

NORTH CAROLINA GENERAL ASSEMBLY  
1981 SESSION

CHAPTER 1279  
HOUSE BILL 1587

AN ACT TO ALLOW APPEALS FROM THE BUNCOMBE COUNTY BOARD OF  
TAX SUPERVISION TO THE COUNTY COMMISSIONERS AND TO  
ELIMINATE THE BOARD OF TAX SUPERVISION.

The General Assembly of North Carolina enacts:

**Section 1.** Notwithstanding G.S. 105-322(e) and (g), property owners in Buncombe County may file a request for a hearing by the Buncombe County Board of Tax Supervision until August 31, 1982, and the Board of Tax Supervision may sit after July 1, 1982, to hear and determine these request.

**Sec. 2.** Notwithstanding G.S. 105-324, property owners in Buncombe County may not appeal a decision of the Buncombe County Board of Tax Supervision directly to the Property Tax Commission. Instead, these property owners may appeal decisions of the Board of Tax Supervision to the Buncombe County Board of Commissioners within the time and in the manner prescribed for appeals to the Property Tax Commission in G.S. 105-324. Provided, however, that any decision of the Board of Tax Supervision rendered prior to July 1, 1982, may be appealed at any time up to and including August 1, 1982, to the Buncombe County Board of Commissioners. Notwithstanding G.S. 105-325, the Board of County Commissioners shall have the powers and duties of a board of equalization and review under G.S. 105-322(g)(2) and (3) in hearing these appeals and shall follow the procedures set forth in G.S. 105-322, except subsection (e) of that section. The Board of County Commissioners shall sit as a body in hearing appeals from the Board of Tax Supervision.

Property owners may appeal decisions of the Board of County Commissioners to the Property Tax Commission within the time and in the manner prescribed for appeals from boards of equalization and review under G.S. 105-324. When the Board of County Commissioners affirms the decision of the Board of Tax Supervision and the property owner appeals the decision of the County Commissioners to the Property Tax Commission, the Board of Tax Supervision shall present the county's case before the Tax Commission. Otherwise, the Board of County Commissioners shall present the county's case to the Tax Commission.

**Sec. 3.** The tax collector for Buncombe County and the City of Asheville shall be nominated and elected by the people of Buncombe County for a term of four years at the primary and general election to be held in 1984 and quadrennially thereafter. The term shall begin on July 1 following the election. The tax collector shall continue in office until his successor is elected and qualified. Vacancies in the office of tax collector shall be filled by joint appointment of the Chairman of the Board of

County Commissioners and the Mayor of Asheville. If the Chairman and Mayor are unable to agree upon an appointment, they shall so notify the Clerk of Superior Court of Buncombe County who shall then make the appointment. The Buncombe County Board of Commissioners shall determine the salary of the tax collector. Any person appointed to fill a vacancy in the office of tax collector shall be a member of the same political party as the person causing the vacancy. The tax collector has all the powers and duties conferred and imposed on county and city tax collectors by the Machinery Act. Before entering upon his duties, the tax collector shall give bond in an amount fixed by the Board of Commissioners but not less than fifty thousand dollars (\$50,000). The salary, conditions of employment and authorized number of deputies of the tax collector shall be fixed by the Board of Commissioners. The tax collector has full power to appoint and supervise his deputies, subject to the budgetary powers of the Board of Commissioners and Asheville City Council.

**Sec. 4.** Chapter 802 of the 1971 Session Laws is repealed.

**Sec. 5.** Sections 1, 2, and 3 and 5 of this act are effective upon ratification but shall not affect the term and conditions of employment of the tax collector and his deputies prior to November 6, 1984. Section 4 of this act shall become effective November 6, 1984. Vacancies in the office of tax collector occurring after November 6, 1984, but before July 1, 1985, shall be filled as if Section 7 of Chapter 802 of the 1971 Session Laws had not been repealed.

In the General Assembly read three times and ratified, this the 22nd day of June, 1982.