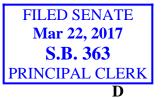
GENERAL ASSEMBLY OF NORTH CAROLINA SESSION 2017



SENATE BILL DRS35163-MC-111 (03/07)

Short Title:	Machinery Act Update.	(Public)
Sponsors:	Senators Tarte, Tucker, and McKissick (Primary Sponsors).	
Referred to:		

1	A BILL TO BE ENTITLED
2	AN ACT TO MODIFY APPEALS OF PROPERTY TAX VALUATIONS WHERE THE
3	APPEAL INVOLVES CERTAIN APPRAISALS.
4	The General Assembly of North Carolina enacts:
5	SECTION 1. G.S. 105-322(g)(2) reads as rewritten:
6	"§ 105-322. County board of equalization and review.
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8	(g) Powers and Duties. – The board of equalization and review has the following
9	powers and duties:
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11	(2) Duty to Hear Taxpayer Appeals. – On request, the board of equalization and
12	review shall hear any taxpayer who owns or controls property taxable in the
13	county with respect to the listing or appraisal of the taxpayer's property or
14	the property of others.
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16	c. At a hearing under provisions of this subdivision $(g)(2)$, the board, in
17	addition to the powers it may exercise under the provisions of
18	subdivision (g)(3), below, shall hear any evidence offered by the
19	appellant, the assessor, and other county officials that is pertinent to
20	the decision of the appeal. If the evidence presented by the appellant
21	includes an appraisal by a certified general real estate appraiser, as
22	defined in G.S. 93E-1-4, the board shall modify the appraisal
23	appealed to the value provided in the appraisal and ensure the
24	appraisal is included in the record in any subsequent appeal. Upon
25	the request of an appellant, the board shall subpoena witnesses or
26	documents if there is a reasonable basis for believing that the
27	witnesses have or the documents contain information pertinent to the
28	decision of the appeal.
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30	SECTION 2. G.S. 105-290 reads as rewritten:
31	"§ 105-290. Appeals to Property Tax Commission.
32 33	(a) Duty to Hear Appeals. – In its capacity as the State board of equalization and
33 34	review, the Property Tax Commission shall hear and adjudicate appeals from boards of county
54 35	commissioners and from county boards of equalization and review as provided in this section.(b) Appeals from Appraisal and Listing Decisions. – The Property Tax Commission
35 36	shall hear and decide appeals from decisions concerning the listing, appraisal, or assessment of
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General Assembly Of North Carolina

property made by county boards of equalization and review and boards of county
commissioners. Any property owner of the county may except to an order of the county board
of equalization and review or the board of county commissioners concerning the listing,
appraisal, or assessment of property and appeal the order to the Property Tax Commission. If a
county has an exception to an order of the county board of equalization and review or the board
of county commissioners due to the submission and acceptance of an appraisal performed by a
certified general real estate appraiser by an appellant pursuant to G.S. 105-322(g)(2)c., the
county, in support of the exception, must provide (i) an appraisal by the county's appraiser and
(ii) an appraisal by another certified general real estate appraiser mutually chosen by the
county's appraiser and the appellant's appraiser.
(3) On the basis of the findings of fact and conclusions of law made after any
hearing provided for by this subsection (b), the Property Tax Commission
shall enter an order (incorporating the findings and conclusions) reducing,
increasing, or confirming the valuation or valuations appealed or listing or
removing from the tax lists the property whose listing has been appealed. If a
county has an exception to an order of the county board of equalization and
review or the board of county commissioners, the Property Tax Commission
shall modify the appraisal appealed to the average value provided in the
appraisals required to be provided to the Commission. A certified copy of
the order shall be delivered to the appellant and to the clerk of the board of
commissioners of the county from which the appeal was taken, and the
abstracts and tax records of the county shall be corrected to reflect the
Commission's order.
" ····
SECTION 3. This act is effective when it becomes law and applies to appeals to

27 boards of equalization and review commenced on or after that date.