

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1997

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HOUSE BILL 1374

Short Title: Property Tax Matters.

(Public)

Sponsors: Representatives Neely, Brawley, Cansler, Capps, Gray, Hill, Ramsey, C. Wilson; Allred, Baddour, Hurley, and Morris.

Referred to: Finance.

May 21, 1998

A BILL TO BE ENTITLED

1 AN ACT TO CLARIFY WHO CAN REPRESENT A TAXPAYER BEFORE THE
2 COUNTY BOARD OF EQUALIZATION, TO CLARIFY THAT A HEARING
3 BEFORE THE PROPERTY TAX COMMISSION IS DE NOVO, AND TO ALLOW
4 A COUNTY TO PRORATE PROPERTY TAXES ON A MOTOR VEHICLE
5 WHEN THE OWNER SURRENDERS THE VEHICLE'S LICENSE PLATE.
6

7 The General Assembly of North Carolina enacts:

8 Section 1. G.S. 105-322 is amended by adding a new section to read:

9 "(h) Representation. – Notwithstanding G.S. 84-2.1, a person may represent a
10 taxpayer before the board of equalization and review if the taxpayer gives the person
11 written authorization to act on the taxpayer's behalf in the matter being heard by the
12 board. The board of county commissioners may adopt a resolution that uniformly sets
13 forth the form the written authorization must take."

14 Section 2. G.S. 105-290(a) reads as rewritten:

15 "(a) Duty to Hear Appeals. – In its capacity as the State board of equalization and
16 review, the Property Tax Commission shall hear and adjudicate appeals from boards of
17 county commissioners and from county boards of equalization and review as provided in
18 this section. Appeals heard and adjudicated by the Commission are hearings de novo.
19 Failure of a taxpayer to present factual or legal arguments to a board of equalization and

1 review shall not prejudice the taxpayer in subsequent proceedings before the
2 Commission."

3 Section 3. G.S. 105-330.6(c) reads as rewritten:

4 "(c) If the owner of a classified motor vehicle listed pursuant to G.S. 105-
5 330.3(a)(1) either transfers the motor vehicle to a new owner or moves out-of-state and
6 registers the vehicle in another jurisdiction, and the owner surrenders the registration
7 plates from the listed vehicle to the Division of Motor Vehicles and at the date of surrender
8 ~~one or more full calendar months remains in the listed vehicle's tax year, Vehicles, then the~~
9 owner may apply for a release or refund of taxes on the vehicle for ~~the any~~ any full calendar
10 months remaining ~~after surrender.~~ in the vehicle's tax year after the date of surrender. To
11 apply for a release or refund, the owner must present to the county tax collector within
12 120 days after surrendering the plates the receipt received from the Division of Motor
13 Vehicles accepting surrender of the registration plates. The county tax collector shall then
14 multiply the amount of the taxes for the tax year on the vehicle by a fraction, the
15 denominator of which is 12 and the numerator of which is the number of full calendar
16 months remaining in the vehicle's tax year after the date of surrender of the registration
17 plates. The product of the multiplication is the amount of taxes to be released or
18 refunded. If the taxes have not been paid at the date of application, the county tax
19 collector shall make a release of the prorated taxes and credit the owner's tax notice with
20 the amount of the release. If the taxes have been paid at the date of application, the
21 county tax collector shall direct an order for a refund of the prorated taxes to the county
22 finance officer, and the finance officer shall issue a refund to the vehicle owner."

23 Section 4. This act is effective when it becomes law.