

GENERAL ASSEMBLY OF NORTH CAROLINA
1989 SESSION

CHAPTER 79
HOUSE BILL 78

AN ACT TO MAKE AVAILABLE TO COUNTIES INFORMATION HELPFUL IN CHOOSING A FIRM TO CONDUCT A REAPPRAISAL AND TO ALLOW THE DEPARTMENT OF REVENUE TO ASSIST COUNTIES DURING THE CONTRACT PHASE OF COUNTY REAPPRAISAL.

The General Assembly of North Carolina enacts:

Section 1. G.S. 105-299 reads as rewritten:

"§ 105-299. **Employment of experts.** The board of county commissioners may employ appraisal firms, mapping firms or other persons or firms having expertise in one or more of the duties of the assessor to assist him or her in the performance of such duties. The county may make available to such persons any information it has that will facilitate the performance of a contract entered into pursuant to this section. Persons receiving such information shall be subject to the provisions of G.S. 105-289(e) and G.S. 105-259 regarding the use and disclosure of information provided to them by the county. Any person employed by an appraisal firm whose duties include the appraisal of property for the county shall be required to demonstrate that he or she is qualified to carry out such duties by achieving a passing grade on a comprehensive examination in the appraisal of property administered by the Department of Revenue. In the employment of such firms, primary consideration shall be given to the firms registered with the Department of Revenue pursuant to the provisions of G.S. 105-289(i). A copy of the specifications to be submitted to potential bidders and a copy of the proposed contract may be sent by the board to the Department of Revenue for review before the invitation or acceptance of any bids. Contracts for the employment of such firms or persons shall be deemed to be contracts for personal services and shall not be subject to the provisions of Article 8, Chapter 143, of the General Statutes."

Sec. 2. G.S. 105-289(d) reads as rewritten:

"(d) In exercising general and specific supervision over the valuation and taxation of property, the Department shall provide the following:

- (1) A continuing program of education and training for local municipal tax officials in the conduct of their duties;
- (2) A program for testing the qualifications of an assessor and other persons engaged in the appraisal of property for a county or municipality; ~~and~~
- (3) A certification program for an assessor and other persons engaged in the appraisal of property for a county or ~~municipality~~; municipality; and

- (4) Assistance to the county and/or the county attorney in developing the specifications for the proposed contract sent to the Department for review pursuant to G.S. 105-299.

The Department shall promulgate regulations to carry out its duties under this subsection."

Sec. 3. G.S. 105-322(g) is amended by adding a new subdivision to read:

"(4) Upon the completion of its other duties, the board may submit to the Department of Revenue a report outlining the quality of the reappraisal, any problems it encountered in the reappraisal process, the number of appeals submitted to the board and to the Property Tax Commission, the success rate of the appeals submitted, and the name of the firm that conducted the reappraisal. A copy of the report should be sent by the board to the firm that conducted the reappraisal."

Sec. 4. G.S. 105-289(i) reads as rewritten:

"(i) To maintain a register of appraisal firms, mapping firms and other persons or firms having expertise in one or more of the duties of the assessor; to review the qualifications and work of such persons or firms; and to advise county officials as to the professional and financial capabilities of such persons or firms to assist the assessor in carrying out his duties under this Subchapter. The register shall include a copy of the report filed by the counties pursuant to G.S. 105-322(g)(4). It shall also include the average median sales assessment ratio and the coefficient of dispersion achieved in each county for the first two years following the county's effective date of revaluation. To be registered with the Department of Revenue, such persons or firms shall annually file a report with the Department setting forth the following information:

- (1) A statement of the firm's ownership,
- (2) A statement of the firm's financial condition,
- (3) A list of the firm's principal officers with a statement of their qualifications and experience,
- (4) A list of the firm's employees with a statement of their education, training and experience, and
- (5) A full and complete resume of each employee which the firm proposes to place in a supervisory position in any mapping or revaluation project for a county in this State."

Sec. 5. This act shall become effective for taxable years beginning on or after January 1, 1990.

In the General Assembly read three times and ratified this the 1st day of May, 1989.