

GENERAL ASSEMBLY OF NORTH CAROLINA  
1989 SESSION

CHAPTER 196  
SENATE BILL 28

AN ACT TO ALLOW THE BOARD OF EQUALIZATION AND REVIEW TO  
ADJOURN ON DECEMBER 1 IN THE YEAR OF A COUNTY REVALUATION  
OF REAL PROPERTY.

The General Assembly of North Carolina enacts:

Section 1. G.S. 105-322(e) reads as rewritten:

"(e) Time of Meeting.

Each year the board of equalization and review shall hold its first meeting not earlier than the first Monday in April and not later than the first Monday in May. ~~The~~ In years in which a county does not conduct a real property revaluation, the board shall complete its duties on or before the third Monday following its first meeting unless, in its opinion, a longer period of time is necessary or expedient to a proper execution of its responsibilities. In no event shall the board sit later than July 1 except to hear and determine requests made under the provisions of subdivision (g)(2), below, when such requests are made within the time prescribed by law. In the year in which a county conducts a real property revaluation, the board shall complete its duties on or before December 1, except that it may sit after that date to hear and determine requests made under the provisions of subdivision (g)(2), below, when such requests are made within the time prescribed by law. From the time of its first meeting until its adjournment, the board shall meet at such times as it deems reasonably necessary to perform its statutory duties and to receive requests and hear the appeals of taxpayers under the provisions of subdivision (g)(2), below."

Sec. 2. 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 5th day of June, 1989.