

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1991

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HOUSE BILL 1499
Committee Substitute Favorable 6/17/92

Short Title: Durham Equalization & Review.

(Local)

Sponsors:

Referred to:

June 2, 1992

A BILL TO BE ENTITLED

AN ACT AUTHORIZING THE APPOINTMENT OF A SPECIAL BOARD OF
EQUALIZATION AND REVIEW FOR DURHAM COUNTY.

The General Assembly of North Carolina enacts:

Section 1. The Durham County Board of Commissioners may appoint a special board of equalization and review for Durham County, as provided in G.S. 105-322(a). The board shall consist of not less than five nor more than nine members. Should a special board of equalization and review not be appointed, the board of county commissioners shall comprise the board of equalization and review and shall have the powers and duties provided in G.S. 105-322.

Sec. 2. Members of the board of equalization and review of Durham County shall receive compensation, take oaths, hold meetings, take minutes of meetings, and provide notice of meetings and adjournments as provided in G.S. 105-322(b), (c), (d), (e), and (f).

Sec. 3. The board of equalization and review of Durham County shall possess the powers and duties enumerated in G.S. 105-322. In addition to these powers and duties, the board of equalization and review of Durham County shall have the following additional powers and authority:

- (1) Revaluation Years Panels. In any revaluation year, the chair of the board of equalization and review may divide the board into a maximum of three separate panels with a minimum of three board members for each panel. The assignment of board members to any particular panel may be interchanged during the year.

- 1 (2) Minutes of Panel Meetings. In the event the chair exercises the right
2 to divide the board into panels, the assessor of Durham County shall
3 designate one or more deputies to be present at panel meetings at
4 which the assessor cannot be present for the purpose of recording
5 accurate minutes as provided in G.S. 105-322(d).
- 6 (3) Panel Quorum, Decisions, and Appeals. At meetings of separate
7 panels, a majority of the members of each panel constitutes a quorum
8 and a decision by the panel is considered a decision of the board.
9 Appeals from decisions of a panel may be made, as an appeal from the
10 board, directly to the Property Tax Commission, except that in any
11 case where the three-member panel votes 2-1, the taxpayer has an
12 automatic right of appeal to the board of equalization and review
13 sitting **en banc**, and thereafter, if necessary, to the Property Tax
14 Commission.
- 15 Sec. 4. This act applies only to Durham County.
- 16 Sec. 5. This act is effective upon ratification.