

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

**Number of Members:** 5 Regular Members and 3 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; Board adopted resolution on January 20, 2009; Board modified number of members 3/15/21

CURRENT MEMBERS	CATEGORY	TERM OF OFFICE	
		APPOINTMENT	EXPIRATION
Lisa S. Campbell 8109 Masonboro Sound Road Wilmington, NC 28409 910-262-4707 (C)	Attorney	First 4/20/20 Second 3/15/21	3/31/21 3/31/22
Gloria M. Green 1306 Maple Ridge Road Wilmington, NC 28411 910-599-3277 (H/C)	Realtor/Real Estate Broker	First 4/20/20 Second 3/15/21	3/31/21 3/31/22

**SPECIAL BOARD OF EQUALIZATION AND REVIEW (CONT.)**

CURRENT MEMBERS	CATEGORY	TERM OF OFFICE	
		APPOINTMENT	EXPIRATION
Hector Ingram, MAI 6439 Chalfont Circle Wilmington, NC 28405 910-763-9096 (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 Seventh 3/15/21	3/31/16 3/31/17 3/31/18 3/31/19 3/31/20 3/31/21 3/31/22
Mike Musselwhite 1801 Verrazzano Drive Wilmington, NC 28405 910-231-6829 (C)	Single Family Residential Property Owner	First 4/20/20 Second 3/15/21	3/31/21 3/31/22
Christopher G. Stewart, Chair 7108 Sea Bass Ln. Wilmington, NC 28409 910-431-0429 (H/C)	Real Estate Broker/ Insurance Adjuster	First 4/20/20 Second 3/15/21	3/31/21 3/31/22
<b>Alternates</b>			
Fred Gaaney 1521 Cadfel Court, #103 Wilmington, NC 28412 910-620-8823 (C)	Realtor/ Real Estate Broker	First 4/17/17 Second 3/12/18 Third 3/18/19 Fourth 4/20/20 Fifth 3/15/21	3/31/18 3/31/19 3/31/20 3/31/21 3/31/22
Clayton Hamerski 153 Yorktown Drive Wilmington, NC 28401 910-352-7991 (C)	Realtor/ Real Estate Broker	First 3/15/21	3/31/22
Brad White 3909 Wrightsville Avenue, #210 Wilmington, NC 28403 910-612-2478 (C) 910-859-7299 (H)	Certified Real Estate Appraiser	First 3/15/21	3/31/22
<b>Tax Administrator:</b> Allison Snell New Hanover County Tax Department 230 Government Center Drive, Suite 190 Wilmington, NC 28403 910-798-7300		File: E&R Board Revised: 03/2021	