

NORTH CAROLINA GENERAL ASSEMBLY
1981 SESSION

CHAPTER 678
HOUSE BILL 972

AN ACT TO CLARIFY THE PROVISIONS OF THE MACHINERY ACT ON LISTING
REAL PROPERTY CHARACTERISTICS IN PREPARATION FOR REVALUATION.

The General Assembly of North Carolina enacts:

Section 1. G.S. 105-317(b) is amended by deleting subdivision (2); renumbering subdivision (3) as subdivision (2); deleting the phrase "(b)(3)" in subdivision (3); and adding subdivisions (3), (4) and (5) to read:

- "(3) The property characteristics considered in appraising each lot, parcel, tract, building, structure and improvement, in accordance with the schedules of values, standards, and rules adopted pursuant to subsection (b), be accurately recorded on the appropriate property record.
- (4) Upon the request of the owner, the board of equalization and review, or the board of county commissioners, any particular lot, parcel, tract, building, structure or improvement be actually visited and observed to verify the accuracy of property characteristics on record for that property.
- (5) Each lot, parcel, tract, building, structure and improvement be separately appraised by a competent appraiser, either one appointed under the provisions of G.S. 105-296 or one employed under the provisions of G.S. 105-299.
- (6) Notice is given in writing to the owner that he is entitled to have an actual visitation and observation of his property to verify the accuracy of property characteristics on record for that property."

Sec. 2. This act is effective upon ratification.

In the General Assembly read three times and ratified, this the 25th day of June, 1981.