



## The Daily Bulletin: 2021-02-19

### PUBLIC/HOUSE BILLS

H 119 (2021-2022) **PROPERTY TAX RELIEF FOR COVID AFFECTED BUS.** Filed Feb 19 2021, *AN ACT TO PROVIDE RELIEF FROM PROPERTY TAX LIABILITY FOR COVID-19 AFFECTED BUSINESSES.*

#### Section 1

Allows qualifying property owners to be granted a deferment on 2020 property tax collection for the time period running from March 2020 through December 2020. Restricts qualification to those property owners who can demonstrate, for the applicable period, that the COVID pandemic caused: (1) a reduction of 25% or more in gross revenues; (2) for total retail businesses that collect and remit sales tax, a reduction of 25% or more in sales tax collections; or (3) both. Provides for the applicable time period for subsequent years to be the period of time the normal operations at the property were restricted by a *governmental response to the COVID-19 pandemic*, defined to include an NC executive order or local regulation that required closures, forced reductions in building occupancy capacity, modified hours of operation, or included other public safety measures affecting normal business operations.

Allows qualifying property owners to enter into a payment plan for the property taxes owed on the affected property subject to specified terms and conditions. Defines the payment plan term, requires equal monthly installments, and waives interest on and defers enforced collections so long as the qualifying owner complies with the terms of the payment plan and the property is not sold or transferred. Requires application by May 1, 2021, for 2020 property taxes, and application prior to the date on which the property taxes for the taxable year become delinquent for subsequent years. Details consequences of noncompliance, property sell or transfer, or supplying incorrect information to qualify under the program. Sets guidelines for applications, including specifying application submission to the local government where the land is situated.

Directs the Department of Revenue (DOR) to coordinate with local governments to verify sales and revenue information provided by businesses under the program, and develop a list of business types affected by executive orders responding to the COVID-19 pandemic, by time period.

#### Section 2

States legislative findings regarding the need to take into account the unprecedented market conditions in modifying certain real property values during the COVID-19 pandemic.

Mandates real property assessors to recognize the effect of COVID-19 relief efforts in value determination resulting from a change in the legally permitted use of the property, including accounting for executive orders and local regulations responding to the COVID-19 pandemic that affected normal business operations. Authorizes assessors to modify the appraised value of real property to recognize a change in value proportionate to the time during the year that resulted from economic changes affecting the county in general due to the pandemic, making appropriate modifications where the pandemic caused (1) a reduction of 25% or more in gross revenues; (2) for total retail businesses that collect and remit sales tax, a reduction of 25% or more in sales tax collections; or (3) both. Restricts the applicable time period for the 2020 property tax year from March 2020 through December 2020 as compared to the same period of 2019, and for other property tax years, the period for which executive orders or local regulations responding to the pandemic affect normal business operations as compared to the same period for 2019. Limits the required recognition to valuations for the portion of the year when governmental regulations were in effect, and considers their effectiveness as prima facie evidence as to the portions of the year warranting relief in property valuation.

Details guidelines for applications for relief, including submission to the local government where the land is situated. Requires application by May 1, 2021, for 2020 property taxes, and application prior to the date on which the property taxes for the taxable year become delinquent for subsequent years. Requires local governments to have DOR verify qualifying information to the extent possible, with reliance on the information provided when verification is not available within a reasonable time

period. Deems submitted applications an appeal by the taxpayer; requires DOR to provide a uniform time line for hearing the appeal. Provides for forfeiture in the event the local government relies on incorrect qualifying information.

Directs DOR to coordinate with local governments to verify sales and revenue information provided by businesses under the program, and develop a list of business types affected by executive orders responding to the COVID-19 pandemic, by time period.

**Intro. by Bradford, Bell, Saine, Hardister.**

UNCODIFIED

[View summary](#)

**Business and Commerce, Development, Land Use and Housing, Property and Housing, Government, Public Safety and Emergency Management, State Agencies, Department of Revenue, Tax, Local Government**

H 120 (2021-2022) **FUNDS FOR SEDALIA INFRASTRUCTURE STUDY**. Filed Feb 19 2021, *AN ACT TO PROVIDE FUNDS TO STUDY WATER SUPPLY ALTERNATIVES FOR THE TOWN OF SEDALIA*.

