

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1989

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HOUSE BILL 78
Second Edition Engrossed 3/23/89

Short Title: Increase Quality of Reappraisals.

(Public)

Sponsors: Representatives Beall; and Justus.

Referred to: Finance.

January 24, 1989

1 A BILL TO BE ENTITLED
2 AN ACT TO MAKE AVAILABLE TO COUNTIES INFORMATION HELPFUL IN
3 CHOOSING A FIRM TO CONDUCT A REAPPRAISAL AND TO ALLOW THE
4 DEPARTMENT OF REVENUE TO ASSIST COUNTIES DURING THE
5 CONTRACT PHASE OF COUNTY REAPPRAISAL.

6 The General Assembly of North Carolina enacts:

7 Section 1. G.S. 105-299 reads as rewritten:

8 "§ 105-299. Employment of experts. **The board of county commissioners may**
9 **employ appraisal firms, mapping firms or other persons or firms having**
10 **expertise in one or more of the duties of the assessor to assist him or her**
11 **in the performance of such duties. The county may make available to**
12 **such persons any information it has that will facilitate the performance**
13 **of a contract entered into pursuant to this section. Persons receiving such**
14 **information shall be subject to the provisions of G.S. 105-289(e) and G.S.**
15 **105-259 regarding the use and disclosure of information provided to**
16 **them by the county. Any person employed by an appraisal firm whose**
17 **duties include the appraisal of property for the county shall be required**
18 **to demonstrate that he or she is qualified to carry out such duties by**
19 **achieving a passing grade on a comprehensive examination in the**
20 **appraisal of property administered by the Department of Revenue. In**
21 **the employment of such firms, primary consideration shall be given to**
22 **the firms registered with the Department of Revenue pursuant to the**
23 **provisions of G.S. 105-289(i). A copy of the specifications to be**

1 submitted to potential bidders and a copy of the proposed contract may
2 be sent by the board to the Department of Revenue for review before the
3 invitation or acceptance of any bids. Contracts for the employment of
4 such firms or persons shall be deemed to be contracts for personal
5 services and shall not be subject to the provisions of Article 8, Chapter
6 143, of the General Statutes."

7 Sec. 2. G.S. 105-289(d) reads as rewritten:

8 "(d) In exercising general and specific supervision over the valuation and taxation
9 of property, the Department shall provide the following:

- 10 (1) A continuing program of education and training for local municipal tax
11 officials in the conduct of their duties;
- 12 (2) A program for testing the qualifications of an assessor and other
13 persons engaged in the appraisal of property for a county or
14 municipality; ~~and~~
- 15 (3) A certification program for an assessor and other persons engaged in
16 the appraisal of property for a county or ~~municipality~~; municipality; and
- 17 (4) Assistance to the county and/or the county attorney in developing the
18 specifications for the proposed contract sent to the Department for
19 review pursuant to G.S. 105-299.

20 The Department shall promulgate regulations to carry out its duties under this
21 subsection."

22 Sec. 3. G.S. 105-322(g) is amended by adding a new subdivision to read:

23 "(4) Upon the completion of its other duties, the board may submit to the
24 Department of Revenue a report outlining the quality of the reappraisal, any problems it
25 encountered in the reappraisal process, the number of appeals submitted to the board
26 and to the Property Tax Commission, the success rate of the appeals submitted, and the
27 name of the firm that conducted the reappraisal. A copy of the report should be sent by
28 the board to the firm that conducted the reappraisal."

29 Sec. 4. G.S. 105-289(i) reads as rewritten:

30 "(i) To maintain a register of appraisal firms, mapping firms and other persons or
31 firms having expertise in one or more of the duties of the assessor; to review the
32 qualifications and work of such persons or firms; and to advise county officials as to the
33 professional and financial capabilities of such persons or firms to assist the assessor in
34 carrying out his duties under this Subchapter. The register shall include a copy of the
35 report filed by the counties pursuant to G.S. 105-322(g)(4). It shall also include the
36 average median sales assessment ratio and the coefficient of dispersion achieved in each
37 county for the first two years following the county's effective date of revaluation. To be
38 registered with the Department of Revenue, such persons or firms shall annually file a
39 report with the Department setting forth the following information:

- 40 (1) A statement of the firm's ownership,
- 41 (2) A statement of the firm's financial condition,
- 42 (3) A list of the firm's principal officers with a statement of their
43 qualifications and experience,

- 1 (4) A list of the firm's employees with a statement of their education,
2 training and experience, and
3 (5) A full and complete resume of each employee which the firm proposes
4 to place in a supervisory position in any mapping or revaluation
5 project for a county in this State."
6 Sec. 5. This act shall become effective for taxable years beginning on or after
7 January 1, 1990.