

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1989

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SENATE BILL 1363\*

Short Title: Property Tax Appeals/Technical Changes.

(Public)

Sponsors: Senators Winner, Guy, Kincaid, Rauch, Staton; and Simpson.

Referred to: Finance.

May 23, 1990

A BILL TO BE ENTITLED

AN ACT TO MODIFY THE TIME ALLOWED FOR FILING CERTAIN PROPERTY TAX APPEALS AND TO MAKE TECHNICAL CORRECTIONS TO THE PROPERTY TAX STATUTES.

The General Assembly of North Carolina enacts:

Section 1. G.S. 105-290(e) reads as rewritten:

"(e) Time Limits for Appeals. ~~A notice of appeal from an order of a board of equalization and review shall be filed with the Property Tax Commission within 30 days after the board of equalization and review has mailed a notice of its decision to the property owner. A notice of appeal from an order of a board of commissioners concerning the listing, appraisal, or assessment of property shall be filed with the Property Tax Commission within 30 days after the board of county commissioners enters the order. A notice of appeal from an order of a board of county commissioners, other than an order adopting a uniform schedule of values, or from a board of equalization and review shall be filed with the Property Tax Commission within 30 days after the date the board mailed a notice of its decision to the property owner. A notice of appeal from an order adopting a schedule of values shall be filed within the time set in subsection (c).~~"

Sec. 2. G.S. 105-290(g) reads as rewritten:

"(g) What Constitutes Filing. ~~A notice of appeal is considered to be filed with the Property Tax Commission when it is received in the office of the Commission. A notice of appeal submitted to the Property Tax Commission by a means other than United States mail is considered to be filed on the date it is received in the office of the Commission. A notice of appeal submitted to the Property Tax Commission by United~~

1 States mail is considered to be filed on the date shown on the postmark stamped by the  
2 United States Postal Service. If an appeal submitted by United States mail is not  
3 postmarked or the postmark does not show the date of mailing, the appeal is considered  
4 to be filed on the date it is received in the office of the Commission. A property owner  
5 who files an appeal with the Commission has the burden of proving that the appeal is  
6 timely."

7 Sec. 3. G.S. 153A-149(c) reads as rewritten:

8 "(c) Each county may levy property taxes for one or more of the purposes listed in  
9 this subsection up to ~~an effective a~~ combined rate of one dollar and fifty cents (\$1.50) on  
10 the one hundred dollars (\$100.00) appraised value of property subject to ~~taxation before~~  
11 ~~the application of any assessment ratio.~~ taxation. ~~To find the actual rate limit for a particular~~  
12 ~~county, divide the effective rate limit of one dollar and fifty cents (\$1.50) by the county~~  
13 ~~assessment ratio.~~ Authorized purposes subject to the rate limitation are:

- 14 (1) To provide for the general administration of the county through the  
15 board of county commissioners, the office of the county manager,  
16 the office of the county budget officer, the office of the county  
17 finance officer, the office of the county assessor, the office of the  
18 county tax collector, the county purchasing agent, and the county  
19 attorney, and for all other general administrative costs not allocated  
20 to a particular board, commission, office, agency, or activity of the  
21 county.
- 22 (2) Agricultural Extension. – To provide for the county's share of the  
23 cost of maintaining and administering programs and services  
24 offered to agriculture by or through the Agricultural Extension  
25 Service or other agencies.
- 26 (3) Air Pollution. – To maintain and administer air pollution control  
27 programs.
- 28 (4) Airports. – To establish and maintain airports and related  
29 aeronautical facilities.
- 30 (5) Ambulance Service. – To provide ambulance services, rescue  
31 squads, and other emergency medical services.
- 32 (6) Animal Protection and Control. – To provide animal protection and  
33 control programs.
- 34 (6a) Arts Programs and Museums. – To provide for arts programs and  
35 museums as authorized in G.S. 160A-488.
- 36 (6b) Auditoriums, coliseums, and convention and civic centers. – To  
37 provide public auditoriums, coliseums, and convention and civic  
38 centers.
- 39 (7) Beach Erosion and Natural Disasters. – To provide for shoreline  
40 protection, beach erosion control, and flood and hurricane  
41 protection.
- 42 (8) Cemeteries. – To provide for cemeteries.
- 43 (9) Civil Preparedness. – To provide for civil preparedness programs.

