

**GENERAL ASSEMBLY OF NORTH CAROLINA**

**SESSION 1999**

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**HOUSE JOINT RESOLUTION 223**

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Sponsors: Representatives Owens; and Wainwright.

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Referred to: Rules, Calendar and Operations of the House.

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March 3, 1999

1 A JOINT RESOLUTION TO AUTHORIZE THE LEGISLATIVE RESEARCH  
2 COMMISSION TO STUDY THE PROPERTY TAX HOMESTEAD EXEMPTION.

3 Whereas, G.S. 105-277.1 is the Property Tax Homestead Exemption, which  
4 exempts from property tax part of the residence of any low-income taxpayer who is  
5 elderly or totally and permanently disabled; and

6 Whereas, many taxpayers and government officials have asked that the issue of  
7 property tax relief for homeowners be reexamined in light of demographic changes,  
8 changes in the tax structure, and tax relief measures adopted in other states; Now,  
9 therefore,

10 Be it resolved by the House of Representatives, the Senate concurring:

11 Section 1. The Legislative Research Commission may study the property tax  
12 homestead exemption provided in G.S. 105-277.1. The Commission shall appoint a  
13 study committee to conduct this study. The study committee shall consist of 14 members  
14 as follows: two county commissioners, one county tax assessor, one county tax collector,  
15 one representative of the Department of Revenue, one representative of the Senior Tar  
16 Heel Legislature, and eight members of the General Assembly.

17 Section 2. The study committee shall conduct a thorough review of the  
18 property tax homestead exemption to determine its effectiveness in providing tax relief  
19 for the appropriate homeowners. The study committee may study other methods of  
20 providing tax relief for low-income homeowners who are elderly or totally and  
21 permanently disabled.

- 1           Section 3. The Legislative Research Commission shall make a final report of  
2 its findings and recommendations to the 2000 Session of the 1999 General Assembly.  
3           Section 4. This resolution is effective upon ratification.