

GENERAL ASSEMBLY OF NORTH CAROLINA
1987 SESSION

CHAPTER 295
HOUSE BILL 17

AN ACT TO PROVIDE TAXPAYERS MORE NOTICE OF THE ADOPTION OF
SCHEDULES OF VALUE AND TO CLARIFY THE PROCEDURE FOR
APPEALS CONCERNING SCHEDULES OF VALUE AND OTHER PROPERTY
TAX MATTERS.

The General Assembly of North Carolina enacts:

Section 1. G.S. 105-317 is amended as follows:

(1) by rewriting subdivision (b)(1) to read:

"(1) Uniform schedules of values, standards, and rules to be used in appraising real property at its true value and at its present-use value are prepared and are sufficiently detailed to enable those making appraisals to adhere to them in appraising real property.";

(2) by deleting the phrase "adopted pursuant to subsection (b)" in subdivision (b)(4);

(3) by rewriting subsection (c) to read:

"(c) The values, standards, and rules required by subdivision (b)(1) shall be reviewed and approved by the board of county commissioners before January 1 of the year they are applied. The board of county commissioners may approve the schedules of values, standards, and rules to be used in appraising real property at its true value and at its present-use value either separately or simultaneously. Notice of the receipt and adoption by the board of county commissioners of either or both the true value and present-use value schedules, standards, and rules, and notice of a property owner's right to comment on and contest the schedules, standards, and rules shall be given as follows:

(1) The assessor shall submit the proposed schedules, standards, and rules to the board of county commissioners not less than 21 days before the meeting at which they will be considered by the board. On the same day that they are submitted to the board for its consideration, the assessor shall file a copy of the proposed schedules, standards, and rules in his office where they shall remain available for public inspection.

(2) Upon receipt of the proposed schedules, standards, and rules, the board of commissioners shall publish a statement in a newspaper having general circulation in the county stating:

a. That the proposed schedules, standards, and rules to be used in appraising real property in the county have been submitted to

the board of county commissioners and are available for public inspection in the assessor's office; and

- b. The time and place of a public hearing on the proposed schedules, standards, and rules that shall be held by the board of county commissioners at least seven days before adopting the final schedules, standards, and rules.

- (3) When the board of county commissioners approves the final schedules, standards, and rules, it shall issue an order adopting them. Notice of this order shall be published once a week for four successive weeks in a newspaper having general circulation in the county, with the last publication being not less than seven days before the last day for challenging the validity of the schedules, standards, and rules by appeal to the Property Tax Commission. The notice shall state:

- a. That the schedules, standards, and rules to be used in the next scheduled reappraisal of real property in the county have been adopted and are open to examination in the office of the assessor; and
- b. That a property owner who asserts that the schedules, standards, and rules are invalid may except to the order and appeal therefrom to the Property Tax Commission within 30 days of the date when the notice of the order adopting the schedules, standards, and rules was first published."; and

- (4) by adding the following subsection to read:

"(d) Before the board of county commissioners adopts the schedules of values, standards, and rules, the assessor may collect data needed to apply the schedules, standards, and rules to each parcel in the county."

Sec. 2. G.S. 105-277.6 is amended as follows:

- (1) by adding a sentence at the end of subsection (b) to read:

"The present use-value schedule, standards, and rules shall be used by the tax assessor to appraise property receiving the benefit of this classification until the next general revaluation of real property in the county as required by G.S. 105-286.";

- (2) by deleting subsection (c).

Sec. 3. G.S. 105-290 is amended as follows:

- (1) by rewriting subdivision (c)(1) to read:

"(1) A property owner of the county who, either separately or in conjunction with other property owners of the county, asserts that the schedules of values, standards, and rules adopted by order of the board of county commissioners do not meet the true value or present-use value appraisal standards established by G.S. 105-283 and G.S. 105-277.2(5), respectively, may appeal the order to the Property Tax Commission within 30 days of the date when the order adopting the schedules, standards, and rules was first published, as required by G.S. 105-317(c)."; and

- (2) by adding the following new subsections to read:

"(e) Time Limits for Appeals. A notice of appeal from an order of a board of equalization and review shall be filed with the Property Tax Commission within 30 days

after the board of equalization and review has mailed a notice of its decision to the property owner. A notice of appeal from an order of a board of commissioners concerning the listing, appraisal, or assessment of property shall be filed with the Property Tax Commission within 30 days after the board of county commissioners enters the order.

(f) Notice of Appeal. A notice of appeal filed with the Property Tax Commission shall be in writing and shall state the grounds for the appeal. A property owner who files a notice of appeal shall send a copy of the notice to the appropriate county assessor.

(g) What Constitutes Filing. A notice of appeal is considered to be filed with the Property Tax Commission when it is received in the office of the Commission."

Sec. 4. G.S. 105-324 is repealed.

Sec. 5. The second sentence of G.S. 105-277.4(b1) and the fifth sentence of G.S. 105-282.1(b) are each amended by deleting the phrase "as provided in G.S. 105-324".

Sec. 6. The second sentence of G.S. 105-282.1(b) is amended by deleting the phrase "as provided in G.S. 105-322 and 105-324".

Sec. 7. The first sentence of G.S. 105-289.1(c) is amended by deleting the phrase "and a written statement of the grounds of appeal" and substituting the phrase "stating the grounds for appeal".

Sec. 8. G.S. 105-325 is amended as follows:

(1) by deleting the reference "105-324" in subdivision (a)(1) and substituting the reference "105-290"; and

(2) by deleting the reference "G.S. 105-324(c)" in subsection (c) and substituting the reference "G.S. 105-290".

Sec. 9. G.S. 105-290(b) is amended by adding the following sentence immediately after the first sentence of that subsection to read:

"Any property owner of the county may except to an order of the county board of equalization and review or the board of county commissioners concerning the listing, appraisal, or assessment of property and appeal the order to the Property Tax Commission."

Sec. 10. This act shall become effective January 1, 1988.

In the General Assembly read three times and ratified this the 8th day of June, 1987.