



COUNTY COMMISSIONERS

Amanda Robertson, Chair
Franklin Gomez Flores, Vice Chair
Karen Howard
Katie Kenlan

COUNTY MANAGER: Bryan Thompson

**Resolution of the Chatham County Board of Commissioners
DELEGATING AUTHORITY TO HEAR REQUESTS TO COMPROMISE DISCOVERY
TAX BILLS TO THE CHATHAM COUNTY BOARD OF EQUALIZATION AND REVIEW**

WHEREAS, NCGS § 105-312(k) provides that a Board of County Commissioners has the authority to compromise, settle, or adjust the county's claim for taxes for discovered property; and

WHEREAS, NCGS § 105-312(k) also provides that a Board of County Commissioners may, by resolution, delegate such authority to the county Board of Equalization and Review; and

WHEREAS, Chatham County has established a special Chatham County Board of Equalization and Review, pursuant S.L. 1998-174, as subsequently amended by general law not inconsistent with therewith, with members appointed by the Board of Commissioners; and

WHEREAS, maintaining the continuity of the local property tax appeal process is important for the effective and efficient administration of tax law and appeals in Chatham County.

NOW THEREFORE BE IT RESOLVED by the Board of Commissioners of Chatham County, North Carolina as follows:

1. The Board of Commissioners delegates the power to compromise, settle, or adjust discovery tax claims granted under NCGS § 105-312 to the Chatham County Board of Equalization and Review, pursuant to NCGS § 105-312(k).
2. This delegation is effective for the 2026 property tax appeal period, as well as all subsequent appeal periods.

Adopted, this the 15th day of June 2026.

Amanda Robertson, Chair

ATTEST:

Jenifer K Johnson, Clerk to the Board

Integrity – Respect – Collaboration – Community – Equity – Service – Accountability