Buncombe County Board of Equalization and Review Bylaws

	Countywide or		**Department:** Tax Assessment	**X**	**Board:** Board of Equalization and Review
Supersedes: N/A				**Effective Date:** 6.16.2025	

I. Purpose: To establish general procedures for meetings, special meetings, and hearing proceedings and to provide guidelines regarding the power to compromise discovery tax billings. The Board of Equalization shall adhere to the guidelines and rules set forth in the North Carolina Department of Revenue Appeals Manual

II. Procedure Statement

A. Name and Office

The name of this organization is the Buncombe County Board of Equalization and Review (herein "Board"). The principal office of the Board is located at 182 College St., Asheville, NC 28801.

The Buncombe County Board of Commissioners established the Board pursuant to Resolution No. 18087 on February 19, 1985, in pursuant to N.C. Gen. Stat. § 105-322. The Board performs the duties as outlined in N.C. Gen. Stat. § 105-322 and N.C. Gen. Stat. § 105-312.

B. Membership and Terms

The Board consists of five (5) members originally appointed to staggered terms of three (3) years each with eligibility for no more than two (3) terms without rotating off for at least one (1) year.

Each member shall continue as a member of the Board until a successor shall be appointed and qualified. New Board members are appointed by the Buncombe County Board of Commissioners.

C. Compensation

Members of The Board are compensated at $100.00 for each official session, a session being a portion of the day before or after lunch. Members shall not be compensated for more than two sessions per day and must attend a session to be compensated.

D. Officers

1. Chair and Vice-Chair

The Board members shall elect a Chairperson and Vice-Chairperson from its membership by majority vote to serve a one (1) year term and until his or her successor is appointed by the Board. Said appointments should be made during the first regularly scheduled meeting of each County fiscal year and take effect immediately upon the successful majority vote.

2. Clerk

The Buncombe County Tax Assessor, or the Assessor's designee, shall be the Clerk to the Board. The Clerk to the Board shall have no voting privileges. The Clerk to the Board shall prepare meeting agendas; shall keep a true and accurate account of all proceedings of Board meetings; shall issue notices of all regular meetings and, on the authorization of the chairman; shall issue the call for special meetings; shall maintain the minutes and other records of the Board; and shall notify the County Manager's office and the Clerk to the Board of any vacancies on the Board.

E. Board Meetings

1. Convene and Adjournment Meetings

The Board should convene no earlier than the first Monday of April and no later than the first Monday of May and then adjourn no earlier than the third Monday after the Board convenes.

The convene meeting opens the formal appeal period. The adjourn meeting closes the formal appeal period and no more real estate appeals will be accepted for the year unless an appellant files an appeal in which the acceptable appeal timeframe is after the adjournment date.

2. Regular Meetings (Appeal Hearings)

Each year during the adjournment meeting the Board must set a regular schedule for appeal hearings. The Clerk will supply the board with the number of formal appeals that must be heard to help determine the frequency and length of the meetings. The Board shall establish a specific day or set of days of the week and the frequency at which the meetings should occur until all appeals are heard. If no appeals are to be heard by the Board, then the upcoming meeting(s) will be cancelled until a formal appeal is filed. The clerk will notify the Board members via phone or email and will ask the members to settle on a hearing date, which will align on the previously agreed upon regular meeting schedule.

Meetings of the Board shall not exceed four (4) hours in duration per meeting unless approved by a majority of the Board. Items on the agenda for a specific meeting not fully addressed may be continued to a future meeting of the Board..

The Clerk will establish the agenda prior to each meeting and communicate with the board members and the appellants to confirm attendance.

3. **Special Meetings**
   The Chairperson or three of the members of the Board may at any time call a special meeting of the Board by signing a written notice stating the time and place of the meeting and the subjects to be considered. The person or persons who call the meeting shall cause the notice to be mailed, emailed, or delivered to the Chairperson and all of the Board members or left at the usual dwelling place of each member at least 48 hours before the meeting and shall cause a copy of the notice to be posted at the door of its usual meeting room and on the building in an area accessible to the public at least 48 hours before the meeting. Only those items of business specified in the notice may be transacted at a special meeting.

4. **Location**
   The Board o will hold all meetings ta 182 College St., Asheville NC 28801.

5. **Agenda**
   The clerk shall have administrative oversight in preparing the agenda for the meeting. During a regular or special meeting, the Board may by unanimous vote, add, edit, move, or remove an item on the agenda.

   The final agenda will be provided to the board 48 hours prior to the meeting, or earlier. If a board member would like to adjust or add an item to the agenda, they must notify the clerk via phone, letter, or e-mail and then the clerk must notify the board of the request and seek approval from two other board members by phone, letter, or e-mail.

