

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1991

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HOUSE BILL 653
Committee Substitute Favorable 4/24/91

Short Title: Randolph Tax Procedures.

(Local)

Sponsors:

Referred to:

April 10, 1991

A BILL TO BE ENTITLED

1 AN ACT TO CREATE A TAX COMMISSION FOR RANDOLPH COUNTY, TO
2 PROVIDE FOR THE APPOINTMENT OF A TAX ASSESSOR, A TAX
3 COLLECTOR, AND A SPECIAL BOARD OF EQUALIZATION AND REVIEW
4 FOR RANDOLPH COUNTY, AND TO DEFINE THE POWERS AND DUTIES
5 OF THE TAX COMMISSION, ASSESSOR, TAX COLLECTOR, AND SPECIAL
6 BOARD OF EQUALIZATION AND REVIEW.
7

8 The General Assembly of North Carolina enacts:

9 Section 1. Randolph County Tax Commission. (a) The Randolph County Tax
10 Commission is created. It shall consist of three members, two of whom shall be
11 appointed by the Randolph County Board of County Commissioners, and who shall be
12 citizens of Randolph County. One of these two members shall serve for an initial term
13 of two years and the other for an initial term of three years. The third member of the
14 Tax Commission shall be the Tax Assessor of Randolph County, who shall be appointed
15 for the term and in the manner set forth in Section 2 of this act and who shall serve as an
16 ex officio member of the Commission so long as he or she occupies the office of Tax
17 Assessor. The terms of the first appointees to the Tax Commission shall expire two and
18 three years respectively from the first Monday in December 1991. Thereafter, their
19 successors will be appointed for three-year terms. Any vacancy occurring on the Tax
20 Commission shall be filled by appointment for the unexpired term by the Board of
21 County Commissioners at its first regular meeting following the occurrence of the
22 vacancy. Not more than one member of the Tax Commission appointed by the Board of
23 County Commissioners shall be affiliated with the same political party.

1 (b) All appointments to the Tax Commission, other than the appointments to fill
2 vacancies, shall be made not later than the first Monday of the month preceding the first
3 day of the month in which taxes are listed.

4 (c) The Board of County Commissioners may remove members of the Tax
5 Commission for good cause shown after 30 days' notice in writing and an opportunity to
6 be heard at a public session of the Board of County Commissioners.

7 (d) Each member of the Tax Commission shall, as a prerequisite to entering upon
8 the duties of the office, take an oath of office, subscribed and sworn or affirmed to
9 before the Clerk of Superior Court and filed in the office of the Clerk, in substantially
10 the following form:

11 "I, _____, do solemnly swear (or affirm) that I will
12 support and maintain the Constitution and laws of the United States and
13 the Constitution and laws of North Carolina not inconsistent therewith,
14 and that I will faithfully discharge the duties imposed upon me by law as a
15 Tax Commissioner for Randolph County; and I will not allow my official
16 acts to be influenced by personal friendship or political consideration. So
17 help me, God.

18 "

19 (Signature)

20 (e) The Tax Commission shall annually, at its first meeting, designate from
21 the two members appointed by the Board of County Commissioners, a chair, and shall,
22 in the event of vacancy, fill the office of the chair for the unexpired term.

23 (f) Members of the Tax Commission shall receive such compensation as may
24 be prescribed by the Board of County Commissioners, and the Board of County
25 Commissioners may, in its discretion, fix a greater compensation for the chair of the
26 Tax Commission than for the other members; but the Board of County Commissioners
27 shall not reduce the compensation of members of the Tax Commission except at the first
28 meeting of the Board of County Commissioners in January of any year and in no event
29 shall the compensation of different members of the Tax Commission, other than the
30 chair, be fixed at different rates.

31 (g) The Tax Commission shall meet in regular session on the first Monday of
32 each month, or at such other times as may be determined by the Board of County
33 Commissioners, and in special session at such other time, or times, as may be called by
34 the chair, the Tax Assessor, or the Board of County Commissioners.

35 (h) The Tax Commission may, in its discretion, require fidelity bonds of
36 subordinate employees of the Tax Department in such amounts and upon such
37 conditions as the Commission may determine. The premium for these bonds shall be
38 paid by Randolph County.

39 (i) Notwithstanding the provisions of G.S. 105-300, the Tax Commission
40 shall exercise all of the powers, duties, and responsibilities of boards of county
41 commissioners, as set forth in the Machinery Act and in other general and special laws
42 relating to taxation in Randolph County, except the power to levy taxes and fix rates of
43 taxation.

