

GENERAL ASSEMBLY OF NORTH CAROLINA  
1989 SESSION

CHAPTER 605  
HOUSE BILL 800

AN ACT AUTHORIZING THE APPOINTMENT OF A SPECIAL BOARD OF  
EQUALIZATION AND REVIEW FOR CUMBERLAND COUNTY.

The General Assembly of North Carolina enacts:

Section 1. The Board of County Commissioners of Cumberland County may appoint a Special Board of Equalization and Review for Cumberland County, and a Chairman thereof, in the manner provided in G.S. 105-322(a), provided that the Board shall consist of not less than five nor more than nine members. Should the Board of County Commissioners not appoint a Special Board of Equalization and Review under this act, then the Board of County Commissioners shall comprise the Board of Equalization and Review for Cumberland County as provided in G.S. 105-322, with the powers and duties set forth therein.

Sec. 2. The Special Board of Equalization and Review for Cumberland County shall receive compensation, take an oath, and take minutes of meetings as provided in G.S. 105-322(b), (c), and (d).

Sec. 3. The Special Board of Equalization and Review for Cumberland County shall have the powers and duties enumerated in G.S. 105-322, as amended from time to time, and as provided elsewhere in the General Statutes.

Sec. 4. In addition to the powers and duties set forth in Section 3 above, the Special Board of Equalization and Review for Cumberland County shall have the following additional powers and duties:

(a) Revaluation Year Panels. In any revaluation year, the Chairman of the Special Board of Equalization and Review for Cumberland County may divide the Board into a maximum of three separate panels, with a minimum of three Board members for each panel. The Chairman shall assign Board members to the panels and the Board members assigned to the panels may be interchanged during the year. In the event the Board is divided into panels, the following provisions shall apply:

- (1) Minutes of Panel Meetings. The County Tax Assessor shall designate one or more deputies to be present at panel meetings at which he cannot be present and to maintain accurate minutes as set forth in G.S. 105-322(d).
- (2) Panel Quorum, Decisions, and Appeals. At meetings of separate panels, a majority of the members of a particular panel shall constitute a quorum and a decision by the panel shall constitute a decision of the Board. Appeals from decisions of a panel shall be made, as an appeal

from the Board, directly to the Property Tax Commission as provided in G.S. 105-290.

(b) **Power to Compromise Tax Claims.** The Board of County Commissioners of Cumberland County may, by resolution, delegate its authority set forth in G.S. 105-312(k) to compromise, settle, or adjust the county's claim for taxes to the Special Board of Equalization and Review for Cumberland County and the Special Board shall have the power to exercise such authority at any meeting held for that purpose, notwithstanding any limitation on exercising powers enumerated in G.S. 105-322 and holding meetings for those purposes. The Special Board of Equalization and Review for Cumberland County shall have the same power to exercise any authority to compromise, settle, or adjust any municipal tax claim delegated to it by the governing body of any municipality in Cumberland County under the provisions of G.S. 105-312(1).

(c) **Powers to Change Abstract and Records.** The Board of Commissioners of Cumberland County may, by resolution, delegate to the Special Board of Equalization and Review the authority to exercise the powers and duties to change abstracts and other tax records enumerated in G.S. 105-325 regardless whether the Special Board may have adjourned for the purposes of exercising powers enumerated in G.S. 105-322.

(d) **Power to Release or Refund Taxes.** The Board of Commissioners of Cumberland County may, by resolution, delegate to the Special Board of Equalization and Review the authority to exercise the powers and duties to release or refund taxes enumerated in G.S. 105-381. In the event of such delegation, the Special Board shall be subject to the provisions of G.S. 105-380.

#### Sec. 5. Time of Meetings.

(a) **Meetings to Exercise G.S. 105-322 Powers.** Each year the Special Board of Equalization and Review for Cumberland County shall hold meetings to exercise the powers enumerated in G.S. 105-322, as provided in G.S. 105-322(e). Upon completion of the last meeting held as set forth above to exercise the powers enumerated in G.S. 105-322, the Special Board shall be deemed adjourned for the purposes of those powers, notwithstanding the power and duty of the Special Board to continue in session and hold meetings for other purposes as set forth in this act. Notices of meetings and adjournment shall be given as provided in G.S. 105-322(f).

(b) **Meetings to Exercise Other Powers.** Notwithstanding the adjournment of the Special Board of Equalization and Review for Cumberland County for the purpose of exercising powers enumerated in G.S. 105-322, the Special Board may continue in session indefinitely from the time it is constituted until it is dissolved by resolution of the Board of County Commissioners of Cumberland County and hold meetings at any time as required to exercise the powers and perform the duties enumerated in G.S. 105-312(k), 105-325, and 105-381. Notice of such meetings shall be given as required by law for meetings of the Board of County Commissioners of Cumberland County.

Sec. 6. This act applies to Cumberland County only.

Sec. 7. Chapter 175 of the 1977 Session Laws and Chapter 161 of the 1987 Session Laws are repealed.

Sec. 8. This act is effective upon ratification.

In the General Assembly read three times and ratified this the 11th day of July, 1989.