

GENERAL ASSEMBLY OF NORTH CAROLINA  
1989 SESSION

CHAPTER 686  
HOUSE BILL 2037

AN ACT TO EXTEND THE TIME DURING WHICH THE DAVIDSON BOARD OF  
EQUALIZATION AND REVIEW MAY SIT.

The General Assembly of North Carolina enacts:

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

"(e) Time of Meeting. – Each year the board of equalization and review shall hold its first meeting not earlier than the first Monday in April and not later than the first Monday in May. The board shall complete its duties on or before the third Monday following its first meeting unless, in its opinion, a longer period of time is necessary or expedient to a proper execution of its responsibilities. In no event shall the board sit later than ~~July 1~~ December 31 except to hear and determine requests made under the provisions of subdivision (g)(2), below, when such requests are made within the time prescribed by law. From the time of its first meeting until its adjournment, the board shall meet at such times as it deems reasonably necessary to perform its statutory duties and to receive requests and hear the appeals of taxpayers under the provisions of subdivision (g)(2), below."

Sec. 2. This act applies to Davidson County only and applies to any board charged with the duties of a board of equalization and review in Davidson County.

Sec. 3. This act is effective upon ratification and will expire December 31, 1989.

In the General Assembly read three times and ratified this the 26th day of July, 1989.