

NORTH CAROLINA GENERAL ASSEMBLY
1967 SESSION

CHAPTER 1196
SENATE BILL 271

1 AN ACT REWRITING CERTAIN PORTIONS OF THE GENERAL STATUTES
2 PERTAINING TO THE STATE BOARD OF ASSESSMENT.

3
4 The General Assembly of North Carolina do enact:

5
6 **Section 1.** General Statute 105-273 is hereby rewritten to read as follows:

7 "**§ 105-273. Creation: Officers.** (a) There is hereby created a State Board of Assessment of
8 five members with all the powers and duties prescribed by law. On July 1, 1967, and
9 quadrennially thereafter, the Governor, Lieutenant Governor, and Speaker of the North
10 Carolina House of Representatives shall each appoint one member to serve for four years and
11 until his successor is appointed and qualified. On July 1, 1967, the Governor shall appoint one
12 additional member to serve for two years and until his successor is appointed and qualified; and
13 on July 1, 1969, and quadrennially thereafter, the Governor shall appoint a successor to the
14 original one additional member to serve for four years and until his successor is appointed and
15 qualified. The Director of Tax Research shall serve ex officio as the fifth member of the Board.
16 In the case of a vacancy, the unexpired term shall be filled by the holder of the office making
17 the original appointment. The State Board of Assessment shall select its own Chairman, and the
18 members of the Board shall receive fifteen dollars (\$15.00) per day when engaged in the
19 performance of duties plus necessary travel expenses.

20 "(b) On July 1, 1967, and quadrennially thereafter, the State Board of Assessment shall
21 appoint an administrative officer of the Board whose entire times shall be given to the work of
22 the Board and who shall have the powers and duties prescribed by this subchapter. The
23 administrative officer shall serve at the pleasure of the Board, and his salary shall be fixed by
24 the Governor and the Advisory Budget Commission.

25 "(c) The Board may authorize the administrative officer to employ valuation and
26 appraisal specialists and other assistants as may be needed for the performance of the duties of
27 the Board and of the administrative officer.

28 "(d) All expenses of the Board, the administrative officer, and other employees shall be
29 paid from funds appropriated out of revenues derived from the tax on Intangible Personal
30 Property as provided by G.S. 105-213."

31 **Sec. 2.** General Statute 105-274 is hereby rewritten to read as follows:

32 "**§ 105-274. Oath of Office.** The members of the Board and the administrative officer shall
33 take and subscribe to the constitutional oath of office and file the same with the Secretary of
34 State."

35 **Sec. 3.** General Statute 105-275 is hereby rewritten to read as follows:

36 "**§ 105-275. Duties of the Board.** The State Board of Assessment shall exercise general and
37 specific supervision over the valuation and taxation of property throughout the State,
38 including counties and municipalities. It is constituted a board of appraisers and assessors for
39 certain types of property as specified in Article 26 of this Chapter, and in addition it is
40 constituted a State Board of Equalization and Review of valuation and taxation of property in
41 this State. It shall be the duty of the Board:

- 1 (1) To discharge such duties as may be prescribed by law, and take such action,
2 do such things, and prescribe such rules and regulations as may be needful
3 and proper to enforce the provisions of this subchapter.
- 4 (2) To properly administer the duties prescribed by Schedule H. Sections
5 105-198 to 105-217 of the General Statutes with respect to division and
6 certification of taxes collected thereunder; the State Board of Assessment
7 shall hear and pass upon any matters relative thereto.
- 8 (3) To hear and to adjudicate appeals from the boards of county commissioners
9 and county boards of equalization and review as to property liable for
10 taxation that has not been assessed or of property that has been fraudulently
11 or improperly assessed through error or otherwise, to investigate the same,
12 and if error, inequality, or fraud is found to exist, to take such proceedings
13 and to make such orders as to correct the same. In case it shall be made to
14 appear to the State Board of Assessment that any tax list or assessment role
15 in any county in this State is grossly irregular, or any property is unlawfully
16 or unequally assessed as between individuals, between sections of a county,
17 or between counties, the said Board shall correct such irregularities,
18 inequalities and lack of uniformity, and shall equalize and make uniform the
19 valuation thereof upon complaint by the board of county commissioners
20 under rules and regulations prescribed by it, not inconsistent with this
21 subschapter: Provided, that no appeals shall be considered or fixed values
22 changed unless notice of same is filed within 60 days after the final values
23 are fixed and determined by the board of county commissioners or the Board
24 of Equalization and Review, as hereinafter provided: Provided, further, that
25 each taxpayer or ownership interest shall file separate and distinct appeals;
26 no joint appeals shall be considered except by and with consent of the State
27 Board of Assessment.
- 28 (4) To report to the General Assembly at each regular Session or at such other
29 times as it may direct, the proceedings of the Board under subchapters II and
30 III of this Chapter and such other information and recommendations
31 concerning the public revenues as required by the General Assembly or that
32 may be of public interest. Such reports, in the interest of up-to-date
33 information, need not be printed, but shall be made available in a reasonably
34 durable form.
- 35 (5) To recommend to the General Assembly such revision of the Machinery Act,
36 as it may find by experience, investigation, and study to be expedient and
37 wise.
- 38 (6) To report to the Governor, on or before the first day of January of each year,
39 the proceedings of said Board during the preceding year, with such
40 recommendations as it desires to submit with respect to any matters relating
41 to the Machinery Act.
- 42 (7) To keep full, correct and accurate records of its official proceedings."

