

GENERAL ASSEMBLY OF NORTH CAROLINA  
1987 SESSION

CHAPTER 161  
SENATE BILL 406

AN ACT AUTHORIZING THE APPOINTMENT OF A SPECIAL BOARD OF  
EQUALIZATION AND REVIEW FOR CUMBERLAND COUNTY.

The General Assembly of North Carolina enacts:

**Section 1.** The Board of County Commissioners of Cumberland County may appoint a Special Board of Equalization and Review for Cumberland County, and the Chairman thereof, in the manner provided in G.S. 105-322(a), provided that the Board shall consist of not less than five nor more than nine members. Should the Board of County Commissioners not appoint a Special Board of Equalization and Review hereunder, then the Board of County Commissioners shall comprise the Board of Equalization and Review and shall have the powers and duties provided in G.S. 105-322.

**Sec. 2.** The Board of Equalization and Review of Cumberland County shall receive compensation, take such oath, hold meetings, take minutes of meetings, and provide notice of meetings and adjournments as provided in G.S. 105-322(b), (c), (d), (e) and (f).

**Sec. 3.** The Board of Equalization and Review of Cumberland County shall possess the powers and duties enumerated in G.S. 105-322, as amended from time to time, and as may appear elsewhere in the General Statutes of North Carolina.

**Sec. 4.** In addition to the powers and duties set forth in Section 3 above, the Board of Equalization and Review of Cumberland shall have the following additional powers and authority:

(1) **Revaluation Years-Panels.** In any revaluation year, the Chairman of the Board of Equalization and Review shall have the authority to divide the Board into a maximum of three separate panels with a minimum of three Board members for each panel. The Board members for the panels may be interchanged during the year.

(2) **Minutes of Panel Meetings.** In the event the chairman exercises the right to divide the Board into panels, the tax supervisor of Cumberland County shall designate a deputy or deputies to be present at panel meetings at which he cannot be present and maintain accurate minutes as set forth in G.S. 105-322(d).

(3) **Panel Quorum, Decisions and Appeals.** At meetings of separate panels, a majority of the members of a particular panel shall constitute a quorum and a decision by the panel will constitute a decision of the Board. Appeals from decisions of a panel shall be made, as an appeal from the Board, directly to the appellate body as provided in G.S. 105-324.

**Sec. 5.** The provisions of this act shall apply only to Cumberland County and it is the intent to amend G. S. 105-322 only with respect to Cumberland County.

**Sec. 6.** All laws and clauses of laws in conflict with this act are hereby repealed.

**Sec. 7.** This act is effective upon ratification.

In the General Assembly read three times and ratified this the 8th day of May, 1987.