

**NORTH CAROLINA GENERAL ASSEMBLY  
LEGISLATIVE FISCAL NOTE**

**BILL NUMBER:** H.B. 1374

**SHORT TITLE:** Property Tax Matters

**SPONSOR(S):** Representatives Neely, Brawley, Cansler, Capps, Gray, Hill, Ramsey, C. Wilson, Allred, Baddour, Hurley, and Morris.

<b>FISCAL IMPACT</b>					
Yes ( )	No (X)	No Estimate Available ( )			
<u>FY 1998-99</u>	<u>FY 1999-00</u>	<u>FY 2000-01</u>	<u>FY 2001-02</u>	<u>FY 2002-03</u>	
<b>REVENUES</b>					
<b>No General Fund impact is anticipated</b>					
<b>PRINCIPAL DEPARTMENT(S) &amp; PROGRAM(S) AFFECTED:</b> Property Tax Commission, County Governments.					
<b>EFFECTIVE DATE:</b> When it becomes law.					

**BILL SUMMARY:** The bill clarifies who can represent a taxpayer before the board of equalization and review. It also declares that a taxpayer's failure to present a legal or factual argument before the local board of equalization and review will not prevent them for presenting that argument to the Property Tax Commission. The bill also gives counties the specific authority to release or refund the taxes on a motor vehicle when the taxpayer moves out of state and surrenders their license plate.

**ASSUMPTIONS AND METHODOLOGY:** The first two items have no fiscal impact at the state or local level. The section dealing with motor vehicle taxes could have an impact at the local level. However, because many counties currently prorate this item, the bill will not create a significant change in local revenues.

**FISCAL RESEARCH DIVISION: 733-4910**

**PREPARED BY:** Linda Struyk Millsaps

**APPROVED BY:** Tom Covington

**DATE:** June 1, 1998



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