Allocates \$20,000 of the funds available to the Department of Environmental Quality for the Drinking Water Reserve of the Water Infrastructure Fund to the Town of Sedalia for a merger/regionalization feasibility grant to study the efficiency and cost-effectiveness of options for providing the Town with drinking water. Effective July 1, 2021.

**Intro. by Hardister.**

UNCODIFIED, Guilford

[View summary](#)

**Environment, Environment/Natural Resources, Government, Budget/Appropriations, State Agencies, Department of Environmental Quality (formerly DENR), Public Enterprises and Utilities**

H 121 (2021-2022) **CLARIFY EQIP FUNDING REQUIREMENTS**. Filed Feb 19 2021, *AN ACT TO CLARIFY FUNDING OF CERTAIN WATER RESOURCES PROJECTS UNDER THE ENVIRONMENTAL QUALITY INCENTIVES PROGRAM*.

Amends SL 2020-79, Section 11(f) as follows. Section 11(f) specifies that funds appropriated for a water resources development project are to be used to provide no more than 50% of the nonfederal portion of funds for the project (applicable to funds appropriated under the act and to funds appropriated prior to the 2019-21 fiscal biennium that are unencumbered and proposed for reallocation to provide the nonfederal portion of funds for water resources development projects). Adds that this limitation does not apply to, and there is no local match requirement for, the Environmental Quality Incentives Program (EQIP). Also excludes funds made available as part of EQIP in any fiscal year from the following: Section 36.3(e) of SL 2013-360; Section 36.2(e) of SL 2014-100; and Section 31.3(e) of SL 2015-241 (each limiting the use of funds appropriated for a water resources development project to no more than 50% of the nonfederal portion of funds for the project, applicable to funds appropriated in the act and to funds appropriated prior to the applicable biennium that are unencumbered and proposed for reallocation to provide the nonfederal portion of funds for water resources development projects). Specifies that for these purposes, a single project consists of all the landowners and other participants under a project design contract approved by the Natural Resource Conservation Service under the EQIP program along a contiguous stretch of stream. Considers an EQIP project to be funded when the applicant is working with a partner who has a project agreement or statement of work with the Natural Resources Conservation Service of the US Department of Agriculture (NRCS), the NRCS has approved the project agreement, and the local Soil and Water Conservation District Board has approved a resolution sponsoring the project. Requires any remaining balance of funds appropriated for EQIP projects to be paid out to each of the original grantees for the full grant award amount, but allows the Secretary to keep 10% of the State share until the NRCS has provided a final practice approval for the project. Requires exempting projects funded under the EQIP from local matching requirements; review under GS 143-215.72 (review of applications for grants for the nonfederal share of water resources development projects); or any additional review, guidelines, or reimbursement payment policies under the Water Resources Development Grant Program.

**Intro. by K. Hall.**

UNCODIFIED

[View summary](#)**Environment, Environment/Natural Resources, Government, State Agencies, Department of Environmental Quality (formerly DENR), Local Government, Public Enterprises and Utilities**

H 122 (2021-2022) **MILEAGE/PER DIEM/STATE EMPLOYEES/LEGISLATORS**. Filed Feb 19 2021, *AN ACT TO INCREASE MILEAGE AND PER DIEM FOR STATE EMPLOYEES AND MEMBERS OF BOARDS AND COMMISSIONS TO CURRENT FEDERAL RATES AND TO SET 2023 LEGISLATOR MILEAGE AND PER DIEM AT 2019 FEDERAL RATES*.

Amends GS 138-6 by amending the reimbursement rates for travel by the officers and employees of State departments, institutions, and agencies, as follows. Sets the rate for transportation by privately owned automobile at the current business standard mileage rate set by the IRS per mile of travel and the actual cost of paid tolls. Sets the rate for a subsistence allowance for meals and lodging at a daily rate equal to the maximum per diem rate for federal employees traveling to Raleigh as set out by the General Services Administration in the current fiscal year. Requires the Director of the Budget, effective July 1, 2019, and annually thereafter to revise the amounts of payment of subsistence per day when traveling in-state and out-of-state equal to the maximum per diem rate for federal employees traveling to Raleigh as set out by the General Services Administration in the current fiscal year. Makes conforming deletions. Makes additional clarifying changes.

