



CHAPTER 105

ARTICLE 21 - REVIEW AND APPEALS OF LISTINGS AND VALUATIONS

N.C.G.S. § 105-323.

Giving effect to decisions of the board of equalization and review.

SOURCE	LAST AMENDMENT IN THIS TEXT	RETRIEVED	SOURCE FINGERPRINT
General Statutes of North Carolina, as published by the General Assembly	S.L. 1999-456, s. 59 — third act in the lineage	21 September 2026, 05:27 UTC	4150de12abca30d4f68c92de - a6c0a0d1199d94cd7364be1f - acfc879dc9c8f11b

All changes in listings, names, descriptions, appraisals, and assessments made by the board of equalization and review shall be reflected upon the abstracts and tax records by insertion of rebates given, additional charges made, or any other insertion; by correction; or by any other charge. The tax records shall then be totalled, and at least a majority of the members of the board of equalization and review shall sign the following statement to be inserted at the end of the tax records:

State of North Carolina

County of _____

We, the undersigned members of the Board of Equalization and Review of _____ County, hereby certify that these tax records constitute the fixed and permanent tax list and assessment roll and record of taxes due for the year _____, subject to only such changes as may be allowed by law.

Members of the Board of Equalization

and Review of _____ County

The omission of this endorsement shall not affect the validity of the tax records or of any taxes levied on the basis of the assessments appearing in them.

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I
3 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.

	1939		1969		1999
	TICK HEIGHT = ACTS IN THAT YEAR DASHED = RECODIFICATION, NOT AMENDMENT				
Nº	YEAR	ACT	CHARACTER		
01	1939	c. 310, s. 1106	ENACTED		
02	1971	c. 806, s. 1	AMENDED		
03	1999	S.L. 1999-456, s. 59	AMENDED		

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-323 (1999).

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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This is not the official text. The official text is published by the General Assembly of North Carolina.

HISTORY PARENTHETICAL, AS PRINTED BY THE STATE

(1939, c. 310, s. 1106; 1971, c. 806, s. 1; 1999-456, s. 59.)

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