

REVENUE SECTION  
(919) 733-3252  
(919) 715-3550 FAX

March 8, 1994

Representative John W. Brown  
Legislative Office Building  
Room 503  
Raleigh, North Carolina 27601-1096

Re: Wilkes County real property revaluation

Dear Representative Brown:

From your recent letter we understand that Wilkes County has undergone an octennial revaluation. Against this backdrop, you request that we furnish you the statutes that provide county commissioners mapping authority, "as well as the right to tax citizens for land they do not own." Unfortunately, the answers to your straight-forward questions are a little involved.

For years many counties have relied heavily upon old deeds for determining the actual size of tracts of real property. Descriptions utilizing meandering brooks or little-used cartways have been carried forward without verification. Deeds of this nature are not very reliable for determining actual acreage.

To more precisely determine boundary lines, counties increasingly employ the mandatory eight year reappraisal as a vehicle to modernize records. Wilkes County has begun incorporating mapping records maintained by the Secretary of State in order to secure more accurate acreage data. While the Machinery Act does not speak directly to the use of mapping records, uniform valuations reasonably achieving the "true value" of property cannot be obtained without firm size dimensions. G.S. 105-283. Property abstract cards for real estate call for specific acreage or parcel dimensions. Mapping furnishes this information.

While taxing districts are authorized to collect tax debts from individuals with respect to property they no longer possess, counties cannot tax citizens for land never owned. Put in the context of your county's transition to more accurate records, it may be that its residents believe they are being taxed for additional property simply because mapping produces an acreage figure at variance with less specific deed approximations.

Representative John W. Brown  
March 8, 1994  
Page Two

I hope the foregoing is helpful. This is an advisory letter. It has not been reviewed and approved in accordance with procedures for issuing an Attorney General's opinion.

Very truly yours,

George W. Boylan  
Special Deputy Attorney General

GWB/swg:brown.30



State of North Carolina

Department of Justice

P. O. BOX 629

RALEIGH

27602-0629

MICHAEL F. EASLEY  
ATTORNEY GENERAL

--MEMORANDUM--

TO: George W. Boylan  
Special Deputy Attorney General

FROM: Charles J. Murray *CJM*  
Special Deputy Attorney General

DATE: February 21, 1994

SUBJECT: Request for Opinion from Representative John W. Brown

Attached is a letter dated February 15, 1994 requesting an opinion from Representative John W. Brown in regard to real property taxes. The letter is forwarded to your section for appropriate response because of its subject matter. I will, of course, be glad to provide any assistance from a local government law viewpoint; and if you do not agree that the letter should be responded to by your section, please return the same.

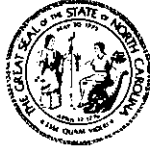
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NC DEPT. OF JUSTICE  
ATTORNEY GENERALS OFFICE

*Feb. 21 1994*

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FEB 17 1994

North Carolina General Assembly  
House of Representatives  
State Legislative Building  
Raleigh 27601-1096  
SERVICE TO STATE AGENCIES

REP. JOHN WALTER BROWN  
HOUSE DISTRICT 41  
HOME ADDRESS: ROUTE 2, Box 87  
ELKIN, N. C. 28621

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- TRANSPORTATION
- SUB-COMMITTEE ON HIGHWAYS

February 15, 1994

The Honorable Michael F. Easley  
Attorney General  
Department of Justice  
Justice Building  
2 East Morgan Street  
Raleigh, North Carolina 27601-1497


Dear Mr. Attorney General:

We have had re-evaluation in Wilkes County. Several of my constituents are having a real problem because they are being taxed for more land then they own.

Please, Sir, I would like for you to give me the statutes that gives County Commissioners mapping authority, and what also gives them the legal right to tax it's citizens for land that they do not own.

Thank you.

Sincerely,

  
John W. Brown  
Representative  
41st District

