

April 21, 2009

**H 1530. RESCIND ADVANCED PROPERTY TAX APPRAISAL.** Filed 4/21/09. *TO AUTHORIZE COUNTIES TO RESCIND AN ADVANCED GENERAL REAPPRAISAL OF PROPERTY.*

Amends GS 105-286 (effective until July 1, 2009) to authorize a county to rescind a resolution to advance a general reappraisal adopted pursuant to GS 105-286(a)(2) and reinstate the appraised values and schedules for the general reappraisal immediately preceding the advanced reappraisal if (1) the board of county commissioners adopts a resolution rescinding advancement of the general reappraisal and promptly forwards a copy of the resolution to the Department of Revenue, (2) the resolution states that the county must conduct its next general reappraisal no later than the eighth year following the year of the general appraisal immediately preceding the advanced reappraisal, and (3) a budget has not been submitted to the governing board under GS 159-11. Allows a taxpayer to appeal the listing or appraisal of the taxpayer's property if the taxpayer files a notice of appeal within 15 days after the resolution is adopted or the Board of Equalization and Review adjourns, whichever is later. Applies to all general reappraisals reinstated prior to July 1, 2009, and expires July 1, 2009.

Amends GS 105-286 (effective July 1, 2009) to add identical provisions regarding the authorization of a county to rescind a resolution adopting an optional advancement of a general appraisal, except requires the board of county commissioners' resolution to state that the county must conduct its next general reappraisal *at the earlier of* (1) the eighth year following the year of the general reappraisal immediately preceding the advanced reappraisal *or* (2) the date required by any mandatory advancement for a county whose population is 75,000 or greater under specified conditions set forth in the statute. Effective for general reappraisals reinstated on or after July 1, 2009.

Effective when the act becomes law unless otherwise noted.

**Intro. by Cole.**

GS 105

April 29, 2009

**H 1530. RESCIND ADVANCED PROPERTY TAX APPRAISAL.** Filed 4/21/09. House committee substitute makes the following changes to 1st edition. Amends proposed GS 105-286 (effective until July 1, 2009) to add that a county that rescinds a resolution to advance a general appraisal and reinstates schedules of values, standards, and rules (was, appraised values and schedules) after meeting the specified conditions must send a notice to the taxpayer of (1) the assessed value of the real property under the reinstated schedules of values, standards, and rules and (2) the right to appeal as specified in this subsection. Modifies one of the proposed required conditions to provide that the resolution rescinding advancement of general appraisal must state the year the county will conduct its next general appraisal which must be no later than the required year had the county not advanced the general appraisal (was, no later than the eighth year following the year of the general reappraisal immediately preceding the advanced reappraisal). Deletes the condition that a budget must not have been submitted to the governing board under GS 159-11 before rescinding the resolution. Makes organizational and clarifying changes. Deletes that this provision applies to all general reappraisals reinstated prior to July 1, 2009, and expires July 1, 2009.

Makes conforming changes to proposed amended GS 105-286(d) (effective July 1, 2009). Adds to the conditions allowing a county to be able to rescind a resolution to advance voluntarily a general reappraisal that it must be the first year in which the values determined in the advanced reappraisal are in effect and no budget has been submitted to the governing board of any local government or public authority that levies taxes on property subject to the rescinded advancement of general reappraisal. Deletes that this provision's effective date applies to general reappraisals reinstated on or after July 1, 2009.

Amends GS 105-322(g)(5) to add that the Board of Equalization and Review, after adjournment upon completion of specified required duties, may continue to meet to hear and decide all appeals relating to appraisal and taxability of property under GS 105-286(d).

June 10, 2009

**H 1530. RESCIND ADVANCED PROPERTY TAX APPRAISAL.** Filed 4/21/09. Senate committee substitute replaces 2nd edition with a new act *TO VALIDATE THE SCHEDULE OF VALUES USED TO APPRAISE REAL PROPERTY FOR THE TAXABLE YEAR BEGINNING JULY 1, 2009, BY A COUNTY THAT ADOPTED A RESOLUTION TO POSTPONE A 2009 REAPPRAISAL BETWEEN JANUARY 1, 2008, AND MARCH 31, 2009.* Authorizes counties to change the value of real property for tax assessment based upon a schedule of values adopted in a resolution to postpone a 2009 reappraisal between January 1, 2009, and March 31, 2009. The schedule for future reappraisal otherwise remains as set by statute.

June 15, 2009

**H 1530. RESCIND ADVANCED PROPERTY TAX APPRAISAL.** Filed 4/21/09. Senate amendment makes the following changes to 3rd edition. Changes the scope of the act to those counties that adopted a resolution to postpone a 2009 reappraisal between January 1, 2009, and June 30, 2009 (was, March 31, 2009). Makes a conforming change to the title.

June 29, 2009

**SL 2009-180 (H 1530). RESCIND ADVANCED PROPERTY TAX APPRAISAL. AN ACT TO VALIDATE THE SCHEDULE OF VALUES USED TO APPRAISE REAL PROPERTY FOR THE TAXABLE YEAR BEGINNING JULY 1, 2009, BY A COUNTY THAT ADOPTED A RESOLUTION TO POSTPONE A 2009 REAPPRAISAL BETWEEN JANUARY 1, 2009, AND JUNE 30, 2009.** Summarized in *Daily Bulletin* 4/21/09, 4/29/09, 6/10/09, and 6/15/09. Enacted June 26, 2009. Effective June 26, 2009.