

STATE OF NORTH CAROLINA
COUNTY OF WAKE

BEFORE THE PROPERTY TAX COMMISSION
SITTING AS THE STATE BOARD OF
EQUALIZATION AND REVIEW
07 PTC 719

IN THE MATTER OF:

APPEAL OF: **Family Tree Farm, LLC**)
from the decision of the Halifax County)
Board of Equalization and Review)
concerning the valuation of certain)
property for tax year 2007.)

ORDER

This matter was heard by the Property Tax Commission (“the Commission”) sitting as the State Board of Equalization and Review in the city of Raleigh, Wake County, North Carolina, at its regularly scheduled Session of Hearings on Wednesday, September 17, 2008 upon motion for decision filed by Family Tree Farm, LLC.¹

Chairman Terry L. Wheeler presided over the hearing with Vice Chair Anthony L. Young and Commission members R. Bruce Cope, Wade F. Wilmoth and Juleigh Sitton participating.

Rom B. Parker, Jr., member manager, appeared at the hearing on behalf of Family Tree Farm, LLC (“Taxpayer”). Charles C. Meeker, Esq., represented Halifax County at the hearing.

Statement of Case

On August 14, 2007, the Taxpayer filed its notice of appeal challenging the decision of the Halifax County Board of Equalization and Review (“County Board”) regarding the valuation of certain real property for tax year 2007. Rom Parker, Jr., acting as the duly constituted managing member, filed taxpayer’s notice of appeal. On August 23, 2007, Taxpayer filed its Application for Hearing with the Commission. Taxpayer’s Application for Hearing was filed by Rom B. Parker, Jr., acting as the duly constituted managing member. On August 7, 2008, Taxpayer filed a motion for decision respecting *pro se* appearance. On August 6, 2008, Halifax County, through counsel, filed its response in opposition to Taxpayer’s motion concerning the *pro se* appearance of a limited liability company.

¹ See motion for decision regarding *pro se* appearance filed on August 7, 2008.

Evidence

The exhibits presented by Family Tree Farm, LLC consists of the following:

1. Rules of the Commission.
2. U.S. Partnership Income Tax Return for Family Tree Farm, LLC.
3. N.C. Partnership Income Tax Return for Family Tree Farm, LLC.

The exhibits presented by Halifax County at the hearing consists of the following:

1. Articles of Organization of Family Tree Farm, LLC filed with the NC Secretary of State.
2. Powers of the limited liability company (G.S. 57-2-02).
3. Persons other than members of State Bar prohibited from practicing law (G.S. 84-4).

Issue

1. Whether the Commission should grant Taxpayer's motion respecting *pro se* appearance.

After carefully considering the motion filed in this matter, the responses filed in opposition of the motion, the exhibits presented, the arguments presented, and all matters of record, the Commission makes the following Finding of Facts:

1. The Family Tree Farm, LLC is a limited liability company organized and existing pursuant to the N.C. Limited Liability Company Act; and it is not a corporation.
2. On August 14, 2007, the Taxpayer filed with the Commission a notice of appeal challenging the Halifax County Board of Equalization and Review's decision concerning the valuation of certain real property for tax year 2007.
3. Rom B. Parker, Jr., filed the notice of appeal on Taxpayer's behalf, acting as the duly constituted member manager of the Taxpayer.
4. On August 5, 2008, Rom B. Parker, Jr. filed with the Commission a motion for decision respecting *pro se* appearance for Family Tree Farm, LLC.
5. On August 6, 2008, Halifax County, through counsel, filed its response in opposition to the motion concerning *pro se* appearance for a Limited Liability Company.

6. On August 23, 2008, the Taxpayer filed with the Commission its Application for Hearing regarding this appeal. Rom B. Parker, Jr. filed the Application for Hearing with the Commission acting as the duly constituted member manager of the Taxpayer.
7. On September 8, 2008, Halifax County, through counsel, filed a supplemental response, including exhibits, in opposition to Taxpayer's motion concerning *pro se* appearance for a Limited Liability Company.
8. The Commission scheduled a hearing to reach a determination on the Taxpayer's motion.
9. Family Tree Farm, LLC is a closely held Limited Liability Company that has two members, Mr. Rom B. Parker, Jr., and his sister.
10. Mr. Rom B. Parker, Jr. is the managing member.

Based on the foregoing Findings of Fact, the Commission makes the following Conclusions of Law:

1. Property Tax Commission Rule 17 NCAC 11 .0216 states that individuals may appear *pro se* before the Property Tax Commission.
2. Property Tax Commission Rule 17 NCAC 11 .0217 states that trustees of trusts and general partners of partnerships may appear *pro se* before the Property Tax Commission.
3. Property Tax Commission Rule 17 NCAC 11 .0216 states that attorneys licensed to practice in North Carolina must represent corporations and counties before the Property Tax Commission.
4. The Rules of the Property Tax Commission are silent as to whether a limited liability company may proceed *pro se* in an *ad valorem* property tax appeal.
5. The managing member of a closely held limited liability company may appear *pro se* before the Property Tax Commission.

Based upon the foregoing Findings of Fact and Conclusions of Law, the Commission Orders that Family Tree Farm, LLC may appear *pro se* in this property tax appeal.

NORTH CAROLINA PROPOERTY TAX COMMISSION



A handwritten signature in black ink, appearing to read "T. Wheeler", is written over a horizontal line.

Terry L. Wheeler, Chairman

Vice Chairman Young and Commission members Cope, Wilmoth and Sitton concur.

ENTERED: November 4, 2008

ATTEST:

A handwritten signature in black ink, appearing to read "Janet L. Shires", is written over a horizontal line.

Janet L. Shires, Secretary