

NORTH CAROLINA GENERAL ASSEMBLY
1981 SESSION

CHAPTER 509
HOUSE BILL 587

AN ACT AUTHORIZING THE APPOINTMENT OF A SPECIAL BOARD OF EQUALIZATION AND REVIEW FOR MECKLENBURG COUNTY.

The General Assembly of North Carolina enacts:

Section 1. The Board of County Commissioners of Mecklenburg County is hereby authorized and empowered to appoint each year a special board of equalization and review for Mecklenburg County to be composed of not less than five nor more than nine members. The board of county commissioners shall designate one of the 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 Mecklenburg 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 for the duration of the calendar year for which they are appointed, except that during revaluation years the board may continue to serve for the purpose of hearing appeals or performing duties arising from the revaluation of property in the county. Any vacancy created by the death, resignation or incapacity of a member of the Board of Equalization and Review shall be filled by the board of county commissioners. Any successor so appointed shall serve for the duration of the board to which he or she is appointed.

Sec. 2. Should the Board of County Commissioners of Mecklenburg County not appoint such a Board of Equalization and Review, then the board of county commissioners shall comprise the Board of Equalization and Review and shall have the powers and duties as are now provided.

Sec. 3. Compensation. The members of the Board of Equalization and Review shall receive for their services such compensation as may be fixed by the board of county commissioners.

Sec. 4. Oath. Before entering upon their duties, each member of the Board of Equalization and Review shall take and subscribe to the following oath and file the same with the clerk of the board of county commissioners:

"I, _____, do solemnly swear (or affirm) that I will support and maintain the Constitution and the laws of the United States, and the Constitution and the laws of North Carolina not inconsistent therewith, and that I will faithfully discharge the duties of my office as a member of the Board of Equalization and Review of Mecklenburg County, North Carolina, and that I will not allow my actions as a member of the Board

of Equalization and Review to be influenced by personal or political friendships or obligations, so help me God."

Sec. 5. Clerk and Minutes. The tax supervisor or a deputy designated by him shall act as clerk to the Board of Equalization and Review, shall be present at all meetings shall maintain accurate minutes of the actions of the board, and shall give to the board such information as he or she may have or can obtain with respect to the listing and valuation of taxable property in the county.

Sec. 6. Time of meeting. Each year the Board of Equalization and Review shall hold its first meeting not earlier than the first Monday in April and not later than the first Monday in May. The board shall complete its duties no later than July 1 except to hear and determine requests which are made under the provisions of subdivision (g)(2) of G.S. 105-322, or any amendments thereto, when such requests are made within the time prescribed by law. From the time of its first meeting until its adjournment, the board shall meet at such times as it deems reasonably necessary to perform its statutory duties and to receive requests and hear the appeals of taxpayers under the provisions of subdivision (g)(2) of G.S. 105-322.

Sec. 7. Notice of Meetings and Adjournments. A notice of the date, hours, place, and purpose of the first meeting of the Board of Equalization and Review shall be published at least three times in some newspaper having general circulation in the county, the first publication to be at least 10 days prior to the first meeting. The notice shall also state that the board will meet at such dates and places as necessary to fulfill its duties, and that it will adjourn no later than July 1 except to perform its duties as hereafter provided.

Sec. 8. Powers and duties. The Board of Equalization and Review shall possess the powers and duties enumerated in G.S. 105-322(g)(1)(2) and (3), as amended from time to time.

Sec. 9. Power to Compromise. The Board of Equalization and Review shall have the power to compromise, settle, or adjust the county's claim for taxes arising under G.S. 105-312, and amendments thereto; and the board shall have like authority, by appropriate resolution of any municipality within the county, to compromise, settle, or adjust the appropriate municipality's claim for taxes arising under G.S. 105-312, and amendments thereto.

Sec. 10. Powers Following Adjournment. Following the formal adjournment of the board each year, the board shall continue to function for the purpose of exercising the authority granted to the board of county commissioners under G.S. 105-325, and amendments thereto.

Sec. 11. Quorum. A majority of the board members shall constitute a quorum for the purpose of transacting any business, except as hereafter provided.

Sec. 12. Revaluation Years-Panels. In any revaluation year, the Chairman of the Board of Equalization and Review shall have the authority to divide the board into a maximum of three separate panels with a minimum of three board members for each panel. The board members for the panels may be interchanged during the year. In the event the chairman exercises the right to divide the board into panels, a majority of the

members of a particular panel shall constitute a quorum, and a decision by the panel will constitute a decision of the board.

Sec. 13. The provisions of this act shall apply only to Mecklenburg County, and it is the intent to amend G.S. 105-322 only with respect to Mecklenburg County.

Sec. 14. All laws and clauses of law in conflict with this act are hereby repealed, including Chapter 916 of the 1961 Session Laws, Chapter 281, Session Laws of 1963, and Chapter 412, Session Laws of 1971.

Sec. 15. This act is effective upon ratification.

In the General Assembly read three times and ratified, this the 5th day of June, 1981.