

NORTH CAROLINA GENERAL ASSEMBLY
1961 SESSION

CHAPTER 916
HOUSE BILL 1053

AN ACT AUTHORIZING APPOINTMENT OF A BOARD OF EQUALIZATION
AND REVIEW FOR MECKLENBURG COUNTY.

The General Assembly of North Carolina do enact:

Section 1. The Board of County Commissioners of Mecklenburg County is hereby authorized and empowered to appoint each year a special board of equalization and review for Mecklenburg County to be composed of five members. The board of county commissioners shall designate one of the five persons so appointed as chairman of the board of equalization and review. To be eligible for appointment to such board a person must have resided in Mecklenburg County for a period of at least one year immediately preceding his appointment, and must have had such experience in the appraisal and valuation of real and personal property as is satisfactory to the board of county commissioners. Members of the board of equalization and review shall serve for the duration of the calendar year for which they are appointed. Any vacancy created by the death, resignation or incapacity of a member of the board of equalization and review shall be filled by appointment by the board of county commissioners. Any successor so appointed shall serve for the duration of the calendar year for which he is appointed.

Should the Board of County Commissioners of Mecklenburg County not appoint such a board of equalization and review then the board of county commissioners shall comprise the board of equalization and review and shall have such powers and duties as are now provided. If, during any calendar year the Board of County Commissioners of Mecklenburg County shall hear any appeal of any taxpayer prior to appointing a board of equalization and review under this Act, then the board of county commissioners shall hear all such appeals during that calendar year. If a board of equalization and review is appointed under this Act in any calendar year prior to the hearing of any appeal by the board of county commissioners, then the board of equalization and review shall hear all such appeals during that calendar year.

Sec. 2. The members of the board of equalization and review shall receive for their services such compensation as may be fixed by the board of county commissioners.

Sec. 3. Before entering upon their duties, each member of the board of equalization and review shall take and subscribe to the following oath and file the same with the clerk of the board of county commissioners:

"I do solemnly swear (or affirm) that I will faithfully discharge my duties as a member of the Board of Equalization and Review of Mecklenburg County, North

Carolina; and that I will not allow my actions as a member of said board to be influenced by personal or political friendship or obligations.

(Signature)

Sec. 4. The tax supervisor or a deputy designated by him shall act as clerk to said board of equalization and review, shall be present at all meetings and give to the board such information as he may have or can obtain with respect to the valuation of taxable property in the county.

Sec. 5. The board of equalization and review shall meet at such times and at such places as the chairman of such board may direct, provided, however, that it shall complete its duties not later than ten days before the date provided by law for fixing the tax rate for the current year.

Sec. 6. Notice of the time, place and purpose of the first meeting of said board of equalization and review shall be given by publishing said notice at least three times in some newspaper published in the county, the first publication to be at least ten days prior to said meeting.

Sec. 7. Powers and Duties. (a) It shall be the duty of the board of equalization and review to equalize the valuation of all property in the county, both real and personal, to the end that such property shall be listed on the tax records at the valuation required by law.

(b) The board shall hear any and all taxpayers who own or control taxable property assessed for taxation in the county in respect to valuation of such property or the property of others; Provided, however, that no appeal by any taxpayer shall be heard unless such taxpayer or property owner shall have filed written notice of his intention to appeal with the tax supervisor within fifteen days immediately following receipt by the taxpayer of notice of reassessment. Decisions of the board shall be by a majority of all the members of the board at a regular open meeting. A regular open meeting shall require the presence of at least four members.

(c) The board shall examine and review the tax lists of each township for the current year; shall, of its own motion or on sufficient cause shown by any person, list and assess any real or personal property or poll subject to taxation in the county omitted from said lists; shall correct all errors in the names of persons, in the description of property, and in the assessment and valuation of any taxable property appearing on said lists; shall increase or reduce the assessed value of any property which in their opinion shall have been returned below or above the valuation required by law; and shall cause to be done whatever else shall be necessary to make said lists comply with the provisions of Subchapter 2 of Chapter 105 of the General Statutes: Provided, that said board shall not change the valuation of any real property from the value at which it was assessed for the preceding year except in accordance with the terms of G. S. 105-278 and G. S. 105-279.

(d) The board of equalization and review shall cause a record to be kept of the disposition made of each appeal to the board, such record to be kept by the clerk to the board. Such records shall set forth the reasons for the disposition so made, shall be

filed with the clerk of the board of county commissioners and shall constitute a part of the public record and be available for public inspection.

(e) The board may appoint committees, composed of its own members or other persons, to assist it in making any investigations necessary in its work. It may also employ expert appraisers in its discretion. The expense of the employment of committees or appraisers shall be borne by the county: Provided, however, that the board may, in its discretion, require the taxpayer to pay the cost of any appraisal by experts demanded by him when said appraisal does not result in material reduction of the valuation of the property appraised and where such valuation is not subsequently reduced materially by the board or by the State Board of Assessment.

(f) The board of equalization and review may subpoena witnesses, or books, records, papers and documents reasonably considered to be pertinent to the decision of any matter pending before it; and any member of the board may administer oaths to witnesses in connection with the taking of testimony. The chairman of the board shall sign the subpoenas, and such subpoenas shall be served by any officer qualified to serve subpoenas.

(g) There shall be no appeal from the board of equalization and review under this Act, except to the State Board of Assessment as is now provided by law.

Sec. 8. The provisions of this Act shall apply only to Mecklenburg County.

Sec. 9. All laws and clauses of laws in conflict with this Act are hereby repealed.

Sec. 10. This Act shall be in full force and effect from and after its ratification.

In the General Assembly read three times and ratified, this the 16th day of June, 1961.