Board of Equalization and Review

Application for Appointment | Alamance County, North Carolina

The Board of Equalization and Review (BOER) is a citizen board that hears property owners' appeals of their tax values and makes sure assessments are fair and follow state law (N.C.G.S. 105-322). Five members serve, one appointed by each County Commissioner, drawn from different parts and sectors of the county. The BOER is a quasi-judicial body and does not work for the Tax Department.

Who can apply: You must live in Alamance County, be at least 18, be able to hear appeals fairly and impartially, and be available for daytime hearings (mostly spring) and a short orientation. Employees of the Tax Department or of the county's appraisal contractor are not eligible. No appraisal, legal, or tax background is required. **Term:** Four years. **Compensation:** $65 per half day, $120 per full day.

Type directly into the shaded fields, then save and submit (see Part 6).

PART 1. APPLICANT INFORMATION

FULL NAME

HOME ADDRESS (STREET)

CITY | STATE | ZIP

MAILING ADDRESS, IF DIFFERENT

PHONE | EMAIL

YEARS LIVING IN ALAMANCE COUNTY | COMMISSIONER DISTRICT OR TOWNSHIP

☐ **I live in Alamance County.**

PART 2. WORK AND COMMUNITY BACKGROUND

CURRENT EMPLOYER (OR "RETIRED") | JOB TITLE

SECTOR THAT BEST DESCRIBES YOUR BACKGROUND

Select...

PREVIOUS BOARDS, COMMISSIONS OR COMMITTEES (COUNTY, MUNICIPAL, CIVIC)

PART 3. QUALIFICATIONS

1. Describe any experience that helps you review property values or weigh evidence (real estate, appraisal, construction, farming, finance, law, or similar). If you have none, say so.

EXPERIENCE

2. Why do you want to serve on the BOER?

YOUR ANSWER

3. Hearings can involve people you know. How would you make sure each appeal gets a fair and impartial hearing?

YOUR ANSWER

PART 4. AVAILABILITY

1. Can you attend daytime hearings, mostly April through the end of the appeals season? ☐ Yes ☐ No

2. Can you attend an orientation session before hearings begin? ☐ Yes ☐ No

PART 5. CONFLICT OF INTEREST DISCLOSURE

Answer each question. Explain any Yes answer in the box below. A Yes answer does not disqualify you.

1. Do you or a family member have an appeal pending with the BOER? ☐ Yes ☐ No

2. Are you or a family member employed by, or under contract with, Alamance County, a municipality in the county, or a firm that appraises property? ☐ Yes ☐ No

3. Are you related to a County Commissioner or a Tax Department employee? ☐ Yes ☐ No

4. Do you own or manage property in the county for others (for example, as a landlord, agent, or developer) that is often in tax appeals? ☐ Yes ☐ No

EXPLANATION OF ANY YES ANSWER

PART 6. CERTIFICATION

I certify that the information above is true and complete. I understand that BOER members take an oath of office, must hear each appeal fairly, and must step aside from any appeal in which they have a personal interest. I understand that this application is a public record.

☐ **I agree and certify.**

TYPED SIGNATURE (OR SIGN AFTER PRINTING)

DATE

HOW TO SUBMIT

Save this form, then email it or deliver it to **Brad Fowler, Clerk to the Board of Equalization and Review**, Alamance County Tax Administration, 124 West Elm Street, Graham, NC 27253. Email: **brad.fowler@alamancecountync.gov**. Phone: **336-228-1312**. **Application deadline: Monday, December 7, 2026, at noon.**

The Board of County Commissioners makes the appointments. Each Commissioner appoints one member, so you may also give a copy to the Commissioner for your district.

FOR OFFICE USE ONLY

DATE RECEIVED

RECEIVED BY

FORWARDED TO COMMISSIONER (DATE)

APPOINTED? TERM START AND END

OATH FILED WITH CLERK TO THE BOARD OF COMMISSIONERS (DATE)