chairman of the special board; and

WHEREAS, the board desires to establish a Board of Equalization and Review to perform those duties specified in N.C. General Statute § 105-322; and

WHEREAS, N.C. General Statute § 105-312 empowers the Board of Commissioners to delegate to the Board of Equalization and Review the right to compromise, settle, or adjust the county's claim for taxes resulting from property discovered under N.C. General Statute § 105-312 upon petition to the taxpayer in appropriate circumstances; and

WHEREAS, on October 16, 2006, this board passed a resolution delegating the power to adjust, settle or compromise all discovery type billings made pursuant to the provisions of N.C. General Statute § 105-312 to the Lee County Board of Equalization and Review; and

WHEREAS, on March 22, 2016, this board voted to amend the resolution and change certain characteristics of the Board of Equalization and Review, as further outlined below.

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

MEMBERSHIP:

A. The board shall consist of seven members and two alternates. Each sitting member shall have one vote.
B. Four members shall constitute a quorum.

QUALIFICTIONS:

A. Each member shall be of good moral character and shall have lived in Lee County for at least two years prior to his/her appointment.
B. Each member shall be the owner of real property located within Lee County.

TERM OF OFFICE:

A. Reappointments or new appointments shall be made by the Board of Commissioners as the various terms of the members and alternates expire. All such appointments shall be for a term of three years, pursuant to the Board of Commissioner's appointment policy.
B. Alternates shall be appointed for a term of three years.
C. If a vacancy occurs before an alternate or incumbent member's term expires, the appointment of a successor shall be for the unexpired term of the member vacating his or her position.

POWER AND DUTIES:

A. The powers and duties of this board shall be specified in N.C. General Statutes § 105-322 and Article 21 of the Machinery Act.
B. The power and duty of the Board of Commissioners to adjust, settle, or compromise tax billings and receipts issued and delivered to the tax collector pursuant to the provisions of N.C. General Statute § 105-312 is hereby delegated to the Lee County Board of Equalization and Review.

CLERK TO THE BOARD AND MINUTES:

The Tax Administrator shall serve as clerk to the board and attend all meetings of the board. In his/her absence, the Tax Administrator shall designate a staff member to serve as clerk to the board.

STAFF ASSISTANCE:

The board may call upon the Tax Administrator or any member of his/her staff, including mapping personnel, as well as the county attorney for assistance as needed.

COMPENSATION:

Members of this board shall be compensated at the rate of $15.00 per hour or fraction thereof. Members may also be compensated for mileage reimbursement at the current rate county employees receive.

APPOINTMENTS:

A. Appointments shall be made as provided herein and pursuant to the Board of Commissioners Appointments policy. A current roster shall be kept in the office of the Clerk to the Board of Commissioners.
B. The Chair to the Board of Equalization and Review shall be selected by the Board of Commissioners pursuant to N.C. General Statute **§ 105-322.**

EFFECTIVE DATE:

A. This Resolution shall become effective upon its adoption.

B. This Resolution shall be entered into the minutes of the meeting of the Board of Commissioners for April 4, 2016, and a copy thereof forwarded to the Department of Revenue within fifteen (15) days after its adoption.

Revised resolution adopted this 4th day of April 2016.

Amy M. Dalrymple, Chair
Lee County Board of Commissioners

ATTEST:

Danielle Mahoney, Deputy Clerk