

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1991

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HOUSE BILL 51
Committee Substitute Favorable 3/19/91

Short Title: Consolidate Property Tax Comm. Statutes.

(Public)

Sponsors:

Referred to:

February 11, 1991

A BILL TO BE ENTITLED

AN ACT TO CONSOLIDATE AND REVISE STATUTES CONCERNING THE PROPERTY TAX COMMISSION, TO REPEAL UNNECESSARY DUTIES OF THE DEPARTMENT OF REVENUE, TO REPEAL THE REQUIREMENT THAT ALL OF THE EMPLOYEES IN THE DEPARTMENT OF REVENUE TAKE AN OATH, AND TO CONFORM THE OATHS REQUIRED BY THE OFFICEHOLDERS IN THE DEPARTMENT OF REVENUE TO THE OATH REQUIRED BY THE CONSTITUTION.

The General Assembly of North Carolina enacts:

Section 1. G.S. 105-288 reads as rewritten:

"§ 105-288. ~~Functions of Department and Property Tax Commission; oath; expenses.~~ Commission.

(a) Creation and Membership. – The Property Tax Commission is created. It consists of five members, three of whom are appointed by the Governor and two of whom are appointed by the General Assembly. Of the two appointments by the General Assembly, one shall be made upon the recommendation of the Speaker of the House of Representatives and the other shall be made upon the recommendation of the President of the Senate. The terms of the members appointed by the Governor and of the member appointed upon the recommendation of the President of the Senate are for four years. Of the members appointed for four-year terms, two expire on June 30 of each odd-numbered year. The term of the member appointed upon the recommendation of the Speaker of the House of Representatives is for two years and it expires on June 30 of each odd-numbered year. The General Assembly shall make its appointments in

1 accordance with G.S. 120-121 and shall fill a vacancy in accordance with G.S. 120-122.
2 A vacancy occurs on the Commission when a member resigns, is removed, or dies. The
3 person appointed to fill a vacancy shall serve for the balance of the unexpired term. The
4 Governor may remove any member for misfeasance, malfeasance, or nonfeasance.

5 The Commission shall have a chair and a vice-chair. The Governor shall designate
6 one of the Commission members as the chair, to serve at the pleasure of the Governor.
7 The members of the Commission shall elect a vice-chair from among its membership.
8 The vice-chair serves until the member's regularly appointed term expires.

9 Duties of the Department of Revenue:

- 10 (1) ~~The Department shall exercise general and specific supervision over~~
11 ~~the valuation and taxation of property by counties and municipalities~~
12 ~~throughout the State.~~
- 13 (2) ~~The Department is responsible for appraising the property of public~~
14 ~~service companies as defined in G.S. 105-333.~~

15 (b) Duties. – The Property Tax Commission constitutes the State Board of
16 Equalization and Review for the valuation and taxation of property in the State. It shall
17 hear appeals from the appraisal and assessment of the property of public service
18 companies as defined in G.S. 105-333. The Commission may adopt rules needed to
19 fulfill its duties.

20 Duties of the Property Tax Commission:

- 21 (1) ~~The Commission is constituted as the State board of equalization and~~
22 ~~review for the valuation and taxation of property in the State.~~
- 23 (2) ~~The Commission shall hear appeals from the appraisal and assessment~~
24 ~~of the property of public service companies as defined in G.S. 105-~~
25 ~~333.~~

26 (c) Oath. – Each member of the Property Tax Commission, as the appointed
27 holder of an office, shall take the oath required by Article VI, § 7 of the North Carolina
28 Constitution with the following sentence added to it: 'That I will not allow my actions
29 as a member of the Property Tax Commission to be influenced by personal or political
30 friendships or obligations.' ~~the Secretary of Revenue, and the employees of the Department~~
31 ~~assigned duties and responsibilities enumerated in this Chapter shall take and subscribe the oath~~
32 ~~set up below and file it with the Secretary of State:~~

33 I,, do solemnly swear, or affirm, that I will support and maintain the
34 Constitution and laws of the United States, and the Constitution and laws of North
35 Carolina not inconsistent therewith, and that I will faithfully discharge the duties of my
36 office and that I will not allow my actions in such office to be influenced by personal or
37 political friendships or obligations, so help me, God.

38
39 Signature

40 (d) Expenses. – The members of the Property Tax Commission shall receive
41 travel and subsistence expenses in accordance with G.S. 138-5 and a salary of two
42 hundred dollars (\$200.00) a day when hearing cases. The Secretary of Revenue shall
43 supply all the clerical and other services required by the Commission. All expenses of
44 the Commission, Commission and the Department of Revenue in performing the duties

1 enumerated in this Article shall be paid from funds appropriated out of revenue derived
2 from the tax on intangible personal property as provided by G.S. 105-213.

3 (e) Meetings. – The Property Tax Commission shall meet at least once in each
4 quarter and may hold special meetings at any time and place within the State at the call
5 of the Chair or upon the written request of at least three members. At least 15 days'
6 notice shall be given to each member with respect to each special meeting. A majority
7 of the Commission members constitutes a quorum for the transaction of business."

