

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1989

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SENATE BILL 1363*
Second Edition Engrossed 6/4/90

Short Title: Property Tax Appeals/Technical Changes.

(Public)

Sponsors: Senators Winner, Guy, Kincaid, Rauch, Staton; and Simpson.

Referred to: Finance.

May 23, 1990

A BILL TO BE ENTITLED

AN ACT TO MODIFY THE TIME ALLOWED FOR FILING CERTAIN PROPERTY
TAX APPEALS AND TO MAKE TECHNICAL CORRECTIONS TO THE
PROPERTY TAX STATUTES.

The General Assembly of North Carolina enacts:

Section 1. G.S. 105-290(e) reads as rewritten:

"(e) Time Limits for Appeals. ~~A notice of appeal from an order of a board of equalization and review shall be filed with the Property Tax Commission within 30 days after the board of equalization and review has mailed a notice of its decision to the property owner. A notice of appeal from an order of a board of commissioners concerning the listing, appraisal, or assessment of property shall be filed with the Property Tax Commission within 30 days after the board of county commissioners enters the order. A notice of appeal from an order of a board of county commissioners, other than an order adopting a uniform schedule of values, or from a board of equalization and review shall be filed with the Property Tax Commission within 30 days after the date the board mailed a notice of its decision to the property owner. A notice of appeal from an order adopting a schedule of values shall be filed within the time set in subsection (c).~~"

Sec. 2. G.S. 105-290(g) reads as rewritten:

"(g) What Constitutes Filing. ~~A notice of appeal is considered to be filed with the Property Tax Commission when it is received in the office of the Commission. A notice of appeal submitted to the Property Tax Commission by a means other than United States mail is considered to be filed on the date it is received in the office of the~~

1 Commission. A notice of appeal submitted to the Property Tax Commission by United
2 States mail is considered to be filed on the date shown on the postmark stamped by the
3 United States Postal Service. If an appeal submitted by United States mail is not
4 postmarked or the postmark does not show the date of mailing, the appeal is considered
5 to be filed on the date it is received in the office of the Commission. A property owner
6 who files an appeal with the Commission has the burden of proving that the appeal is
7 timely."

8 Sec. 3. G.S. 153A-149(c) reads as rewritten:

9 "(c) Each county may levy property taxes for one or more of the purposes listed in
10 this subsection up to ~~an effective a~~ combined rate of one dollar and fifty cents (\$1.50) on
11 the one hundred dollars (\$100.00) appraised value of property subject to ~~taxation before~~
12 ~~the application of any assessment ratio.~~ taxation. To find the actual rate limit for a particular
13 ~~county, divide the effective rate limit of one dollar and fifty cents (\$1.50) by the county~~
14 ~~assessment ratio.~~ Authorized purposes subject to the rate limitation are:

- 15 (1) To provide for the general administration of the county through the
16 board of county commissioners, the office of the county manager,
17 the office of the county budget officer, the office of the county
18 finance officer, the office of the county assessor, the office of the
19 county tax collector, the county purchasing agent, and the county
20 attorney, and for all other general administrative costs not allocated
21 to a particular board, commission, office, agency, or activity of the
22 county.
- 23 (2) Agricultural Extension. – To provide for the county's share of the
24 cost of maintaining and administering programs and services
25 offered to agriculture by or through the Agricultural Extension
26 Service or other agencies.
- 27 (3) Air Pollution. – To maintain and administer air pollution control
28 programs.
- 29 (4) Airports. – To establish and maintain airports and related
30 aeronautical facilities.
- 31 (5) Ambulance Service. – To provide ambulance services, rescue
32 squads, and other emergency medical services.
- 33 (6) Animal Protection and Control. – To provide animal protection and
34 control programs.
- 35 (6a) Arts Programs and Museums. – To provide for arts programs and
36 museums as authorized in G.S. 160A-488.
- 37 (6b) Auditoriums, coliseums, and convention and civic centers. – To
38 provide public auditoriums, coliseums, and convention and civic
39 centers.
- 40 (7) Beach Erosion and Natural Disasters. – To provide for shoreline
41 protection, beach erosion control, and flood and hurricane
42 protection.
- 43 (8) Cemeteries. – To provide for cemeteries.
- 44 (9) Civil Preparedness. – To provide for civil preparedness programs.

