

**GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2003**

**SESSION LAW 2003-201  
SENATE BILL 414**

**AN ACT TO ALLOW ROBESON COUNTY TO DELAY THE REAPPRAISAL OF  
PROPERTY FOR PROPERTY TAX PURPOSES BY ONE YEAR.**

The General Assembly of North Carolina enacts:

**SECTION 1.** Notwithstanding the provisions of G.S. 105-286, Robeson County may delay the reappraisal of real property required to be completed by 2004 under that section until 2005. This delay does not delay the schedule of reappraisals established in G.S. 105-286, and Robeson County must then complete its next reappraisal by 2012.

**SECTION 2.** This act is effective when it becomes law.

In the General Assembly read three times and ratified this the 17<sup>th</sup> day of June, 2003.

s/ Beverly E. Perdue  
President of the Senate

s/ James B. Black  
Speaker of the House of Representatives