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

9 "(a) It shall be the duty of the Department of Revenue:

10 (1) To discharge the duties prescribed by law and ~~to take such action and to~~
11 ~~do such things as may be needful and proper to enforce the provisions of~~
12 ~~this Subchapter.~~

13 (2) To exercise general and specific supervision over the valuation and
14 taxation of property by taxing units throughout the State. ~~To report in~~
15 ~~reasonably durable form to the General Assembly at each regular session or~~
16 ~~at such other times as the General Assembly may direct:~~

17 a. ~~The proceedings of the Property Tax Commission during the~~
18 ~~preceding biennium.~~

19 b. ~~Recommendations concerning revision of this Subchapter and~~
20 ~~information concerning the public revenues that may be~~
21 ~~required by the General Assembly or that the Commission~~
22 ~~deems expedient and wise.~~

23 (3) To appraise the property of public service companies. ~~To report to the~~
24 ~~Governor on or before the first day of January each year:~~

25 a. ~~The proceedings of the Commission during the preceding year.~~

26 b. ~~Any recommendations the Commission desires to submit with~~
27 ~~respect to any matter relating to this Subchapter.~~

28 (4) To keep full and accurate records of the Commission's official
29 proceedings.

30 (5) To prepare and distribute annually to each assessor a manual that
31 establishes five expected net income per acre ranges for agricultural
32 land, horticultural land, and forestland, and establishes a method for
33 appraising nonproductive land as a percentage of the lowest use-value
34 established for productive land. The high and low net income amount
35 in each range may differ by no more than fifteen dollars (\$15.00). The
36 basis for establishing each range shall be soil productivity.

37 For agricultural land, the expected net income per acre ranges shall
38 be based on the actual yields and prices of corn and soybeans over a
39 period of at least the five previous years, and the actual fixed and
40 variable costs, including an imputed management cost, incurred in
41 growing corn and soybeans over the same period of time. The manual
42 shall contain recommended adjustments to the net income per acre
43 ranges for the growing of crops subject to acreage or poundage
44 allotments.

Expected net income per acre ranges shall be similarly established for horticultural land and forestland, using typical horticultural or forest products in various growing regions of the State instead of corn and soybeans.

(6) To establish requirements for horticultural land, used to produce evergreens intended for use as Christmas trees, in lieu of a gross income requirement until evergreens are harvested from the land, and to establish a gross income requirement for this type horticultural land, that differs from the income requirement for other horticultural land, when evergreens are harvested from the land."

Sec. 3. G.S. 143B-222 through G.S. 143B-225 are repealed.

Sec. 4. G.S. 105-295 reads as rewritten:

"§ 105-295. Oath of office for assessor. ~~Before entering upon his duties, the assessor shall take and subscribe the following oath and file it with the clerk of the board of county commissioners:~~

~~I,, do solemnly swear (or affirm) that I will support and maintain the Constitution and laws of the United States, and the Constitution and laws of North Carolina not inconsistent therewith, and that I will faithfully discharge the duties of my office as assessor of County, North Carolina, and that I will not allow my actions as assessor to be influenced by personal or political friendships or obligations, so help me God.~~

.....
(Signature)

The assessor, as the holder of an appointed office, shall take the oath required by Article VI, § 7 of the North Carolina Constitution with the following sentence added to it: 'That I will not allow my actions as assessor to be influenced by personal or political friendships or obligations.' The oath must be filed with the clerk of the board of county commissioners."

Sec. 5. G.S. 105-322(c) reads as rewritten:

~~"(c) Oath. - Before entering upon his duties, each member of the board of equalization and review shall take and subscribe the following oath and file it with the clerk of the board of county commissioners:~~

~~I,, do solemnly swear (or affirm) that I will support and maintain the Constitution and laws of the United States, and the Constitution and laws of North Carolina not inconsistent therewith, and that I will faithfully discharge the duties of my office as a member of the Board of Equalization and Review of County, North Carolina, and that I will not allow my actions as a member of the Board of Equalization and Review to be influenced by personal or political friendships or obligations, so help me God.~~

.....
(Signature)

Each member of the Board of Equalization and Review shall take the oath required by Article VI, § 7 of the North Carolina Constitution with the following sentence added to it: 'That I will not allow my actions as a member of the Board of Equalization and

1 Review to be influenced by personal or political friendships or obligations.' The oath
2 must be filed with the clerk of the board of county commissioners."

3 Sec. 6. G.S. 105-349(g) reads as rewritten:

4 "~~(g) Oath. – Every tax collector and deputy tax collector shall take and subscribe the~~
5 ~~oath set out below and file it with the clerk of the governing body of the taxing unit:~~

6 I,....., ~~do solemnly swear (or affirm) that I will support and maintain the~~
7 ~~Constitution and laws of the United States, and the Constitution and laws of North~~
8 ~~Carolina not inconsistent therewith, and that I will faithfully discharge the duties of my~~
9 ~~office as (deputy) tax collector of the County (City, Town, or other appropriate unit of~~
10 ~~local government) of, North Carolina, and that I will not allow my actions as tax~~
11 ~~collector to be influenced by personal or political friendships or obligations, so help me~~
12 ~~God.~~

13
14 (Signature)

15 Every tax collector and deputy tax collector, as the holder of an office, shall take the
16 oath required by Article VI, § 7 of the North Carolina Constitution with the following
17 sentence added to it: 'That I will not allow my actions as tax collector to be influenced
18 by personal or political friendships or obligations.' The oath must be filed with the clerk
19 of the governing body of the taxing unit."

20 Sec. 7. This act is effective upon ratification. It does not affect the terms of
21 the current members of the Property Tax Commission.