NORTH CAROLINA GENERAL ASSEMBLY
1963 SESSION

CHAPTER 281
HOUSE BILL 494

AN ACT TO AUTHORIZE THE MECKLENBURG COUNTY BOARD OF EQUALIZATION AND REVIEW TO SIT SO LONG AS NECESSARY TO HEAR APPEALS FROM ASSESSED VALUATIONS OF REAL PROPERTY.

WHEREAS, pursuant to the provisions of G. S. 105-278, the County of Mecklenburg is revaluing real property for ad valorem tax purposes as of January 1, 1963; and

WHEREAS, there have been numerous protests or appeals filed by taxpayers with the Mecklenburg County Board of Equalization and Review and it is anticipated that many other appeals may be filed; and

WHEREAS, it is deemed desirable that the Mecklenburg County Board of Equalization and Review should have sufficient time in which to fully consider all appeals and to make such adjustments as may be deemed fair and equitable: Now, therefore,

The General Assembly of North Carolina do enact:

Section 1. The Mecklenburg County Board of Equalization and Review is hereby authorized to continue its sessions for the year 1963 to hear all appeals which may be brought before it upon the assessed valuations of property, and to make any adjustments, whensoever it shall hear the appeal, as of January 1, 1963.

Sec. 2. The provisions of Section 7 (b) of Chapter 916 of the Session Laws of 1961 requiring the taxpayer's written notice of intention to appeal to be filed with the tax supervisor within fifteen (15) days after receipt of notice of assessment shall not apply for the year 1963.

Sec. 3. All laws and clauses of laws in conflict with this Act are hereby repealed.

Sec. 4. This Act shall be in full force and effect upon its ratification.

In the General Assembly read three times and ratified, this the 23rd day of April, 1963.