

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2011

S

D

SENATE DRS55025-MC-29 (01/27)

Short Title: Increase Property Tax Appeals Efficiency. (Local)

Sponsors: Senators Clodfelter and Dannelly (Primary Sponsors).

Referred to:

1 A BILL TO BE ENTITLED
2 AN ACT TO INCREASE THE EFFICIENCY OF PROPERTY TAX APPEALS IN
3 MECKLENBURG COUNTY.

4 The General Assembly of North Carolina enacts:

5 **SECTION 1.** Chapter 509 of the 1981 Session Laws is repealed.

6 **SECTION 2.** This act applies only to Mecklenburg County.

7 **SECTION 3.** Upon the adoption of a resolution so providing, the Mecklenburg
8 County Board of Commissioners is authorized to appoint and delegate to a special board of
9 equalization and review to perform the duties imposed under G.S. 105-322. The resolution
10 shall provide for the membership of the special board, which shall be at least five members,
11 qualifications, terms of office, filling of vacancies, appointment of the clerk, compensation,
12 time and notice of meetings, adjournment, and establishment of rules and procedures of the
13 special board, including separation into panels of three or more for deliberations. The
14 resolution may authorize a taxpayer to appeal a decision of the special board with respect to the
15 listing or appraisal of property to the Board of Commissioners. The resolution shall be adopted
16 not later than the first Monday in March of the year for which it is to be effective and shall
17 continue in effect until revised or rescinded. The resolution shall be entered in the minutes of
18 the meeting of the Board of Commissioners, and a copy shall be forwarded to the Department
19 of Revenue. The members of the special board shall take the oath required in G.S. 105-322(c).

20 **SECTION 4.** A resolution adopted pursuant to Section 3 of this act may authorize
21 the tax assessor to appoint deputy clerks, as needed.

22 **SECTION 5.** The time of meeting of a special board appointed pursuant to Section
23 3 of this act shall be as provided in G.S. 105-322(e), except that the resolution appointing the
24 special board may authorize the special board to sit beyond the end of the current calendar year
25 until the first meeting of the special board in the next calendar year to hear and determine
26 requests made under the provisions of G.S. 105-322(g)(2) for appeals filed in the current
27 calendar year.

28 **SECTION 6.** The publication of notice of meetings and adjournment shall be the
29 same as provided in G.S. 105-322(f), except that no publication will be required of meetings
30 after the initial meeting.

31 **SECTION 7.** A special board appointed pursuant to Section 3 of this act shall have
32 the powers and duties provided in G.S. 105-322(g), as amended from time to time.

33 **SECTION 8.** A resolution adopted pursuant to Section 3 of this act may provide
34 for the special board appointed pursuant to Section 3 of this act to have the duties set forth in
35 G.S. 105-325(a)(6), as amended from time to time.



1

SECTION 9. This act becomes effective January 1, 2011.