

**GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2003**

H

1

HOUSE BILL 1687*

Short Title: Cabarrus Board of Equalization and Review. (Local)

Sponsors: Representatives L. Johnson and Barnhart (Primary Sponsors).

Referred to: Local Government I.

May 27, 2004

1 A BILL TO BE ENTITLED
2 AN ACT TO AUTHORIZE THE APPOINTMENT OF A SPECIAL BOARD OF
3 EQUALIZATION AND REVIEW FOR CABARRUS COUNTY.

4 The General Assembly of North Carolina enacts:

5 **SECTION 1.** G.S. 105-322(g) reads as rewritten:

6 "(g) Powers and Duties. – The board of equalization and review has the following
7 powers and duties:

8 ...

9 (3) Powers in Carrying Out Duties. – In the performance of its duties
10 under subdivisions (g)(1) and (g)(2), above, the board of equalization
11 and review may exercise the following powers:

12 a. It may appoint committees composed of its own members or
13 other persons to assist it in making investigations necessary to
14 its work. It may also employ expert appraisers in its discretion.
15 The expense of the employment of committees or appraisers
16 shall be borne by the county. The board may, in its discretion,
17 require the taxpayer to reimburse the county for the cost of any
18 appraisal by experts demanded by the taxpayer if the appraisal
19 does not result in material reduction of the valuation of the
20 property appraised and if the appraisal is not subsequently
21 reduced materially by the board or by the Department of
22 Revenue.

23 b. The board, in its discretion, may examine any witnesses and
24 documents. It may place any witnesses under oath administered
25 by any member of the board. It may subpoena witnesses or
26 documents on its own motion, and it must do so when a request
27 is made under the provisions of subdivision (g)(2)c, above.

28 A subpoena issued by the board shall be signed by the chair
29 of the board, directed to the witness or to the person having

1 custody of the document, and served by an officer authorized to
2 serve subpoenas. Any person who willfully fails to appear or to
3 produce documents in response to a subpoena or to testify when
4 appearing in response to a subpoena shall be guilty of a Class 1
5 misdemeanor.

6 c. In any year of general reappraisal, the chair of the board may
7 divide the board into two or more separate panels with a
8 minimum of three members each. The board members on each
9 panel may be interchanged during the year. A decision by the
10 panel has the same effect as a decision by the entire board.

11 ...
12 (5) ~~Duty to Change Abstracts and Records~~Powers After Adjournment. –
13 Following adjournment upon completion of its duties under
14 subdivisions (g)(1) and (g)(2) of this ~~subsection,~~section, the board may
15 continue to meet to carry out the following duties:

- 16 a. To hear and decide all appeals relating to discovered property
17 under G.S. ~~105-312(d) and (k).~~105-312.
- 18 b. To hear and decide all appeals relating to the appraisal, situs,
19 and taxability of classified motor vehicles under
20 G.S. 105-330.2(b).
- 21 c. To hear and decide all appeals relating to audits conducted
22 under G.S. 105-296(j) and relating to audits conducted under
23 G.S. 105-296(j) and (l) of property classified at present-use
24 value and property exempted or excluded from taxation.
- 25 d. To hear and decide all appeals relating to personal property
26 under G.S. 105-317.1(c).
- 27 e. To exercise its authority under G.S. 105-282.1(a1) to accept an
28 application for exemption or exclusion that was filed after the
29 statutory deadline.
- 30 f. To make any changes authorized by G.S. 105-325."

31 **SECTION 2.** This act applies to Cabarrus County only.

32 **SECTION 3.** This act is effective when it becomes law.