GENERAL ASSEMBLY OF NORTH CAROLINA SESSION 2021

H HOUSE BILL 739

Short Title:	Modify Property Tax Appeal Process.	(Public)		
Sponsors:	Representatives Turner, Bradford, and K. Hall (Primary Sponsors). For a complete list of sponsors, refer to the North Carolina General Assembly web site.			
Referred to: Finance, if favorable, Rules, Calendar, and Operations of the House				
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	May 3, 2021					
1 2 3	The General A	ssembly of	A BILL TO BE ENTITLED THE PROPERTY TAX APPEAL PROCESS. f North Carolina enacts:			
4			G.S. 105-322(g)(2) reads as rewritten:			
5	"(2)	•	o Hear Taxpayer Appeals. – On request, the board of equalization and			
6 7			shall hear any taxpayer who owns or controls property taxable in the			
8	county with respect to the listing or appraisal of the taxpayer's property or the property of others.					
9		a.	A request for a hearing under this subdivision (g)(2) shall be made in			
10		u.	writing to or by personal appearance before the board prior to its			
11			adjournment. A request for a hearing in writing must be made by the			
12			taxpayer or by one or more of the persons allowed to appear on behalf			
13			of the taxpayer under the provisions of sub-subdivision (g)(2)c1 of this			
14			section. However, if the taxpayer requests review of a decision made			
15			by the board under the provisions of subdivision (g)(1), above, notice			
16			of which was mailed fewer than 15 days prior to the board's			
17			adjournment, the request for a hearing thereon may be made within 15			
18			days after the notice of the board's decision was mailed.			
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20		<u>c1.</u>	The appellant must appear at a hearing under the provisions of			
21			subdivision (g)(2) of this section. If no continuance is requested or			
22			granted, the failure of the appellant to appear at the scheduled time and			
23			date for a hearing shall be grounds for the board to dismiss the			
24			appellant's appeal. The appellant shall meet the requirement to appear			
25			by one or more of the following methods:			
26 27			1. Appellants who are natural persons may appear for themselves. Appellants who are natural persons may by yalid power of			
28			2. Appellants who are natural persons may, by valid power of attorney, appoint a relative to appear on their behalf.			
29			3. Trustees may appear on behalf of appellants who are trusts.			
30			4. General partners may appear on behalf of appellants who are			
31			general or limited partnerships.			
32			5. Nonattorney representatives as listed in G.S. 105-290(d2) may			
33			appear on behalf of limited liability companies or corporations,			
34			provided that notice of such nonattorney representation is			
35			provided to the board in advance of the hearing.			
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- 6. Attorneys licensed to practice law in North Carolina may appear for any appellant.
- 7. Attorneys not licensed to practice law in North Carolina may, upon compliance with the provisions of G.S. 84-4.1, appear for any appellant.

SECTION 2. 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. However, a property owner may not except to an order of the county board of equalization and review or the board of county commissioners for a tax year for which the property owner has consented in writing to the terms of the order."

SECTION 3. This act is effective when it becomes law and applies to appeals requested on or after that date.