

GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 1991

CHAPTER 1016  
SENATE BILL 1262

AN ACT TO MODIFY THE PROCEDURE FOR PROPERTY TAX APPEALS BEFORE THE PROPERTY TAX COMMISSION FROM APPRAISAL AND LISTING DECISIONS, AND TO CHANGE THE AUTHORITY TO APPOINT ONE MEMBER OF THE PROPERTY TAX COMMISSION FROM THE PRESIDENT OF THE SENATE TO THE PRESIDENT PRO TEMPORE OF THE SENATE.

The General Assembly of North Carolina enacts:

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

"(b) Appeals from Appraisal and Listing Decisions. – The Property Tax Commission shall hear and decide appeals from decisions concerning the listing, appraisal, or assessment of property made by county boards of equalization and review and boards of county commissioners. Any property owner of the county may except to an order of the county board of equalization and review or the board of county commissioners concerning the listing, appraisal, or assessment of property and appeal the order to the Property Tax Commission.

- (1) In ~~such~~ these cases, taxpayers and persons having ownership interests in the property subject to taxation may file separate appeals or joint appeals at the election of one or more of the taxpayers. It is the intent of this provision that all owners of a single item of personal property or tract or parcel of real property be allowed to join in one appeal and also that any taxpayer be allowed to include in one appeal all objections timely presented regardless of the fact that the listing or valuation of more than one item of personal property or tract or parcel of real property is the subject of the appeal.
- (2) When an appeal is filed, the Property Tax Commission shall provide a hearing before representatives of the Commission or the full Commission as specified in this subdivision.
  - a. Hearing by Commission Representatives. – The Commission is ~~empowered to authorize any member or~~ may authorize one or more members of the Commission or ~~employee-employees~~ of the Department of Revenue to hear an appeal, to make examinations and investigations, to have made from stenographic notes a full and complete record of the evidence offered at the hearing, and to make recommended findings of fact and conclusions of law. Should the Commission elect to

follow this procedure, it shall fix the time and place at which its ~~representative or representatives~~ will hear the appeal and, at least 10 days before the hearing, give written notice ~~thereof of~~ the hearing to the appellant and to the clerk of the board of commissioners of the county from which the appeal is taken. At the hearing the Commission's ~~representative or representatives~~ shall hear all evidence and affidavits offered by the appellant and appellee county and may exercise the authority granted by subsection (d), below, to obtain information pertinent to decision of the appeal. The ~~representative or representatives~~ conducting the hearing shall submit to the Commission and to the appellant and appellee a full record of the proceeding and ~~his or their~~ recommended findings of fact and conclusions of law. Upon the request of any party, the representatives conducting the hearing shall also submit to the Commission and to the appellant and appellee a full record of the proceeding. The cost of providing the full record of the proceeding shall be borne by the party requesting it, unless the Commission determines for good cause that the cost should be borne by the Commission. The Commission shall review the record, the recommended findings of fact and conclusions of law, and any written arguments that may be submitted to the Commission by the appellant or appellee within 15 days following the date on which the findings and conclusions were submitted to the parties and shall take one of the following actions:

1. Accept the recommended findings of fact and conclusions of law and issue an appropriate order as provided in subdivision (b)(3), below.
  2. Make new findings of fact or conclusions of law based upon the ~~record materials~~ submitted by the Commission's ~~representative or representatives~~ and issue an appropriate order as provided in subdivision (b)(3), below.
  3. Rehear the appeal under the procedure provided in subdivision (b)(2)b, below, with respect to any portion of the record or recommended findings of fact or conclusions of law.
- b. Hearing by Full Commission. – Should the Commission elect not to employ the procedure provided in subdivision (b)(2)a, above, it shall fix a time and place at which the Commission shall hear the appeal and, at least 10 days before the hearing, give written notice ~~thereof of~~ the hearing to the appellant and to the clerk of the board of commissioners of the county from which the appeal is taken. At the hearing the Commission shall hear all evidence and affidavits offered by the appellant and

appellee county and may exercise the authority granted by subsection (d), below, to obtain information pertinent to decision of the appeal. The Commission shall make findings of fact and conclusions of law and issue an appropriate order as provided in subdivision (b)(3), below.

- (3) On the basis of the findings of fact and conclusions of law made after any hearing provided for by this subsection (b), the Property Tax Commission shall enter an order (incorporating the findings and conclusions) reducing, increasing, or confirming the valuation or valuations appealed or listing or removing from the tax lists the property whose listing has been appealed. A certified copy of the order shall be delivered to the appellant and to the clerk of the board of commissioners of the county from which the appeal was taken, and the abstracts and tax records of the county shall be corrected to reflect the Commission's order."

Sec. 2. G.S. 105-288(a) reads as rewritten:

"(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 Pro Tempore of the Senate. The terms of the members appointed by the Governor and of the member appointed upon the recommendation of the President Pro Tempore 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 accordance with G.S. 120-121 and shall fill a vacancy in accordance with G.S. 120-122. A vacancy occurs on the Commission when a member resigns, is removed, or dies. The person appointed to fill a vacancy shall serve for the balance of the unexpired term. The Governor may remove any member for misfeasance, malfeasance, or nonfeasance.

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

Sec. 3. This act becomes effective August 1, 1992. Section 1 of this act applies to appeals pending or filed on or after that date. This act does not affect the current term of the member of the Property Tax Commission appointed by the President of the Senate.

In the General Assembly read three times and ratified this the 23rd day of July, 1992.

James C. Gardner

President of the Senate

Daniel Blue, Jr.

Speaker of the House of Representatives