

**GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2011**

S

1

SENATE BILL 55

Short Title: Increase Property Tax Appeals Efficiency. (Local)

Sponsors: Senators Clodfelter, Dannelly; Graham, Rucho, and Tucker.

Referred to: Finance.

February 10, 2011

A BILL TO BE ENTITLED

AN ACT TO INCREASE THE EFFICIENCY OF PROPERTY TAX APPEALS IN
MECKLENBURG COUNTY.

The General Assembly of North Carolina enacts:

SECTION 1. Chapter 509 of the 1981 Session Laws is repealed.

SECTION 2. This act applies only to Mecklenburg County.

SECTION 3. Upon the adoption of a resolution so providing, the Mecklenburg County Board of Commissioners is authorized to appoint and delegate to a special board of equalization and review to perform the duties imposed under G.S. 105-322. The resolution shall provide for the membership of the special board, which shall be at least five members, qualifications, terms of office, filling of vacancies, appointment of the clerk, compensation, time and notice of meetings, adjournment, and establishment of rules and procedures of the special board, including separation into panels of three or more for deliberations. The resolution may authorize a taxpayer to appeal a decision of the special board with respect to the listing or appraisal of property to the Board of Commissioners. The resolution shall be adopted not later than the first Monday in March of the year for which it is to be effective and shall continue in effect until revised or rescinded. The resolution shall be entered in the minutes of the meeting of the Board of Commissioners, and a copy shall be forwarded to the Department of Revenue. The members of the special board shall take the oath required in G.S. 105-322(c).

SECTION 4. A resolution adopted pursuant to Section 3 of this act may authorize the tax assessor to appoint deputy clerks, as needed.

SECTION 5. The time of meeting of a special board appointed pursuant to Section 3 of this act shall be as provided in G.S. 105-322(e), except that the resolution appointing the special board may authorize the special board to sit beyond the end of the current calendar year until the first meeting of the special board in the next calendar year to hear and determine requests made under the provisions of G.S. 105-322(g)(2) for appeals filed in the current calendar year.

SECTION 6. The publication of notice of meetings and adjournment shall be the same as provided in G.S. 105-322(f), except that no publication will be required of meetings after the initial meeting.

SECTION 7. A special board appointed pursuant to Section 3 of this act shall have the powers and duties provided in G.S. 105-322(g), as amended from time to time.

SECTION 8. A resolution adopted pursuant to Section 3 of this act may provide for the special board appointed pursuant to Section 3 of this act to have the duties set forth in G.S. 105-325(a)(6), as amended from time to time.

SECTION 9. This act becomes effective January 1, 2011.

