

Halifax County Board of Commissioners

Vernon J. Bryant, Chairman
J. Rives Manning, Jr., Vice-Chairman
Carolyn C. Johnson
Linda A. Brewer
Marcelle O. Smith
T. Patrick W. Qualls



Tony N. Brown
County Manager
Andrea H. Wiggins
Clerk to the Board
M. Glynn Rollins, Jr.
County Attorney

Monday April 6, 2020 Board of Equalization and Review Meeting 9:30 AM

Halifax County Historic Courthouse
10 North King Street, Post Office Box 38, Halifax, North Carolina 27839
252-583-1131/Fax: 252-583-9921
www.halifaxnc.com

The mission of the Halifax County Board of Commissioners is to provide leadership and support for an effective county government that seeks to enhance the quality of life for the people of Halifax County.

1. Oath of Office **Andrea H. Wiggins, Clerk to the Board**

(The Clerk to the Board will administer the oath of office simultaneously to the Board of Equalization and Review.)

2. Call to Order **Chairman Vernon J. Bryant**

3. Conflict of Interest **Chairman Vernon J. Bryant**

In accordance with the Halifax County Board of Commissioners Rules of Procedures and N. C. G. S. Sec.153A-44, it is the duty of every member present to vote on all matters coming before the Board, unless there is a conflict of interest as determined by the Board or by law. Does any Board member have any known conflict of interest with respect to any matters coming before the Board today? If so, please identify the conflict and the remaining Board members will vote to consider the requested excuse.

4. Board of Equalization and Review Appeals Presentation **C. Shane Lynch, County Assessor**

(A listing of tax appeal(s) will be presented by C. Shane Lynch, County Assessor, along with the Tax Department's recommendations. After each presentation, Chairman Bryant will provide an opportunity for the property owner(s) to address the Board. After each appeal has been heard, the Board will make a motion to approve or deny the request.)

- A. Reginald Harrell Late Present Use Value Application**
- B. Betty Shearin Davis Late Present Use Value Application**
- C. Ralph M. Leggett, Jr., Late Present Use Value Application**

5. Recess or Adjourn

Accommodations for individuals with disabilities may be arranged by contacting the County Manager's office at 252-583-1131 at least 48 hours prior to the meeting.



AGENDA
Halifax County Board of Commissioners
Board of Equalization and Review

TO: Halifax County Board of Equalization and Review

FROM: C. Shane Lynch, Tax Assessor

PRESENTER: C. Shane Lynch, Tax Assessor

SUBJECT: Reginald Harrell Late Present Use Value Application

DATE: April 6, 2020 Board of Equalization and Review

SUPPORTING INFORMATION:

Applications for Present Use Value must be filed during the regular listing period, or within 30 days of a notice of a change in valuation, or within 60 days of a transfer of the land. The Halifax County listing period for 2020 was from January 1, 2020 until February 14, 2020. Mr. Harrell visited the tax department on February 27, 2020 to submit his present use value application for parcel 0601709.

Mr. Harrell was advised that his application was late and that he would have to request that it be approved by the County Board. Mr. Harrell was understanding and explained that he thought his father had submitted the application timely but that his father (who farms the parcel) has been dealing with some health problems.

Mr. Harrell chose to submit a late application for 2020 for parcel 0601709.

See the attached letter from Mr. Harrell with additional details. Also see attached NCGS 105-277.4(a1) which addresses the late application issue.

ATTACHMENTS:

Description

▢ Harrell letter and statute

TOTAL COST:

COUNTY COST:

REQUEST: The Board of Equalization and Review's approval to accept the late application for the 2020 tax year is the only recourse Mr. Harrell has to receive present use value on parcel 0601709. The property owner meets all of the PUV requirements and had the application been received on time, it would have been approved. If approved, the owner is aware that this application is only good for 2020 and that he will have to submit a timely application for 2021.

Dear County Commissioners

Please Accept this late Application due
my Father Health he did not bring it up here in
time.

~~I~~ We have other parcels in the program

Reginald 2-27-~~28~~ 20

§ 105-277.4. Agricultural, horticultural and forestland - Application; appraisal at use value; appeal; deferred taxes.

(a) **Application.** - Property coming within one of the classes defined in G.S. 105-277.3 is eligible for taxation on the basis of the value of the property in its present use if a timely and proper application is filed with the assessor of the county in which the property is located. The application must clearly show that the property comes within one of the classes and must also contain any other relevant information required by the assessor to properly appraise the property at its present-use value. An initial application must be filed during the regular listing period of the year for which the benefit of this classification is first claimed, or within 30 days of the date shown on a notice of a change in valuation made pursuant to G.S. 105-286 or G.S. 105-287. A new application is not required to be submitted unless the property is transferred or becomes ineligible for use-value appraisal because of a change in use or acreage. An 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.

