

In North Carolina, the Board of Equalization and Review (BOER) meetings are governed by N.C.G.S. § 105-322. The BOER's authority and duties are outlined in the statute. The following is a breakdown:

- **Purpose:**

The BOER review appeals from property owners regarding property valuations and fulfills other duties as required by law.

- **Timing of Meetings:**

The first meeting must be held not earlier than the first Monday in April and not later than the first Monday in May.

In years without a real property revaluation, the BOER must complete its duties by the third Monday following its first meeting unless a longer period is deemed necessary.

- **Composition:**

The BOER can be composed of the Board of County Commissioners or a special board appointed by the County Commissioners.

- **Duties:**

The BOER is responsible for reviewing appeals and ensuring fair and equitable assessments.

- **Appeals:**

Taxpayers who have submitted timely appeals are given the opportunity to appear before the BOER.

- **Decisions:**

The BOER renders decisions based on the facts of each case and the application of legal principles.

- **Further Appeals:**

If a taxpayer is dissatisfied with the BOER's decision, they can appeal to the North Carolina Property Tax Commission.

- **Quasi-Judicial:**

The BOER proceedings are considered quasi-judicial, meaning they require public officials to determine the weight and sufficiency of evidence, draw inferences, and exercise judicial discretion.

(see following page for 2025 hearing dates)

**NOTICE OF MEETINGS
OF THE MCDOWELL COUNTY
BOARD OF EQUALIZATION AND REVIEW**

Pursuant to N.C.G.S. 105-322, the McDowell County Board of Equalization and Review will meet as required by law.

PURPOSE OF MEETINGS

To hear, upon request, any and all taxpayers who own or control taxable property assessed for taxation in McDowell County, with respect to the valuation of such property, or the property of others, and to fulfill other duties and responsibilities as required by law.

DATE & TIME OF MEETINGS

The Board will convene on **Monday, April 28, 2025 @ 5:30 PM.**
The Board will adjourn for the purpose of accepting requests for hearing at its last meeting on
Tuesday, May 13, 2025 @ 5:30 PM.

Additional meetings for hearing of appeals which were timely filed
will be held on April 29th (Tues), May 1st (Thurs), 5th (Mon), 6th (Tues), and 8th (Thurs)
and each meeting will begin promptly at 5:30 PM in the Commissioner's Board Room
of the McDowell County Services Building located @ 60 E Court St, Marion NC.

**Request for hearing must be received no later than final adjournment which is
Tuesday, May 13, 2025 at 5:30 PM.**

The schedule for the hearing of appeals which were timely filed will be posted at the office of the Assessor, serving as Clerk to the Board, and will also be provided to individuals and organizations that have requested notice pursuant to N.C.G.S. 143-318.12. In the event of an earlier or a later adjournment, notice to that effect will be published in this newspaper.

All request for hearings should be made on or before May 13, 2025, in person or mail to:
McDowell County Assessing Department
Attn.: BOER Appeal
60 E Court St
Marion, NC 28752
or email to: assessing@mcdowellgov.com