

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 1991

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SENATE BILL 1262

Short Title: Modify Property Tax Appeals.

(Public)

Sponsors: Senator Daniel.

Referred to: Finance.

July 1, 1992

A BILL TO BE ENTITLED

1
2 AN ACT TO MODIFY THE PROCEDURE FOR PROPERTY TAX APPEALS
3 BEFORE THE PROPERTY TAX COMMISSION FROM APPRAISAL AND
4 LISTING DECISIONS AND TO LEVY A FEE FOR FILING AN APPEAL TO
5 THE PROPERTY TAX COMMISSION.

6 The General Assembly of North Carolina enacts:

7 Section 1. G.S. 105-290(b) reads as rewritten:

8 "(b) Appeals from Appraisal and Listing Decisions. – The Property Tax
9 Commission shall hear and decide appeals from decisions concerning the listing,
10 appraisal, or assessment of property made by county boards of equalization and review
11 and boards of county commissioners. Any property owner of the county may except to
12 an order of the county board of equalization and review or the board of county
13 commissioners concerning the listing, appraisal, or assessment of property and appeal
14 the order to the Property Tax Commission.

15 (1) In ~~such~~these cases, taxpayers and persons having ownership interests
16 in the property subject to taxation may file separate appeals or joint
17 appeals at the election of one or more of the taxpayers. It is the intent
18 of this provision that all owners of a single item of personal property
19 or tract or parcel of real property be allowed to join in one appeal and
20 also that any taxpayer be allowed to include in one appeal all
21 objections timely presented regardless of the fact that the listing or
22 valuation of more than one item of personal property or tract or parcel
23 of real property is the subject of the appeal.

1 (2) When an appeal is filed, the Property Tax Commission shall provide a
2 hearing before representatives of the Commission or the full
3 Commission as specified in this subdivision.

- 4 a. Hearing by Commission Representatives. – The Commission is
5 ~~empowered to authorize any member or~~ may authorize one or
6 more members of the Commission or ~~employee-employees~~ of
7 the Department of Revenue to hear an appeal, to make
8 examinations and investigations, to have made from
9 stenographic notes a full and complete record of the evidence
10 offered at the hearing, and to make recommended findings of
11 fact and conclusions of law. Should the Commission elect to
12 follow this procedure, it shall fix the time and place at which its
13 ~~representative or~~ representatives will hear the appeal and, at least
14 10 days before the hearing, give written notice ~~thereof of the~~
15 hearing to the appellant and to the clerk of the board of
16 commissioners of the county from which the appeal is taken. At
17 the hearing the Commission's ~~representative or~~ representatives
18 shall hear all evidence and affidavits offered by the appellant
19 and appellee county and may exercise the authority granted by
20 subsection (d), below, to obtain information pertinent to
21 decision of the appeal. The ~~representative or~~ representatives
22 conducting the hearing shall submit to the Commission and to
23 the appellant and appellee ~~a full record of the proceeding and his or~~
24 their recommended findings of fact and conclusions of law.
25 Upon the request of any party, the representatives conducting
26 the hearing shall also submit to the Commission and to the
27 appellant and appellee a full record of the proceeding. The cost
28 of providing the full record of the proceeding shall be borne by
29 the party requesting it, unless the Commission determines for
30 good cause that the cost should be borne by the Commission.
31 The Commission shall review the record, the recommended
32 findings of fact and conclusions of law, and any written
33 arguments that may be submitted to the Commission by the
34 appellant or appellee within 15 days following the date on
35 which the findings and conclusions were submitted to the
36 parties and shall take one of the following actions:
- 37 1. Accept the recommended findings of fact and
38 conclusions of law and issue an appropriate order as
39 provided in subdivision (b)(3), below.
 - 40 2. Make new findings of fact or conclusions of law based
41 upon the ~~record materials~~ submitted by the Commission's
42 ~~representative or~~ representatives and issue an appropriate
43 order as provided in subdivision (b)(3), below.

1 3. Rehear the appeal under the procedure provided in
2 subdivision (b)(2)b, below, with respect to any portion of
3 the record or recommended findings of fact or
4 conclusions of law.

5 b. Hearing by Full Commission. – Should the Commission elect
6 not to employ the procedure provided in subdivision (b)(2)a,
7 above, it shall fix a time and place at which the Commission
8 shall hear the appeal and, at least 10 days before the hearing,
9 give written notice ~~thereof~~ of the hearing to the appellant and to
10 the clerk of the board of commissioners of the county from
11 which the appeal is taken. At the hearing the Commission shall
12 hear all evidence and affidavits offered by the appellant and
13 appellee county and may exercise the authority granted by
14 subsection (d), below, to obtain information pertinent to
15 decision of the appeal. The Commission shall make findings of
16 fact and conclusions of law and issue an appropriate order as
17 provided in subdivision (b)(3), below.

18 (3) On the basis of the findings of fact and conclusions of law made after
19 any hearing provided for by this subsection (b), the Property Tax
20 Commission shall enter an order (incorporating the findings and
21 conclusions) reducing, increasing, or confirming the valuation or
22 valuations appealed or listing or removing from the tax lists the
23 property whose listing has been appealed. A certified copy of the order
24 shall be delivered to the appellant and to the clerk of the board of
25 commissioners of the county from which the appeal was taken, and the
26 abstracts and tax records of the county shall be corrected to reflect the
27 Commission's order."

28 Sec. 2. G.S. 105-290 is amended by adding at the end a new subsection to
29 read:

30 "(h) Fee. – A fee is imposed on a property owner who files an appeal to the
31 Property Tax Commission. The fee is equal to the costs imposed in G.S. 7A-305(a) for
32 a civil action in district court not assigned to a magistrate. The property owner must
33 submit the fee to the Property Tax Commission with the notice of appeal."

34 Sec. 3. This act becomes effective July 1, 1992. Section 1 of this act applies
35 to appeals pending or filed on or after that date. Section 2 of this act applies to appeals
36 filed on or after that date.