

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Repealed Eff.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Repealed Eff.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Repealed Eff.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Repealed Eff.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Repealed Eff.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).