

**GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2009**

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**HOUSE BILL 1530  
Committee Substitute Favorable 4/29/09**

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

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Sponsors:

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Referred to:

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April 22, 2009

A BILL TO BE ENTITLED  
AN ACT TO AUTHORIZE COUNTIES TO RESCIND AN ADVANCED GENERAL  
REAPPRAISAL OF PROPERTY.

The General Assembly of North Carolina enacts:

**SECTION 1.** G.S. 105-286 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 as provided in subdivision (a)(2), 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.

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

(2) Advancing Scheduled Octennial Reappraisal. – Any county desiring to 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



1 shall thereafter be reappraised every eighth year following the advanced date  
2 unless, in accordance with the provisions of this subdivision (a)(2), an earlier  
3 date shall be adopted by resolution of the board of county commissioners, in  
4 which event a new schedule of octennial reappraisals shall thereby be  
5 established for that county.

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

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

19 (d) Rescinding Advanced Reappraisal. – A county may rescind a resolution to advance  
20 a general reappraisal adopted pursuant to subdivision (a)(2) of this section and reinstate the  
21 schedules of values, standards, and rules for the general reappraisal immediately preceding the  
22 rescinded reappraisal if all of the conditions of this section are satisfied. The county shall send  
23 notice to the taxpayer of the assessed value of the real property under the reinstated schedules  
24 of values, standards, and rules and of the right to appeal the listing and appraisal within 15 days  
25 after the date of the notice to the taxpayer or the date the Board of Equalization and Review  
26 adjourns, whichever is later.

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

30 (2) The resolution rescinding advancement of the general reappraisal states the  
31 year that the county shall conduct its next general reappraisal which must be  
32 no later than the year required under subsection (a) of this section had the  
33 county not advanced the general reappraisal."

34 **SECTION 2.** G.S. 105-322(g)(5) is amended by adding a new sub-subdivision to  
35 read:

36 "(g) Powers and Duties. – The board of equalization and review has the following  
37 powers and duties:

38 ...

39 (5) Duty to Change Abstracts and Records After Adjournment. – Following  
40 adjournment upon completion of its duties under subdivisions (g)(1) and  
41 (g)(2) of this subsection, the board may continue to meet to carry out the  
42 following duties:

- 43 a. To hear and decide all appeals relating to discovered property under  
44 G.S. 105-312(d) and (k).
- 45 b. To hear and decide all appeals relating to the appraisal, situs, and  
46 taxability of classified motor vehicles under G.S. 105-330.2(b).
- 47 c. To hear and decide all appeals relating to audits conducted under  
48 G.S. 105-296(j) and relating to audits conducted under  
49 G.S. 105-296(j) and (l) of property classified at present-use value and  
50 property exempted or excluded from taxation.

- 1 d. To hear and decide all appeals relating to personal property under  
2 G.S. 105-317.1(c).  
3 e. To hear and decide all appeals relating to the appraisal and taxability  
4 of property under G.S. 105-286(d)."

5 **SECTION 3.** G.S. 105-286(d), as enacted in Section 1 of this act, reads as  
6 rewritten:

7 "(d) Rescinding Voluntarily Advanced Reappraisal. – A county may rescind a resolution  
8 to advance voluntarily a general reappraisal adopted pursuant to subdivision ~~(a)(2)~~(a)(3) of this  
9 section and reinstate the schedules of values, standards, and rules for the general reappraisal  
10 immediately preceding the rescinded reappraisal if all of the conditions of this section are  
11 satisfied. The county shall send notice to the taxpayer of the assessed value of the real property  
12 under the reinstated schedules of values, standards, and rules and of the right to appeal the  
13 listing and appraisal within 15 days after the date of the notice to the taxpayer or the date the  
14 Board of Equalization and Review adjourns, whichever is later.

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

18 (2) The resolution rescinding advancement of the general reappraisal states the  
19 year that the county shall conduct its next general reappraisal which must be  
20 no later than the year required under subsection (a) of this section had the  
21 county not advanced the general reappraisal.

22 (3) It is the first year in which the values determined in the advanced reappraisal  
23 are in effect and no budget has been submitted under G.S. 159-11 to the  
24 governing board of any local government or public authority that levies  
25 taxes on property subject to the rescinded advancement of the general  
26 reappraisal."

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