1 Sec. 2. Randolph County Tax Assessor. (a) Notwithstanding the provisions of G.S.
2 105-294, the two members of the Tax Commission appointed by the Board of County
3 Commissioners, together with the Chairman of the Board of County Commissioners,
4 shall at the first regular meeting of the Tax Commission in July 1991, and every two
5 years thereafter, appoint a Tax Assessor for Randolph County to serve a term of two
6 years.

7 (b) Before entering upon the duties of Tax Assessor, the appointee shall give
8 bond for the faithful performance of the duties of the office. This bond must be
9 executed by a surety company licensed to do business in this State. The bond and its
10 amount shall be fixed and approved by the Board of County Commissioners, and the
11 premium to secure the bond shall be paid by Randolph County.

12 Sec. 3. Randolph County Tax Collector. (a) The two members of the Tax
13 Commission appointed by the Board of County Commissioners, together with the
14 Chairman of the Board of County Commissioners, shall at the first regular meeting of
15 the Tax Commission in July 1991, and every two years thereafter, appoint a Tax
16 Collector for Randolph County to serve a term of two years.

17 (b) The Tax Collector is hereby vested with all of the powers, duties, and
18 responsibilities of the Tax Collector as set forth in Article 26 of Chapter 105 of the
19 General Statutes, and the provisions of that Article with regard to a Tax Collector apply
20 to the Randolph County Tax Collector, except that references to the "governing body"
21 in that Article mean the Randolph County Tax Commission. The Randolph County Tax
22 Collector shall submit to the Randolph County Board of County Commissioners any
23 reports relative to the duties of the Tax Collector as the Board of County
24 Commissioners may direct.

25 Sec. 4. Randolph County Special Board of Equalization and Review. (a) The
26 Randolph County Special Board of Equalization and Review is created to carry out the
27 duties provided in G.S. 105-322. The membership of the Special Board of Equalization
28 and Review shall consist of the two members of the Tax Commission appointed by the
29 Board of County Commissioners and the chairman of the Randolph County Board of
30 Commissioners. The Special Board of Equalization and Review shall annually, at its
31 first meeting, designate a chair from its members appointed under this subsection and
32 shall, in the event of a vacancy, fill the office of chair for the unexpired term. The
33 Special Board of Equalization and Review shall act at those times and in those instances
34 in which the general law empowers county boards of equalization to act. The
35 provisions of Article 21 of Chapter 105 of the General Statutes apply to the Randolph
36 County Special Board of Equalization and Review.

37 (b) In any year in which a general real property revaluation occurs the Board of
38 Commissioners of Randolph County may by resolution enlarge the membership of the
39 Special Board of Equalization and Review by appointing no more than six additional
40 members. The term for which the additional appointees shall serve shall terminate upon
41 the completion of the Special Board's resolution of all hearings as a result of requests by
42 taxpayers pursuant to G.S. 105-322(g)(2) for the current tax year.

43 (c) In any revaluation year, the chair of the Special Board of Equalization and
44 Review for Randolph County may divide the Board into a maximum of three separate

1 panels, with a minimum of three Board members for each panel. The chair shall assign
2 board members to the panels and designate a chair for each panel; the Board members
3 assigned to the panels may be interchanged during the year. In the event the Board is
4 divided into panels, the following provisions apply:

5 (1) Minutes of Panel Meetings. The County Tax Assessor shall designate
6 one or more deputies to be present at panel meetings at which the
7 Assessor cannot be present to maintain accurate minutes as set forth in
8 G.S. 105-322(d).

9 (2) Panel Quorum, Actions, and Appeals. At meetings of separate panels,
10 a majority of the members of a particular panel shall constitute a
11 quorum. A separate panel assigned under this Section 4(c), and sitting
12 as a separate panel, shall possess and exercise only those powers and
13 duties set forth in G.S. 105-322(g)(1) c.,(g)(2) and (g)(3). The actions
14 of separate panels shall constitute action by the Randolph County
15 Special Board of Equalization and Review. Appeals from decisions of
16 a panel may be made, as an appeal from the Board, directly to the
17 Property Tax Commission as provided in G.S. 105-290.

18 Sec. 5. Severability Clause. If a provision of this act is declared invalid by a
19 court of competent jurisdiction, that declaration does not affect the remaining provisions
20 of this act.

21 Sec. 6. Conforming Change. Chapter 543 of the 1947 Session Laws, as
22 amended by Chapter 375 of the 1969 Session Laws, is repealed.

23 Sec. 7. Scope. This act applies only to Randolph County.

24 Sec. 8. Effective Date. This act becomes effective July 1, 1991.