



HOUSE BILL 279: Wake Cty Local Board of Equalization/Review

2015-2016 General Assembly

Committee:	Senate State and Local Government	Date:	June 2, 2015
Introduced by:	Reps. Pendleton, Malone, Dollar, Avila	Prepared by:	Kelly Tornow
Analysis of:	Second Edition		Committee Counsel

SUMMARY: *House Bill 279 would change the law governing the Board of Equalization and Review in Wake County, by:*

- *authorizing multiple Board panels in reappraisal years; and*
- *making other procedural changes.*

CURRENT LAW: A County Board of Equalization and Review reviews county property tax listings and hears property tax appeals. The Board of County Commissioners, or a Special Board of Equalization and Review appointed by it, functions as the Board of Equalization and Review. Real property is generally reappraised on an eight-year cycle. Wake County's next reappraisal will be effective January 1, 2016 (G.S. 105-286).

BILL ANALYSIS: House Bill 279 would change the law governing the Board of Equalization and Review in Wake County, by:

- Requiring any Special Board of Equalization and Review appointed by the Board of County Commissioners to have at least five members.
- Authorizing a designee of the Clerk of the Board of Equalization and Review to attend Board meetings.
- Authorizing, in general reappraisal years, the Chair of the Board of Equalization and Review to divide the board into two or more separate panels with at least three members each; and authorizing interchange of members among panels.
- Providing that a decision of a Board panel has the same effect as a decision by the entire Board.
- Authorizing the Board of Equalization and Review to make changes to the property tax records, as authorized by G.S. 105-325, such as giving effect to decisions made on appeals of the Board's decisions, and to making other corrections to the property tax records.
- Authorizing the Board of Equalization and Review to accept an application for a property tax exemption or exclusion that was filed after the statutory deadline, if good cause is shown.

EFFECTIVE DATE: This act is effective when it becomes law.

Giles Perry, counsel to House Local Government, substantially contributed to this summary.

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