

5. APPOINTMENTS

BOARD OF EQUALIZATION

§ 58.1-3370, et seq. Code of Virginia, requires the Circuit Court of Southampton County to appoint a Board of Equalization, composed of not less than three nor more than five county residents, to hear and give consideration to assessment complaints and to adjust or equalize assessments so that the burden of taxation rests equally on county citizens. By statute, thirty percent (30%) of the members of the board shall be commercial or residential real estate appraisers, other real estate professionals, builders, developers, or legal or financial professionals. Members of the current Board of Assessors are not eligible for appointment to the Board of Equalization.

The compensation is the same as that for the Board of Assessors (\$60 per diem.) The ordinance adopted last month provides that the Board of Equalization shall complete its work by March 30, 2012. Accordingly, it is necessary to have the members recommended for appointment at Monday's meeting if at all possible. Since the Board is limited by statute to 5 members, you've typically recommended 2 alternate members so that each District is represented.

MOTION REQUIRED: A motion is required to adopt the attached resolution, seeking appointment of the Board of Equalization by the Circuit Court.

A RESOLUTION SEEKING APPOINTMENT OF
THE BOARD OF EQUALIZATION

WHEREAS, pursuant to § 58.1-3252, *Code of Virginia*, Southampton County performed a general reassessment of all real property within the county effective for the 2012 tax year, having not done so for a period of six years; and

WHEREAS, pursuant to § 58.1-3275 (i), *Code of Virginia*, the Southampton County Board of Supervisors appointed a local Board of Assessors and contracted with Wingate Appraisal Service, a certified professional assessor, to assist them in the work; and

WHEREAS, pursuant to § 58.1-3330, et seq., *Code of Virginia*, Southampton County provided direct mail notification of the change in assessed values to all real property owners as shown by the land book of Southampton County and further advised each such owner of certain dates to meet with the Board of Assessors and Wingate Appraisal Service to present objections; and

WHEREAS, § 58.1-3350, *Code of Virginia*, provides that aggrieved citizens may apply for relief from such assessment to the Southampton County Board of Equalization or directly to the Circuit Court of Southampton County, and

WHEREAS, § 58.1-3370, et seq. *Code of Virginia*, requires the Circuit Court of Southampton County to appoint such Board of Equalization, composed of not less than three nor more than five resident members whose terms shall expire January 1, 2013.

WHEREAS, by an ordinance duly adopted pursuant to § 58.1-3378, *Code of Virginia*, the Board of Supervisors established February 15, 2012 as the deadline for receipt of applications to the Board of Equalization and March 30, 2012 as the deadline for disposition of such applications by the Board of Equalization.

NOW, THEREFORE, BE IT RESOLVED by the Southampton County Board of Supervisors that the following persons are respectfully recommended to the Circuit Court of Southampton County for appointment to the Board of Equalization:

- (1) _____, Franklin District
- (2) _____, Newsoms District
- (3) _____, Berlin-Ivor District
- (4) _____, Drewryville District
- (5) _____, Boykins District
- (6) _____, Jerusalem District
- (7) _____, Capron District

AND BE IT FURTHER RESOLVED that compensation for such members shall be paid out of the county treasury at the rate of sixty dollars (\$60.00) per diem.