

NORTH CAROLINA GENERAL ASSEMBLY  
1973 SESSION

CHAPTER 355  
HOUSE BILL 800

AN ACT TO REPEAL CHAPTER 75 OF THE PUBLIC-LOCAL LAWS OF 1937,  
CHAPTER 139 OF THE SESSION LAWS OF 1955, AND TO ESTABLISH A  
BOARD OF EQUALIZATION AND REVIEW IN CATAWBA COUNTY.

The General Assembly of North Carolina enacts:

**Section 1.** Chapter 75 of the Public-Local Laws of 1937 is repealed.

**Sec. 2.** Chapter 139 of the Session Laws 1955 is repealed.

**Sec. 3.** Subsection (a) of G.S. 105-322 is rewritten to read as follows:

"(a) Personnel. The Board of Equalization and Review shall be composed of five members appointed by the Board of County Commissioners for terms of three years. Not more than three members of the Board of Equalization and Review shall belong to the same political party. The terms of office of members of the Board of Equalization and Review shall begin on the first Monday in December. In the year of a general election for members of the Board of County Commissioners, appointments to the Board of Equalization and Review shall not be made until the newly elected members of the Board of Commissioners have taken office. Members of the Board of Equalization and Review may be removed from office by the Board of County Commissioners for good cause shown upon 10 days' written notice and an opportunity to be heard at a public session of the Board of Commissioners being given to the member of the Board of Equalization and Review to be removed. Vacancies in the Board of Equalization and Review shall be filled by appointment of the Board of County Commissioners for the remainder of the unexpired term. At its first meeting after taking office, the Board of Equalization and Review shall designate one of its members to serve as chairman for a term of one year.

**Sec. 4.** The members of the Catawba County Tax Commission holding office on the effective date of this act are hereby appointed to the Catawba County Board of Equalization and Review to serve out the remainder of the terms to which they were appointed pursuant to Chapter 75 of the Public-Local Laws of 1937 as amended by Chapter 139 of the Session Laws of 1955. Within 30 days after the ratification of this act, the members of the Catawba County Board of Equalization and Review appointed hereby shall meet and organize by taking the oath of office and selecting a chairman as provided in G.S. 105-322 as amended by this act. Upon the expiration of the terms of office of these persons, their successors shall be appointed by the Catawba County Board of Commissioners pursuant to G.S. 105-322(a) as amended by this act.

**Sec. 5.** This act applies only to Catawba County.

**Sec. 6.** This act is effective upon ratification.

In the General Assembly read three times and ratified, this the 7th day of May, 1973.