

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2009

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HOUSE BILL 1018

Short Title: Delay Alamance County Revaluation. (Local)

Sponsors: Representative Allred.

Referred to: Local Government II, if favorable, Finance.

April 2, 2009

1 A BILL TO BE ENTITLED
2 AN ACT TO REQUIRE ALAMANCE COUNTY TO USE THE APPRAISED VALUE OF
3 REAL PROPERTY DETERMINED IN THE GENERAL REAPPRAISAL CONDUCTED
4 IMMEDIATELY PRECEDING THE MOST RECENTLY CONDUCTED GENERAL
5 REAPPRAISAL.

6 The General Assembly of North Carolina enacts:

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

8 **SECTION 2.** G.S. 105-286 reads as rewritten:

9 "**§ 105-286. (Effective until July 1, 2009) Time for general reappraisal of real property.**

10 (a) Octennial Plan. – Unless the date shall be ~~advanced~~changed as provided in
11 subdivision ~~(a)(2)~~,(a)(2) or (a)(3) below, each county of the State, as of January 1 of the year
12 prescribed in the schedule set out in subdivision (a)(1), below, and every eighth year thereafter,
13 shall reappraise all real property in accordance with the provisions of G.S. 105-283 and
14 105-317.

15 (1) Schedule of Initial Reappraisals. –

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

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

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

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

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

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

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

33 Division Eight – 1979: Burke, Chatham, Graham, Hertford, Johnston,
34 McDowell, Mecklenburg, Moore, Pender, Rockingham, Sampson, Scotland,
35 Watauga, and Wayne.

36 (2) Advancing Scheduled Octennial Reappraisal. – Any county desiring to
37 conduct a reappraisal of real property earlier than required by this subsection



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

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

...."

SECTION 3. G.S. 105-286, as rewritten by Section 1.1 of S.L. 2008-146, reads as rewritten:

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

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

(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.

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

(2) Mandatory Advancement. – A county whose population is 75,000 or greater according to the most recent annual population estimates certified to the Secretary by the State Budget Officer must conduct a reappraisal of real property when the county's sales assessment ratio determined under G.S. 105-289(h) is less than .85 or greater than 1.15, as indicated on the

1 notice the county receives under G.S. 105-284. A reappraisal required under
2 this subdivision must become effective no later than January 1 of the earlier
3 of the following years:

4 a. The third year following the year the county received the notice.

5 b. The eighth year following the year of the county's last reappraisal.

6 (2a) Delayed Reappraisal. – Any county that conducted a general reappraisal to
7 be effective in 2009 shall disregard the appraised values generated in that
8 reappraisal and use the appraised values determined in the general
9 reappraisal in effect immediately prior to the 2009 general reappraisal. The
10 county must conduct its next general reappraisal to become effective no later
11 than January 1, 2011.

12 (3) Optional Advancement. – A county may conduct a reappraisal of real
13 property earlier than required by subdivision (1) or (2) of this subsection if
14 the board of county commissioners adopts a resolution providing for
15 advancement of the reappraisal. The resolution must designate the effective
16 date of the advanced reappraisal and may designate a new reappraisal cycle
17 that is more frequent than the octennial cycle set in subdivision (1) of this
18 subsection. The board of county commissioners must promptly forward a
19 copy of the resolution adopted under this subdivision to the Department of
20 Revenue. A more frequent reappraisal cycle designated in a resolution
21 adopted under this subdivision continues in effect after a mandatory
22 reappraisal required under subdivision (2) of this subsection unless the board
23 of county commissioners adopts another resolution that designates a
24 different date for the county's next reappraisal.

25"

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