

STATE OF NORTH CAROLINA
COUNTY OF WAKE

BEFORE THE PROPERTY TAX COMMISSION
SITTING AS THE STATE BOARD OF
EQUALIZATION AND REVIEW
14 PTC 0116

IN THE MATTER OF:
APPEAL OF:

Jill Moss Greenberg et al.

FINAL DECISION

from the decisions of the Granville
County Board of Equalization and
Review concerning the valuation of
certain real property for the year 2014

This Matter came on for hearing before the Property Tax Commission (“Commission”) sitting as the State Board of Equalization and Review in the City of Raleigh, Wake County, North Carolina, at its regularly scheduled meeting on Friday, April 29, 2016 on the Motion filed by counsel for Granville County to dismiss the subject appeal for failure of **Jill Moss Greenberg et al.** (“Appellants or Taxpayers”) to allege valid grounds for appeal under N.C. Gen. Stat. § 105-287.

Chairman William W. Peaslee presided over the hearing with Vice Chairman Terry L. Wheeler and Commission Members David A. Smith and Jack C. Morgan III participating.

Appellants did not appear at the hearing. Gerald T. Koinis, Esquire appeared at the hearing on behalf of Granville County.

STATEMENT OF THE CASE

The properties subject to this appeal consist of six tracts of land that are located in Granville County, North Carolina. The properties are more specifically described as follows: (1) the “College Street House/Lot Tract” that is identified as Tax Map Number 192313036639 and is located at 218 College Street in Oxford Township; (2) the “George Ruff Tract #1” that is identified as Tax Map Number 101104911721 and is located on George Ruff Road in Sassafras Fork Township; (3) the “George Ruff Tract #2” that is identified as Tax Map Number 101104910686 and is located on George Ruff Road in Sassafras Fork Township (i.e. “George Ruff Tract #2”); (4) the “Hwy. 15 Tract” that is identified as Tax Map Number 191204509289 and is located at Hwy. 15 in Fishing Creek Township; (5) the “Cherry Street Tract” that is identified as Tax Map Number 191316824720 and is located at 409 Cherry Street in Oxford Township and (6) the “College Street Industrial Tract” that is identified as Tax Map Number 192403004262 and is located at 1312 College Street in Oxford Township (i.e. collectively the “Properties”).

In this appeal, Granville County, through counsel, filed a Motion to Dismiss the subject appeal on the basis that Taxpayers failed to state a reason or reasons set forth N.C. Gen. Stat. § 105-287 to allow the assessor to change the appraised values of the Properties in years in which general reappraisal is not made.

ANALYSIS

Upon calling this matter for hearing, the Commission considered the Motion filed by counsel for Granville County to dismiss the subject appeal for failure of the Taxpayers to allege reasons as set forth in N.C. Gen. Stat. § 105-287 concerning the changes to the assessments of the Properties.¹ N.C. Gen. Stat. § 105-287 provides in pertinent part as follows:

(a) In a year in which a general reappraisal of real property in the county is not made under G.S. 105-286, the property shall be listed at the value assigned when last appraised unless the value is changed in accordance with this section. The assessor shall increase or decrease the appraised value of real property, as determined by G.S. 105-286, to recognize a change in the property's value resulting from one or more of the following reasons:

- (1) Correct a clerical or mathematical error.
- (2) Correct an appraisal error resulting from a misapplication of the schedules, standards, and rules used in the county's most recent general reappraisal.
- (2a) Recognize an increase or decrease in the value of the property resulting from a conservation or preservation agreement subject to Article 4 of Chapter 121 of the General Statutes, the Conservation and Historic Preservation Agreements Act.
- (2b) Recognize an increase or decrease in the value of the property resulting from a physical change to the land or to the improvements on the land, other than a change listed in subsection (b) of this section.
- (2c) Recognize an increase or decrease in the value of the property resulting from a change in the legally permitted use of the property.
- (3) Recognize an increase or decrease in the value of the property resulting from a factor other than one listed in subsection (b).