- 1 (10) Debts and Judgments. – To pay and discharge any valid debt of the  
2 county or any judgment lodged against it, other than debts and  
3 judgments evidenced by or based on bonds and notes.
- 4 (10a) Defense of Employees and Officers. – To provide for the defense  
5 of, and payment of civil judgments against, employees and officers  
6 or former employees and officers, as authorized by this Chapter.
- 7 (10b) Economic Development. – To provide for economic development  
8 as authorized by G.S. 158-12.
- 9 (11) Fire Protection. – To provide fire protection services and fire  
10 prevention programs.
- 11 (12) Forest Protection. – To provide forest management and protection  
12 programs.
- 13 (13) Health. – To provide for the county's share of maintaining and  
14 administering services offered by or through the county or district  
15 health department.
- 16 (14) Historic Preservation. – To undertake historic preservation  
17 programs and projects.
- 18 (15) Hospitals. – To establish, support and maintain public hospitals and  
19 clinics, and other related health programs and ~~facility~~, facilities, or  
20 to aid any private, nonprofit hospital, clinic, related ~~facilities~~,  
21 facility, or other health program or facility.
- 22 (15a) Housing Rehabilitation. – To provide for personnel costs related to  
23 planning and administration of housing rehabilitation programs  
24 authorized by G.S. 153A-376. This subdivision only applies to  
25 counties with a population of 400,000 or more, according to the  
26 most recent decennial federal census.
- 27 (16) Human Relations. – To undertake human relations programs.
- 28 (16a) Industrial Development. – To provide for industrial development as  
29 authorized by G.S. 158-7.1.
- 30 (17) Joint Undertakings. – To cooperate with any other county, city, or  
31 political subdivision in providing any of the functions, services, or  
32 activities listed in this subsection.
- 33 (18) Law Enforcement. – To provide for the operation of the office of  
34 the sheriff of the county and for any other county law-enforcement  
35 agency not under the sheriff's jurisdiction.
- 36 (19) Libraries. – To establish and maintain public libraries.
- 37 (20) Mapping. – To provide for mapping the lands of the county.
- 38 (21) Medical Examiner. – To provide for the county medical examiner  
39 or coroner.
- 40 (22) Mental Health. – To provide for the county's share of the cost of  
41 maintaining and administering services offered by or through the  
42 area mental health, developmental disabilities, and substance abuse  
43 authority.

- 1 (23) Open Space. – To acquire open space land and easements in  
2 accordance with Article 19, Part 4, Chapter 160A of the General  
3 Statutes.
- 4 (24) Parking. – To provide off-street lots and garages for the parking  
5 and storage of motor vehicles.
- 6 (25) Parks and Recreation. – To establish, support and maintain public  
7 parks and programs of supervised recreation.
- 8 (26) Planning. – To provide for a program of planning and regulation of  
9 development in accordance with Article 18 of this Chapter and  
10 Article 19, Parts 3A and 6, of Chapter 160A of the General  
11 Statutes.
- 12 (27) Ports and Harbors. – To participate in programs with the North  
13 Carolina Ports Authority and provide for harbor masters.
- 14 (27a) Railway Corridor Preservation. – To acquire property for railroad  
15 corridor preservation as authorized by G.S. 160A-498.
- 16 (28) Register of Deeds. – To provide for the operation of the office of  
17 the register of deeds of the county.
- 18 (29) Sewage. – To provide sewage collection and treatment services as  
19 defined in G.S. 153A-274(2).
- 20 (30) Social Services. – To provide for the public welfare through the  
21 maintenance and administration of public assistance programs not  
22 required by Chapters 108A and 111 of the General Statutes, and by  
23 establishing and maintaining a county home.
- 24 (31) Solid Waste. – To provide solid waste collection and disposal  
25 services, and to acquire and operate landfills.
- 26 (31a) Stormwater. – To provide structural and natural stormwater and  
27 drainage systems of all types.
- 28 (32) Surveyor. – To provide for a county surveyor.
- 29 (33) Veterans' Service Officer. – To provide for the county's share of the  
30 cost of services offered by or through the county veterans' service  
31 officer.
- 32 (34) Water. – To provide water supply and distribution systems.
- 33 (35) Watershed Improvement. – To undertake watershed improvement  
34 projects.
- 35 (36) Water Resources. – To participate in federal water resources  
36 development projects.
- 37 (37) Armories. – To supplement available State or federal funds to be  
38 used for the construction (including the acquisition of land),  
39 enlargement or repair of armory facilities for the North Carolina  
40 national guard.
- 41 (38) Railway Corridor Preservation. – To acquire property for railroad  
42 corridor preservation as authorized by G.S. 160A-498."

