

NORTH CAROLINA GENERAL ASSEMBLY
1975 SESSION

CHAPTER 155
SENATE BILL 437

AN ACT TO PROVIDE FOR THE APPOINTMENT OF A SPECIAL BOARD OF
EQUALIZATION AND REVIEW BY THE BOARD OF COUNTY
COMMISSIONERS OF HENDERSON COUNTY.

The General Assembly of North Carolina enacts:

Section 1. The Board of County Commissioners of Henderson County shall appoint each year a special board of equalization and review to be known as the Henderson County Board of Equalization and Review. The Henderson County Board of Equalization and Review is to be composed of five members. To be eligible for appointment to such board a person must have resided in Henderson County for a period of at least one year immediately preceding his appointment, and must have had such experience in the appraisal and valuation of real and personal property as is satisfactory to the board of the county commissioners. Any vacancy on the board of equalization and review shall be filled by the board of county commissioners, and all appointments to the board of equalization and review shall terminate upon final adjournment of the board for the year for which they are appointed.

Sec. 2. After a special Henderson County Board of Equalization and Review is appointed in any calendar year and takes the oath of office, it shall carry out all duties granted to the board of equalization and review as described in Subchapter II of Chapter 105 of the General Statutes. Provided, after the special board of equalization and review completes its duties and adjourns for the year, the board of county commissioners shall be vested with all powers and duties granted to it under Subchapter II of Chapter 105 of the General Statutes of North Carolina.

Sec. 3. All members of the special board of equalization and review shall receive for their services such compensation as may be fixed by the board of county commissioners. The board of county commissioners is authorized to provide such clerical or other assistants as they may deem advisable.

Sec. 4. The members of the special board of equalization and review shall take and subscribe to the same oath as provided for in G.S. 105-322 before entering upon their duties.

Sec. 5. The time of meeting, notice of meeting and powers and duties of the special board of equalization and review shall be the same as those provided for in G.S. 105-322.

Sec. 6. This act shall apply to Henderson County only.

Sec. 7. This act shall become effective upon ratification.

In the General Assembly read three times and ratified, this the 21st day of April, 1975.