



RULES OF PROCEDURE FOR HEARINGS

and

RULES OF CONDUCT

Wake County Board of Equalization and Review

Effective: January 1, 2027

The following Rules of Procedure and Rules of Conduct will govern all meetings of the Wake County Board of Equalization and Review.

1. DEFINITIONS: As used herein:

- a. "Aggrieved" refers to a taxpayer who bears a disproportionately greater share of the overall tax burden.
- b. "Appellant" refers to a taxpayer who owns or controls property taxable in Wake County who has (1) submitted a request to the BOER to hear an appeal with respect to the listing or appraisal of the taxpayer's property or the property of others, (2) a request for compromise, settlement, or adjustment of the County's claim for taxes arising from discovered property, or (3) a request for consideration of good cause for late applications submitted for property tax exemption or exclusion. For jointly owned property, any one of the owners may file an appeal or other request before the BOER on behalf of all owners.
- c. "Appointment" means the day, time and location an item is scheduled to be heard by the BOER.
- d. "Appraisal" means an analysis, opinion or conclusion as to the value of the identified real estate or specified interests therein, or for personal property for compensation or other valuable consideration.
- e. "Appraiser" refers to a person who holds a current valid certificate as a real property and/or personal property appraiser issued under the provisions of NCGS §105-296.
- f. "Assessor" means an individual that meets requirements and has been certified by NCDOR and appointed by the Wake County Board of Commissioners as set forth in NCGS §105-294. The Assessor may also be referenced as the Tax Administrator.
- g. "BOER" means the Wake County Board of Equalization and Review.
- h. "Business entity" means a legally recognized organization structure such as sole proprietorship, partnership, limited liability company, corporation, or S corporations to conduct business, manage assets, and handle liabilities.



- i. "Certified real estate appraiser" means a person who holds a current, valid certificate as a certified residential or certified general real estate appraiser issued under the provisions of NCGS Chapter 93E.
- j. "Chair" means the chair of the BOER as designated by the Wake County Board of Commissioners.
- k. "Clerk" means the Assessor, or person(s) designated by the Assessor to record proceedings for the BOER and to schedule BOER hearings.
- l. "Compromise" means the power of the BOER per NCGS §105-312(k)
- m. "Consent docket" means a list of items for the BOER where the appellant and the County have agreed, and thus the BOER may choose to approve all items together in one motion without discussion or deliberation.
- n. "Control" means a situation where an individual appealing is not the owner but has authority to make decisions regarding the property such as trustee of trust-owned property, a guardian for property owned by a minor, or a tenant of rental property.
- o. "County" means Wake County and/or Wake County Tax Administration.
- p. "Decision letter" means a letter mailed by the County within 30 days after the hearing date with the decision of the BOER.
- q. "Docket" is a list of items to be discussed and deliberated by the BOER during a scheduled hearing.
- r. "Evidence" means supporting documentation submitted by the appellant or information provided by the County.
- s. "Good Cause" means a finding of the BOER that an appellant showed good cause per NCGS §105-282.1(a1), or the BOER finds an individual property owner's or family member's physical or mental illness, hospitalization, incapacity, death of taxpayer or immediate family member, or military deployment may compel the appellant to authorize another person or entity to represent them with a signed and notarized Power of Attorney. Taxpayer neglect, oversight or lack of awareness will not constitute good cause.
- t. "Hearing" means a specific meeting of the BOER or panel.
- u. "Individual Property" means property not owned by a business entity.
- v. "Item" means an appellant's (1) submitted request to the BOER to hear an appeal with respect to the listing or appraisal of the taxpayer's property or the property of others, (2) request for compromise, settlement, or adjustment of the County's claim for taxes arising from discovered property, (3) request for consideration of good cause for late applications submitted for property tax exemption or exclusion, or (4) any other request the BOER may hear resulting from powers authorized by NCGS § 105-322.



- w. "Not considered" means an item where the BOER did not deliberate nor render a decision.
 - x. "Owner-Representative" means (1) an officer of the business entity, (2) a manager or member-manager if the business entity is a limited liability company, (3) an authorized owner of the business entity, or (4) an authorized employee of the business entity whose income is reported on IRS Form W-2, or (5) an authorized owner of the business entity if the owner's interest in the business entity is at least 25%. Taxpayer agent authorizations for the purpose of submission of business personal property listings are not included.
 - y. "Panel" means a subset of the BOER, with a minimum of 3 members each, in which a decision by a panel has same effect as decision by entire BOER per NC Session Law 2015-59, HB 279.
 - z. "Panel Vice-Chair" means Chair of a Panel, and someone authorized to serve in capacity as the BOER Chair in case of absence of the Chair.
 - aa. "Personal property" means tangible personal property or all personal property that is not intangible and is not permanently affixed to real property.
 - bb. "Power of Attorney" means a legal document that allows someone else to act on an appellant's behalf.
 - cc. "Quorum" means a majority of the members of the Board or Panel.
 - dd. "Real property" means land, buildings, structures, improvements, permanent fixtures, or mobile homes that are placed upon a permanent enclosed foundation on land owned by the owner of the mobile home.
 - ee. "Taxpayer" means the taxpayer who owns or controls property taxable in Wake County.
2. The BOER shall meet in accordance with Article 33C of Chapter 143 of the North Carolina General Statutes. The BOER shall have the powers set forth in NCGS § 105-322, NC Session Law 2015-59, HB 279, and all other applicable laws. Included in these powers are:
- a. The duty to examine and review tax lists of the county for the current year and make any changes necessary to ensure that all taxable property is listed, appraised, and assessed per state law;
 - b. The duty to hear taxpayer appeals with respect to the listing or appraisal of property;
 - c. The authority to increase or decrease the appraised value of property;
 - d. The power to compromise, settle, or adjust the County's claim for taxes arising from discovered property; and
 - e. The power to approve or deny good cause for late applications submitted for property tax exemption or exclusion, including:
 - i. Agricultural, horticultural and forestland deferred taxes;
 - ii. Elderly or disabled property tax exclusion, property tax homestead circuit breaker, and disabled veteran property tax exclusion; and



