

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2021

H.B. 739
Apr 28, 2021
HOUSE PRINCIPAL CLERK

H

D

HOUSE BILL DRH40450-RBf-7

Short Title: Modify Property Tax Appeal Process.

(Public)

Sponsors: Representative Turner.

Referred to:

1 A BILL TO BE ENTITLED
2 AN ACT TO MODIFY THE PROPERTY TAX APPEAL PROCESS.

3 The General Assembly of North Carolina enacts:

4 **SECTION 1.** G.S. 105-322(g)(2) reads as rewritten:

5 "(2) Duty to Hear Taxpayer Appeals. – On request, the board of equalization and
6 review shall hear any taxpayer who owns or controls property taxable in the
7 county with respect to the listing or appraisal of the taxpayer's property or the
8 property of others.

9 a. A request for a hearing under this subdivision (g)(2) shall be made in
10 writing to or by personal appearance before the board prior to its
11 adjournment. A request for a hearing in writing must be made by the
12 taxpayer or by one or more of the persons allowed to appear on behalf
13 of the taxpayer under the provisions of sub-subdivision (g)(2)c1 of this
14 section. However, if the taxpayer requests review of a decision made
15 by the board under the provisions of subdivision (g)(1), above, notice
16 of which was mailed fewer than 15 days prior to the board's
17 adjournment, the request for a hearing thereon may be made within 15
18 days after the notice of the board's decision was mailed.

19 ...

20 c1. The appellant must appear at a hearing under the provisions of
21 subdivision (g)(2) of this section. If no continuance is requested or
22 granted, the failure of the appellant to appear at the scheduled time and
23 date for a hearing shall be grounds for the board to dismiss the
24 appellant's appeal. The appellant shall meet the requirement to appear
25 by one or more of the following methods:

- 26 1. Appellants who are natural persons may appear for themselves.
27 2. Appellants who are natural persons may, by valid power of
28 attorney, appoint a relative to appear on their behalf.
29 3. Trustees may appear on behalf of appellants who are trusts.
30 4. General partners may appear on behalf of appellants who are
31 general or limited partnerships.
32 5. Nonattorney representatives as listed in G.S. 105-290(d2) may
33 appear on behalf of limited liability companies or corporations,
34 provided that notice of such nonattorney representation is
35 provided to the board in advance of the hearing.



- 1 6. Attorneys licensed to practice law in North Carolina may
2 appear for any appellant.
3 7. Attorneys not licensed to practice law in North Carolina may,
4 upon compliance with the provisions of G.S. 84-4.1, appear for
5 any appellant.

6 "

7 **SECTION 2.** G.S. 105-290(b) reads as rewritten:

8 (b) Appeals from Appraisal and Listing Decisions. – The Property Tax Commission shall
9 hear and decide appeals from decisions concerning the listing, appraisal, or assessment of
10 property made by county boards of equalization and review and boards of county commissioners.
11 Any property owner of the county may except to an order of the county board of equalization
12 and review or the board of county commissioners concerning the listing, appraisal, or assessment
13 of property and appeal the order to the Property Tax Commission. However, a property owner
14 may not except to an order of the county board of equalization and review or the board of county
15 commissioners for a tax year for which the property owner has consented in writing to the terms
16 of the order."

17 **SECTION 3.** This act is effective when it becomes law and applies to appeals
18 requested on or after that date.