

NORTH CAROLINA GENERAL ASSEMBLY  
1981 SESSION

CHAPTER 623  
HOUSE BILL 588

AN ACT TO AUTHORIZE BOARDS AND SPECIAL BOARDS OF EQUALIZATION AND REVIEW TO COMPROMISE, SETTLE OR ADJUST TAXES AFTER DISCOVERY UNDER G.S. 105-312.

The General Assembly of North Carolina enacts:

**Section 1.** G.S. 105-312(k) is amended by adding a new sentence at the end to read:

"The board of commissioners may, by resolution, delegate the authority granted by this subsection to the board of equalization and review, including any board created by resolution pursuant to G.S. 105-322(a) and any special board established by local act."

**Sec. 2.** G.S. 105-312(1) is amended by adding a new sentence at the end to read:

"The governing board of a municipality may, by resolution, delegate the power to compromise, settle, or adjust tax claims granted by this subsection and by subsection (k) of this section to the county board of equalization and review, including any board created by resolution pursuant to G.S. 105-322(a) and any special board established by local act."

**Sec. 3.** All laws and clauses of laws in conflict with this act, whether public or local, are repealed.

**Sec. 4.** This act is effective upon ratification.

In the General Assembly read three times and ratified, this the 19th day of June, 1981.