

GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2009

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HOUSE BILL 1018  
PROPOSED COMMITTEE SUBSTITUTE H1018-PCS70440-ST-41

Short Title: Delay Alamance County Revaluation.

(Local)

Sponsors:

Referred to:

April 2, 2009

A BILL TO BE ENTITLED

AN ACT TO ALLOW ALAMANCE COUNTY TO USE THE APPRAISED VALUE OF  
REAL PROPERTY DETERMINED IN THE GENERAL REAPPRAISAL CONDUCTED  
IMMEDIATELY PRECEDING THE MOST RECENTLY CONDUCTED GENERAL  
REAPPRAISAL.

The General Assembly of North Carolina enacts:

**SECTION 1.** This act applies only to Alamance County.

**SECTION 2.** G.S. 105-286(a) reads as rewritten:

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

(a) Octennial Plan. – Unless the date shall be ~~advanced~~changed as provided in  
subdivision ~~(a)(2);(a)(2)~~ or (a)(3) below, each county of the State, as of January 1 of the year  
prescribed in the schedule set out in subdivision (a)(1), below, and every eighth year thereafter,  
shall reappraise all real property in accordance with the provisions of G.S. 105-283 and  
105-317.

(1) Schedule of Initial Reappraisals. –

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

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

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

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

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

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

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



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1 Division Eight – 1979: Burke, Chatham, Graham, Hertford, Johnston,  
2 McDowell, Mecklenburg, Moore, Pender, Rockingham, Sampson, Scotland,  
3 Watauga, and Wayne.

- 4 (2) Advancing Scheduled Octennial Reappraisal. – Any county desiring to  
5 conduct a reappraisal of real property earlier than required by this subsection  
6 (a) may do so upon adoption by the board of county commissioners of a  
7 resolution so providing. A copy of any such resolution shall be forwarded  
8 promptly to the Department of Revenue. If the scheduled date for reappraisal  
9 for any county is advanced as provided herein, real property in that county  
10 shall thereafter be reappraised every eighth year following the advanced date  
11 unless, in accordance with the provisions of this subdivision (a)(2), an earlier  
12 date shall be adopted by resolution of the board of county commissioners, in  
13 which event a new schedule of octennial reappraisals shall thereby be  
14 established for that county.

- 15 (3) Delaying Scheduled Octennial Reappraisal. – Any county that conducted a  
16 general reappraisal to be effective in 2009 may disregard the appraised  
17 values generated in that reappraisal and use the appraised values determined  
18 in the general reappraisal in effect immediately preceding the 2009 general  
19 reappraisal. The county must conduct its next general reappraisal to become  
20 effective no later than January 1, 2011."

21 **SECTION 3.** G.S. 105-286(a), as rewritten by Section 1.1 of S.L. 2008-146, reads  
22 as rewritten:

23 "**§ 105-286. (Effective July 1, 2009; for applicability, see note) Time for general**  
24 **reappraisal of real property.**

25 (a) Octennial Cycle. – Each county must reappraise all real property in accordance with  
26 the provisions of G.S. 105-283 and G.S. 105-317 as of January 1 of the year set out in the  
27 following schedule and every eighth year thereafter, unless the county is required to ~~advance~~  
28 change the date under subdivision (2) or (2a) of this section or chooses to  
29 advance the date under subdivision (3) of this section.

- 30 (1) Schedule of Initial Reappraisals.

31 Division One – 1972: Avery, Camden, Cherokee, Cleveland,  
32 Cumberland, Guilford, Harnett, Haywood, Lee, Montgomery, Northampton,  
33 and Robeson.

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

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

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

41 Division Five – 1976: Bertie, Caswell, Forsyth, Iredell, Jackson, Lincoln,  
42 Onslow, Person, Perquimans, Rutherford, Union, Vance, Wake, Wilson, and  
43 Yancey.

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

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

48 Division Eight – 1979: Burke, Chatham, Graham, Hertford, Johnston,  
49 McDowell, Mecklenburg, Moore, Pender, Rockingham, Sampson, Scotland,  
50 Watauga, and Wayne.

- 1 (2) Mandatory Advancement. – A county whose population is 75,000 or greater  
2 according to the most recent annual population estimates certified to the  
3 Secretary by the State Budget Officer must conduct a reappraisal of real  
4 property when the county's sales assessment ratio determined under  
5 G.S. 105-289(h) is less than .85 or greater than 1.15, as indicated on the  
6 notice the county receives under G.S. 105-284. A reappraisal required under  
7 this subdivision must become effective no later than January 1 of the earlier  
8 of the following years:
- 9 a. The third year following the year the county received the notice.
  - 10 b. The eighth year following the year of the county's last reappraisal.
- 11 (2a) Delayed Reappraisal. – Any county that conducted a general reappraisal to  
12 be effective in 2009 may disregard the appraised values generated in that  
13 reappraisal and use the appraised values determined in the general  
14 reappraisal in effect immediately prior to the 2009 general reappraisal. The  
15 county must conduct its next general reappraisal to become effective no later  
16 than January 1, 2011.
- 17 (3) Optional Advancement. – A county may conduct a reappraisal of real  
18 property earlier than required by subdivision (1) or (2) of this subsection if  
19 the board of county commissioners adopts a resolution providing for  
20 advancement of the reappraisal. The resolution must designate the effective  
21 date of the advanced reappraisal and may designate a new reappraisal cycle  
22 that is more frequent than the octennial cycle set in subdivision (1) of this  
23 subsection. The board of county commissioners must promptly forward a  
24 copy of the resolution adopted under this subdivision to the Department of  
25 Revenue. A more frequent reappraisal cycle designated in a resolution  
26 adopted under this subdivision continues in effect after a mandatory  
27 reappraisal required under subdivision (2) of this subsection unless the board  
28 of county commissioners adopts another resolution that designates a  
29 different date for the county's next reappraisal."

30 **SECTION 4.** Section 2 of this act is effective when it becomes law and expires  
31 July 1, 2009. Section 3 of this act becomes effective July 1, 2009. The remainder of this act is  
32 effective when it becomes law.