

NORTH CAROLINA GENERAL ASSEMBLY  
1977 SESSION

CHAPTER 175  
HOUSE BILL 586

AN ACT TO PROVIDE FOR THE APPOINTMENT OF A SPECIAL BOARD OF EQUALIZATION AND REVIEW BY THE BOARD OF COUNTY COMMISSIONERS OF CUMBERLAND COUNTY.

The General Assembly of North Carolina enacts:

**Section 1.** The Board of County Commissioners of Cumberland County may appoint each year a special board of equalization and review. The Cumberland County Board of Equalization and Review is to be composed of five members. The board of county commissioners shall designate one member as chairman. To be eligible for appointment to such board a person must have resided in Cumberland County for a period of at least five years immediately preceding his appointment, and must have had such experience in the valuation of real and personal property as is satisfactory to the board of county commissioners. Any vacancy on the board of equalization and review shall be filled by the board of county commissioners, and all appointments to the board of equalization and review shall terminate upon final adjournment of the board for the year for which they are appointed.

**Sec. 2.** After a special Cumberland County Board of Equalization and Review is appointed in any calendar year and takes the oath of office, it shall carry out all duties granted to the board of equalization and review as described in Subchapter II of Chapter 105 of the General Statutes. Provided, after the special board of equalization and review completes its duties and adjourns for the year, the board of county commissioners shall be vested with all powers and duties granted to it under Subchapter II of Chapter 105 of the General Statutes of North Carolina.

**Sec. 3.** All members of the special board of equalization and review shall receive for their services such compensation as may be fixed by the board of county commissioners. The board of county commissioners is authorized to provide such clerical or other assistants as they may deem advisable.

**Sec. 4.** The members of the special board of equalization and review shall take and subscribe to the same oath as provided for in G.S. 105-322 before entering upon their duties.

**Sec. 5.** The time of meeting, notice of meeting and powers and duties of the special board of equalization and review shall be the same as those provided for in G.S. 105-322.

**Sec. 6.** This act shall apply to Cumberland County only.

**Sec. 7.** This act shall become effective upon ratification.

In the General Assembly read three times and ratified, this the 11th day of April, 1977.