- 1 (10) Debts and Judgments. – To pay and discharge any valid debt of the
2 county or any judgment lodged against it, other than debts and
3 judgments evidenced by or based on bonds and notes.
- 4 (10a) Defense of Employees and Officers. – To provide for the defense
5 of, and payment of civil judgments against, employees and officers
6 or former employees and officers, as authorized by this Chapter.
- 7 (10b) Economic Development. – To provide for economic development
8 as authorized by G.S. 158-12.
- 9 (11) Fire Protection. – To provide fire protection services and fire
10 prevention programs.
- 11 (12) Forest Protection. – To provide forest management and protection
12 programs.
- 13 (13) Health. – To provide for the county's share of maintaining and
14 administering services offered by or through the county or district
15 health department.
- 16 (14) Historic Preservation. – To undertake historic preservation
17 programs and projects.
- 18 (15) Hospitals. – To establish, support and maintain public hospitals and
19 clinics, and other related health programs and ~~facility~~, facilities, or
20 to aid any private, nonprofit hospital, clinic, related ~~facilities~~,
21 facility, or other health program or facility.
- 22 (15a) Housing Rehabilitation. – To provide for personnel costs related to
23 planning and administration of housing rehabilitation programs
24 authorized by G.S. 153A-376. This subdivision only applies to
25 counties with a population of 400,000 or more, according to the
26 most recent decennial federal census.
- 27 (16) Human Relations. – To undertake human relations programs.
- 28 (16a) Industrial Development. – To provide for industrial development as
29 authorized by G.S. 158-7.1.
- 30 (17) Joint Undertakings. – To cooperate with any other county, city, or
31 political subdivision in providing any of the functions, services, or
32 activities listed in this subsection.
- 33 (18) Law Enforcement. – To provide for the operation of the office of
34 the sheriff of the county and for any other county law-enforcement
35 agency not under the sheriff's jurisdiction.
- 36 (19) Libraries. – To establish and maintain public libraries.
- 37 (20) Mapping. – To provide for mapping the lands of the county.
- 38 (21) Medical Examiner. – To provide for the county medical examiner
39 or coroner.
- 40 (22) Mental Health. – To provide for the county's share of the cost of
41 maintaining and administering services offered by or through the
42 area mental health, developmental disabilities, and substance abuse
43 authority.

- 1 (23) Open Space. – To acquire open space land and easements in
2 accordance with Article 19, Part 4, Chapter 160A of the General
3 Statutes.
- 4 (24) Parking. – To provide off-street lots and garages for the parking
5 and storage of motor vehicles.
- 6 (25) Parks and Recreation. – To establish, support and maintain public
7 parks and programs of supervised recreation.
- 8 (26) Planning. – To provide for a program of planning and regulation of
9 development in accordance with Article 18 of this Chapter and
10 Article 19, Parts 3A and 6, of Chapter 160A of the General
11 Statutes.
- 12 (27) Ports and Harbors. – To participate in programs with the North
13 Carolina Ports Authority and provide for harbor masters.
- 14 (27a) Railway Corridor Preservation. – To acquire property for railroad
15 corridor preservation as authorized by G.S. 160A-498.
- 16 (28) Register of Deeds. – To provide for the operation of the office of
17 the register of deeds of the county.
- 18 (29) Sewage. – To provide sewage collection and treatment services as
19 defined in G.S. 153A-274(2).
- 20 (30) Social Services. – To provide for the public welfare through the
21 maintenance and administration of public assistance programs not
22 required by Chapters 108A and 111 of the General Statutes, and by
23 establishing and maintaining a county home.
- 24 (31) Solid Waste. – To provide solid waste collection and disposal
25 services, and to acquire and operate landfills.
- 26 (31a) Stormwater. – To provide structural and natural stormwater and
27 drainage systems of all types.
- 28 (32) Surveyor. – To provide for a county surveyor.
- 29 (33) Veterans' Service Officer. – To provide for the county's share of the
30 cost of services offered by or through the county veterans' service
31 officer.
- 32 (34) Water. – To provide water supply and distribution systems.
- 33 (35) Watershed Improvement. – To undertake watershed improvement
34 projects.
- 35 (36) Water Resources. – To participate in federal water resources
36 development projects.
- 37 (37) Armories. – To supplement available State or federal funds to be
38 used for the construction (including the acquisition of land),
39 enlargement or repair of armory facilities for the North Carolina
40 national guard.
- 41 (38) Railway Corridor Preservation. – To acquire property for railroad
42 corridor preservation as authorized by G.S. 160A-498."

