

**NEW HANOVER COUNTY
SPECIAL BOARD OF EQUALIZATION AND REVIEW**

Number of Members: 5 Regular Members and 2 Alternates, in the following categories when possible:

- North Carolina licensed property appraiser
- Attorney, accountant, or other professional
- Business owner
- Individual engaged in the commercial production of agricultural, livestock, timber, or horticultural products, or a North Carolina licensed real estate broker
- Single-family residential property owner

Function: The Special Board of Equalization and Review will meet to hear appeals filed by property owners on their tax assessment. Duties are set forth under Article 21 of the Machinery Act of North Carolina.

Term of Office: 1 year; the Board will remain active until the conclusion of the tax appeals.

Compensation: \$50 for half day meetings and \$100 for full day meetings, effective 3/16/2015.

Qualifications: Applicant must be a resident of New Hanover County for a minimum of two years and have paid all taxes imposed by the county, municipalities, service districts, and any property tax abatements and special assessment taxes currently due. Each member must take an oath of office.

Regular Meetings: As required and called by the Tax Administrator (may require weekly meetings for several months)

Statute or cause creating Board: NCGS 105-322 authorizes Boards of County Commissioners to appoint by resolution a Special Board of Equalization and Review to hear tax appeals; the Commissioners adopted resolution on January 20, 2009.

CURRENT MEMBERS	CATEGORY	TERM OF OFFICE	
		APPOINTMENT	EXPIRATION
Gloria M. Green 1306 Maple Ridge Road Wilmington, NC 28411 910-599-3277 (C) 910-769-3483 (H)	Realtor/Real Estate Broker	First 4/20/20	3/31/21
Hector Ingram, MAI, Chair 214 Colonial Drive Wilmington, NC 28403 910-762-3299 (H) 910-612-3487 (C)	Certified Real Estate Appraiser	First 3/16/15 Second 2/15/16 Third 2/20/17 Fourth 3/12/18 Fifth 3/18/19 Sixth 4/20/20	3/31/16 3/31/17 3/31/18 3/31/19 3/31/20 3/31/21
Diane M. Karr 2018 Hawthorne Pl. Wilmington, NC 28403 910-762-1158 (H)	Business Owner	First 4/20/20	3/31/21

SPECIAL BOARD OF EQUALIZATION AND REVIEW (CONT.)

CURRENT MEMBERS	CATEGORY	TERM OF OFFICE	
		APPOINTMENT	EXPIRATION
Mike Musselwhite 1821 Vincennes Place Wilmington, NC 28405 910-231-6829 (C)	Single Family Residential Property Owner	First 4/20/20	3/31/21
Christopher G. Stewart 7108 Sea Bass Ln. Wilmington, NC 28409 910-4310429 (C) 910-431-0429 (H)	Real Estate Broker/ Insurance Adjuster	First 4/20/20	3/31/21
Alternates			
Lisa S. Campbell 6702 Hardscrabble Ct. Wilmington, NC 28409 910-262-4707 (C)	Attorney	First 4/20/20	3/31/21
Fred Gainey 1122-301 Harbour Drive Wilmington, NC 28401 910-620-8823 (C)	Realtor/ Real Estate Broker	First 4/17/17 Second 3/12/18 Third 3/18/19 Fourth 4/20/20	3/31/18 3/31/19 3/31/20 3/31/21
Tax Administrator: Allison Snell New Hanover County Tax Department 230 Government Center Drive, Suite 190 Wilmington, NC 28403 910-798-7300		File: E&R Board Revised: 04/2020	