

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2009

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HOUSE BILL 1530
PROPOSED COMMITTEE SUBSTITUTE H1530-PCS10894-LAx-13

Short Title: Rescind Advanced Property Tax Appraisal.

(Public)

Sponsors:

Referred to:

April 22, 2009

1 A BILL TO BE ENTITLED
2 AN ACT TO AUTHORIZE COUNTIES TO RESCIND AN ADVANCED GENERAL
3 REAPPRAISAL OF PROPERTY.

4 The General Assembly of North Carolina enacts:

5 **SECTION 1.** G.S. 105-286 reads as rewritten:

6 "**§ 105-286. (Effective until July 1, 2009) Time for general reappraisal of real property.**

7 (a) Octennial Plan. – Unless the date shall be advanced as provided in subdivision
8 (a)(2), below, each county of the State, as of January 1 of the year prescribed in the schedule
9 set out in subdivision (a)(1), below, and every eighth year thereafter, shall reappraise all real
10 property in accordance with the provisions of G.S. 105-283 and 105-317.

11 (1) Schedule of Initial Reappraisals. –

12 Division One – 1972: Avery, Camden, Cherokee, Cleveland,
13 Cumberland, Guilford, Harnett, Haywood, Lee, Montgomery, Northampton,
14 and Robeson.

15 Division Two – 1973: Caldwell, Carteret, Columbus, Currituck,
16 Davidson, Gaston, Greene, Hyde, Lenoir, Madison, Orange, Pamlico, Pitt,
17 Richmond, Swain, Transylvania, and Washington.

18 Division Three – 1974: Ashe, Buncombe, Chowan, Franklin, Henderson,
19 Hoke, Jones, Pasquotank, Rowan, and Stokes.

20 Division Four – 1975: Alleghany, Bladen, Brunswick, Cabarrus,
21 Catawba, Dare, Halifax, Macon, New Hanover, Surry, Tyrrell, and Yadkin.

22 Division Five – 1976: Bertie, Caswell, Forsyth, Iredell, Jackson, Lincoln,
23 Onslow, Person, Perquimans, Rutherford, Union, Vance, Wake, Wilson, and
24 Yancey.

25 Division Six – 1977: Alamance, Durham, Edgecombe, Gates, Martin,
26 Mitchell, Nash, Polk, Randolph, Stanly, Warren, and Wilkes.

27 Division Seven – 1978: Alexander, Anson, Beaufort, Clay, Craven,
28 Davie, Duplin, and Granville.

29 Division Eight – 1979: Burke, Chatham, Graham, Hertford, Johnston,
30 McDowell, Mecklenburg, Moore, Pender, Rockingham, Sampson, Scotland,
31 Watauga, and Wayne.

32 (2) Advancing Scheduled Octennial Reappraisal. – Any county desiring to
33 conduct a reappraisal of real property earlier than required by this subsection
34 (a) may do so upon adoption by the board of county commissioners of a



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1 resolution so providing. A copy of any such resolution shall be forwarded
2 promptly to the Department of Revenue. If the scheduled date for reappraisal
3 for any county is advanced as provided herein, real property in that county
4 shall thereafter be reappraised every eighth year following the advanced date
5 unless, in accordance with the provisions of this subdivision (a)(2), an earlier
6 date shall be adopted by resolution of the board of county commissioners, in
7 which event a new schedule of octennial reappraisals shall thereby be
8 established for that county.

9 (b) Fourth-Year Horizontal Adjustments. – As of January 1 of the fourth year following
10 a reappraisal of real property conducted under the provisions of subsection (a), above, each
11 county shall review the appraised values of all real property and determine whether changes
12 should be made to bring those values into line with then current true value. If it is determined
13 that the appraised value of all real property or of defined types or categories of real property
14 require such adjustment, the assessor shall revise the values accordingly by horizontal
15 adjustments rather than by actual appraisal of individual properties: That is, by uniform
16 application of percentages of increase or reduction to the appraised values of properties within
17 defined types or categories or within defined geographic areas of the county.