UPON REVIEW OF THE NOTICES OF APPEAL AND APPLICATIONS FOR HEARING FILED IN THIS MATTER, THE MOTION FILED BY THE COUNTY AND THE ARGUMENT PRESENTED, THE COMMISSION MAKES THE FOLLOWING FINDINGS OF FACT:

1. The Commission has jurisdiction over the parties and the subject matter of this appeal.
2. On or about March 23, 2014, Taxpayers filed an appeal to the Granville County Board of Equalization and Review ("County Board") concerning the valuation of certain Properties.

¹See Statement of the Case for descriptions of the properties subject to this appeal.

3. The County Board received evidence and notified the Taxpayers by mail of the true values of the Properties regarding Taxpayers' appeal that was filed for tax year 2014.

4. Granville County's most current general reappraisal of real property in the county was effective as of January 1, 2010.

5. Appellants filed Notices of Appeal and Applications for Hearing with the Commission in this matter challenging the decisions rendered by the County Board concerning the subject Properties.

6. Said appeal was first scheduled for hearing during the Commission's February 16, 17, 18, and 19, 2016 regularly scheduled Session of Hearings.

7. By letter dated January 26, 2016, the Commission granted Granville County's request to continue the February 16, 17, 18, and 19, 2016 hearing of this appeal.

8. On March 21, 2016, Granville County, through counsel, filed a Motion to Dismiss the subject appeal on the grounds that the Taxpayers failed to state a reason or reasons set forth in N.C. Gen. Stat. § 105-287 to allow the assessor to change the appraised values of the Properties in years in which a general reappraisal is not made.

9. The hearing to consider the County's Motion to Dismiss was scheduled for hearing on Friday, April 29, 2016, at 9:00 a.m.

10. Notice of the Friday, April 29, 2016 hearing was timely mailed to the parties.

11. Upon calling this matter for hearing, the Taxpayers were neither present nor represented by counsel; and the Taxpayers did not file any documents to challenge the County's Motion to Dismiss the appeal.

12. Taxpayers' Notices of Appeal and Applications for Hearing do not state any of the reasons set forth in N.C. Gen. Stat. § 105-287 that would require the assessor to recognize a change to the Properties' values for tax year 2014.

13. Taxpayers' failure to state any of the reasons set forth in N.C. Gen. Stat. § 105-287 does result in dismissal of the subject appeal.

14. The Commission grants Granville County's Motion to Dismiss the subject appeal.

**BASED UPON THE FOREGOING FINDINGS OF FACT, THE COMMISSION
MAKES THE FOLLOWING CONCLUSIONS OF LAW:**

1. As provided in N.C. Gen. Stat. § 105-287, the County Tax Assessor is required to change the value of real property in non-reappraisal years to recognize a change in value of the

property resulting from a physical change to the land or to the improvements on the land, other than a change listed in subsection (b) of this section.

2. As such, real property values may not be changed between general reappraisals except when required by N.C. Gen. Stat. § 105-287(a).

3. The burden is on the Taxpayer to establish the presence of one of the reasons enumerated N.C. Gen. Stat. § 105-287(a) in order to obtain a change in property value between general reappraisals.

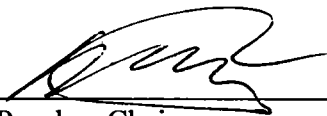
4. In this appeal, the Applications for Hearing filed by the Taxpayers do not provide any reasons set forth in N.C. Gen. Stat. § 105-287(a) that would require the assessor to change the properties' values that were assigned when last appraised.

5. As such, Taxpayers' appeal should be dismissed because the Applications for Hearing do not allege any of the reasons enumerated N.C. Gen. Stat. § 105-287(a) that require the assessor to change the properties' values between general reappraisals.

WHEREFORE, THE PROPERTY TAX COMMISSION THEREFORE ORDERS that the decisions of County Board are affirmed; and Taxpayers' appeal is dismissed.

NORTH CAROLINA PROPERTY TAX COMMISSION



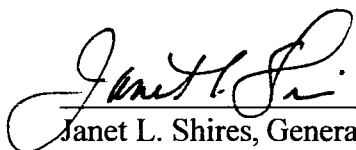


William W. Peaslee, Chairman

Vice Chairman Wheeler and Commission Members Smith and Morgan concur. Commission Member Guess did not participate in the hearing or deliberation of this appeal.

ENTERED: June 30, 2016

ATTEST:



Janet L. Shires, General Counsel