

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1993

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HOUSE BILL 76

Short Title: Property Tax Appeals Filing Fee.

(Public)

Sponsors: Representatives Gamble, Jarrell, Justus, Luebke, and Tallent.

Referred to: Finance.

February 9, 1993

1 A BILL TO BE ENTITLED
2 AN ACT TO REQUIRE A FILING FEE ON APPEALS TO THE PROPERTY TAX
3 COMMISSION.

4 The General Assembly of North Carolina enacts:

5 Section 1. G.S. 105-290 is amended by adding a new subsection to read:

6 "(h) Filing Fee. – A filing fee is required from each appellant who files an appeal
7 under subsection (b) concerning the listing, appraisal, or assessment of property. Fees
8 collected under this subsection are departmental receipts and shall be applied to the
9 operating costs of the Property Tax Commission. The appellant may submit the filing
10 fee together with the notice of appeal, but must submit the filing fee not later than 30
11 days after the Commission acknowledges receipt of the notice of appeal. The
12 Commission shall dismiss an appeal if the filing fee is not paid by the due date. The fee
13 is imposed for each property that is the subject of an appeal, based on the county's
14 appraised value of the property, as follows:

<u>Appraised Value</u>	<u>Fee</u>
Less than \$200,000	\$25.00
At least \$200,00	
but less than \$500,000	50.00
\$500,000 or more	75.00."

20 Sec. 2. This act becomes effective July 1, 1993, and applies to appeals filed
21 on or after that date.