

NORTH CAROLINA GENERAL ASSEMBLY
1959 SESSION

CHAPTER 118
HOUSE BILL 185

AN ACT TO AUTHORIZE THE REASSESSMENT AND REVALUATION OF REAL PROPERTY IN WILSON COUNTY FOR AD VALOREM TAX PURPOSES AND TO AUTHORIZE THE BOARD OF COUNTY COMMISSIONERS OF WILSON COUNTY TO EMPLOY EXPERTS AND TO ENTER INTO THE NECESSARY CONTRACTS FOR SAID SERVICE AND TO AUTHORIZE THE LEVYING OF A SPECIAL TAX THEREFOR.

WHEREAS, Wilson County has not had an actual and thorough reassessment, revaluation and reappraisal of the real property in said county for ad valorem tax purposes for a long number of years, which has resulted in real property tax valuations in said county becoming seriously unequalized and many inequities exist, which result in a great many persons, firms and corporations not being required to pay their fair share of taxes because of said property valuations; and

WHEREAS, there have resulted many unjust situations whereby many new improvements constructed in recent years on real estate may be escaping taxation or may be assessed or assigned to valuation, if on the tax books, at a disproportionate valuation in comparison with other properties; and likewise there may exist various situations wherein vacant properties are on the tax books at the present valuation as vacant property, and many valuable residences and buildings of other nature have been constructed on said property, and various types of situations exist with reference to the real estate in said county which result in the inequitable and unjust situations as between various classes, kinds, and types of taxpayers, as related to their properties; and

WHEREAS, because of the magnitude of the task involved in effectuating a complete, thorough, just and proper revaluation and reassessment of property in Wilson County the expenses thereof might have to be made from the proceeds of a special tax levy, such expenses not being ordinarily an annual recurring expense which is ordinarily provided for in the annual budget of the county, and it is necessary to employ trained experts, skilled in appraising and fixing valuations of property who have no personal interest in the property in the county and will, therefore, not be subjected to various pressures and influences; and

WHEREAS, this process of reassessment and revaluation will take considerable time and it will be necessary to enter into contracts with experts, to set up and operate revaluation machinery, and it is desired that said contracts shall exist for a sufficient length of time and that authority be vested in the board of commissioners to enter into said contract, and that funds be accumulated and that the county auditor be

authorized to approve the vouchers necessary for the payment of said expenses: Now, therefore,

The General Assembly of North Carolina do enact:

Section 1. The Board of Commissioners of Wilson County is hereby authorized, in its discretion, to order and carry through a complete reassessment and revaluation of all of the taxable real property, including any and all buildings, improvements and fixtures thereon located in the County of Wilson, for ad valorem tax purposes. The assessment and revaluation, except as herein provided, may be effectuated in the same manner as regular quadrennial reassessments and revaluations are carried out under the provisions of subchapter II of Chapter 105 of the General Statutes, as amended, and all the provisions of said subchapter II of Chapter 105 of the General Statutes, except as hereinafter provided, shall apply to such revaluation and reassessment.

Sec. 2. The said revaluation and reassessment herein authorized shall be initiated, carried out and completed to the end that said new revaluations and said new reassessments shall be available and in force and effect at the time taxes are levied in the year 1959, but if said revaluation and reassessment is not completed and available before the time of levying taxes in 1959, then taxes may be levied on the basis of such revaluation and such reassessment in any appropriate tax year in which said revaluations and reassessments have been completed and are available for use as a basis for taxation.

Sec. 3. The county board of equalization and review shall convene and hold its first meeting on the third Monday following the completion of said revaluation and assessment, and may adjourn from time to time as its duties may require; but it shall complete its duties not later than the third Monday following its first meeting.

Sec. 4. In order to defray the extraordinary expenses of carrying through the reassessment and revaluation authorized in this Act, the Board of Commissioners of Wilson County is hereby authorized in its discretion to levy in the fiscal year 1959-60 a special tax not in excess of eight cents (8¢) on each one hundred dollars (\$100.00) valuation of property in said County of Wilson. The proceeds derived from said taxes shall be placed in a special fund and accumulated for the purpose of defraying the cost and expenses of said revaluation and reassessment and said Board of County Commissioners of Wilson County is authorized and empowered at any time to appropriate said funds and spend the same in their discretion for the purpose of effectuating said revaluation and reassessment authorized by this Act. The said board of county commissioners is authorized and empowered to enter into any and all necessary contracts to procure the services of engineers, firms, appraisers, experts and any and all necessary assistance which in the discretion of said board is found to be proper and necessary. The said Board of County Commissioners of Wilson County is authorized to enter into contracts for said purposes and to procure said assistance and experts and if necessary said contracts shall extend beyond the term of office of any member of said board, and beyond the end of any fiscal year, and whether or not sufficient funds have been accumulated at the time of entering into said contracts to pay off and discharge the

obligations for the services contemplated by said contracts, and the said County Auditor of Wilson County is hereby authorized to countersign and approve vouchers for the application and payment of funds on said contracts whether or not all of the tax funds and proceeds herein authorized have been accumulated at any one time to pay off and discharge all of the monies due or that may become due on said contracts, and said county auditor shall not be liable, either civilly or criminally, for approving said vouchers as provided by this Act. The Board of County Commissioners of Wilson County in addition to the experts and appraisers may employ any and all necessary clerical assistance and provide machinery, equipment and office fixtures for the purpose of said revaluation and reassessment.

Sec. 5. In the event there shall remain any excess of funds from the proceeds of said tax levy after revaluations and reassessments are in effect and all taxes paid, then such excess shall be paid into the general fund of the county.

Sec. 6. All laws and clauses of laws in conflict with this Act are hereby repealed.

Sec. 7. This Act shall be in full force and effect from and after its ratification.

In the General Assembly read three times and ratified, this the 24th day of March, 1959.