

NORTH CAROLINA GENERAL ASSEMBLY
1977 SESSION

CHAPTER 284
HOUSE BILL 777

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

The General Assembly of North Carolina enacts:

Section 1. The Board of County Commissioners of Anson County is hereby authorized and empowered to appoint a special Board of Equalization and Review for Anson County to be composed of three members. The board of county commissioners shall designate one of the three 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 Anson 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 at the pleasure of the board of county commissioners. Any vacancies which occur shall be filled by appointment of the board of county commissioners.

Members of the board may receive such compensation and reimbursement of expenses as fixed by the board of county commissioners.

Sec. 2. After a 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 and boards of county commissioners with respect to the listing, appraisal, and assessment of property for taxation in the fiscal year beginning April 1 of the calendar year in which the board is appointed, except the following:

- (1) the approval of late applications for the exclusion in G.S. 105-277.1,
- (2) the authority to compromise discovery assessments in G.S. 105-312(k), or
- (3) the approval of schedules of value in G.S. 105-317.

Sec. 3. A property owner who has sought a review by the board of equalization and review may appeal from any decision of that board to the board of county commissioners. The board of county commissioners may review and modify any decision of the board of equalization and review on appeal by the property owner.

Sec. 4. This act shall become effective upon ratification.

In the General Assembly read three times and ratified, this the 2nd day of May, 1977.