

CHAPTER 11 - PROPERTY TAX COMMISSION

SECTION .0100 - ORGANIZATION OF COMMISSION

17 NCAC 11 .0101 LOCATION

The Property Tax Commission is located in the North Carolina Department of Revenue Building, at 501 North Wilmington Street, in Raleigh, North Carolina. The mailing address of the Commission is: P.O. Box 871, Raleigh, North Carolina 27602.

History Note: Authority G.S. 105-288; 105-290;
Eff. February 1, 1976;
Amended Eff. July 1, 1993; June 1, 1991.

17 NCAC 11 .0102 GENERAL PURPOSE

History Note: Authority G.S. 105-288; 143B-10; 143B-217 to 143B-225;
Eff. February 1, 1976;
Repealed Eff. June 1, 1991.

17 NCAC 11 .0103 COMMISSION ORGANIZATION

History Note: Authority G.S. 143B-217 to 143B-225;
Eff. February 1, 1976;
Amended Eff. June 1, 1991;
Repealed Eff. July 1, 1993.

SECTION .0200 - APPEALS TO PROPERTY TAX COMMISSION

17 NCAC 11 .0201 WHO MAY APPEAL

17 NCAC 11 .0202 WHEN APPEALS MAY BE TAKEN

History Note: Authority G.S. 84-4; 105-288; 105-290; 143B-222;
Eff. February 1, 1976;
Amended Eff. June 1, 1991;
Repealed Eff. October 1, 1993.

17 NCAC 11 .0203 APPEALS FROM LISTING, APPRAISAL, OR ASSESSMENT DECISIONS

17 NCAC 11 .0204 APPEALS FROM ADOPTION OF SCHEDULES, STANDARDS AND RULES

History Note: Authority G.S. 105-290(b),(c);
Eff. February 1, 1976;
Repealed Eff. June 1, 1991.

17 NCAC 11 .0205 NOTICE OF APPEAL

History Note: Authority G.S. 105-290; 143B-222;
Eff. February 1, 1976;
Amended Eff. June 1, 1991;
Repealed Eff. October 1, 1993.

17 NCAC 11 .0206 WHO SHALL HEAR THE APPEAL

History Note: Authority G.S. 105-290(b);
Eff. February 1, 1976;
Repealed Eff. June 1, 1991.

17 NCAC 11 .0207 PLACE OF HEARING

All hearings before the Commission will be held in Raleigh, North Carolina unless the Commission designates another location.

History Note: Authority G.S. 105-288; 105-290;
Eff. February 1, 1976;
Amended Eff. June 1, 1991.

17 NCAC 11 .0208 PRE-HEARING CONFERENCE

In any appeal, the Commission or the staff of the Commission may hold a conference in advance of the hearing for the purpose of simplifying the issues, stipulating certain facts or findings, and discussing any other matters which will help to expedite the appeal.

History Note: Authority G.S. 105-288; 105-291;
Eff. February 1, 1976;
Amended Eff. June 1, 1991.

17 NCAC 11 .0209 CONDUCT OF HEARING

The hearing before the Commission is a formal adversarial proceeding conducted under the rules of evidence as applied in the Trial Division of the General Courts of Justice. The North Carolina Rules of Civil Procedure do not apply to proceedings before the Commission.

History Note: Authority G.S. 1A-1; 105-288; 105-290;
Eff. February 1, 1976;
Amended Eff. June 1, 1991.

17 NCAC 11 .0210 VALUATION IS FINAL AND CONCLUSIVE

History Note: Authority G.S. 105-290;
Eff. February 1, 1976;
Repealed Eff. June 1, 1991.

17 NCAC 11 .0211 JUDICIAL REVIEW

History Note: *Authority G.S. 105-345;*
 Eff. February 1, 1976;
 Amended Eff. June 1, 1991;
 Repealed Eff. July 1, 1993.

17 NCAC 11 .0212 APPEALS ACKNOWLEDGED AND REPLIES THERETO PERMITTED

- (a) Notices of appeal to the Commission will be acknowledged in writing and an application for hearing will be mailed to the appellant. A copy of the letter of acknowledgement will also be mailed to the county assessor and to the county attorney.
- (b) Unless an extension has been requested and granted, the application for hearing must be filed within 30 days of the date of the letter of acknowledgment or the appeal may be dismissed. A copy of the completed application for hearing must also be sent to the county attorney at the same time.
- (c) The county attorney will be allowed 20 days from the receipt of the completed application for hearing to file a written Answer to the appeal. A copy of the Answer shall be sent to the appellant at the same time. The county's failure to file an Answer, however, shall not constitute a waiver of the county's rights nor an admission of the appellant's allegations.

