

NORTH CAROLINA GENERAL ASSEMBLY  
1977 SESSION

CHAPTER 215  
SENATE BILL 371

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

The General Assembly of North Carolina enacts:

**Section 1.** The Board of County Commissioners of Montgomery County is hereby authorized and empowered to appoint for each calendar year a special Board of Equalization and Review for Montgomery County to be composed of five members. Should the Board of County Commissioners elect to appoint a special Board of Equalization and Review for Montgomery County, the appointments to said board will be made not earlier than the first Monday in January and not later than the first Monday in March of the year for which it is to be effective. The board shall elect its own chairman. To be eligible for appointment to such board, a person must have resided in Montgomery County for a period of one year immediately preceding his appointment and must have such other qualifications as are satisfactory to the Board of County Commissioners. Members of the Board of Equalization and Review shall serve during the calendar year for which they are appointed. Any vacancies 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.** All members of the special Board of Equalization and Review shall receive for their services such compensation and reimbursement of expenses incurred in connection with their duties as may be fixed by the Board of County Commissioners. The Board of County Commissioners is authorized to provide such clerical and other assistance as it may deem advisable.

**Sec. 3.** Should the Board of County Commissioners of Montgomery County elect to appoint a special Board of Equalization and Review for Montgomery County, after such special Board of Equalization and Review has been appointed and its members have taken the oath of office, it shall be vested with all of the powers and duties vested by law in county boards of equalization and review for the calendar year in which the board is appointed. Upon final adjournment of the special Board of Equalization and Review for the year in which it is appointed, all powers and duties of the special Board of Equalization and Review shall then vest in the Board of County Commissioners.

**Sec. 4.** This act applies only to Montgomery County.

**Sec. 5.** This act shall become effective upon ratification.

In the General Assembly read three times and ratified, this the 15th day of April, 1977.