



HOUSE BILL 739: Modify Property Tax Appeal Process.

2021-2022 General Assembly

Committee:	House Finance. If favorable, re-refer to Rules, Calendar, and Operations of the House	Date:	May 5, 2021
Introduced by:	Reps. Turner, Bradford, K. Hall	Prepared by:	Trina Griffin
Analysis of:	First Edition		Staff Attorney

OVERVIEW: *House Bill 739 would provide that the property owner or a specified person acting on the property owner's behalf may appeal the listing or appraisal of property made by the county. It would also provide that a property owner may not appeal an order of the county board when the property owner consented in writing to the terms of the order.*

CURRENT LAW: The statutes provide an appeal process for taxpayers who believe their property has been listed, appraised, or assessed incorrectly:

- An informal meeting with the tax assessor. This step is usually provided by the county whenever it reappraises property.
- An appeal to the board of equalization and review (E&R).
- An appeal of the board's decision to the board of county commissioners.
- An appeal to the Property Tax Commission (PTC), located in the Department of Revenue.
- An appeal from the PTC to the NC Court of Appeals.
- An opportunity to file a motion for review in the NC Supreme Court of the decision of the Court of Appeals.

The board of E&R has a duty to hear taxpayer appeals. The request for a hearing must be made in writing to or by personal appearance before the board. The statute does not specify that the request or the personal appearance be made by the property owner whose property listing or appraisal is the subject of the appeal.

The PTC has a duty to hear and decide appeals concerning the listing, appraising, or assessment of property made by county boards of E&R and boards of county commissioners. Under the administrative rules, appeals to the PTC require the involvement of either the property owner or one of the designated individuals allowed to represent the property owner:

- Trustees may appear on behalf of trusts and general partners may appear on behalf of general or limited partnerships.
- Non-attorney representatives may appear on behalf of limited liability companies or corporations.
- Attorneys.

BILL ANALYSIS: House Bill 739 would propose two changes to the property tax appeals process.

Section 1 of the bill would require a property owner to appeal a listing or appraisal to the board of E&R and to be present at the hearing. An appellant would be able to designate someone to act on the appellant's behalf. The list of designees is the same as currently exist for appeals made to the PTC *with the addition*

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of allowing a family member, with a valid power of attorney, to come in the person's stead. A tax representative can be present at the hearing as a witness, just like at the PTC level, but would not be allowed to stand in the place of a property owner. The date of the hearing may be continued upon the request of the appellant. If no continuance is requested or granted, the failure of an appellant to appear at the scheduled time and date for a hearing is grounds for the board to dismiss the appeal. Currently, the only action the board may take is to affirm the listing or appraisal or change it.

The second change the bill would make is to provide that a property owner who agrees in writing to an order changing a listing or appraisal at the board of E&R level cannot appeal that decision to the PTC.

EFFECTIVE DATE: The act is effective when it becomes law and applies to appeals requested on or after that date.