CHAPTER 105

ARTICLE 15 - DUTIES OF DEPARTMENT AND PROPERTY TAX COMMISSION AS TO ASSESSMENTS

N.C.G.S. § 105-289.

Duties of Department of Revenue.

SOURCE	LAST AMENDMENT IN THIS TEXT	RETRIEVED	SOURCE FINGERPRINT
General Statutes of North Carolina, as published by the General Assembly	S.L. 2005-313, s. 6 — twenty-fourth act in the lineage	21 September 2026, 01:27 UTC	a65304f4f2aaebbd0b2f226c - 44245e0557e7b6ecd05475c9 - c081543b5abf5c3c

§ 105-289(a) It is the duty of the Department of Revenue:

(1) To discharge the duties prescribed by law and to enforce the provisions of this Subchapter.

(2) To exercise general and specific supervision over the valuation and taxation of property by taxing units throughout the State.

(3) To appraise the property of public service companies.

(4) To keep full and accurate records of the Commission's official proceedings.

(5) To prepare and distribute annually to each assessor the manual developed by the Use-Value Advisory Board under G.S. 105-277.7 that establishes the cash rental rates for agricultural lands and horticultural lands and the net income ranges for forestland.

(6) To establish requirements for horticultural land, used to produce evergreens intended for use as Christmas trees, in lieu of a gross income requirement until evergreens are harvested from the land, and to establish a gross income requirement for this type horticultural land, that differs from the income requirement for other horticultural land, when evergreens are harvested from the land.

(7) To conduct studies of the cash rents for agricultural and horticultural lands on a county or a regional basis, such as the Major Land Resource Area map designated and developed by the U.S. Department of Agriculture. The results of the studies must be furnished to the North Carolina Use-Value Advisory Board. The studies may be conducted on any reasonable basis and timetable that will be reflective of rents and values for each local area based on the productivity of the land.

§ 105-289(b) ,(c) Repealed by Session Laws 1973, c. 476, s. 193.

§ 105-289(d) In exercising general and specific supervision over the valuation and taxation of property, the Department shall provide the following:

(1) A continuing program of education and training for local tax officials in the conduct of their duties;

(2) A program for testing the qualifications of an assessor and other persons engaged in the appraisal of property for a county or municipality;

(3) A certification program for an assessor and other persons engaged in the appraisal of property for a county or municipality; and

(4) Assistance to the county and/or the county attorney in developing the specifications for the proposed contract sent to the Department for review pursuant to G.S. 105-299.

The Department shall promulgate regulations to carry out its duties under this subsection.

§ 105-289(e) The Department of Revenue may furnish the following information to a local tax official:

(1) Information contained in a report to it or to any other State department; and

(2) Information the Department has in its possession that may assist a local tax official in securing complete tax listings, appraising or assessing taxable property, collecting taxes, or presenting information in administrative or judicial proceedings involving the listing, appraisal, or assessment of property.

A local tax official may use information obtained from the Department under this subsection only for the purposes stated in subdivision (2). A local tax official may not divulge or make public this information except as required in administrative or judicial proceedings under this Subchapter. A local tax official who makes improper use of or discloses information obtained from the Department under this subsection is punishable as provided in G.S. 153A-148.1 or G.S. 160A-208.1, as appropriate.

The Department may not furnish information to a local tax official pursuant to this subsection unless it has obtained a written certification from the official stating that the official is familiar with the provisions of this subsection and G.S. 153A-148.1 or G.S. 160A-208.1, as appropriate, and that information obtained from the Department under this subsection will be used only for the purposes stated in subdivision (2).

§ 105-289(f) To advise local tax officials of their duties concerning the listing, appraisal, and assessment of property and the levy and collection of property taxes.

§ 105-289(g) To see that proper proceedings are brought to enforce the statutes pertaining to taxation and the collection of penalties and liabilities imposed by law upon public officers, officers of corporations, and individuals who fail, refuse, or neglect to comply with the provisions of this Subchapter and other laws with respect to the taxation of property, and to call upon the Attorney General of this State or any prosecuting attorney of this State to assist in the execution of the powers conferred by the laws of this State with respect to the taxation of property.

§ 105-289(h) To make annual studies of the ratio of the appraised value of real property to its true value and to establish for each county the median ratio as determined by the studies for each calendar year. The studies for each calendar year shall be completed by April 15 of the following calendar year. The studies shall be conducted in accordance with generally accepted principles and procedures for sales assessment ratio studies.

