A RESOLUTION TO CHANGE THE TERMS OF OFFICE OF THE BRUNSWICK COUNTY BOARD OF EQUALIZATION AND REVIEW.

The Brunswick County Board of Commissioners meeting in regular session on 3 February, 1997, do hereby resolve as follows:

WHEREAS, the State of North Carolina, pursuant to North Carolina General Statute §105-322, et seq., authorizes the County Commissioners of the various counties to appoint a Special Board of Equalization and Review by Resolution to implement those duties outlined in Article 21 of the Machinery Act, as amended, and

WHEREAS, the Brunswick County Board of Commissioners approved such a Resolution in regular Session on or about the 20th day of February, 1989, creating one year terms for a five member Board of Equalization and Review, and

WHEREAS, there is now a desire to minimize the administrative burden of repeated oaths, documentation, and bonding, and two-year terms are authorized by Statute,

BE IT THEREFORE RESOLVED, that the terms of office of the Brunswick County Board of Equalization and Review, as proscribed in the Original Resolution under the heading of "3. TERM OF OFFICE," is hereby amended to read as follows:

The special Board of Equalization and Review shall be comprised of five (5) two year appointees.

Except as amended herein, the Resolution of the Brunswick County Board of Commissioners of 20 February, 1989, remains in full force and effect.

This the 3rd day of February, 1997.

John B. Simmons
Chair
Brunswick County Commissioners

Joyce C. Johnson
Clerk to the Board
RESOLUTION OF THE BRUNSWICK COUNTY BOARD OF COMMISSIONERS
ESTABLISHING THE BRUNSWICK COUNTY BOARD OF
EQUALIZATION AND REVIEW

The Brunswick County Board of Commissioners, in regular session, duly assembled, on February 20, 1989, hereby resolve as follows:

THAT, WHEREAS, the State of North Carolina, pursuant to North Carolina General Statute 105-322 et. seq. has authorized the County Commissioners of the respective counties within the state to appoint a Special Board of Equalization and Review to carry out the duties prescribed in Article 21 of the Machinery Act as amended; and,

WHEREAS, it appears desirable for the Brunswick County Board of Commissioners to appoint a Special Board of Equalization and Review;

NOW, THEREFORE, be it resolved that the Brunswick County Board of Commissioners do hereby establish a Special Board of Equalization and Review as follows:

1. Membership
   A. The Special Board of Equalization and Review shall consist of Five (5) members, each member having one (1) vote. There shall be one (1) member appointed from each county electoral district.
   B. Three (3) members shall constitute a quorum.
   C. The Board of Commissioners shall name the Chairman of the Special Board of Equalization and Review.

2. Qualifications
   A. Each member shall be of good moral character and shall have resided in Brunswick County for one (1) year prior to taking office.
   B. Each member shall be knowledgeable of real estate matters.
   C. Each member shall be a real property owner in Brunswick County.
D. Each member shall be a registered voter of Brunswick County.

3. Term of Office
   A. The special Board of Equalization and Review shall be comprised of five (5) one year appointees.
   B. If a vacancy occurs before a term expires, the replacement appointment shall be for the balance of the unexpired term.

4. Powers and Duties of the Board of Equalization and Review
   A. The Board of Equalization and Review shall have those powers set forth in North Carolina General Statute 105-322 et. seq., and such other powers, duties and responsibilities as are contained in Article 21 of Chapter 105 of the North Carolina General Statutes cited as the Machinery Act.

5. Clerk to the Board of Equalization and Review and Minutes of the Board
   A. The Tax Supervisor shall serve as the Clerk to the Board of Equalization and Review and shall be present at all meetings and shall maintain accurate minutes of the actions of the Board and shall provide the Board with such information as the Tax Supervisor may have or shall obtain with respect to the listing and valuation of taxable property within Brunswick County and shall provide any other such information as is requested by the Special Board of Equalization and Review.

6. Staff Assistance
   A. The Board of Equalization and Review may call upon all Brunswick County Governmental Departments in carrying out the duties and powers of the Special Board of Equalization and Review.

7. Compensation of Members
   A. Members of the Special Board of Equalization and Review shall be compensated for their services on the basis of $35.00 for each member for attendance per official session.
   B. For purposes of this Resolution, an official session is defined as either a session which occurs in the portion of the day before a called lunch recess or as a session which occurs during the portion of the day following the called lunch recess,
it being the specific intent of this Resolution that the members of this Board shall not be compensated for attending more than two (2) official sessions per day.

C. Members shall be compensated only if they attend official sessions.

8. A certified copy of this Resolution shall be forwarded to the North Carolina Department of Revenue within fifteen (15) days following its adoption.

This the 20th day of February, 1989.

BRUNSWICK COUNTY BOARD OF COMMISSIONERS

Frankie B. Rabon, Chairman

ATTEST:

Joyce Johnson, Deputy Clerk