

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.