



**AMENDED RESOLUTION CREATING AND APPOINTING
A SPECIAL BOARD OF EQUALIZATION
AND REVIEW FOR JACKSON COUNTY**

Adopted September 1, 2009

Amended July 15, 2025

BE IT HEREBY RESOLVED AS FOLLOWS:

Section 1. Pursuant to the authority contained in Article 21, Section 105 of the General Statutes of North Carolina, the Jackson County Board of Commissioners hereby create and appoint a Special Board of Equalization and Review to carry out the duties imposed upon such a Board as by law provided.

Section 2. Composition of Board. The Board shall be composed of five members. The Board of County Commissioners shall designate one of the persons so appointed as Chairperson and one as Vice-Chairperson of the Board of Equalization and Review. To be eligible for appointment to such board, a person must have resided in Jackson County for a period of at least three years immediately preceding his/her appointment, and must have some knowledge of, or experience in, either real estate, banking, farming or other business management that is satisfactory to the Board of County Commissioners. Members of the Board of Equalization and Review shall serve for a period of four years from the date of the initial appointment. Any vacancy created by death, resignation, or incapacity of a member of the Board of Equalization and Review shall be filled by the Board of County Commissioners. Any successor so appointed shall serve for the remainder of the unexpired term to which he or she is appointed.

Section 3. Should the Board of County Commissioners of Jackson County not appoint a Board of Equalization and Review before the first Monday in March of any calendar year, then the Board of County Commissioners shall comprise the Board of Equalization and Review and shall have the powers and duties as are now provided to such Boards.

Section 4. Compensation. The members appointed to the Board of Equalization and Review, shall be paid at the rate of One Hundred Fifty (\$150.00) Dollars per day or Seventy-Five(\$75.00) Dollars per one half day for each and every day of service on the Board. The Board of Commissioners may adjust the rate of pay in subsequent years to such rates as may be fixed by the Board.

Section 5. Oath. Before entering upon their duties, each member of the Board of Equalization and Review shall take and subscribe to the following oath and file the same with the Clerk of the Board of County Commissioners:

"I, _____, do solemnly swear (or affirm) that I will support and maintain the Constitution and the Laws of the United States, and the Constitution and the Laws of North Carolina not inconsistent therewith, and that I will faithfully discharge the duties of my office as a member of the Board of Equalization and Review of Jackson County, North Carolina, and that I will not allow my actions as a member of the Board of Equalization and Review to be influenced by personal or political friendships or obligations, so help me God."

Section 6. Clerk and Minutes. The County Assessor or a deputy assigned by him/her shall act as Clerk to the Board of Equalization and Review, shall be present at all meetings, shall maintain accurate minutes of the actions of the board, and shall give to the Board such information as he or she may have or can obtain with respect to the listing and valuation of taxable property in the County.

Section 7. Time of Meeting. Each year the Board of Equalization and Review shall hold its first meeting not earlier than the first Monday in April and not later than the first Monday in May. The board shall complete its duties by the advertised adjournment date except to hear and determine requests that are made under the provisions of G.S. 105-322, or any amendments thereto, when such requests are made within the time prescribed by law. From the time of its first meeting until its adjournment, the Board shall meet at such times it deems reasonably necessary to perform its statutory duties to receive requests and hear the appeals of taxpayers under the provisions of G.S. 105-322.

Section 8. Notice of Meetings and Adjournments. A notice of the date, hours, place, and purpose of the first meeting the Board of Equalization and Review shall be published at least three times in some newspaper having general circulation in the County, the first publication to be at least three times in some newspaper having general circulation in the County, the first publication to be at least ten days prior to the first meeting. The notice shall also state that the Board will meet at such dates and places as necessary to fulfill its duties, and specify the date at which it will adjourn except to perform its duties as hereafter provided.

Section 9. Powers and Duties. The Board of Equalization and Review shall possess the powers and duties enumerated in G.S. 105-322(g)(1)(2) and (3) and G.S. 105-330.2(b) (See Section 11), as amended from time to time.

Section 10. Powers Following Adjournment. Following the formal adjournment of the Board each year, the Board shall continue to function for the purpose of exercising the authority granted to the Board of County Commissioners under G.S. 105-325 and amendments thereto.

Section 11. Appeals of Motor Vehicles. The Board may meet as needed year-round to exercise its authority under G.S. 105-330.2(b) to hear appeals of classified motor vehicles relating to appraisals, situs or taxability.

Section 12. Quorum. A majority of the Board members shall constitute a quorum for the purpose of transacting any business.

Section 13. There shall be no appeal from the Special Board of Equalization and Review under this act except to the North Carolina Property Tax Commission as provided by law.

Section 14. This Resolution shall become fully effective upon adoption and replaces Resolution R09-26.

Adopted this the 1st day of September, 2009.

Amended this the 15th day of July, 2025.

JACKSON COUNTY BOARD OF COMMISSIONERS

By: _____
MARK A. LETSON, Chairman

Attest:

ANGELA M. WINCHESTER, Clerk to the Board