

GENERAL ASSEMBLY OF NORTH CAROLINA  
1987 SESSION

CHAPTER 440  
SENATE BILL 45

AN ACT TO FACILITATE THE EXCHANGE OF INFORMATION BY THE  
DEPARTMENT OF REVENUE AND LOCAL TAX OFFICIALS.

The General Assembly of North Carolina enacts:

Section 1. G.S. 105-289 is amended as follows:

(1) by deleting the words "county and municipal" in subdivision (d)(1) and substituting the word "local";

(2) by rewriting subsection (e) to read:

"(e) The Department of Revenue may furnish the following information to a local tax official:

(1) Information contained in a report to it or to any other State department; and

(2) Information the Department has in its possession that may assist a local tax official in securing complete tax listings, appraising or assessing taxable property, collecting taxes, or presenting information in administrative or judicial proceedings involving the listing, appraisal, or assessment of property.

A local tax official may use information obtained from the Department under this subsection only for the purposes stated in subdivision (2). A local tax official may not divulge or make public this information except as required in administrative or judicial proceedings under this Subchapter. A local tax official who makes improper use of or discloses information obtained from the Department under this subsection is punishable as provided in G.S. 105-259.

The Department may not furnish information to a local tax official pursuant to this subsection unless it has obtained a written certification from the official stating that he is familiar with the provisions of both this subsection and G.S. 105-259 and that information obtained from the Department under this subsection will be used only for the purposes stated in subdivision (2)."; and

(3) by rewriting subsection (f) to read:

"(f) To advise local tax officials of their duties concerning the listing, appraisal, and assessment of property and the levy and collection of property taxes."

Sec. 2. G.S. 105-273 is amended by adding a new subdivision (11) to read as follows and by renumbering the succeeding subdivisions accordingly:

"(11) 'Local tax official' includes a county assessor, an assistant county assessor, a member of a county board of commissioners, a member of a county board of

equalization and review, a county tax collector, and the municipal equivalents of these officials."

Sec. 3. G.S. 105-289.1(b) is amended by deleting the phrase "taxing authority (as defined in G.S. 105-289(e))" and substituting the words "tax official".

Sec. 4. G.S. 105-259 is amended as follows:

(1) by deleting subpart (ii) in the first sentence of that section and inserting two new subparts to read:

"(ii) local tax officials, as defined in G.S. 105-273, and former local tax officials;  
(iii) members and former members of the Property Tax Commission;"

(2) by renumbering subparts (iii) and (iv) of the first sentence of that section as (iv) and (v) respectively; and

(3) by deleting the word "authority" each time it appears in the first sentence of the fourth paragraph of that section and substituting the word "official".

Sec. 5. This act is effective upon ratification.

In the General Assembly read three times and ratified this the 22nd day of June, 1987.