- iii. Real and personal property used for religious purposes, educational, scientific, literary or charitable purposes; charitable hospital purposes; qualified retirement facilities; burial property; historic properties; low-income housing property; community land trust property; and other applications per GS 105-282.1.
3. The BOER may request records needed to obtain information pertinent to its inquiry.
4. The BOER will meet regularly with the number and frequency of meetings based on number of appeals and other items submitted for BOER consideration. Hearings may be scheduled for a morning session, an afternoon session, or a morning and afternoon session.
5. The Appellant will be notified in writing by the Clerk of the time and date of the hearing and the time of their appointment. The appellant is not to contact any member of the BOER prior to the hearing concerning the merits of the item.
6. In extenuating circumstances, appellants may request an item to be rescheduled once. Rescheduling is discretionary based on the BOER's schedule and is not guaranteed. Appellants must contact the County at least 48 hours prior to the hearing date to request rescheduling.
7. Supporting documentation should be submitted at the time an appeal or other request for consideration is filed by an appellant. Supporting documentation should be delivered to the County by use of County approved transmissions, which includes the County appeal portal, County email, mail, courier delivery, and in person. In any event, all items should be received no later than 5:00 PM Eastern Time (ET) ten (10) days prior to the scheduled hearing. All supporting documentation received by the deadline will be provided to the BOER. Supporting documentation delivered after the deadline may not be accepted or considered.
8. Appellants are not required to make a personal appearance at the hearing. If an appellant does not wish to attend the hearing, the BOER will still consider any evidence the appellant has submitted, together with any evidence provided by County staff, and will render a decision based on its consideration of all evidence.
9. Appellants may not be represented by another person or entity except if that person is an attorney licensed to practice law in North Carolina, or if the appellant is a business entity and submits documentation that the appellant will be represented by one of the following owner-representatives: (1) an officer of the business entity, (2) a manager or member-manager if the business entity is a limited liability company, (3) an authorized owner of the business entity, or (4) an authorized employee of the business entity whose income is reported on IRS Form W-2, or (5) an authorized owner of the business entity if the owner's interest in the business entity is at least 25%.
10. Appellants owning individual property may also be represented by another person or entity other than a person licensed to practice law in North Carolina only if the BOER finds good cause exists and the appellant authorizes another person or entity to represent them with a signed and notarized Power of Attorney. Good cause includes an appellant's or family member's physical or mental illness, hospitalization, incapacity, death of taxpayer or immediate family member, or military deployment.



Each request will be considered on a case-by-case basis. Under no circumstances will the BOER allow non-owner representation at a hearing without receipt of a valid Power of Attorney prior to the commencement of the hearing. Taxpayer neglect, oversight or lack of awareness will not constitute good cause.

11. While appellants may submit evidence prepared by appraisers, contractors, real estate agents, brokers, or a consultant who manages, disputes, or handles property tax obligations on behalf of a taxpayer, non-attorney representatives may not testify on behalf of an appellant during a BOER hearing without the appellant present, excluding appellants owning individual property where good cause is found by the BOER for non-owner representation.
12. For property owned by a business entity, a non-owner representative may conduct conversations and provide information to the County regarding the business entity's appeal if the business entity grants the non-owner representative permission and notifies the County of this permission. However, all hearing notices and notices of BOER decisions will only occur between the County and an appellant, an appellant's attorney licensed to practice law in North Carolina, or an appellant's authorized representative if the appellant is a business entity, excluding appellants owning individual property where good cause is found by the BOER for non-owner representation.
13. Only appellants or certified appraisers licensed to do business in North Carolina may express an opinion of value of real property. No other persons, whether attorneys-in-fact, attorneys at law or corporate representatives are entitled to express an opinion of value of real property (North Carolina Appraisers Act, §93E-1-2.1). Appraisals certified by a licensed certified residential, or certified general real estate appraiser are admissible for consideration by the BOER without the necessity of the appraiser being present. The BOER may hear evidence from licensed real estate brokers regarding a comparative market analysis, which is the analysis of sales of similar recently sold properties, in order to derive an indication of the probable sales price of the subject property. The BOER may, in its discretion, hear evidence from other witnesses acquainted with the property regarding specific factual information concerning the property. Non-expert witnesses who have knowledge of value gained from experience, information and observation may give an opinion of value of personal property.
14. Appellants appealing the valuation of property of others must show that they are aggrieved. Accordingly, the overvaluation of another's property which lessens the tax burden borne by the appellant does not aggrieve the taxpayer and does not provide standing for an appeal.
15. The BOER and/or Panel shall transact business only with a Quorum present.
16. All meetings of the BOER shall be open to the public, and any person may attend its meetings including deliberations regarding an item before the BOER. Deliberations of the BOER may not necessarily occur immediately following the presentation of an item but will be made throughout the hearing. Upcoming scheduled hearings will be published online at wake.gov/boer.
17. Dockets, item summaries, and evidence will be distributed to the BOER and appellants no later than three days prior to the scheduled hearing.



