

Haywood County "Toeprints"

August 9, 2011

Vol. #2 Issue #25, Rev a. (Subject: * **SPECIAL EDITION** * **Machinery Act, Due Process Rights**.)

www.haywoodtp.net

What's Happening?

The purpose of this newsletter is to inform Haywood County Taxpayers of what transpires at the bi-monthly County Commission Meetings. This newsletter will be written from the perspective of a casual observer, myself. Any opinions expressed will be mine.

FLASHBACK! - Board of Equalization and Review Meeting Dates.

County Commission Meeting of 4/18/2011, item VII. - Consent Agenda, 3. - Board of Equalization and Review (BOER) Meeting Dates - Judy Ballard, Tax Assessor, ATTACHMENT 3 [re: [Board of Equalization and Review Meeting Dates - Judy Ballard, 4/19/2011... www.haywoodtp.net](http://www.haywoodtp.net)]. From the April 7th letter to the Board of Commissioners by Judy Ballard, in part...

["I am proposing to start taking applications May 13 and adjourn from taking applications on June 13.](#)

The proposed dates for meeting are:
call to order on May 2 at 1:00p.m.
Continue meeting on May 23, 24, 25, 26, 31, June 1, 2, 6, 7, 8, 9, and 13 at 8:30a.m.

Please review these dates to see if they will be acceptable with your schedules. The only dates that cannot be changed is May 2 and June 13. [May 2 is the date to call to order by statue and June 13 is the date to adjourn from taking applications.](#)"

The Machinery Act, Chapter 105. [re: http://www.ncga.state.nc.us/enactedlegislation/statutes/html/bychapter/chapter_105.html].

"Review and Appeals of Listings and Valuations.

§ 105-322. County board of equalization and review.

(e) Time of Meeting. – Each year the board of equalization and review shall hold its first meeting not earlier than the first Monday in April and not later than the first Monday in May. In years in which a county does not conduct a real property revaluation, the board shall complete its duties on or before the third Monday following its first meeting unless, in its opinion, a longer period of time is necessary or expedient to a proper execution of its responsibilities. Except as provided in subdivision (g)(5) of this section, the board may not sit later than July 1 except to hear and determine requests made under the provisions of subdivision (g)(2), below, when such requests are made within the time prescribed by law. In the year in which a county conducts a real property revaluation, the board shall complete its duties on or before December 1, except that it may sit after that date to hear and determine

requests made under the provisions of subdivision (g)(2), below, when such requests are made within the time prescribed by law. **From the time of its first meeting until its adjournment, the board shall meet at such times as it deems reasonably necessary to perform its statutory duties and to receive requests and hear the appeals of taxpayers under the provisions of subdivision (g)(2), below...**"

The county commissioners passed this recommendation from Judy Ballard on 4/18/2011, with **Leon Killian** from Nelson Mullen's present, in which the county commissioners pencil whipped something called an adjournment from taking applications on June 13th.

The state statue indicates: "... **From the time of its first meeting until its adjournment, the board shall meet at such times as it deems reasonably necessary to perform its statutory duties and to receive requests and hear the appeals of taxpayers ...**"

The Board **is not** adjourned, as they will continue to hear scheduled appeals well into September.

Translation: Where was **Chip Killian**, the County Attorney when we [the Taxpayers of Haywood County] needed him to remind the commissioners that §105-322 provides an opportunity for all Haywood County Taxpayers to appeal their cases before the Board of Equalization and Review until it adjourns as a whole, and not simply at a seemingly random arbitrary cut off date where only applications are adjourned?

Seems to me that everyone who wanted to appeal but were denied based on the pencil whipping by the county commissioners to end appeal applications by June 13th are having their **Due Process Rights violated!**

This is what happened to the Cameron's - they had their due process rights trampled on by **Marc Pruett** and the county commissioners, and got clobbered by Judge Laura Bridges.

Day Counter for Mountaineer and SMN.

This feature shows the days since 3/30/2011 since either The Mountaineer or the Smoky Mountain News will have anything to say about the Haywood County Fairgrounds Arena Building Contract fiascos.

- The Mountaineer 132 days
- Smoky Mountain News 132 days

Legend: If any name is in **bold**, it can't be a good thing.

Monroe A. Miller Jr.,
Haywood County Taxpayer
19 Big Spruce Lane
Waynesville, NC 28786
www.haywoodtp.net