

**GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2021**

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HOUSE BILL 739

Short Title: Modify Property Tax Appeal Process. (Public)

Sponsors: Representatives Turner, Bradford, and K. Hall (Primary Sponsors).
For a complete list of sponsors, refer to the North Carolina General Assembly web site.

Referred to: Finance, if favorable, Rules, Calendar, and Operations of the House

May 3, 2021

1 A BILL TO BE ENTITLED
2 AN ACT TO MODIFY THE PROPERTY TAX APPEAL PROCESS.
3 The General Assembly of North Carolina enacts:

4 **SECTION 1.** G.S. 105-322(g)(2) reads as rewritten:

5 "(2) Duty to Hear Taxpayer Appeals. – On request, the board of equalization and
6 review shall hear any taxpayer who owns or controls property taxable in the
7 county with respect to the listing or appraisal of the taxpayer's property or the
8 property of others.

9 a. A request for a hearing under this subdivision (g)(2) shall be made in
10 writing to or by personal appearance before the board prior to its
11 adjournment. A request for a hearing in writing must be made by the
12 taxpayer or by one or more of the persons allowed to appear on behalf
13 of the taxpayer under the provisions of sub-subdivision (g)(2)c1 of this
14 section. However, if the taxpayer requests review of a decision made
15 by the board under the provisions of subdivision (g)(1), above, notice
16 of which was mailed fewer than 15 days prior to the board's
17 adjournment, the request for a hearing thereon may be made within 15
18 days after the notice of the board's decision was mailed.

19 ...

20 c1. The appellant must appear at a hearing under the provisions of
21 subdivision (g)(2) of this section. If no continuance is requested or
22 granted, the failure of the appellant to appear at the scheduled time and
23 date for a hearing shall be grounds for the board to dismiss the
24 appellant's appeal. The appellant shall meet the requirement to appear
25 by one or more of the following methods:

- 26 1. Appellants who are natural persons may appear for themselves.
27 2. Appellants who are natural persons may, by valid power of
28 attorney, appoint a relative to appear on their behalf.
29 3. Trustees may appear on behalf of appellants who are trusts.
30 4. General partners may appear on behalf of appellants who are
31 general or limited partnerships.
32 5. Nonattorney representatives as listed in G.S. 105-290(d2) may
33 appear on behalf of limited liability companies or corporations,
34 provided that notice of such nonattorney representation is
35 provided to the board in advance of the hearing.