18. The Clerk shall be present at all meetings and shall maintain minutes of the actions of the BOER. Minutes of the BOER are available upon submission of a public records request.
19. The Chair shall preside at the BOER's meetings. In the absence of the Chair, a Panel Vice-Chair shall preside. To address the BOER or ask a question of a taxpayer or staff, a member must be recognized by the Chair. The Chair shall have the following powers:
 - a. To preside over the hearing, including facilitating the BOER hearing specific items.
 - b. To facilitate BOER members asking questions of taxpayers and staff in regard to specific items on the docket.
 - c. To determine whether a Taxpayer or other speaker or person has gone beyond reasonable standards of courtesy in his or her remarks and to entertain and rule on objections from other members on this ground.
 - d. To call a brief recess at any time;
 - e. To adjourn in an emergency; and
 - f. To postpone or cancel a BOER hearing in the event of inclement weather or other unplanned County closure.
20. Items before the BOER shall be heard in the following manner:
 - a. The Chair will recognize staff who will give a brief description of the item before the BOER.
 - b. The Chair will call forward the appellant and introduce the BOER and/or Panel using standard information that outlines the purpose of the BOER and provides brief instruction to the appellant.
 - c. Appellants will have five minutes to state their opinion of value, explanation of good cause, or other information regarding their item.
 - i. The Chair may allow additional time for an appellant to present to the BOER on a case-by-case basis.
 - d. The Chair will then facilitate members of the BOER asking questions of the appellant, if any.
 - e. The Chair will then facilitate Staff asking questions of the appellant, or presenting additional information, if any.
 - f. The Chair will inform the appellant of the timeline in which a decision of the BOER will be made and by when the County will place in the mail a notice of decision.
 - g. The Chair will facilitate deliberation of the BOER and/or panel regarding the item either immediately after the item is presented or at another time during the hearing to accommodate appointments of other appellants or other items on the docket.
21. The County may come to a resolution with an appellant prior to the hearing. In this case the item will be listed on the consent docket for consideration by the BOER.
22. If an item before the BOER results in a recommendation of an increase in value from the County, or results in a discovery, and the appellant subsequently desires to withdraw the appeal or disagrees with the County's recommendation, the item must still be presented to the BOER for its consideration and decision.



23. The BOER shall proceed by motion. Any member, including the Chair, may make a motion. A member may make only one motion at a time. A motion may be withdrawn by the introducer at any time before the Chair puts the motion to a vote. A motion shall be adopted if approved by a majority of the members present.
24. Every member present shall vote unless excused by the remaining members of the BOER. Prior to the start of the hearing day, members should review the agenda, and if they have a conflict of interest, notify the County. Prior to the chair recognizing staff to introduce the specific item, a BOER member should request to recuse themselves from the item.
25. The BOER may not consider an item if the item is missing information such as:
 - a. A business entity where the appellant has not submitted documentation authorizing representation by (1) an officer of the business entity, (2) a manager or member-manager if the business entity is a limited liability company, (3) an authorized owner of the business entity, or (4) an authorized employee of the business entity whose income is reported on IRS Form W-2, (5) an authorized owner of the business entity if the owner's interest in the business entity is at least 25%.
 - b. An individual property owner represented by non-owner representation where the BOER does not find good cause and/or where the appellant has not supplied a signed and notarized Power of Attorney
 - c. An application for elderly or disabled property tax exclusion, property tax homestead circuit breaker, and disabled veteran property tax exclusion missing income and/or disability certification documentation.

If an item is not considered by the BOER, the appellant's item is considered void.

26. The BOER may decide an appellant's request to the BOER to hear an appeal with respect to the listing or appraisal of the taxpayer's property, or the property of others, is untimely and by doing so will not schedule the item for consideration.

The Board may vote to amend these rules at any regular hearing of the BOER or at any called special hearing. Any amendment to these rules must not violate any relevant statutes or other applicable law.

APPROVED:

Wake County Board of Equalization and Review

Date: April 22, 2026