18 (c) Value to Be Assigned Real Property When Not Subject to Appraisal. – In years in
19 which real property within a county is not subject to appraisal or reappraisal under subsections
20 (a) or (b), above, or under G.S. 105-287, it shall be listed at the value assigned when last
21 appraised under this section or under G.S. 105-287.

22 (d) Rescinding Advanced Reappraisal. – A county may rescind a resolution to advance
23 a general reappraisal adopted pursuant to subdivision (a)(2) of this section and reinstate the
24 schedules of values, standards, and rules for the general reappraisal immediately preceding the
25 rescinded reappraisal if all of the conditions of this section are satisfied. The county shall send
26 notice to the taxpayer of the assessed value of the real property under the reinstated schedules
27 of values, standards, and rules and of the right to appeal the listing and appraisal within 15 days
28 after the date of the notice to the taxpayer or the date the Board of Equalization and Review
29 adjourns, whichever is later.

30 (1) The board of county commissioners adopts a resolution rescinding
31 advancement of the general reappraisal and promptly forwards a copy of the
32 resolution to the Department of Revenue.

33 (2) The resolution rescinding advancement of the general reappraisal states the
34 year that the county shall conduct its next general reappraisal which must be
35 no later than the year required under subsection (a) of this section had the
36 county not advanced the general reappraisal."

37 **SECTION 2.** G.S. 105-322(g)(5) is amended by adding a new sub-subdivision to
38 read:

39 "(g) Powers and Duties. – The board of equalization and review has the following
40 powers and duties:

41 ...

42 (5) Duty to Change Abstracts and Records After Adjournment. – Following
43 adjournment upon completion of its duties under subdivisions (g)(1) and
44 (g)(2) of this subsection, the board may continue to meet to carry out the
45 following duties:

- 46 a. To hear and decide all appeals relating to discovered property under
47 G.S. 105-312(d) and (k).
- 48 b. To hear and decide all appeals relating to the appraisal, situs, and
49 taxability of classified motor vehicles under G.S. 105-330.2(b).
- 50 c. To hear and decide all appeals relating to audits conducted under
51 G.S. 105-296(j) and relating to audits conducted under

- 1 G.S. 105-296(j) and (l) of property classified at present-use value and
2 property exempted or excluded from taxation.
3 d. To hear and decide all appeals relating to personal property under
4 G.S. 105-317.1(c).
5 e. To hear and decide all appeals relating to the appraisal and taxability
6 of property under G.S. 105-286(d)."

7 **SECTION 3.** G.S. 105-286(d), as enacted in Section 1 of this act, reads as
8 rewritten:

9 "(d) Rescinding Voluntarily Advanced Reappraisal. – A county may rescind a resolution
10 to advance voluntarily a general reappraisal adopted pursuant to subdivision ~~(a)(2)~~(a)(3) of this
11 section and reinstate the schedules of values, standards, and rules for the general reappraisal
12 immediately preceding the rescinded reappraisal if all of the conditions of this section are
13 satisfied. The county shall send notice to the taxpayer of the assessed value of the real property
14 under the reinstated schedules of values, standards, and rules and of the right to appeal the
15 listing and appraisal within 15 days after the date of the notice to the taxpayer or the date the
16 Board of Equalization and Review adjourns, whichever is later.

17 (1) The board of county commissioners adopts a resolution rescinding
18 advancement of the general reappraisal and promptly forwards a copy of the
19 resolution to the Department of Revenue.

20 (2) The resolution rescinding advancement of the general reappraisal states the
21 year that the county shall conduct its next general reappraisal which must be
22 no later than the year required under subsection (a) of this section had the
23 county not advanced the general reappraisal.

24 (3) It is the first year in which the values determined in the advanced reappraisal
25 are in effect and no budget has been submitted under G.S. 159-11 to the
26 governing board of any local government or public authority that levies
27 taxes on property subject to the rescinded advancement of the general
28 reappraisal."

29 **SECTION 4.** Section 3 of this act becomes effective July 1, 2009. The remainder
30 of this act is effective when it becomes law.