§ 105-289(i) To maintain a register of appraisal firms, mapping firms and other persons or firms having expertise in one or more of the duties of the assessor; to review the qualif - ications and work of such persons or firms; and to advise county officials as to the professional and financial capabilities of such persons or firms to assist the assessor in carrying out his duties under this Subchapter. The register shall include a copy of the report filed by the counties pursuant to G.S. 105-322(g)(4). It shall also include the average median sales assessment ratio and the coefficient of dispersion achieved in each county for the first two years following the county's effective date of revaluation. To be registered with the Department of Revenue, such persons or firms shall annually file a report with the Department setting forth the following information:

(1) A statement of the firm's ownership,

(2) A statement of the firm's financial condition,

(3) A list of the firm's principal officers with a statement of their qualifications and experience,

(4) A list of the firm's employees with a statement of their education, training and experience, and

(5) A full and complete resume of each employee which the firm proposes to place in a supervisory position in any mapping or revaluation project for a county in this State.

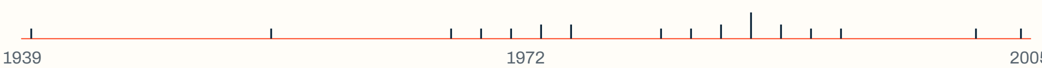
END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I
24 ACTS

Amendment lineage

The State prints this history as a single parenthetical at the foot of the section. It is reproduced verbatim in the colophon and unpacked below in order of enactment.



TICK HEIGHT = ACTS IN THAT YEAR DASHED = RECODIFICATION, NOT AMENDMENT

№	YEAR	ACT	CHARACTER
01	1939	c. 310, s. 202	ENACTED
02	1955	c. 1350, s. 10	AMENDED
03	1967	c. 1196, s. 3	AMENDED
04	1969	c. 7, s. 1	AMENDED
05	1971	c. 806, s. 1	AMENDED
06	1973	c. 47, s. 2	AMENDED
07	1973	c. 476, s. 193	AMENDED
08	1975	c. 275, s. 9	AMENDED
09	1975	c. 508, s. 1	AMENDED
10	1981	c. 387, ss. 1, 2	AMENDED
11	1983	c. 813, s. 1	AMENDED
12	1985	c. 601, s. 3	AMENDED
13	1985	c. 628, s. 3	AMENDED

14	1987	c. 45, s. 1	AMENDED
15	1987	c. 46, s. 1	AMENDED
16	1987	c. 440, s. 1	AMENDED
17	1987	c. 830, s. 84(a)	AMENDED
18	1987	1987 (Reg. Sess., 1988), c. 1052, s. 1	AMENDED
19	1989	c. 79, ss. 2, 4	AMENDED
20	1989	c. 736, s. 3	AMENDED
21	1991	c. 110, s. 2	AMENDED
22	1993	c. 485, s. 35	AMENDED
23	2002	S.L. 2002-184, s. 5	AMENDED
24	2005	S.L. 2005-313, s. 6	AMENDED

APPARATUS II
5 AUTHORITIES

Authorities referenced

Every G.S. cross-reference appearing in the text of this section, in order of first appearance. Nothing is characterized; the operative language is quoted from the section itself.

REFERENCE	APPEARS IN	OPERATIVE LANGUAGE IN THIS SECTION
G.S. 105-277.7	(a)(5)	*"by the Use-Value Advisory Board under"*
G.S. 105-299	(d)(4)	*"the Department for review pursuant to"*
G.S. 153A-148.1	(e)	*"subsection is punishable as provided in"*
G.S. 160A-208.1	(e)	*"as provided in G.S. 153A-148.1 or"*
G.S. 105-322(g)(4)	(i)	*"filed by the counties pursuant to"*

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-289 (2005).

PINPOINT

N.C. Gen. Stat. § 105-289(a) (2005).

Pinpoint keys are set in the left margin of the text rather than line numbers: subsection designators are stable across editions and paper sizes, line numbers are not.

COLOPHON

Provenance

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HISTORY PARENTHETICAL, AS PRINTED BY THE STATE

(1939, c. 310, s. 202; 1955, c. 1350, s. 10; 1967, c. 1196, s. 3; 1969, c. 7, s. 1; 1971, c. 806, s. 1; 1973, c. 47, s. 2; c. 476, s. 193; 1975, c. 275, s. 9; c. 508, s. 1; 1981, c. 387, ss. 1, 2; 1983, c. 813, s. 1; 1985, c. 601, s. 3; c. 628, s. 3; 1987, c. 45, s. 1; c. 46, s. 1; c. 440, s. 1; c. 830, s. 84(a); 1987 (Reg. Sess., 1988), c. 1052, s. 1; 1989, c. 79, ss. 2, 4; c. 736, s. 3; 1991, c. 110, s. 2; 1993, c. 485, s. 35; 2002-184, s. 5; 2005-313, s. 6.)

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