43 Sec. 4. G.S. 153A-149(d) reads as rewritten:

1 "(d) With an approving vote of the people, any county may levy property taxes for
2 any purpose for which the county is authorized by law to appropriate money. Any
3 property tax levy approved by a vote of the people shall not be counted for purposes of
4 the rate limitation imposed in subsection (c).

5 The county commissioners may call a referendum on approval of a property tax
6 levy. The referendum may be held at the same time as any other referendum or election,
7 but may not be otherwise held within the period of time beginning 30 days before and
8 ending 10 days after any other referendum or election to be held in the county and
9 already validly called or scheduled by law at the time the tax referendum is called. The
10 referendum shall be conducted by the county board of elections. The clerk to the board
11 of commissioners shall publish a notice of the referendum at least twice. The first
12 publication shall be not less than 14 days and the second publication not less than seven
13 days before the last day on which voters may register for the referendum. The notice
14 shall state the date of the referendum, the purpose for which it is being held, and a
15 statement as to the last day for registration for the referendum under the election laws
16 then in effect.

17 The proposition submitted to the voters shall be substantially in one of the following
18 forms:

19 (1) Shall County be authorized to levy annually a property tax at an
20 ~~effective~~ rate not in excess of cents on the one hundred dollars (\$100.00) value of
21 property subject to taxation for the purpose of?

22 (2) Shall County be authorized to levy annually a property tax at a rate
23 not in excess of that which will produce \$..... for the purpose of?

24 (3) Shall County be authorized to levy annually a property tax
25 without restriction as to rate or amount for the purpose of?

26 If a majority of those participating in the referendum approve the proposition, the
27 board of commissioners may proceed to levy annually a property tax within the
28 limitations (if any) described in the proposition.

29 The board of elections shall canvass the referendum and certify the results to the
30 board of commissioners. The board of commissioners shall then certify and declare the
31 result of the referendum and shall publish a statement of the result once, with the
32 following statement appended: 'Any action or proceeding challenging the regularity or
33 validity of this tax referendum must be begun within 30 days after (date of publication).'

34 The statement of results shall be filed in the clerk's office and inserted in the minutes of
35 the board.

36 Any action or proceeding in any court challenging the regularity or validity of a tax
37 referendum must be begun within 30 days after the publication of the results of the
38 referendum. After the expiration of this period of limitation, no right of action or
39 defense based upon the invalidity of or any irregularity in the referendum shall be
40 asserted, nor shall the validity of the referendum be open to question in any court upon
41 any ground whatever, except in an action or proceeding begun within the period of
42 limitation prescribed herein.

43 Except for supplemental school taxes and except for tax referendums on functions
44 not included in subsection (c) of this section, any referendum held before July 1,

1 1973, on the levy of property taxes is not valid for the purposes of this subsection.
2 Counties in which such referendums have been held may support programs formerly
3 supported by voted property taxes within the general rate limitation set out in subsection
4 (c) at any appropriate level and are not subject to the former voted rate limitation."

5 Sec. 5. G.S. 153A-149(e) reads as rewritten:

6 "(e) With an approving vote of the people, any county may increase the property
7 tax rate limitation imposed in subsection (c) and may call a referendum for that purpose.
8 The referendum may be held at the same time as any other referendum or election, but
9 may not be otherwise held within the period of time beginning 30 days before and
10 ending 30 days after any other referendum or election. The referendum shall be
11 conducted by the county board of elections.

12 The proposition submitted to the voters shall be substantially in the following form:
13 'Shall the ~~effective~~ property tax rate limitation applicable to County be increased
14 from on the one hundred dollars (\$100.00) value of property subject to taxation to
15 on the one hundred dollars (\$100.00) value of property subject to taxation?'

16 If a majority of those participating in the referendum approve the proposition, the
17 rate limitation imposed in subsection (c) shall be increased for the county."

