

NORTH CAROLINA GENERAL ASSEMBLY  
1969 SESSION

CHAPTER 7  
SENATE BILL 23

1 AN ACT TO AUTHORIZE JOINT APPEALS FROM THE SEVERAL BOARDS OF  
2 EQUALIZATION AND REVIEW TO THE STATE BOARD OF ASSESSMENTS.

3  
4 The General Assembly of North Carolina do enact:  
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6 **Section 1.** Subdivision (3) of G S. 105-275 is hereby amended by deleting the  
7 words and punctuation "Provided, further, that each taxpayer or ownership interest shall file  
8 separate and distinct appeals; no joint appeals shall be considered except by and with consent  
9 of the State Board of Assessment.", and by substituting the following therefor:

10 "Provided, further, that taxpayers and ownership interests may file separate and distinct  
11 appeals or joint appeals at the election of one or more of the taxpayers. It is the intent of this  
12 provision that all owners of a single tract or parcel of property be allowed to join in one appeal,  
13 and also that any taxpayer be allowed to include in one appeal all objections timely presented  
14 regardless that more than one tract or parcel of property is involved."

15 **Sec. 2.** G.S. 105-329 is hereby amended by deleting the last sentence of the first  
16 paragraph thereof and by substituting the following therefor:

17 "Taxpayers and ownership interests may file separate and distinct appeals or joint appeals at  
18 the election of one or more of the taxpayers. It is the intent of this provision that all owners of a  
19 single tract or parcel be allowed to join in one appeal, and that any taxpayer be allowed to  
20 include in one appeal all objections timely presented regardless that more than one tract or  
21 parcel of property is involved."

22 **Sec. 3.** All laws and clauses of laws in conflict with this Act are hereby repealed.

23 **Sec. 4.** This Act shall become effective upon its ratification.

24 In the General Assembly read three times and ratified, this the 14th day of February,

25 1969.