

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1999

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HOUSE BILL 315  
Committee Substitute Favorable 6/15/99  
Senate Finance Committee Substitute Adopted 7/7/99

Short Title: Motor Vehicle Tax Value/E & R Board.

(Public)

Sponsors:

Referred to:

March 4, 1999

A BILL TO BE ENTITLED

AN ACT TO PROVIDE THAT A MOTOR VEHICLE'S PROPERTY TAX VALUE IS DETERMINED AS OF JANUARY 1 PRECEDING THE DUE DATE OF THE TAX AND TO AUTHORIZE THE STOKES BOARD OF EQUALIZATION AND REVIEW TO MEET AFTER ITS FORMAL ADJOURNMENT.

The General Assembly of North Carolina enacts:

Section 1. G.S. 105-330.2 reads as rewritten:

"§ 105-330.2. Appraisal, ownership, and situs.

(a) Date Determined. – The value of a classified motor vehicle listed pursuant to G.S. 105-330.3(a)(1) (registered vehicles) shall be determined as of January 1 of the year the taxes are due. If follows:

(1) ~~For a vehicle registered under the staggered system, the value shall be determined annually as of January 1 preceding the date a new registration is applied for or the current registration expires.~~

(2) ~~For a vehicle newly registered under the annual system, the value shall be determined as of January 1 of the year the new registration is obtained. For a vehicle whose registration is renewed under the annual system, the value shall be determined as of January 1 following the date the registration expires.~~

1 If the value of a new motor vehicle cannot be determined as of ~~the date specified above,~~  
2 that date, the value of that vehicle shall be determined for that year as of the date that  
3 model vehicle is first offered for sale at retail in this State.

4 The ownership, situs, and taxability of a classified motor vehicle listed pursuant to  
5 G.S. 105-330.3(a)(1) (registered vehicles) shall be determined annually as of the day on  
6 which a new registration is applied for or the day on which the current vehicle  
7 registration is renewed, regardless of whether the registration is renewed after it has  
8 expired.

9 The value of a classified motor vehicle listed pursuant to G.S. 105-330.3(a)(2)  
10 (unregistered vehicles) shall be determined as of January 1 of the year in which the motor  
11 vehicle is required to be listed pursuant to G.S. 105-330.3(a)(2). The ownership, situs,  
12 and taxability of a classified motor vehicle listed or discovered pursuant to G.S. 105-  
13 330.3(a)(2) (unregistered vehicles) shall be determined as of January 1 of the year in  
14 which the motor vehicle is required to be listed.

15 (b) Value; Appeal. – A classified motor vehicle shall be appraised by the assessor  
16 at its true value in money as prescribed by G.S. 105-283. The owner of a classified motor  
17 vehicle may appeal the appraised value of the vehicle in the manner provided by G.S.  
18 105-312(d) for appeals in the case of discovered property and may appeal the situs or  
19 taxability of the vehicle in the manner provided by G.S. 105-381. The owner of a  
20 classified motor vehicle must file an appeal of appraised value with the assessor within  
21 30 days after the date of the tax notice prepared pursuant to G.S. 105-330.5.  
22 Notwithstanding G.S. 105-312(d), an owner who appeals the appraised value of a  
23 classified motor vehicle shall pay the tax on the vehicle when due, subject to a full or  
24 partial refund if the appeal is decided in the owner's favor.

25 (c) Administration. – The Department of Revenue, acting through the Property  
26 Tax Division, and the Department of Transportation, acting through the Division of  
27 Motor Vehicles, shall enter into a memorandum of understanding concerning the vehicle  
28 identification information, name and address of the owner, and other information that will  
29 be required on the motor vehicle registration forms to implement the tax listing and  
30 collection provisions of this Article."

31 Section 2. G.S. 105-322(e) reads as rewritten:

32 "(e) Time of Meeting. – Each year the board of equalization and review shall hold  
33 its first meeting not earlier than the first Monday in April and not later than the first  
34 Monday in May. In years in which a county does not conduct a real property revaluation,  
35 the board shall complete its duties on or before the third Monday following its first  
36 meeting unless, in its opinion, a longer period of time is necessary or expedient to a  
37 proper execution of its responsibilities. In no event shall the board sit later than July 1  
38 except to hear and determine requests made under the provisions of subdivision (g)(2),  
39 below, when such requests are made within the time prescribed by law. In the year in  
40 which a county conducts a real property revaluation, the board shall complete its duties  
41 on or before December 1, except that it may sit after that date to hear and determine  
42 requests made under the provisions of subdivision (g)(2), below, when such requests are  
43 made within the time prescribed by law. From the time of its first meeting until its

1 adjournment, the board shall meet at such times as it deems reasonably necessary to  
2 perform its statutory duties and to receive requests and hear the appeals of taxpayers  
3 under the provisions of subdivision (g)(2), below. Following its adjournment upon  
4 completion of its duties under subdivisions (g)(1) and (2) of this section, the board shall  
5 continue to meet to carry out the following duties:

6       (1) To hear and decide all appeals relating to discovered property under  
7       G.S. 105-312(d) and (k).

8       (2) To hear and decide all appeals relating to the appraisal, situs, and  
9       taxability of classified motor vehicles under G.S. 105-330.2(b).

10       (3) To hear and decide all appeals relating to audits conducted under G.S.  
11       105-296(j) and (l) of property classified at present-use value and  
12       property exempted or excluded from taxation."

13       Section 3. Section 2 of this act applies only to Stokes County.

14       Section 4. Section 1 of this act is effective for taxes imposed for taxable years  
15 beginning on or after July 1, 2000. The remainder of this act is effective when it  
16 becomes law.