

GENERAL ASSEMBLY OF NORTH CAROLINA
1987 SESSION

CHAPTER 1008
HOUSE BILL 2278

AN ACT TO AUTHORIZE CRAVEN COUNTY TO APPOINT A SPECIAL BOARD
OF EQUALIZATION AND REVIEW.

The General Assembly of North Carolina enacts:

Section 1. G.S. 105-322(a) reads as rewritten:

"(a) Personnel. – Except as otherwise provided herein, the board of equalization and review of each county shall be composed of the members of the board of county commissioners.

Upon the adoption of a resolution so providing, the board of commissioners is authorized to appoint a special board of equalization and review to carry out the duties imposed under this section. The resolution shall provide for the membership, qualifications, terms of office and the filling of vacancies on the board. The board of commissioners shall also designate the chairman of the special board. The resolution shall be adopted not later than the first Monday in ~~March~~ May of the first year for which it is to be effective and shall continue in effect for that year and all subsequent years until revised or rescinded. It shall be entered in the minutes of the meeting of the board of commissioners and a copy thereof shall be forwarded to the Department of Revenue within 15 days after its adoption.

Nothing in this subsection (a) shall be construed as repealing any law creating a special board of equalization and review or creating any board charged with the duties of a board of equalization and review in any county."

Sec. 2. This act applies only to Craven County. All acts taken by the body designated as the Craven County Board of Equalization and Review before the effective date of this act are validated.

Sec. 3. This act is effective upon ratification and applies retroactively to March 1, 1988.

In the General Assembly read three times and ratified this the 28th day of June, 1988.