

Haywood County “Toeprints”

November 28, 2011

Vol. #2 Issue #30 (Subject: * **SPECIAL EDITION** * **Property Tax Appeal Guidelines from D.O.R.**)

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.

SPECIAL EDITION

This is a special edition of Toeprints for those fifty-five Haywood County Taxpayers that were shafted by the Board of Equalization and Review members **Mark Swanger, Mary Ann Enloe** and **Evelyn Cooper** [re: www.haywoodtp.net [Complete Minutes for Haywood County 2011 Board of Equalization and Review, Set 1 of 5. 11/03/2011...., Sets 2, 3, 4 & 5](#)] and are appealing their revaluation to the Property Tax Commission.

The following are questions I posed to Department of Revenue personnel in an effort to better inform these folks on what the procedures will be from this point forward, as no one I have spoken to seems to know.

The web site for assistance is:

<http://www.dornc.com/taxes/property/contact.html>

The phone number is: 877-308-9103, and the property valuation specialists are:

Michael D. Brown, Property Valuation Specialist II
Tony Simpson, Property Valuation Specialist II
Stephen Pelfrey, Property Valuation Specialist
Heather Scheel, Property Valuation Specialist
Doug Huffman, Property Valuation Specialist

[Editor’s note: The question (with the “bullet”) is mine, followed by the Department of Revenue response in “blue”.]

- Can you provide me with a list of guidelines that you think would be beneficial for folks to understand before meeting with a mediator or the tax commission?

Appeals before the Commission can only be heard from either the actual property owner, or from the owner's attorney at law, licensed to practice in North Carolina. Because some property owners elect to represent themselves before the Commission, we have developed several resources to assist them in their preparation. All of these items are available on our web site at the following address:

<http://www.dornc.com/taxes/property/ptc.html>

(Note: our mail servers occasionally add extra dots in web addresses, such as "dornc..com;" please treat any multiple dots as single)

There is no mediation process, strictly speaking; the statutes provide for appeal from the county Board of Equalization and Review directly to the Property Tax Commission. Our office does, however, support and assist the Commission in the hearing process, and that can include the review of a property owner's evidence with both the owner and the county. The purpose of such a review is primarily to clarify the issues that are to be heard by the Commission, but there are times when the process results in a settlement. Settlement before the scheduled hearing can only occur when both sides are willing to compromise, and cannot be mandated by our staff.

- I plan to call a general meeting in Haywood County in the near future for these people. [No one has received word back from Raleigh as to any scheduled meeting with a mediator or tax commission yet]. The information that you can provide will be presented there. So far, about 25 people have responded and expressed interest in attending such a meeting. The second question is would you, or the mediator that will come to Haywood County, consider attending that meeting to answer any questions these folks might have?

As to the proposed general meeting, our office does not address appellants as a group. We will gladly review appeals and answer questions on an individual basis, once a property owner has filed an appeal with the Commission.

- I am most interested expanding your description of your office's being able to support and assist the Commission. That is what I had mistakenly referred to as a 'mediation' process, but what you described seems like a valuable step in the process for some of these folks. (Many of these people do not even have computers, and are simple country folks, and probably will attempt to represent themselves.) Can you please provide what the specific process would be if, say one of the folks appealing, would like to go through such a review?

An appeal review is at the discretion of the staff, and the specific process varies from one appeal to the next. Broadly, it involves discussing the submitted evidence with the property owner, and making recommendations as to what additional evidence might be useful in meeting the property owner's burden at the hearing. In addition, there is usually a review of the appeal process. Further information on both of these topics is included in the documents available online; most of these documents are also sent by mail to appellants.

Whether an appeal is reviewed or scheduled without review depends primarily on: 1) whether the property owner has submitted relevant evidence (for example, an appraisal, or the equivalent information) that the county substantially overstated the property's true value as of January 1, 2011; and 2) whether the county is willing to negotiate on the value of a particular property. Our staff cannot mandate value changes; only the Property Tax Commission has this authority. If there is no relevant evidence to discuss, or if the county is unwilling to consider a value adjustment, the appeal will be scheduled without further review.

Even in the best circumstances, it sometimes happens that the property owner and county simply have an unresolvable difference in opinion as to the value of the property. In these cases, the appeal will still be scheduled for hearing, even if it has been reviewed.

- How would a Haywood County Taxpayer who is appealing to the Property Tax Commission initiate to your staff of an interest is reviewing their information for review before going before the tax commission. Do they contact your department, or do you contact them?

Once a taxpayer has timely filed an appeal with the Property Tax Commission, the appeal may be scheduled for hearing immediately. If a staff member determines that an appeal has the potential for being resolved prior to being scheduled, he/she may review the appeal with the taxpayer and/or county. Again, this sort of review is at the discretion of the staff member, who will contact the taxpayer if appropriate.

- Corbin Shell, one of the persons who is making the appeal, indicated he spoke to Doug Hoffman, and Mr. Hoffman indicated he would be the property valuation specialist to come. Do you know yet who will be conducting the reviews?

Upon filing a timely appeal, each taxpayer will be notified in writing as to which property valuation specialist is assigned to their file.

- Will it be ok to provide the general telephone number for your department to these taxpayers? (877) 308-9103.

As a state agency, all of our public contact information can be shared freely.

A meeting (not public) will be held shortly for the purpose of the 55 Haywood County Taxpayers to meet and to start working among themselves to prepare for the Property Tax Commission Appeal.

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

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