

GENERAL ASSEMBLY OF NORTH CAROLINA
1991 SESSION

CHAPTER 211
HOUSE BILL 653

AN ACT TO CREATE A TAX COMMISSION FOR RANDOLPH COUNTY.

The General Assembly of North Carolina enacts:

Section 1. Randolph County Tax Commission. (a) Creation and Membership. The Randolph County Tax Commission is created. It shall consist of three members appointed by the Randolph County Board of County Commissioners. Not more than two members of the Tax Commission shall be affiliated with the same political party and each member must be a citizen of Randolph County. The Tax Commission shall have a Chair. The members of the Tax Commission shall elect the Chair at its first annual meeting and, in the event of a vacancy, shall fill the office of Chair for the unexpired term.

(b) Terms. Each member shall be appointed for a term of three years and shall serve until a successor is appointed. The terms shall expire on the first Monday of the month preceding the first day of the month in which taxes are listed. Of the members initially appointed, one shall serve for a term of one year, one shall serve for a term of two years, and one shall serve for a term of three years. The terms of the initial members shall begin on the first Monday in December, 1991.

(c) Vacancy. A vacancy shall be filled by the Board of County Commissioners at its first regular meeting following the occurrence of the vacancy. A vacancy occurs on the Tax 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 Board may remove a member of the Tax Commission for good cause shown after thirty (30) days notice in writing to the member and an opportunity for the member to be heard at a public session of the Board.

(d) Oath. Each member of the Tax Commission, as a prerequisite to holding office, shall take the oath required by Article VI, § 7 of the North Carolina Constitution with the following sentence added to it: "That I will not allow my official acts to be influenced by personal friendships or political considerations." The oath must be filed with the clerk of the Board of County Commissioners.

(e) Compensation. The Board of County Commissioners shall set the compensation for the Tax Commission members. The compensation for the members shall be the same, with the possible exception of the Chair, for whom the Board may approve a higher compensation. The Board cannot reduce the compensation of the Tax Commission members except at its first meeting in January of any year.

(f) Meetings. The Tax Commission shall meet in regular session on the first Monday of each month or at other times that the Board of County Commissioners

determines are necessary. The Tax Commission shall meet in special session upon the call of the Chair, the Tax Assessor, or the Board. The Tax Commission shall elect a secretary who shall keep minutes of the Tax Commission meetings. Whenever the Tax Commission meets with the Board in a joint session, the secretary to the Board shall serve as secretary and provide a copy of the minutes to the Tax Commission.

(g) Duties. The Tax Commission shall perform all of the duties required by the Machinery Act to be performed by the Board of County Commissioners, as well as other general and special laws relating to property taxation in Randolph County, except for levying taxes, determining tax rates, and appointing the Tax Assessor, the Tax Collector, and members of the Special Board of Equalization and Review for Randolph County. The Tax Commission may also require fidelity bonds of subordinate employees of the Tax Department in such amounts and upon such conditions as the Tax Commission determines. The premium for these bonds shall be paid by the county.

Sec. 2. Severability Clause. If a provision of this act is declared invalid by a court of competent jurisdiction, that declaration shall not affect the remaining provisions of this act.

Sec. 3. Conforming Change. Chapter 543 of the 1947 Session Laws, as amended by Chapter 375 of the 1969 Session Laws, is repealed.

Sec. 4. The term of office for the tax supervisor shall continue until the first Monday in December, 1991.

Sec. 5. This act becomes effective July 1, 1991, and applies only to Randolph County.

In the General Assembly read three times and ratified this the 4th day of June, 1991.

James C. Gardner
President of the Senate

Daniel Blue, Jr.
Speaker of the House of Representatives