

**GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2009**

**SESSION LAW 2009-180  
HOUSE BILL 1530**

AN ACT TO VALIDATE THE SCHEDULE OF VALUES USED TO APPRAISE REAL PROPERTY FOR THE TAXABLE YEAR BEGINNING JULY 1, 2009, BY A COUNTY THAT ADOPTED A RESOLUTION TO POSTPONE A 2009 REAPPRAISAL BETWEEN JANUARY 1, 2009, AND JUNE 30, 2009.

The General Assembly of North Carolina enacts:

**SECTION 1.** Notwithstanding G.S. 105-285 and G.S. 105-317, a county may change the value of real property after January 1, 2009, effective for the taxable year beginning July 1, 2009, based upon the schedule of values used to appraise real property in the county for its last reappraisal if the county adopted a resolution to postpone a 2009 reappraisal between January 1, 2009, and June 30, 2009. This authorization does not affect the requirement in G.S. 105-286 to reappraise property at least once every eight years. If a county changes its values of real property pursuant to this section, the schedule of values adopted by the board of county commissioners and used to appraise real property in the county for its last reappraisal will remain the schedule of values to be used to appraise real property until the county reappraises all real property in accordance with G.S. 105-286.

**SECTION 2.** This act is effective when it becomes law.

In the General Assembly read three times and ratified this the 18<sup>th</sup> day of June, 2009.

s/ Walter H. Dalton  
President of the Senate

s/ Joe Hackney  
Speaker of the House of Representatives

s/ Beverly E. Perdue  
Governor

Approved 11:32 a.m. this 26<sup>th</sup> day of June, 2009

