

CHAPTER 04 - TAX REVIEW BOARD

SECTION .0100 - ORGANIZATION OF THE BOARD

20 NCAC 04 .0101	LOCATION
20 NCAC 04 .0102	GENERAL PURPOSE
20 NCAC 04 .0103	STRUCTURE

History Note: Authority G.S. 105-269.2; 105-122; 105-130.4;
Eff. February 1, 1976;
Readopted Eff. September 30, 1977;
Repealed Eff. January 1, 2008 pursuant to G.S. 150B-21.7 (see S.L. 2007-491, s. 2).

SECTION .0200 - REGULAR TAX REVIEW BOARD

20 NCAC 04 .0201	PURPOSE
20 NCAC 04 .0202	WHEN APPEAL IS AVAILABLE
20 NCAC 04 .0203	PROCEDURE FOR SECURING APPEAL
20 NCAC 04 .0204	PENALTY FOR NON-MERITORIOUS APPEAL
20 NCAC 04 .0205	NOTICE OF HEARING

History Note: Authority G.S. 105-241.2; 105-259; 105-262; 150B-23; 150B-25; 150B-36; 150B-43;
Eff. February 1, 1976;
Readopted Eff. September 30, 1977;
Amended Eff. August 1, 1988; June 4, 1976;
Repealed Eff. January 1, 2008 pursuant to G.S. 150B-21.7 (see S.L. 2007-491, s. 2).

20 NCAC 04 .0206 WHO SHALL HEAR THE CASE

History Note: Authority G.S. 105-241.2;
Eff. February 1, 1976;
Readopted Eff. September 30, 1977;
Repealed Eff. August 1, 1988.

20 NCAC 04 .0207	CONDUCT OF THE HEARING
20 NCAC 04 .0208	APPEAL FROM THE REGULAR TAX REVIEW BOARD
20 NCAC 04 .0209	REVIEW OF DECISIONS OF THE COMMISSIONER OF INSURANCE
20 NCAC 04 .0210	FINAL DECISION

History Note: Authority G.S. 105-241.2; 105-259; 105-262; 150B-23; 150B-25; 150B-36; 150B-43;
Eff. February 1, 1976;
Readopted Eff. September 30, 1977;
Amended Eff. August 1, 1988; June 4, 1976;
Repealed Eff. January 1, 2008 pursuant to G.S. 150B-21.7 (see S.L. 2007-491 s. 2).

SECTION .0300 - THE AUGMENTED TAX REVIEW BOARD

20 NCAC 04 .0301	PURPOSE
20 NCAC 04 .0302	WHO MAY REQUEST A HEARING
20 NCAC 04 .0303	PETITION FOR HEARING
20 NCAC 04 .0304	TIME FOR FILING
20 NCAC 04 .0305	FORM FOR FILING
20 NCAC 04 .0306	NOTICE OF HEARING
20 NCAC 04 .0307	WHO SHALL HEAR THE CASE
20 NCAC 04 .0308	CONDUCT OF THE HEARING
20 NCAC 04 .0309	FINAL DECISION
20 NCAC 04 .0310	APPEAL FROM THE DECISION

History Note: Authority G.S. 105-122(c)(2); 105-130.4(s); 105-269.2; 150B-25; 150B-27; 150B-28; 150B-29; 150B-30;
Eff. February 1, 1976;
Readopted Eff. September 30, 1977;
Amended Eff. August 1, 1988;
Repealed Eff. January 1, 2008 pursuant to G.S. 150B-21.7 (see S.L. 2007-491, s. 2).