GENERAL ASSEMBLY OF NORTH CAROLINA SESSION 2021

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H.B. 739
Apr 28, 2021
HOUSE PRINCIPAL CLERK

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HOUSE BILL DRH40450-RBf-7

Short Title:	Modify Property Tax Appeal Process.	(Public)
Sponsors:	Representative Turner.	
Referred to:		

1		A BILL TO BE ENTITLED			
2	AN ACT TO MODIFY THE PROPERTY TAX APPEAL PROCESS.				
3	The General Assembly of	f North Carolina enacts:			
4	SECTION 1.	G.S. 105-322(g)(2) reads as rewritten:			
5	"(2) Duty t	o Hear Taxpayer Appeals On request, the board of equalization and			
6		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	proper	ty 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	<u>c1.</u>	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 23		granted, the failure of the appellant to appear at the scheduled time and			
23 24		date for a hearing shall be grounds for the board to dismiss the			
24 25		appellant's appeal. The appellant shall meet the requirement to appear by one or more of the following methods:			
23 26		<u>1.</u> Appellants who are natural persons may appear for themselves.			
20 27		2. Appellants who are natural persons may appeal for memserves.			
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.			
		<u>+</u>			



General Assembly Of North Carolina				
<u>6.</u>	Attorneys licensed to practice law in North	Carolina may		
	appear for any appellant.			
<u>7.</u>	Attorneys not licensed to practice law in North	n Carolina may,		
	upon compliance with the provisions of G.S. 84	4.1, appear for		
	any appellant.			
"				
SECTION 2. G.S. 10	05-290(b) reads as rewritten:			
"(b) Appeals from Apprais	al and Listing Decisions. – The Property Tax Co	ommission shall		
ear and decide appeals from c	lecisions concerning the listing, appraisal, or	assessment of		
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. However, a property owner				
may not except to an order of the county board of equalization and review or the board of county				
commissioners for a tax year for which the property owner has consented in writing to the terms				
of the order."				
SECTION 3. This	act is effective when it becomes law and app	plies to appeals		
equested on or after that date.				
	<u>6.</u> <u>7.</u> SECTION 2. G.S. 10 "(b) Appeals from Apprais hear and decide appeals from corroperty made by county boards of any property owner of the county of property and appeal the order may not except to an order of the commissioners for a tax year for y of the order." SECTION 3. This a	 <u>6.</u> Attorneys licensed to practice law in North appear for any appellant. <u>7.</u> Attorneys not licensed to practice law in North upon compliance with the provisions of G.S. 84 any appellant. <u>8.</u> " <u>8.</u> SECTION 2. G.S. 105-290(b) reads as rewritten: "(b) Appeals from Appraisal and Listing Decisions. – The Property Tax Compare and decide appeals from decisions concerning the listing, appraisal, or property made by county boards of equalization and review and boards of county have 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, appraisa of property and appeal the order to the Property Tax Commission. However, a may not except to an order of the county board of equalization and review or the ommissioners for a tax year for which the property owner has consented in writh of the order." 		