

NORTH CAROLINA GENERAL ASSEMBLY
1971 SESSION

CHAPTER 802
HOUSE BILL 1302

AN ACT CONSOLIDATING AND REVISING THE LAWS RELATING TO THE
BUNCOMBE COUNTY BOARD OF TAX SUPERVISION.

The General Assembly of North Carolina do enact:

Section 1. The words and phrases defined in this section have the meanings indicated when used in this act, unless the context clearly requires another meaning:

- (1) "Board" means the Buncombe County Board of Tax Supervision.
- (2) "Chairman" means the Chairman of the Buncombe County Board of Commissioners.
- (3) "Mayor" means the Mayor of the City of Asheville.
- (4) "Board of Commissioners" means the Buncombe County Board of Commissioners.
- (5) "Council" means the City Council of the City of Asheville.
- (6) "Machinery Act" means Subchapters II, III, and IV of Chapter 105 of the General Statutes of North Carolina, as the same may be amended from time to time.

Sec. 2. The Buncombe Board of Tax Supervision shall consist of three members jointly appointed by the Chairman and the Mayor, to hold office at their joint pleasure. If the Chairman and Mayor are unable to agree upon an appointment to the Board, or upon removing a member from office, they shall jointly select a third person who shall cast the deciding vote in the matter. Vacancies on the Board shall be filled in the same manner. Before entering upon the duties of the office, persons appointed to the Board shall take and subscribe the oath prescribed in Article VI, Section 7, of the Constitution of North Carolina. The Board shall select its own chairman and any other officers it deems advisable.

Joe E. Adams and Sam L. Irvin, incumbent members of the Board on the effective date of this act, shall continue to hold office until their successors are appointed and qualified. The Chairman and the Mayor shall jointly appoint the third member of the Board, in accordance with this section, not later than ten days after the effective date of this act.

The Board is hereby created a body politic and corporate; shall have perpetual succession; may sue and be sued; may adopt a corporate seal; and may purchase or otherwise acquire, manage, control, lease, and dispose of real and personal property in the course of exercising its powers and performing its duties.

Sec. 3. The Board shall meet in regular session on the first Monday of each month. Special meetings may be called by the chairman or any two members of the Board. While sitting as the Board of Equalization and Review, the Board may hold

such meetings as may be necessary to complete its duties. Two members constitute a quorum of the Board.

Sec. 4. The Board shall perform for Buncombe County and the City of Asheville all functions concerning the taxation of property other than establishment of the assessment ratio and the selection of an annual rate of taxation. It is specifically intended that the Board shall serve as the Board of Equalization and Review for Buncombe County, and that upon its adjournment as such each year it shall perform the property appraisal duties assigned by the Machinery Act to the Board of Commissioners.

Sec. 5. The activities of the Board shall be carried on in two departments: The Office of the County Tax Supervisor, and the Office of the County Tax Collector.

Sec. 6. The Board shall appoint a Tax Supervisor for Buncombe County and the City of Asheville, who shall be ex officio clerk to the Board and shall keep all of its records and minutes. The Tax Supervisor shall serve at the pleasure of the Board, and shall perform all of the duties and have all of the powers conferred on county tax supervisors by the Machinery Act.

Edward H. McElrath is hereby appointed Tax Supervisor, to serve until his successor is appointed by the Board.

Sec. 7. The Tax Collector for Buncombe County and the City of Asheville shall be nominated and elected by the people of Buncombe County for a term of four years at the primary and general election to be held in 1972 and quadrennially thereafter. The term shall begin on July 1 next following the election. Vacancies in the office of tax collector shall be filled by joint appointment of the Chairman and Mayor. If the Chairman and Mayor are unable to agree upon an appointment, they shall so notify the Clerk of the Superior Court of Buncombe County who shall then make the appointment. Any person appointed to fill a vacancy in the office of Tax Collector shall be a member of the same political party as the person causing the vacancy.

The Tax Collector shall have all of the powers and perform all of the duties conferred and imposed on county and city tax collectors by the Machinery Act.

Before entering upon his duties, the Tax Collector shall give bond in an amount fixed by the Board, but not less than \$50,000.

R. D. Eskridge, the incumbent Tax Collector, shall continue in office until his successor is elected or appointed and qualified.

Sec. 8. The salary, conditions of employment, and authorized number of deputies and assistants of the Tax Supervisor and Tax Collector shall be fixed by the Board, subject to the budgetary powers of the Board of Commissioners and City Council set out in Section 9 of this act. The Tax Supervisor and Tax Collector shall have full power to appoint and supervise their deputies and assistants, subject to the budgetary powers of the Board and the Board of Commissioners and City Council.

Sec. 9. The Board shall annually prepare a budget for the Office of the County Tax Supervisor and the Office of the County Tax Collector, pursuant to the County Fiscal Control Act. The budget shall be submitted to the Board of Commissioners and the City Council not later than May 1 of each year. The Board of Commissioners and the City Council may jointly make any modifications in the budget

that they deem advisable. Sixty percent (60%) of the Board's expenses shall be borne by Buncombe County, and forty percent (40%) shall be borne by the City of Asheville unless the Board of Commissioners and City Council jointly agree upon another division.

The accounting system employed by the Board shall comply in all respects with the County Fiscal Control Act. All provisions of law concerning the designation of official depositories, the securing of accounts in depositories, the investment of idle funds, daily deposits, and annual independent audits shall apply to the Board as if it were a board of county commissioners.

Sec. 10. The Board may call upon the Buncombe County Attorney, the Asheville City Attorney, or both, in carrying out its powers and duties, or it may employ its own attorney with the approval of the Board of Commissioners and the City Council.

Sec. 11. The following acts and portions of acts are specifically repealed:

Public Local Laws of 1937, Chapter 273, Sections 5 through 24

Session Laws of 1947, Chapter 424

Session Laws of 1951, Chapter 203

Session Laws of 1957, Chapter 274

Session Laws of 1963, Chapter 625

Session Laws of 1959, Chapter 849

Sec. 12. No act repealed by an act repealed herein shall be deemed revived by repeal of the repealing act.

Sec. 13. This act shall become effective upon its ratification.

In the General Assembly read three times and ratified, this the 8th day of July, 1971.