

UNION COUNTY BOARD OF EQUALIZATION AND REVIEW

Authority to Establish: General Assembly (Senate Bill 1360)

The Board of Equalization and Review is composed of five members, except that the Board of Commissioners may appoint up to four additional members to serve solely during a reappraisal year.

Duties: This five-person board reviews the listings and valuations assigned to property by the Assessor's Office, making whatever changes necessary to insure that the values meet the standards established by State law. The Board hears property owner appeals concerning the value assigned by the Assessor's Office and has the authority to make adjustments, upward or downward, necessary to bring the valuation into line with the standards established by law. In performing these two general responsibilities, the Board of Equalization and Review has power to make investigations, employ expert assistance, and subpoena any persons and records needed to obtain information pertinent to its inquiry.

Meetings: The Board of Equalization and Review opens its sessions not earlier than the first Monday in April and not later than the first Monday in May. In years in which a county does not conduct a real property revaluation, the board shall complete its duties on or before the third Monday following its first meeting unless, in its opinion, a longer period of time is necessary or expedient to a proper execution of its responsibilities.

Compensation: \$60 per meeting

Membership: Members must have resided in Union County for a period of at least one-year immediately preceding the appointment. The following members currently serve on the Board of Equalization and Review:

	<u>Name</u>	<u>Term</u>
(a)	Edward F. Newell	February 2012
(b)	T. Vernard Littleton	February 2013
(c)	Samuel O. Starnes, Jr.	February 2013
(d)	Mark F. Ashcraft, Chairman (2011)	February 2014
(e)	Dutch Hardison	February 2014