

NORTH CAROLINA GENERAL ASSEMBLY  
1965 SESSION

CHAPTER 191  
SENATE BILL 89

1 AN ACT TO AMEND G.S. 105-327 TO REGULATE THE MEETING TIME OF COUNTY  
2 BOARDS OF EQUALIZATION AND REVIEW AND TO REQUIRE APPEALS TO  
3 AND NOTICES OF ACTION BY SUCH BOARD TO BE MADE IN WRITING.

4  
5 The General Assembly of North Carolina do enact:

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7       **Section 1.** G.S. 105-327(e) is rewritten to read as follows:

8       "(e) Time of Meeting. Said board shall hold its first meeting not earlier than the first  
9 Monday in April and not later than the first Monday in May following the day on which tax  
10 listing began, but it shall complete its duties on or before the third Monday following its first  
11 meeting: Provided, the board shall be entitled to continue in session for a longer period when,  
12 in its opinion, such an extension is necessary or expedient to a proper execution of its  
13 responsibilities, but in no event shall said board sit later than July 1 except to hear and  
14 determine requests made by taxpayers under the provisions of subsection (g) (2), below, when  
15 such requests are made within the time prescribed by law."

16       **Sec. 2.** G.S. 105-327(f) is amended by adding the following sentences at the end  
17 thereof:

18       "The notice shall state the date on which the board expects to adjourn and shall carry a  
19 statement that, in the event of earlier or later adjournment, notice to that effect will be  
20 published in the same newspaper. Should such a notice be required on account of earlier  
21 adjournment, it shall be published at least once in the newspaper in which the first notice was  
22 published, such publication to be at least seven days prior to the date first announced for  
23 adjournment. Should such notice be required on account of later adjournment, it shall be  
24 published at least once in the newspaper in which the first notice was published, such  
25 publication to be prior to the date first announced for adjournment."

26       **Sec. 3.** G.S. 105-327(g) (2) is amended by adding the following sentence at the end  
27 thereof:

28       "Any such request must be made in writing to or by personal appearance before the board  
29 prior to adjournment of the board, or within fifteen days after notice is mailed by the board of a  
30 change in valuation made by said board if the notice of change was mailed less than fifteen  
31 days prior to adjournment of the board."

32       **Sec. 4.** G.S. 105-327(g) (3) is amended by adding the following proviso at the end  
33 thereof:

34       "Provided further, when the board, in accordance with the provisions of this subsection,  
35 increases the assessment and valuation of any property, it shall give written notice thereof to  
36 the listing property owner at his last known address."

37       **Sec. 5.** All laws and clauses of laws in conflict with this Act are hereby repealed.

38       **Sec. 6.** This Act shall be in full force and effect from and after its ratification.

39       In the General Assembly read three times and ratified, this the 7th day of April,  
40 1965.