

# Board of Equalization and Review

Update for Buncombe County Board of Commissioners



# About Us

## Members

Miriam McKinney, Madam Chairperson

Mark Morris, Vice Chair

Phillip Price, Attorney

Michael Holgate, Broker

Jonathan Hunter, Appraiser/Broker



# Purpose

Special Board Appointed By The Board of Commissioners To Hear Appeals from County Residents Related to Property Assessment

The Board of Equalization and Review shall hear and decide all real and personal property appeals related to: appraised value, situs, taxability, discovery, present use value, and exemptions.



# Activities

- Hear and decide any timely filed appeal
- Examine and review tax listings for the current year
- Assure any change is made under the provisions of the Statutes
- Notify taxpayers of any decisions rendered by the Board
- Assure taxpayer has received due process under the provisions of the Statutes



# Dates and Accomplishments

## 2022 Session

The Board of Equalization and Review heard a total of 36 appeals

- 3 Business Personal Property Appeals related to last list penalties ( 3 appeals denied)
- 1 Individual Personal Property Appeal related to discovery penalty ( 1 appeal denied)
- 25 Late Applications ( 25 late applications approved)
- 1 Commercial Real Estate Appeal (settled in pre-hearing)
- 6 Residential Real Estate Appeals related to discovery penalties ( 6 appeals denied)

Meetings began streaming live for the 2022 session. We had 756 views in 2022.

## 2023 Session

The Board of Equalization and Review currently has meetings scheduled beginning October 18th, 2023. The Board will continue to meet between October and December until all appeals are heard.

## Pending Appeals for 2023

- 8 Business Personal Property Appeals
- 77 Late Applications
- 3 Exemptions

