WHEREAS, North Carolina General Statutes § 153A-76 authorizes a board of commissioners to create, change, abolish, and consolidate offices, positions, departments, boards, commissions, and agencies of the county government in order to promote orderly and efficient administration of county affairs;

WHEREAS, recognizing that legally required tax assessments of real property and the reappraisal process are confusing and largely misunderstood, and in light of recent charges that the process is not equitable this Board desires to create an ad hoc committee;

WHEREAS, the goals of this committee would align with the County's Racial Equity Action Plan, including:

1. to identify citizen concerns,
2. provide guidance on future assessments, and
3. provide input into equity concerns;

WHEREAS, this committee will be comprised of seven members as follows:

- 7 members
  - 2 Members from the Board of Equalization and Review
  - 5 Community Members
    - 3 At-large members
    - 1 Real Estate professional (residential preferred)
    - 1 Equity representative

WHEREAS, staff will consist of the Assessor, Chief Appraiser, a Tax Analyst, and a County Attorney.

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

1. That the Board of Commissioners hereby establishes an Ad Hoc Reappraisal Committee;
2. That the committee will have will be comprised of members as set forth above.
3. That the committee may establish a set of by-laws, a meeting schedule, and other business necessities in order to carry on its business;
4. That the committee will be staffed by County personnel through as set forth above;
5. That this committee will serve as an advisory body to the County Commission and has no authority to bind Buncombe County or the Tax Assessor; and

6. That this resolution is effective upon adoption.

This the 7th day of September, 2021.

ATTEST               BOARD OF COMMISSIONERS FOR THE COUNTY OF BUNCOMBE

_________________________               By: ________________________________
Lamar Joyner, Clerk               Brownie Newman, Chairman

APPROVED AS TO FORM

_________________________
County Attorney