

GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2017

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SENATE BILL DRS35163-MC-111 (03/07)

Short Title: Machinery Act Update.

(Public)

Sponsors: Senators Tarte, Tucker, and McKissick (Primary Sponsors).

Referred to:

1 A BILL TO BE ENTITLED  
2 AN ACT TO MODIFY APPEALS OF PROPERTY TAX VALUATIONS WHERE THE  
3 APPEAL INVOLVES CERTAIN APPRAISALS.

4 The General Assembly of North Carolina enacts:

5 SECTION 1. G.S. 105-322(g)(2) reads as rewritten:

6 "§ 105-322. County board of equalization and review.

7 ...

8 (g) Powers and Duties. – The board of equalization and review has the following  
9 powers and duties:

10 ...

11 (2) Duty to Hear Taxpayer Appeals. – On request, the board of equalization and  
12 review shall hear any taxpayer who owns or controls property taxable in the  
13 county with respect to the listing or appraisal of the taxpayer's property or  
14 the property of others.

15 ...

16 c. At a hearing under provisions of this subdivision (g)(2), the board, in  
17 addition to the powers it may exercise under the provisions of  
18 subdivision (g)(3), below, shall hear any evidence offered by the  
19 appellant, the assessor, and other county officials that is pertinent to  
20 the decision of the appeal. If the evidence presented by the appellant  
21 includes an appraisal by a certified general real estate appraiser, as  
22 defined in G.S. 93E-1-4, the board shall modify the appraisal  
23 appealed to the value provided in the appraisal and ensure the  
24 appraisal is included in the record in any subsequent appeal. Upon  
25 the request of an appellant, the board shall subpoena witnesses or  
26 documents if there is a reasonable basis for believing that the  
27 witnesses have or the documents contain information pertinent to the  
28 decision of the appeal.

29 ...."

30 SECTION 2. G.S. 105-290 reads as rewritten:

31 "§ 105-290. Appeals to Property Tax Commission.

32 (a) Duty to Hear Appeals. – In its capacity as the State board of equalization and  
33 review, the Property Tax Commission shall hear and adjudicate appeals from boards of county  
34 commissioners and from county boards of equalization and review as provided in this section.

35 (b) Appeals from Appraisal and Listing Decisions. – The Property Tax Commission  
36 shall hear and decide appeals from decisions concerning the listing, appraisal, or assessment of



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1 property made by county boards of equalization and review and boards of county  
2 commissioners. Any property owner of the county may except to an order of the county board  
3 of equalization and review or the board of county commissioners concerning the listing,  
4 appraisal, or assessment of property and appeal the order to the Property Tax Commission. If a  
5 county has an exception to an order of the county board of equalization and review or the board  
6 of county commissioners due to the submission and acceptance of an appraisal performed by a  
7 certified general real estate appraiser by an appellant pursuant to G.S. 105-322(g)(2)c., the  
8 county, in support of the exception, must provide (i) an appraisal by the county's appraiser and  
9 (ii) an appraisal by another certified general real estate appraiser mutually chosen by the  
10 county's appraiser and the appellant's appraiser.

11 ...

12 (3) On the basis of the findings of fact and conclusions of law made after any  
13 hearing provided for by this subsection (b), the Property Tax Commission  
14 shall enter an order (incorporating the findings and conclusions) reducing,  
15 increasing, or confirming the valuation or valuations appealed or listing or  
16 removing from the tax lists the property whose listing has been appealed. If a  
17 county has an exception to an order of the county board of equalization and  
18 review or the board of county commissioners, the Property Tax Commission  
19 shall modify the appraisal appealed to the average value provided in the  
20 appraisals required to be provided to the Commission. A certified copy of  
21 the order shall be delivered to the appellant and to the clerk of the board of  
22 commissioners of the county from which the appeal was taken, and the  
23 abstracts and tax records of the county shall be corrected to reflect the  
24 Commission's order.

25 ...."

26 **SECTION 3.** This act is effective when it becomes law and applies to appeals to  
27 boards of equalization and review commenced on or after that date.