

**§ 62-22. Utilities Commission and Department of Revenue to coordinate facilities for rate making and taxation purposes.**

The Commission, at the request of the Department of Revenue, shall make available to the Department of Revenue the services of such of the personnel of the Commission as may be desired and required for the purpose of furnishing to the Department of Revenue advice and information as to the value of properties of public utilities, the valuations of which for ad valorem taxation are required by law to be determined by the Department of Revenue. It shall be the duty of the Commission and the Department of Revenue, with regard to the assessment and valuation of properties of public utilities doing business in North Carolina, to coordinate the activities of said agencies so that each of them shall receive the benefit of the exchange of information gathered by them with respect to the valuations of public utilities property for rate making and taxation purposes, and the facilities of each of said agencies shall be made fully available to both of them. (1949, c. 1029, s. 3; 1963, c. 1165, s. 1; 1973, c. 476, s. 193.)