

May 23, 2000

H 1656. LINCOLN COUNTY E&R BOARD. TO AUTHORIZE THE APPOINTMENT OF A SPECIAL BOARD OF EQUALIZATION AND REVIEW FOR LINCOLN COUNTY. Amends GS 105-322 (regarding county boards of equalization and review), as it applies to Lincoln County only, to permit the Lincoln commissioners, if they so choose, to appoint a board of equalization and review from which there would be no appeal to the commissioners. Board is to be composed of five members, all of whom must have lived in Lincoln County for at least three years and have satisfactory knowledge of real estate, fee appraisals, banking, farming, or other business management. Sets out rules for meetings, quorums, terms of office, and filling vacancies. Specifies that the board is to exercise the powers otherwise exercised by the county commissioners under GS 105-325 to change abstracts and tax records after adjournment. Directs the board to establish a subcommittee to hear and decide all appeals relating to motor vehicles. Authorizes the use of panels in reappraisal years.

Intro. by Kiser and Barefoot.

Ref. to Loc. Gov. I	LINCOLN
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June 7, 2000

H 1656. LINCOLN COUNTY E&R BOARD. Intro. 05/23/00. House committee substitute makes the following changes to 1st edition. Deletes three-year residency requirement for appointees to special board of equalization and review. Deletes provision requiring board to decide taxpayer appeals within five days of hearing date.

June 20, 2000

H 1656. LINCOLN COUNTY E&R BOARD. Intro. 5/23/00. House committee substitute makes the following changes to 2nd edition. Restores the provision requiring the board to hear and determine requests before July 1, unless the request falls within the scope of the board's prescribed duty to continue to meet to address requests to change abstracts and records after it adjourns. Makes other technical changes.