

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2009

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HOUSE DRH50562-LAx-13 (04/16)

Short Title: Rescind Advanced Property Tax Appraisal. (Public)

Sponsors: Representative Cole.

Referred to:

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
35 resolution so providing. A copy of any such resolution shall be forwarded



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

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

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

21 (d) Rescinding Advanced Scheduled Octennial Reappraisal. – A county may rescind a
22 resolution to advance a general reappraisal adopted pursuant to subdivision (2) of subsection
23 (a) of this section and reinstate the appraised values and schedules for the general reappraisal
24 immediately preceding the advanced reappraisal if all of the following conditions are satisfied:

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

28 (2) The resolution rescinding advancement of the general reappraisal states that
29 the county must conduct its next general reappraisal no later than the eighth
30 year following the year of the general reappraisal immediately preceding the
31 advanced reappraisal.

32 (3) A budget has not been submitted to the governing board under G.S. 159-11.
33 A taxpayer may appeal the listing or appraisal of the taxpayer's property if the taxpayer files a
34 notice of appeal within 15 days after the resolution rescinding the advanced general reappraisal
35 is adopted or the Board of Equalization and Review adjourns, whichever is later."

36 **SECTION 2.** G.S. 105-286, as rewritten by Section 1.1 of S.L. 2008-146, reads as
37 rewritten:

38 "**§ 105-286. (Effective July 1, 2009; for applicability, see note) Time for general**
39 **reappraisal of real property.**

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

45 (1) Schedule of Initial Reappraisals.

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

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

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

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

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

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

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

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

15 (2) Mandatory Advancement. – A county whose population is 75,000 or greater
16 according to the most recent annual population estimates certified to the
17 Secretary by the State Budget Officer must conduct a reappraisal of real
18 property when the county's sales assessment ratio determined under
19 G.S. 105-289(h) is less than .85 or greater than 1.15, as indicated on the
20 notice the county receives under G.S. 105-284. A reappraisal required under
21 this subdivision must become effective no later than January 1 of the earlier
22 of the following years:

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

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

25 (3) Optional Advancement. – A county may conduct a reappraisal of real
26 property earlier than required by subdivision (1) or (2) of this subsection if
27 the board of county commissioners adopts a resolution providing for
28 advancement of the reappraisal. The resolution must designate the effective
29 date of the advanced reappraisal and may designate a new reappraisal cycle
30 that is more frequent than the octennial cycle set in subdivision (1) of this
31 subsection. The board of county commissioners must promptly forward a
32 copy of the resolution adopted under this subdivision to the Department of
33 Revenue. A more frequent reappraisal cycle designated in a resolution
34 adopted under this subdivision continues in effect after a mandatory
35 reappraisal required under subdivision (2) of this subsection unless the board
36 of county commissioners adopts another resolution that designates a
37 different date for the county's next reappraisal.

38 (b), (c) Repealed by Session Laws 2008-146, s. 1.1, effective July 1, 2009.

39 (d) Rescinding Advanced Scheduled Octennial Reappraisal. – A county may rescind a
40 resolution adopting an optional advancement of a general reappraisal pursuant to subdivision
41 (3) of subsection (a) of this section and reinstate the appraised values and schedules for the
42 general reappraisal immediately preceding the advanced reappraisal if all of the following
43 conditions are satisfied:

44 (1) The board of county commissioners adopts a resolution rescinding
45 advancement of the general reappraisal and promptly forwards a copy of that
46 resolution to the Department of Revenue.

47 (2) The resolution rescinding advancement of the general reappraisal states that
48 the county must conduct its next general reappraisal at the earlier of (i) the
49 eighth year following the year of the general reappraisal immediately
50 preceding the advanced reappraisal or (ii) the date required by any

1 mandatory advancement pursuant to subdivision (2) of subsection (a) of this
2 section.
3 (3) A budget has not been submitted to the governing board under G.S. 159-11.
4 A taxpayer may appeal the listing or appraisal of the taxpayer's property if the taxpayer files a
5 notice of appeal within 15 days after the resolution rescinding the advanced general reappraisal
6 is adopted or the Board of Equalization and Review adjourns, whichever is later."
7 **SECTION 3.** Section 1 of this act is effective when it becomes law, applies to all
8 general reappraisals reinstated prior to July 1, 2009, and expires July 1, 2009. Section 2 of this
9 act becomes effective July 1, 2009, and applies to general reappraisals reinstated on or after
10 that date. The remainder of this act is effective when it becomes law.