

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:

**JOHN MILTON BEAMAN,**  
**Appellant**

**20 PTC 0158**

From the decision of the Greene County  
Board of Equalization and Review

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### **ORDER GRANTING SUMMARY JUDGMENT**

This matter came on for hearing before the North Carolina Property Tax Commission (“Commission”), sitting as the State Board of Equalization and Review, via Webex on Monday, March 15, 2021, pursuant to the Motion for Summary Judgment filed in this matter by Greene 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 June W. Michaux participating.

Attorney E.B. Borden Parker, appeared via Webex on behalf of Greene County (“County”). The Appellant appeared via Webex *pro se*.

#### **STATEMENT OF THE CASE**

The Appellant is the owner of certain real property situated in Greene County and comprised of two parcels. One such parcel is approximately 41.35 acres in size, and is identified by the County by Parcel number 0800073, and the other parcel is approximately 27.11 acres in size and identified by the County by Parcel number 0803355 (collectively, the “subject property”). The subject property was previously held by Chrystal S. Beaman, who conveyed a remainder interest in the subject property to the Appellant, subject to her reserved life estate. The Appellant became the owner of the property by operation of law upon the death of Chrystal S. Beaman.

The subject property was enrolled in the Present-Use Value (“PUV”) program while held by Chrystal S. Beaman. After the Appellant became the owner of the property on January 11, 2019, the County removed the subject property from the PUV program and notified the Appellant of such

removal and of the opportunity to continue to participate in the PUV program. On January 31 of the following year (2020), the Appellant submitted an application to continue participation in the PUV program.

The County denied the Appellant's 2020 application because it was filed after the end of 2019, the year for which participation was sought, and the County's denial was upheld by the Greene County Board of County Commissioners. The Appellant appealed the Board's decision to the Commission.

#### **ANALYSIS AND ISSUES**

The Present-Use Value program is governed by N.C. Gen. Stat. §105-277.2 through §105-277.7. Among other requirements, the statute provides specific requirements for application, including late application. In this appeal, the issue presented for the Commission is whether the Appellant's application for continued participation in the PUV program was timely.

#### **FROM THE MOTION FILED IN THIS MATTER, THE EVIDENCE PRESENTED, AND ALL DOCUMENTS OF RECORD, THE COMMISSION MAKES THE FOLLOWING FINDINGS OF FACT:**

1. The essential facts in this matter are undisputed. The subject property transferred to the Appellant by operation of law on January 11, 2019, which was the date of the death of Chrystal S. Beaman, the life tenant in the subject property.
2. The subject property was enrolled in the PUV program prior to the date of transfer, and N.C. Gen. Stat. 105-277.4(a) requires a new application to be filed within 60 days as a result of a transfer.
3. The County offered uncontested evidence that, in January of 2019, the Appellant was mailed notice of the 60-day window of opportunity to apply for continued participation in the PUV program.
4. As of August 5, 2019, the County removed the subject property from the PUV program and billed the Appellant for taxes on the subject property for the 2019 tax year, in addition to the relevant deferred taxes that became due upon removal of the property from the PUV program.
5. The Appellant did not file an application for continued participation in the PUV program within the statutory 60-day window, and did not file such application until 2020.

#### **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 appeal.

2. Although the subject property was enrolled in the PUV program prior to its transfer to the Appellant, when a transferee wishes to continue participating in the PUV program, N.C. Gen. Stat. 105-277.4(a) requires a new application upon transfer of the property. The statute provides further that “[a]n application required due to transfer of the land may be submitted at any time during the calendar year but must be submitted within 60 days of the date of the property's transfer.” In this matter, the Appellant’s application was neither submitted during the calendar year in which the transfer occurred nor within 60 days of the date of the property’s transfer. Accordingly, the plain language of the statute indicates that the application could not have been approved for the year in which the transfer occurred, but at a minimum, the application was untimely.
3. N.C. Gen. Stat. 105-277.4(a1), regarding untimely applications, provides in pertinent part that an untimely application “applies only to property taxes levied by the county or municipality in the calendar year in which the untimely application is filed.” The Appellant’s application could therefore not apply to the taxes levied in 2019 because the application was not filed until 2020. Accordingly, even if the application could have been (or is to be) approved, it could only apply beginning with the 2020 tax year, and would have no impact on taxes levied in a prior year.
4. Because the procedures for participating in the PUV program are expressly provide by statute, and because there is no material dispute as to the evidence indicating that the Appellant failed to comply with the statutory procedures, the Commission must grant the County’s motion for summary judgement.

**WHEREFORE**, the Commission orders and decrees that the County’s motion for summary judgment must be, and is herewith, granted; and that the decision of the Greene County Board of Commissioners to deny the Appellant’s PUV application for 2019 is upheld.

NORTH CAROLINA PROPERTY TAX COMMISSION



*Robert C. Hunter*  
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 Robert C. Hunter, Chairman

Vice Chairman Wheeler and Commission Members  
 Peaslee, Guess, and Michaux concur.

ATTEST:

*Stephen W. Pelfrey*

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 Stephen W. Pelfrey, Commission Secretary

Date Entered: 4.27.2021