

Notice of Text and Fiscal Note

Notice is hereby given in accordance with G.S. 150B-21.2 that the Property Tax Commission intends to amend the rules cited as 17 NCAC 11 .0216 and .0217.

Link to agency website pursuant to G.S. 150B-19.1(c): www.dornc.com

Proposed Effective Date: *September 1, 2016*

Public Hearing:

Date: *July 1, 2016*

Time: *3:00 p.m.*

Location: *North Carolina Department of Revenue Building, Room 135, 501 N. Wilmington Street, Raleigh, NC 27604*

Reason for Proposed Action: *The amendment to the rule specifies a change to business entity representation before the Property Tax Commission and provides that a business entity's appeal is subject to dismissal unless a business entity files prior written notice of non-attorney representation with the Commission pursuant to G.S. 105-290(d2).*

Comments may be submitted to: *Janet L. Shires, Property Tax Commission, PO Box 871, Raleigh, NC 27602, email janet.shires@dornc.com*

Comment period ends: *July 1, 2016*

Procedure for Subjecting a Proposed Rule to Legislative Review: If an objection is not resolved prior to the adoption of the rule, a person may also submit written objections to the Rules Review Commission after the adoption of the Rule. If the Rules Review Commission receives written and signed objections after the adoption of the Rule in accordance with G.S. 150B-21.3(b2) from 10 or more persons clearly requesting review by the legislature and the Rules Review Commission approves the rule, the rule will become effective as provided in G.S. 150B-21.3(b1). The Commission will receive written objections until 5:00 p.m. on the day following the day the Commission approves the rule. The Commission will receive those objections by mail, delivery service, hand delivery, or facsimile transmission. If you have any further questions concerning the submission of objections to the Commission, please call a Commission staff attorney at 919-431-3000.

Fiscal impact (check all that apply).

- State funds affected** *17 NCAC 11 .0216*
- Environmental permitting of DOT affected**
- Analysis submitted to Board of Transportation**
- Local funds affected** *17 NCAC 11 .0216*
- Substantial economic impact (≥\$1,000,000)**
- Approved by OSBM**
- No fiscal note required by G.S. 150B-21.4** *17 NCAC 11 .0217*

Link to fiscal note pursuant to G.S. 150B-19.1(c):

https://ncosbm.s3.amazonaws.com/s3fs-public/documents/files/PTC_2016-03-30.pdf

CHAPTER 11 – PROPERTY TAX COMMISSION

SECTION .0200 – APPEALS TO PROPERTY TAX COMMISSION

17 NCAC 11 .0216 LEGAL REPRESENTATION BEFORE THE 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. Parties appearing before the Property Tax Commission may either represent themselves if natural persons, or shall be represented by an attorney licensed to practice law in North Carolina, except as provided for in G.S. 105-290(d2). This requirement will shall 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. Notice of non-attorney representation pursuant to G.S. 105-290(d2) shall be filed with the Commission within 30 days of filing a Notice of Appeal or the appeal shall be subject to dismissal.~~

(b) All parties, ~~attorney attorneys,~~ and witnesses shall be present for the hearing of their case ~~at least 30 minutes before the time it is scheduled.~~ scheduled by the Commission or the appeal shall be subject to dismissal.

Authority G.S. 84-4; 105-288; 105-290.

17 NCAC 11 .0217 APPEARANCE AT HEARING REQUIRED

(a) In order to pursue an appeal, the appellant ~~must shall~~ either appear at the scheduled hearing as permitted by Rule .0216 of this Section or be represented at the hearing by an attorney at law. Attorneys at law not authorized to practice in North Carolina ~~must shall~~ comply with the provisions of G.S. 84-4.1.

(b) If no continuance is requested or granted, the failure of the appellant or his attorney to appear at the scheduled time and date for hearing ~~is shall be~~ grounds for dismissal of 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 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 member. An attorney-in-fact may not represent the grantor of the power of attorney.

Authority G.S. 84-4; 105-288; 105-290.