

NORTH CAROLINA GENERAL ASSEMBLY
1977 SESSION

CHAPTER 863
HOUSE BILL 127

AN ACT TO REVISE AND CLARIFY CERTAIN PROVISIONS OF THE MACHINERY
ACT RELATING TO THE POWERS AND DUTIES OF THE TAX SUPERVISOR,
BOARDS OF EQUALIZATION AND REVIEW AND BOARDS OF COMMISSIONERS.

The General Assembly of North Carolina enacts:

Section 1. Subsection (a) of G.S. 105-322 is rewritten as follows:

"§ 105-322. **County board of equalization and review.** — (a) Personnel. Except as otherwise provided herein, the board of equalization and review of each county shall be composed of the members of the board of county commissioners.

Upon the adoption of a resolution so providing, the board of commissioners is authorized to appoint a special board of equalization and review to carry out the duties imposed under this section. The resolution shall provide for the membership, qualifications, terms of office and the filling of vacancies on the board. The board of commissioners shall also designate the chairman of the special board. The resolution shall be adopted not later than the first Monday in March of the year for which it is to be effective and shall continue in effect until revised or rescinded. It shall be entered in the minutes of the meeting of the board of commissioners and a copy thereof shall be forwarded to the Department of Revenue within 15 days after its adoption.

Nothing in this subsection (a) shall be construed as repealing any law creating a special board of equalization and review or creating any board charged with the duties of a board of equalization and review in any county."

Sec. 2. This act shall become effective July 1, 1977.

In the General Assembly read three times and ratified, this the 1st day of July, 1977.