18 Sec. 6. G.S. 160A-209(e) reads as rewritten:

19 "(e) With an approving vote of the people, any city may levy property taxes for
20 any purpose for which the city is authorized by its charter or general law to appropriate
21 money. Any property tax levy approved by a vote of the people shall not be counted for
22 purposes of the rate limitation imposed in subsection (d).

23 The city council may call a referendum on approval of a property tax levy. The
24 referendum may be held at the same time as any other city referendum or city election,
25 but may not be otherwise held (i) on the day of any federal, State, district, or county
26 election already validly called or scheduled by law at the time the tax referendum is
27 called, or (ii) within the period of time beginning 30 days before and ending 10 days
28 after the day of any other city referendum or city election already validly called or
29 scheduled by law at the time the tax referendum is called. The referendum shall be
30 conducted by the same board of elections that conducts regular city elections. A notice
31 of referendum shall be published in accordance with G.S. 163-287. The notice shall
32 state the date of the referendum, the purpose for which it is being held, and a statement
33 as to the last day for registration for the referendum under the election laws then in
34 effect.

35 The proposition submitted to the voters shall be substantially in one of the following
36 forms:

37 (1) Shall the City/Town of be authorized to levy annually a property
38 tax at an ~~effective~~ rate not in excess of cents on the one hundred dollars (\$100.00)
39 value of property subject to taxation for the purpose of

40 (2) Shall the City/Town of be authorized to levy annually a property
41 tax at a rate not in excess of that which will produce \$ for the purpose of
42

43 (3) Shall the City/Town of be authorized to levy annually a property
44 tax without restriction as to rate or amount for the purpose of

1 If a majority of those participating in the referendum approve the proposition, the
2 city council may proceed to levy annually a property tax within the limitations (if any)
3 described in the proposition. ~~Unless otherwise provided in the proposition submitted to the~~
4 ~~voters, a vote on a property tax levy not to exceed a specified rate per one hundred dollars~~
5 ~~(\$100.00) value of property subject to taxation is a vote on an effective rate per one hundred~~
6 ~~dollars (\$100.00) of appraised value of property before the application of any assessment ratio.~~

7 The board of elections shall canvass the referendum and certify the results to the city
8 council. The council shall then certify and declare the result of the referendum and shall
9 publish a statement of the result once, with the following statement appended: 'Any
10 action or proceeding challenging the regularity or validity of this tax referendum must
11 be begun within 30 days after (date of publication).' The statement of results shall be
12 filed in the clerk's office and inserted in the minutes of the council.

13 Any action or proceeding in any court challenging the regularity or validity of a tax
14 referendum must be begun within 30 days after the publication of the results of the
15 referendum. After the expiration of this period of limitation, no right of action or
16 defense based upon the invalidity of or any irregularity in the referendum shall be
17 asserted, nor shall the validity of the referendum be open to question in any court upon
18 any ground whatever, except in an action or proceeding begun within the period of
19 limitation prescribed herein.

20 Except for tax referendums on functions not included in subsection (c) of this
21 section, any referendum held before July 1, 1973, on the levy of property taxes is not
22 valid for the purposes of this subsection. Cities in which such referendums have been
23 held may support programs formerly supported by voted property taxes within the
24 general rate limitations set out in subsection (d) at any appropriate level and are not
25 subject to the former voted rate limitation."

26 Sec. 7. G.S. 160A-209(f) reads as rewritten:

27 "(f) With an approving vote of the people, any city may increase the property tax rate
28 limitation imposed in subsection (c) and may call a referendum for that purpose. The
29 referendum may be held at the same time as any other city referendum or election, but
30 may not be otherwise held (i) on the day of any federal, State, district, or county
31 election, or (ii) within the period of time beginning 30 days before and ending 30 days
32 after the day of any other city referendum or city election. The election shall be
33 conducted by the same board of elections that conducts regular city elections.

34 The proposition submitted to the voters shall be substantially in the following form:
35 'Shall the ~~effective~~ property tax rate limitation applicable to the City/Town of
36 be increased from on the one hundred dollars (\$100.00) value of property subject
37 to taxation to on the one hundred dollars (\$100.00) value of property subject to
38 taxation?'

39 If a majority of those participating in the referendum approve the proposition, the
40 rate limitation imposed in subsection (c) shall be increased for the city."

41 Sec. 8. This act is effective upon ratification.