



SENATE BILL 252: Wake Cty Local Board of Equalization/Review

2015-2016 General Assembly

Committee:	Senate State and Local Government	Date:	March 31, 2015
Introduced by:	Sens. Barringer, Stein, Alexander	Prepared by:	Brad Krehely
Analysis of:	PCS to First Edition S252-CSRN-8		Committee Counsel

SUMMARY: *Senate Bill 252 (proposed committee substitute) changes 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.*

The PCS revises the language governing qualification of Board members.

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: Senate Bill 252 (proposed committee substitute) changes 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 to 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.
- Provides that a decision of a Board panel has the same effect as a decision by the entire Board.
- Authorizes 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.

BACKGROUND: This PCS is identical to the Second Edition of House Bill 279, which received a favorable report in House Local Government on March 26, 2015.

Giles S. Perry, Counsel to House Government, contributed substantially to this summary.

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