

GENERAL ASSEMBLY OF NORTH CAROLINA
1987 SESSION

CHAPTER 43
SENATE BILL 23

AN ACT TO DELETE REFERENCES IN THE PROPERTY TAX STATUTES TO
THE OBSOLETE POSITION OF LIST TAKER.

The General Assembly of North Carolina enacts:

Section 1. G.S. 105-273(10) is repealed.

Sec. 2. G.S. 105-296 is amended as follows:

- (1) by deleting the words "and appraising" in the first sentence of that section and substituting the phrase ", appraisal, and assessment";
- (2) by deleting the words "or she" and the words "or her respective" in subsection (b) of that section; and
- (3) by deleting subsections (d), (e), (f), and (i).

Sec. 3. G.S. 105-298 is repealed.

Sec. 4. G.S. 105-303(b)(2) and 105-308 are each amended by deleting the phrase "(or proper list taker)".

Sec. 5. The last paragraph of G.S. 105-307 is rewritten to read:

"The assessor may conduct preparatory work before the listing period begins, but he may not make a final appraisal of property before the day as of which the value of the property is to be determined under G.S. 105-285."

Sec. 6. G.S. 105-309 is amended as follows:

- (1) by deleting the words "or proper list taker" in subsection (a);
- (2) by deleting the words "or list taker" in subsection (b) and in subdivision (d)(2); and
- (3) by rewriting subdivision (d) (1) to read:

"(1) If the assessor considers it necessary to obtain a complete listing of personal property, he may require a taxpayer to submit additional information, inventories, or itemized lists of personal property."

Sec. 7. G.S. 105-311(a) is amended by deleting the words "or proper list taker".

Sec. 8. G.S. 105-328 is amended as follows:

- (1) by rewriting subdivisions (b) (2) and (3) to read:
- "(2) With the approval of the governing body, a municipal assessor may employ listers, appraisers, and clerical assistants necessary to carry out the listing, appraisal, assessing, and billing functions required by law.
- (3) A municipal assessor and the persons employed by him have the same powers and duties as their county equivalents with respect to property subject to taxation by a city or town."; and

(2) by deleting the phrase "list takers, and assistants" each time it appears in subdivision (b) (6) and substituting the phrase "and persons employed by an assessor".

Sec. 9. This act is effective upon ratification.

In the General Assembly read three times and ratified this the 2nd day of April, 1987.