43 Sec. 4. G.S. 153A-149(d) reads as rewritten:

1 "(d) With an approving vote of the people, any county may levy property taxes for  
2 any purpose for which the county is authorized by law to appropriate money. Any  
3 property tax levy approved by a vote of the people shall not be counted for purposes of  
4 the rate limitation imposed in subsection (c).

5 The county commissioners may call a referendum on approval of a property tax  
6 levy. The referendum may be held at the same time as any other referendum or election,  
7 but may not be otherwise held within the period of time beginning 30 days before and  
8 ending 10 days after any other referendum or election to be held in the county and  
9 already validly called or scheduled by law at the time the tax referendum is called. The  
10 referendum shall be conducted by the county board of elections. The clerk to the board  
11 of commissioners shall publish a notice of the referendum at least twice. The first  
12 publication shall be not less than 14 days and the second publication not less than seven  
13 days before the last day on which voters may register for the referendum. The notice  
14 shall state the date of the referendum, the purpose for which it is being held, and a  
15 statement as to the last day for registration for the referendum under the election laws  
16 then in effect.

17 The proposition submitted to the voters shall be substantially in one of the following  
18 forms:

19 (1) Shall ..... County be authorized to levy annually a property tax at an  
20 ~~effective~~ rate not in excess of ..... cents on the one hundred dollars (\$100.00) value of  
21 property subject to taxation for the purpose of .....?

22 (2) Shall ..... County be authorized to levy annually a property tax at a rate  
23 not in excess of that which will produce \$..... for the purpose of .....?

24 (3) Shall ..... County be authorized to levy annually a property tax  
25 without restriction as to rate or amount for the purpose of .....?

26 If a majority of those participating in the referendum approve the proposition, the  
27 board of commissioners may proceed to levy annually a property tax within the  
28 limitations (if any) described in the proposition.

29 The board of elections shall canvass the referendum and certify the results to the  
30 board of commissioners. The board of commissioners shall then certify and declare the  
31 result of the referendum and shall publish a statement of the result once, with the  
32 following statement appended: 'Any action or proceeding challenging the regularity or  
33 validity of this tax referendum must be begun within 30 days after (date of publication).'

34 The statement of results shall be filed in the clerk's office and inserted in the minutes of  
35 the board.

36 Any action or proceeding in any court challenging the regularity or validity of a tax  
37 referendum must be begun within 30 days after the publication of the results of the  
38 referendum. After the expiration of this period of limitation, no right of action or  
39 defense based upon the invalidity of or any irregularity in the referendum shall be  
40 asserted, nor shall the validity of the referendum be open to question in any court upon  
41 any ground whatever, except in an action or proceeding begun within the period of  
42 limitation prescribed herein.

43 Except for supplemental school taxes and except for tax referendums on functions  
44 not included in subsection (c) of this section, any referendum held before July 1,

1 1973, on the levy of property taxes is not valid for the purposes of this subsection.  
2 Counties in which such referendums have been held may support programs formerly  
3 supported by voted property taxes within the general rate limitation set out in subsection  
4 (c) at any appropriate level and are not subject to the former voted rate limitation."

5 Sec. 5. G.S. 153A-149(e) reads as rewritten:

6 "(e) With an approving vote of the people, any county may increase the property  
7 tax rate limitation imposed in subsection (c) and may call a referendum for that purpose.  
8 The referendum may be held at the same time as any other referendum or election, but  
9 may not be otherwise held within the period of time beginning 30 days before and  
10 ending 30 days after any other referendum or election. The referendum shall be  
11 conducted by the county board of elections.

12 The proposition submitted to the voters shall be substantially in the following form:  
13 'Shall the ~~effective~~ property tax rate limitation applicable to ..... County be increased  
14 from ..... on the one hundred dollars (\$100.00) value of property subject to taxation to  
15 ..... on the one hundred dollars (\$100.00) value of property subject to taxation?'

16 If a majority of those participating in the referendum approve the proposition, the  
17 rate limitation imposed in subsection (c) shall be increased for the county."