6. **Consent Agenda**
   If there are items that need to be approved or denied by the Board such as late-exemption applications, late-listing filings, valuation changes due to audits or appeals, and any other item that may affect taxable or assessed values, they will be present on the consent agenda. The clerk to the board will prepare all the items and provide the information to the board for their review 48 hours prior to the meeting in which they will be deliberated. Deliberation or questions about the items on the consent agenda can be discussed with the clerk and county staff during the meeting. A motion to approve or deny with a vote to follow is required to approve or deny the items on the consent agenda.

   If a board member would like to adjust or add an item to the consent agenda, they must notify the clerk via phone, letter, or e-mail and then the clerk must notify the rest of the board of the request and seek approval from two other board members by phone, letter, or e-mail.

7. **Public Comment**
   No general public comment at Board meetings. Taxpayers or their attorney, representative, or designee who are acting as the appellant are the only members of the public allowed to comment. Comment by these individuals are only allowed during their allotted time as designated in the agenda.

8. **Presiding Officer**
   The Chair of the Board shall preside at Board meetings if he or she is present. If the Chair is absent for all or part of a meeting, the Vice-Chair shall preside. If the Chair and Vice-Chair are both absent for all or part of a meeting, another member of Board designated by a majority vote of members present at the meeting shall preside. The Presiding Member shall have the following powers:
   - To rule motions in or out of order, including the right to rule out of order any motion patently offered for obstructive or dilatory purposes.
   - To determine whether a speaker has gone beyond reasonable standards of courtesy in his or her remarks and to entertain and rule on objections from other members on this ground.
   - To call a brief recess at any time.
   - To adjourn in an emergency.

9. **Quorum**
   A quorum shall be a majority of the filled seats of the Board

10. **Voting**
    Quorum: No vote may be taken without a quorum being present.

    Voting Calculations: A majority of the members shall be required to decide on any quasi-judicial manner or to determine an appeal. Vacant positions on the board and members who are disqualified from voting because of a conflict of interest shall not be considered members of the board for calculation of the requisite majority.

11. **Minutes**
    The Clerk shall prepare minutes of each Board meeting. Copies of the minutes shall be made available to each Board member before the next regular Board meeting. At each regular meeting, the Board shall review the minutes of the previous regular meeting as well as any special or emergency meetings that have occurred since the previous regular meeting, make any necessary revisions, and approve the minutes as originally drafted or as revised. The public may obtain copies of Board meeting minutes at the County Administration Building, 200 College St., Asheville, NC 28801. Said minutes will also be available on the website at:
    https://recordarchive.buncombecounty.org/

12. **Absences**
    The attendance of the Board members shall be recorded in the minutes.

13. **Decisions**
    The board must follow the guidelines set forth in the North Carolina Department of Revenue Appeals Manual (https://www.ncdor.gov/documents/files/appeals-manual/open), Chapter 4.D – F when deliberating and arriving to a decision. The Board shall determine the contested facts and make its decision within a reasonable time and must deliberate during the hearing where the Assessor and the Appellant have the opportunity to be present. The board may also delay a decision to request and gather more information to deliberate over at a later date during a public

meeting. The Board must assume the Assessor is correct as the burden of proof lies with the taxpayer.

The Board may hear appeals based on valuation, exemption, relief, deferment eligibility or discovery.

a. Valuation appeals: The taxpayer must provide sufficient evidence that the Assessor is incorrect. The appeal should be informed by the most relevant of the three approaches to value (Income, Cost, Sales Comparison) for the property in question.
b. Exemptions eligibility: The taxpayer must provide sufficient evidence that the Assessor should not have denied their application or current status for the tax relief, exemption, or deferment program in which they were denied or removed. If the taxpayer was denied due to a late application, they can provide a reason that qualifies as "good cause" and be granted the benefits applied for if they meet the qualifications of the program.
c. Discovery or late listing penalty: The Board has the power to compromise on discovery penalties per G.S. 105-312(k). The taxpayer must provide evidence to the board that they did supply the property information in question to the Assessor on-time or have a qualifying reason for a "good cause" consideration. Only then, will the board decide in favor of the taxpayer.

Good cause is defined as the following: death of a taxpayer or taxpayer's immediate family; serious or sudden illness of the taxpayer or taxpayer's family member; disability that would reasonably affect the taxpayer's ability to file timely; accident such as a fire that destroyed property records or both; deployment of active duty military personnel; natural disaster such as a tornado or hurricane and the taxpayer's property that is being appealed, was directly affected.

For all appeals before the Board, it is incumbent on the appealing taxpayer to persuade the board, by the greater weight of the evidence, that the county assessor's decision was unlawful or incorrect. Furthermore, the taxpayer must show that the value placed on the property by the assessor is substantially greater than true value. This implies that the taxpayer must produce persuasive evidence tending to show what the true value of the property actually is.