History Note: *Authority G.S. 105-288;*
 Eff. June 1, 1982;
 Amended Eff. June 1, 1991.

17 NCAC 11 .0213 COMMISSION TO BE FURNISHED DOCUMENTS PRIOR TO HEARING

- (a) At least ten days prior to the date of the hearing, each party to the appeal shall furnish to the secretary of the Commission six copies of all documents to be introduced at the hearing, including maps, pictures, property record cards and briefs. This requirement may be modified by the Commission if it is shown that compliance would cause an undue hardship on one or both of the parties.
- (b) In the absence of an agreement to the contrary, a copy of each such document shall also be furnished or made available to the opposing party at the same time.

History Note: *Authority G.S. 105-288; 105-290(b);*
 Eff. June 1, 1982.

17 NCAC 11 .0214 PARTIES TO ENTER INTO PRE-HEARING ORDER

Parties shall enter into a pre-hearing order before the appeal is set for hearing. This order will include stipulations as to parties, exhibits, witnesses, issues, and any other matters which can be stipulated by the parties. The secretary of the Commission will furnish a sample order to all appellants. The Commission urges that the parties stipulate all uncontroverted essential facts and agree upon the qualifications of expert witnesses in the order. The appellant shall forward six copies of the executed order to the secretary at least 10 days prior to the date of hearing.

History Note: *Authority G.S. 105-288;*
 Eff. June 1, 1982;
 Amended Eff. July 1, 1993.

17 NCAC 11 .0215 PARTIES FURNISHED NOTICE OF PROPOSED HEARING DATE

History Note: Authority G.S. 105-290; 143B-222;
Eff. June 1, 1982;
Amended Eff. June 1, 1991;
Repealed Eff. July 1, 1993.

17 NCAC 11 .0216 LEGAL REPRESENTATION BEFORE COMMISSION

(a) Although individual taxpayers are entitled to represent themselves before the Commission, representation by an attorney is recommended because the hearings are governed by the rules of evidence as practiced in the courts. Corporate taxpayers and counties must be represented by an attorney licensed to practice law in North Carolina. This requirement will not be waived by the Commission. An appellant represented by an attorney who is a member of a law firm is urged to see that another member of the firm be prepared to present his case in the event the primary attorney is unable to attend the hearing.

(b) All parties, attorneys and witnesses shall be present for the hearing of their case at least 30 minutes before the time it is scheduled.

History Note: Authority G.S. 84-4; 105-288;
Eff. June 1, 1982;
Amended Eff. July 1, 1993.

17 NCAC 11 .0217 APPEARANCE AT HEARING REQUIRED

(a) In order to pursue an appeal, the appellant must either appear at the scheduled hearing or be represented at the hearing by an attorney at law. Attorneys at law not authorized to practice in North Carolina must comply with the provisions of G.S. 84-4.1.

(b) If no continuance has been granted, the failure of the appellant or his attorney to appear at the scheduled time and date for hearing is grounds for dismissal of the appellant's appeal. The Commission may dismiss the appeal on motion of the opposing party or on its own motion.

(c) If the appellant is a trust, a trustee may appear for the trust; if the appellant is a partnership, a general partner may appear for the partnership. A family member may not represent another family member; an attorney-in-fact may not represent the grantor of the power of attorney.

History Note: Authority G.S. 84-4; 84-4.1; 105-288;
Eff. June 1, 1991;
Amended Eff. July 1, 1993.

17 NCAC 11 .0218 DISCOVERY

(a) Parties shall exhaust all less formal opportunities to obtain discoverable material before utilizing this Rule.

(b) Any means of discovery available pursuant to the North Carolina Rules of Civil Procedure, G.S. 1A-1, is allowed. If the party from whom discovery is sought objects to the discovery, the party seeking the discovery may file a motion with the Commission to obtain an order compelling discovery. In the disposition of the motion, the party seeking the discovery shall have the burden of showing that the discovery is needed for the proper presentation of the party's case, is not for purposes of delay, and that the issues in controversy are significant enough to warrant the discovery. In ruling on a motion for discovery, the Commission shall recognize all privileges recognized at law.

History Note: Authority G.S. 105-288;
Eff. June 1, 1991;
Amended Eff. July 1, 1993.

17 NCAC 11 .0219 COMMISSION STAFF NOT TO BE CALLED AS WITNESSES

No member of the staff of the Commission may be called as a witness in a proceeding before the Commission unless the Commission shall first find that the testimony of a staff member is necessary to prevent manifest injustice to a party.

History Note: Authority G.S. 105-288;
Eff. June 1, 1991.