Amends GS 120-3.1, effective upon the convening of the 2023 General Assembly, as follows. Requires that General Assembly members' weekly travel allowances be calculated by multiplying the actual round-trip mileage from the member's home to Raleigh by the rate per mile, which is the business standard mileage rate set by the IRS in Rev. Proc. 2010-51, December 14, 2018 (was, Rev. Proc. 93-51, December 27, 1993). Requires the travel allowance rate to be based on the same updated business standard mileage rate. Requires members' subsistence allowance for meals and lodging to be at a daily rate equal to the maximum per diem rate for federal employees traveling to Raleigh as set out at 83 Federal Register 42501 (August 22, 2018) (was, 58 Federal Register 67959, December 22, 1993). Makes conforming changes.

Except as otherwise indicated, applies to travel occurring on or after July 1, 2021.

**Intro. by Warren, Adcock, Howard, Reives.**

GS 120, GS 138

[View summary](#)**Employment and Retirement, Government, General Assembly, State Government, State Personnel**

H 123 (2021-2022) **MISDEMEANORS/MANDATE FIRST APPEARANCES**. Filed Feb 19 2021, *AN ACT TO REQUIRE A FIRST APPEARANCE BEFORE A DISTRICT COURT JUDGE FOR A DEFENDANT CHARGED WITH A MISDEMEANOR OFFENSE AND HELD IN CUSTODY, AS RECOMMENDED BY THE COURTS COMMISSION*.

Amends GS 15A-601 to require any defendant charged with a misdemeanor under a magistrate's order or by criminal process who is held in the custody to have a first appearance before a district court judge in the district in which the crime is charged to have been committed. Clarifies that this first appearance is not a critical stage of the proceedings. Makes technical changes and language gender neutral. Effective December 1, 2021, and applies to criminal processes served on or after that date.

**Intro. by John, Rogers, Richardson, A. Jones.**

GS 15A

[View summary](#)**Courts/Judiciary, Criminal Justice, Criminal Law and Procedure**

H 124 (2021-2022) [TEACHER DIVERSITY/PED STUDY](#). Filed Feb 19 2021, *AN ACT TO DIRECT THE NORTH CAROLINA TEACHING FELLOWS COMMISSION TO SELECT AT LEAST ONE MINORITY-SERVING INSTITUTION TO PARTICIPATE IN THE NORTH CAROLINA TEACHING FELLOWS PROGRAM, AS RECOMMENDED BY THE JOINT LEGISLATIVE PROGRAM EVALUATION OVERSIGHT COMMITTEE.*

Identical to [S 81](#), filed 2/10/21.

Amends GS 116-209.62 to require the NC Teaching Fellows Commission (Commission) to select at least one minority-serving institution, as federally defined, with an approved educator preparation program to participate in the program. Requires the Commission to select one of the described institutions to participate in the program by December 1, 2021.

**Intro. by Brockman, Lucas.**

[GS 116](#)

[View summary](#)

[Education, Higher Education](#)

## LOCAL/HOUSE BILLS

H 125 (2021-2022) [SCHOOL CALENDAR FLEXIBILITY/LENOIR COUNTY](#). Filed Feb 19 2021, *AN ACT TO PROVIDE ADDITIONAL FLEXIBILITY TO THE LOCAL BOARD OF EDUCATION LOCATED IN LENOIR COUNTY IN ADOPTING THE SCHOOL CALENDAR.*

Under current law, GS 115C-84.2(d) sets the parameters within which local boards of education must determine the opening and closing dates of public schools under subdivision (a)(1) of this statute. Amends GS 115C-84.2(d) to provide the local board of education for the Lenoir County Schools with additional flexibility in adopting the school calendar. Applies beginning with the 2021-22 school year.

**Intro. by Humphrey.**

[Lenoir](#)

[View summary](#)

[Education, Elementary and Secondary Education](#)

## ACTIONS ON BILLS

## PUBLIC BILLS

### **H 98: HURRICANE HOUSING RECOVERY GRANT.**

*House: Passed 1st Reading*

*House: Ref to the Com on Appropriations, if favorable, Rules, Calendar, and Operations of the House*

### **H 99: FUNDS/ORANGE ST SCHOOL/SPRING LAKE CIVIC CTR.**

*House: Passed 1st Reading*

*House: Ref to the Com on Appropriations, if favorable, Rules, Calendar, and Operations of the House*