F. Amendments to Operating Procedures

These operating procedures may be amended at any regular meeting or at any properly called special meeting that includes amendment of the operating procedures as one of the stated purposes of the meeting. A quorum must be present at the meeting at which amendments are discussed and approved, and any amendments must be approved by a majority of the members present at the meeting.

G. Other procedural Matters

1. Action by the Board:

a. The Board shall proceed by motion. Any member, including the Chairperson, may make a motion. A motion need not a second
b. A member may make only one motion at a time.
c. A substantive motion is out of order while another substantive motion is pending.
d. A motion shall be adopted by a majority of the votes cast, a quorum being present, unless otherwise required by these rules or the laws of North

Carolina.

e. The Chairperson shall state the motion and then open the floor to debate on it.
f. The Chairperson shall preside over the debate according to these general principles.
g. The introducer (the member who makes the motion) is entitled to speak first.
h. A member who has not spoken on the issue shall be recognized before someone who has already spoken.
i. To the extent possible, the debate shall alternate between opponents and proponents of the measure.

2. In addition to substantive proposals, the following procedural motions, and no others, shall be in order. Unless otherwise noted, each motion is debatable, may be amended, and requires a majority vote for adoption.

In order of priority (if applicable), the procedural motions are:

a. To Adjourn. The motion may be made at any time by a member of the Board and would require a majority vote.
b. To take a recess
c. Call to follow the agenda. The motion must be made at the first reasonable opportunity or is waived.
d. To Reconsider. The motion must be made by a member who voted with the prevailing side. The motion must be made at the same meeting at which the original vote was taken. The motion cannot interrupt deliberation or a pending matter but is in order at any time before adjournment.
e. Withdrawal of a Motion. A motion may be withdrawn by the introducer at any time before a vote.
f. Duty to Vote. Once a meeting has been convened, every member, including the Chairperson, must vote unless excused by a majority vote of those members present. A member who wishes to be excused from voting shall so inform the Chairperson, who shall take a vote of the remaining members. The Board shall excuse a member from voting and participating in any matter in which such a member has an impermissible conflict of interest or whose participation would otherwise violate any party's constitutional rights to an impartial decision maker. Impermissible conflicts include, but are not limited to, a member having a fixed opinion prior to hearing the matter that is not susceptible to change; undisclosed *ex parte* communications; a close familial, business, or other associational relationship with an affected person; or a financial interest in the outcome of the matter.

3. Participation at hearings held by the Board

a. **Staff**: Buncombe County Assessment Staff, in addition to and not inconsistent with these rules, the Buncombe County Schedule of Values as of the most recent reappraisal, and any other relevant laws, may participate in hearings before the Board by:
    I. Introducing information and evidence concerning appeals to the Board.
    II. Giving sworn testimony concerning the appeal, so long as the same is competent, relevant, and substantive.

III. Providing reports to the Board concerning appeals containing background information, submitted evidence from the appellant, evidence that informed the Assessment Office's position, and other relevant information.

b. **Members of the Board, Board of Commissioners, and County Staff as Appellants**: Members of the Board, Commissioners, and County Staff are entitled to exercise their rights to file an appeal just like any other taxpayer in Buncombe County.

I. **Conflict of Interest:** if a board member's appeal reaches the formal hearing, that board member must not participate in the vote or discuss their appeal at any time with their fellow board members unless they are providing testimony during the hearing. This is a conflict of interest, and they must make a motion to excuse themselves from the board decision as they stand to benefit financially.

II. Assessment Staff will handle the appeal as they do for any taxpayer. The appealed property will be compared to other similar properties, the schedule of values will be referenced and used to determine the adjustment if there is one that should be made.

i. Internal Process: The supervisor of the members of the Assessment Staff will review the appeal as they do any other appealed property to ensure equity and fairness. This decision will be reviewed by a member of our reappraisal team and the Director and/or Assistant Director as an additional step before being approved.

H. Compliance with North Carolina Law

In conducting its business, the Board shall comply with all applicable North Carolina laws, including but not limited to open meetings laws, public records laws, and the laws setting forth the powers and duties of county Board. To assist the Board in compliance, the Clerk shall maintain a current copy of relevant North Carolina General Statutes and make them available to Board members on request.

III. Procedure Responsibility and Management

A. This procedure should be reviewed annually by the Board Chair, Clerk to the Board, and the County's Legal Department.
B. New Board members should receive a copy of the most current edition of the NCDOR Appeals Handbook.
C. New Board members will attend NCDOR Board of Equalization and Review Training.