43 **Sec. 4.** Article 12 of Chapter 105 of the General Statutes is hereby amended by
44 adding a new Section at the end of General Statute 105-277 to be designated as General Statute
45 105-277.1, and to read as follows:

46 "**§ 105-277.1. Duties of the Administrative Officer.** Subject to the supervision of the State
47 Board of Assessment, it shall be the duty of the administrative officer of the State Board of
48 Assessment:

- 49 (1) To confer with and advise boards of county commissioners, tax supervisors,
50 assessing officers, list takers, and all others engaged in the valuation and
51 assessment of property, in the preparation and keeping of suitable records,

1 and in the levying and collection of taxes and revenues, as to their duties
2 under this subchapter or any other Act passed with respect to valuation of
3 property, assessing, levying or collection of revenue for counties,
4 municipalities and other subdivisions of the State, to insure that proper
5 proceedings shall be brought to enforce the statutes pertaining to taxation
6 and for the collection of penalties and liabilities imposed by law upon public
7 officers, officers of corporations, and individuals failing, refusing or
8 neglecting to comply with this subchapter; and to call upon the Attorney
9 General or any prosecuting attorney in the State to assist in the execution of
10 the powers herein conferred.

- 11 (2) To prepare a pamphlet or booklet for the instruction of the boards of county
12 commissioners, tax supervisors, assessing officers, list takers, and all others
13 engaged in the valuation of property, preparing and keeping records, and in
14 the levying and collecting of taxes and revenue, and have the same ready for
15 distribution at least 30 days prior to the date fixed for listing taxes. The said
16 pamphlet or booklet shall, in as plain terms as possible, explain the proper
17 meaning of this subchapter; shall call particular attention to any points in the
18 law or in the administration of the laws which may be or which may have
19 been overlooked or neglected; shall advise as to the practical working of the
20 Machinery Act; and shall explain and interpret any points that seem to be
21 intricate and upon which county or State officers may differ.
- 22 (3) To make studies of the ratio of appraised value of real and personal property
23 to market value in each county in the year in which real property is revalued
24 in such county, and at such other times as he may deem appropriate; and to
25 publish the results of the studies.
- 26 (4) To maintain a register of persons, firms, associations, and corporations
27 available for employment by counties under the provisions of G.S. 105-291;
28 to review the work of registrants; and to advise the counties with respect to
29 those registrants found to be complying with the terms of their employment
30 and assisting counties in meeting statutory requirements for valuing
31 property. Any person, firm, association, or corporation may register by filing
32 with the administrative officer a resume of experience and a statement of
33 financial condition in such detail as the registrant deems advisable, together
34 with the home office and, in the case of a company, association, or firm, a
35 statement of ownership.
- 36 (5) To serve as secretary of the Board."

37 **Sec. 5.** General Statute 105-213 is hereby amended by striking out the third
38 sentence thereof beginning on line 9 and continuing to the colon (:) and by substituting in lieu
39 thereof the following sentence: "From the total collections less refunds so certified shall be
40 deducted:

- 41 (1) An amount determined by the State Board of Assessment to be sufficient to
42 defray the cost to the State of collecting such revenues for the fiscal year and
43 the tax credit specified in the second paragraph of G.S. 105-122(d), and
44 (2) Amounts appropriated by the General Assembly for the maintenance and
45 operation of the State Board of Assessment.

46 "All such funds shall be retained by the State, and the net collections after such deductions shall
47 be distributed to the counties and municipalities of the State on the following basis:"

48 **Sec. 6.** Subdivision (g)(2) of General Statute 105-327 as the same appears in the
49 1965 Supplement to Volume 2D of the General Statutes of North Carolina is hereby amended
50 by adding at the end thereof the following sentence: "The Board shall notify any such taxpayer

1 by mail as to the action taken on his request no later than 30 days after adjournment of the
2 Board."

3 **Sec. 6.1.** In order that the provisions of this Act may be carried out, there is hereby
4 appropriated out of the proceeds of the intangibles tax such amount as the Governor and
5 Advisory Budget Commission shall deem necessary for the maintenance and operation of the
6 State Board of Assessment for each year of the biennium which begins on July 1, 1967.

7 **Sec. 7.** All laws and clauses of laws in conflict with this Act are hereby repealed.

8 **Sec. 8.** This Act shall become effective on July 1, 1967: Provided, that until the
9 State Board of Assessment herein created is appointed and organized, the State Board of
10 Assessment as it existed on June 30, 1967, shall exercise the duties of the Board as prescribed
11 by G.S. 105-275.

12 In the General Assembly read three times and ratified, this the 6th day of July, 1967.