

STATE OF NORTH CAROLINA
COUNTY OF WAKE

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

IN THE MATTER OF THE APPEAL
OF:

**UNIFI MANUFACTURING, INC.,
Appellant**

17 PTC 0246

From the decision of the Yadkin
County Board of Equalization and
Review concerning the valuation of
certain real property for tax year 2017

ORDER

This matter came on for hearing before the North Carolina Property Tax Commission (“Commission”) sitting as the State Board of Equalization and Review in the City of Raleigh, Wake County, North Carolina on Thursday, December 21, 2017, pursuant to the Motion for Summary Judgment and Motion to Dismiss the Appellant’s appeal, both and each filed by Yadkin County (“County”).

Chairman Robert C. Hunter presided over the hearing, with Vice Chairman Terry L. Wheeler and Commission Members William W. Peaslee, Alexander A. Guess, and Charles W. Penny participating.

County Attorney Edward L. Powell appeared on behalf of Yadkin County (“County”). Attorneys Charles E. Raynal and Collier R. Marsh appeared on behalf of the Appellant.

STATEMENT OF THE CASE

The Appellant appealed to the Yadkin County Board of Equalization and Review (“Board”) the valuation of five parcels it owns. The County identifies the parcels by Parcel ID numbers 132507, 132329, 133115T, 153867, and 133121. On June 5, 2017, the Board mailed notice of its decision as to Parcel 132507 to the Appellant. Sometime thereafter, the Appellant inquired of the County as to the status of its appeals for the remaining parcels. On June 14, 2017, the Appraisal Department of the Yadkin County Tax Office mailed separate letters to the Appellant

for each of the four remaining parcels stating that the value of these parcels had been reviewed, and that no value changes were indicated by the review.

The Appellant appealed the decision of the Board as to Parcel 132507 by filing a timely Notice of Appeal and Application for Hearing with the Commission. The Appellant further appealed to the Commission regarding the County's decisions as to the remaining parcels. The County contends that the Appellant had the opportunity to be heard on all parcels, but that the Appellant only provided evidence as to Parcel 132507, and is therefore not entitled to further hearing on the remaining parcels.

ANALYSIS AND ISSUES

The Commission has jurisdiction to hear appeals from the Board regarding the listing, appraisal, or assessment of property.¹ In this matter, the question before the Commission is whether and which of the parcels under appeal are presently appropriate for the Commission's consideration.

FROM THE EVIDENCE PRESENTED AND ALL DOCUMENTS OF RECORD, THE COMMISSION MAKES THE FOLLOWING FINDINGS OF FACT:

1. It is undisputed that the Appellant filed timely appeals with the Board for all five parcels.
2. The Board scheduled a hearing on the appeals for May 23, 2017, and the Appellant's representative appeared at the hearing on behalf of the Appellant, providing testimony at least as to the value of Parcel 132507.
3. The Board mailed the Appellant notice of its decision as to Parcel 132507 on June 5, 2017.
4. The Board did not mail the Appellant notice of its decision as to the remaining parcels under appeal; rather, on June 14, 2017, the Appraisal Department of the Yadkin County Tax Office mailed letters to the Appellant stating that a review of the remaining parcels did not indicate a change in their value.

BASED UPON THE FOREGOING FINDINGS OF FACT, THE PROPERTY TAX COMMISSION CONCLUDES AS A MATTER OF LAW:

1. The Commission has jurisdiction over the parties and the subject matter of this proceeding.

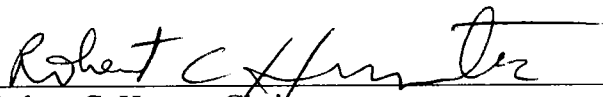
¹ N.C. Gen. Stat. §105-290(b)

2. N.C. Gen. Stat. §105-322(g)(2) not only requires the Board to hear all appeals regarding the listing or appraisal of property within the county, but also requires the Board to notify the appellant by mail as to the action taken on the appeal.
3. The Board did not notify the Appellant in this case as to the action taken, if any, on the appeals of the parcels other than Parcel 132507.
4. The Appellant is entitled to a hearing on all property for which an appeal was timely filed; to a decision of the Board on each such appeal; and to notice from the Board of each such decision.

WHEREFORE, the Commission, by unanimous decision, herewith orders and decrees that the County's Motions are both and each denied; that the appeals of Parcels 132329, 133115T, 153867, and 133121 are hereby remanded to the Yadkin County Board of Equalization and Review for such further hearing as is necessary to render considered decisions on each parcel, and to mail written notice to the Appellant of its decisions; and that the appeal of Parcel 132507 is hereby continued to a future date at least 30 days following the last date on which the Board's decisions on the remaining parcels are mailed.

NORTH CAROLINA PROPERTY TAX COMMISSION






 Robert C. Hunter, Chairman

Vice Chairman Terry L. Wheeler and Commission Members Peaslee, Guess, and Penny concur.

Date Entered: 3/15/18

ATTEST:



 Stephen W. Pelfrey, Commission Secretary