### **H 100: HIGHWAY CLEANUP ACT OF 2021.**

*House: Passed 1st Reading*

*House: Ref to the Com on Transportation, if favorable, Appropriations, if favorable, Rules, Calendar, and Operations of the House*

### **H 101: ADOPT HAYWOOD CO. AS ELK CAPITAL OF NC.**

*House: Passed 1st Reading*

*House: Ref to the Com on Wildlife Resources, if favorable, Local Government, if favorable, Rules, Calendar, and Operations of the House*

**H 102: CLARIFY CAUSE OF DEATH.**

*House: Passed 1st Reading*

*House: Ref to the Com on Transportation, if favorable, Health, if favorable, Rules, Calendar, and Operations of the House*

**H 103: AUTOMATIC RENEWAL OF CONTRACTS.**

*House: Passed 1st Reading*

*House: Ref to the Com on Judiciary 1, if favorable, Commerce, if favorable, Rules, Calendar, and Operations of the House*

**H 104: JUDICIAL DISCRETION OF FTA RELEASE CONDITIONS.**

*House: Passed 1st Reading*

*House: Ref to the Com on Judiciary 2, if favorable, Rules, Calendar, and Operations of the House*

**H 105: SUPERSEDING ORDERS/DOMESTIC VIOLENCE.**

*House: Passed 1st Reading*

*House: Ref to the Com on Judiciary 2, if favorable, Rules, Calendar, and Operations of the House*

**H 107: DES COVID MODIFICATIONS AND TECHNICAL CHANGES.**

*House: Passed 1st Reading*

*House: Ref to the Com on Finance, if favorable, Rules, Calendar, and Operations of the House*

**H 108: PERMANENCY INNOVATION INITIATIVE/FUNDS.**

*House: Passed 1st Reading*

*House: Ref to the Com on Appropriations, if favorable, Rules, Calendar, and Operations of the House*

**H 109: CREATE PRETRIAL RELEASE STUDY COMMITTEE.**

*House: Passed 1st Reading*

*House: Ref to the Com on Judiciary 2, if favorable, Rules, Calendar, and Operations of the House*

**H 110: INCREASE BUILDING PERMIT EXEMPTION THRESHOLD.**

*House: Passed 1st Reading*

*House: Ref to the Com on Local Government - Land Use, Planning and Development, if favorable, Rules, Calendar, and Operations of the House*

**H 119: PROPERTY TAX RELIEF FOR COVID AFFECTED BUS.**

*House: Filed*

**H 120: FUNDS FOR SEDALIA INFRASTRUCTURE STUDY.**

*House: Filed*

**H 121: CLARIFY EQIP FUNDING REQUIREMENTS.**

*House: Filed*

**H 122: MILEAGE/PER DIEM/STATE EMPLOYEES/LEGISLATORS.**

*House: Filed*

**H 123: MISDEMEANORS/MANDATE FIRST APPEARANCES.**

*House: Filed*

**H 124: TEACHER DIVERSITY/PED STUDY.**

*House: Filed*

**LOCAL BILLS**

**H 97: ROWLAND CHARTER AMEND/VACANCIES.**

*House: Passed 1st Reading*

*House: Ref to the Com on Local Government, if favorable, Rules, Calendar, and Operations of the House*

**H 106: SCHOOL CALENDAR FLEXIBILITY/PITT COUNTY.**

*House: Passed 1st Reading*

*House: Ref to the Com on Education - K-12, if favorable, Local Government, if favorable, Rules, Calendar, and Operations of the House*

**H 111: SCHOOL CALENDAR FLEXIBILITY/WSFCS.**

*House: Passed 1st Reading*

*House: Ref to the Com on Education - K-12, if favorable, Local Government, if favorable, Rules, Calendar, and Operations of the House*

**H 125: SCHOOL CALENDAR FLEXIBILITY/LENOIR COUNTY.**

*House: Filed*

© 2021 School of Government The University of North Carolina at Chapel Hill

This work is copyrighted and subject to "fair use" as permitted by federal copyright law. No portion of this publication may be reproduced or transmitted in any form or by any means without the express written permission of the publisher. Distribution by third parties is prohibited. Prohibited distribution includes, but is not limited to, posting, e-mailing, faxing, archiving in a public database, installing on intranets or servers, and redistributing via a computer network or in printed form. Unauthorized use or reproduction may result in legal action against the unauthorized user.

[Print Version](#)