

GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2025

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HOUSE BILL 101

Short Title: Prop. Tax Appeal Process Transparency. (Public)

Sponsors: Representative Cohn.

*For a complete list of sponsors, refer to the North Carolina General Assembly web site.*

Referred to: Rules, Calendar, and Operations of the House, if favorable, Housing and Development, if favorable, Finance

February 12, 2025

A BILL TO BE ENTITLED

AN ACT TO REQUIRE A NOTIFICATION PROCESS REGARDING PROPERTY OWNERS' RIGHT TO APPEAL PROPERTY APPRAISALS AND TO REQUIRE AUTOMATIC REVIEW BY BOARDS OF EQUALIZATION AND REVIEW IN CERTAIN INSTANCES.

The General Assembly of North Carolina enacts:

**SECTION 1.** G.S. 105-322 reads as rewritten:

"§ 105-322. **County board of equalization and review.**

...

(g) Powers and Duties. – The board of equalization and review has the following powers and duties:

(1) Duty to Review Tax Lists. – The board shall examine and review the tax lists of the county for the current year to the end that all taxable property shall be listed on the abstracts and tax records of the county and appraised according to the standard required by G.S. 105-283, and the board shall correct the abstracts and tax records to conform to the provisions of this Subchapter. In carrying out its responsibilities under this subdivision (g)(1), the board, on its own motion or on sufficient cause shown by any person, shall:

...

g. Examine for accuracy and compliance with the provisions of this Subchapter every property listed and appraised at a figure equal to or greater than thirty percent (30%) of its most recent prior listing and appraisal.

(1a) Duty to Provide Notice of Appeal. – The board shall give notice, written in plain, easily understood language, of the appeals process afforded by this section. The notice required by this subdivision shall be provided to property owners within a time frame that allows owners a reasonable opportunity to exercise their right to appeal under this section.

...."

**SECTION 2.** G.S. 105-328(b)(4) reads as rewritten:

"(4) The governing body shall, with respect to property subject to city or town taxation, be vested with the powers and duties vested by this Subchapter in boards of county commissioners and boards of equalization and review. Appeals may be taken from the municipal board of equalization and review or



1 governing body to the Property Tax Commission in the manner provided in  
2 this Subchapter for appeals from county boards of equalization and review  
3 and boards of county commissioners. Municipal boards of equalization and  
4 review shall also:

5 a. Examine for accuracy and compliance with the provisions of this  
6 Subchapter every property listed and appraised at a figure equal to or  
7 greater than thirty percent (30%) of its previous listing and appraisal.

8 b. Give notice, written in plain, easily understood language, of the  
9 appeals process afforded by this section. The notice required by this  
10 sub-subdivision shall be provided to property owners within a time  
11 frame that allows owners a reasonable opportunity to exercise their  
12 right to appeal under this section."

13 **SECTION 3.** This act is effective when it becomes law and applies to the operations  
14 of county and municipal boards of equalization and review on or after that date.