18 Sec. 6. G.S. 160A-209(e) reads as rewritten:

19 "(e) With an approving vote of the people, any city may levy property taxes for  
20 any purpose for which the city is authorized by its charter or general law to appropriate  
21 money. Any property tax levy approved by a vote of the people shall not be counted for  
22 purposes of the rate limitation imposed in subsection (d).

23 The city council may call a referendum on approval of a property tax levy. The  
24 referendum may be held at the same time as any other city referendum or city election,  
25 but may not be otherwise held (i) on the day of any federal, State, district, or county  
26 election already validly called or scheduled by law at the time the tax referendum is  
27 called, or (ii) within the period of time beginning 30 days before and ending 10 days  
28 after the day of any other city referendum or city election already validly called or  
29 scheduled by law at the time the tax referendum is called. The referendum shall be  
30 conducted by the same board of elections that conducts regular city elections. A notice  
31 of referendum shall be published in accordance with G.S. 163-287. The notice shall  
32 state the date of the referendum, the purpose for which it is being held, and a statement  
33 as to the last day for registration for the referendum under the election laws then in  
34 effect.

35 The proposition submitted to the voters shall be substantially in one of the following  
36 forms:

37 (1) Shall the City/Town of ..... be authorized to levy annually a property  
38 tax at an ~~effective~~ rate not in excess of ..... cents on the one hundred dollars (\$100.00)  
39 value of property subject to taxation for the purpose of .....

40 (2) Shall the City/Town of ..... be authorized to levy annually a property  
41 tax at a rate not in excess of that which will produce \$ ..... for the purpose of  
42 .....

43 (3) Shall the City/Town of ..... be authorized to levy annually a property  
44 tax without restriction as to rate or amount for the purpose of .....

1 If a majority of those participating in the referendum approve the proposition, the  
2 city council may proceed to levy annually a property tax within the limitations (if any)  
3 described in the proposition. ~~Unless otherwise provided in the proposition submitted to the~~  
4 ~~voters, a vote on a property tax levy not to exceed a specified rate per one hundred dollars~~  
5 ~~(\$100.00) value of property subject to taxation is a vote on an effective rate per one hundred~~  
6 ~~dollars (\$100.00) of appraised value of property before the application of any assessment ratio.~~

7 The board of elections shall canvass the referendum and certify the results to the city  
8 council. The council shall then certify and declare the result of the referendum and shall  
9 publish a statement of the result once, with the following statement appended: 'Any  
10 action or proceeding challenging the regularity or validity of this tax referendum must  
11 be begun within 30 days after (date of publication).' The statement of results shall be  
12 filed in the clerk's office and inserted in the minutes of the council.

13 Any action or proceeding in any court challenging the regularity or validity of a tax  
14 referendum must be begun within 30 days after the publication of the results of the  
15 referendum. After the expiration of this period of limitation, no right of action or  
16 defense based upon the invalidity of or any irregularity in the referendum shall be  
17 asserted, nor shall the validity of the referendum be open to question in any court upon  
18 any ground whatever, except in an action or proceeding begun within the period of  
19 limitation prescribed herein.

20 Except for tax referendums on functions not included in subsection (c) of this  
21 section, any referendum held before July 1, 1973, on the levy of property taxes is not  
22 valid for the purposes of this subsection. Cities in which such referendums have been  
23 held may support programs formerly supported by voted property taxes within the  
24 general rate limitations set out in subsection (d) at any appropriate level and are not  
25 subject to the former voted rate limitation."

26 Sec. 7. G.S. 160-209(f) reads as rewritten:

27 "(f) With an approving vote of the people, any city may increase the property tax rate  
28 limitation imposed in subsection (c) and may call a referendum for that purpose. The  
29 referendum may be held at the same time as any other city referendum or election, but  
30 may not be otherwise held (i) on the day of any federal, State, district, or county  
31 election, or (ii) within the period of time beginning 30 days before and ending 30 days  
32 after the day of any other city referendum or city election. The election shall be  
33 conducted by the same board of elections that conducts regular city elections.

34 The proposition submitted to the voters shall be substantially in the following form:  
35 'Shall the ~~effective~~ property tax rate limitation applicable to the City/Town of .....  
36 be increased from ..... on the one hundred dollars (\$100.00) value of property subject  
37 to taxation to ..... on the one hundred dollars (\$100.00) value of property subject to  
38 taxation?'

39 If a majority of those participating in the referendum approve the proposition, the  
40 rate limitation imposed in subsection (c) shall be increased for the city."

41 Sec. 8. This act is effective upon ratification.