(a1) **Late Application.** - Upon a showing of good cause by the applicant for failure to make a timely application as required by subsection (a) of this section, an application may be approved by the board of equalization and review or, if that board is not in session, by the board of county commissioners. An untimely application approved under this subsection applies only to property taxes levied by the county or municipality in the calendar year in which the untimely application is filed. Decisions of the county board may be appealed to the Property Tax Commission.

(b) **Appraisal at Present-use Value.** - Upon receipt of a properly executed application, the assessor must appraise the property at its present-use value as established in the schedule prepared pursuant to G.S. 105-317. In appraising the property at its present-use value, the assessor must appraise the improvements located on qualifying land according to the schedules and standards used in appraising other similar improvements in the county. If all or any part of a qualifying tract of land is located within the limits of an incorporated city or town, or is property annexed subject to G.S. 160A-37(f1) or G.S. 160A-49(f1), the assessor must furnish a copy of the property record showing both the present-use appraisal and the valuation upon which the property would have been taxed in the absence of this classification to the collector of the city or town. The assessor must also notify the tax collector of any changes in the appraisals or in the eligibility of the property for the benefit of this classification. Upon a request for a certification pursuant to G.S. 160A-37(f1) or G.S. 160A-49(f1), or any change in the certification, the assessor for the county where the land subject to the annexation is located must, within 30 days, determine if the land meets the requirements of G.S. 160A-37(f1)(2) or G.S. 160A-49(f1)(2) and report the results of its findings to the city.

(b1) **Appeal.** - Decisions of the assessor regarding the qualification or appraisal of property under this section may be appealed to the county board of equalization and review or, if that board is not in session, to the board of county commissioners. An appeal must be made within 60 days after the decision of the assessor. If an owner submits additional information to the assessor pursuant to G.S. 105-296(j), the appeal must be made within 60 days after the assessor's decision based on the additional information. Decisions of the county board may be appealed to the Property Tax Commission.

(c) **Deferred Taxes.** - Land meeting the conditions for classification under G.S. 105-277.3 must be taxed on the basis of the value of the land for its present use. The difference between the taxes due on the present-use basis and the taxes that would have been payable in the absence of this classification, together with any interest, penalties, or costs that may accrue thereon, are a lien on the real property of the taxpayer as provided in G.S. 105-355(a). The difference in taxes must be carried forward in the records of the taxing unit or units as deferred taxes. The deferred taxes for the preceding three fiscal years are due and payable in accordance with G.S. 105-277.1F when the property loses its eligibility for deferral as a result of a disqualifying event. A disqualifying event occurs when the land fails to meet any condition or requirement for classification or when an application is not approved.

(d) **Exceptions.** - Notwithstanding the provisions of subsection (c) of this section, if property loses its eligibility for present use value classification solely due to one of the following reasons, no deferred taxes are due and the lien for the deferred taxes is extinguished:

(1) There is a change in income caused by enrollment of the property in the federal conservation reserve program established under 16 U.S.C. Chapter 58.

(2) The property is conveyed by gift to a nonprofit organization and qualifies for exclusion from the tax base pursuant to G.S. 105-275(12) or G.S. 105-275(29).

(3) The property is conveyed by gift to the State, a political subdivision of the State, or the United States.

(e) Repealed by Session Laws 1997-270, s. 3, effective July 3, 1997.

(f) The Department shall publish a present-use value program guide annually and make the guide available electronically on its Web site. When making decisions regarding the qualifications or appraisal of property under this section, the assessor shall adhere to the Department's present-use value program guide. (1973, c. 709, s. 1; c. 905; c. 906, ss. 1, 2; 1975, c. 62; c. 746, ss. 3-7; 1981, c. 835; 1985, c.



AGENDA
Halifax County Board of Commissioners
Board of Equalization and Review

TO: Halifax County Board of Equalization and Review

FROM: C. Shane Lynch, Tax Assessor

PRESENTER: C. Shane Lynch, Tax Assessor

SUBJECT: Betty Shearin Davis Late Present Use Value Application

DATE: April 6, 2020 Board of Equalization and Review

SUPPORTING INFORMATION:

Applications for Present Use Value must be filed during the regular listing period, or within 30 days of a notice of a change in valuation, or within 60 days of a transfer of the land. The Halifax County listing period for 2020 was from January 1, 2020 until February 14, 2020. Mrs. Davis visited the tax department on March 6, 2020 and was informed about the present use value program.

Mrs. Davis was advised that her application for parcel 1202097 would be late for 2020 and that she would have to request that it be approved by the County Board. Mrs. Davis was understanding. She submitted an application and letter to the board on March 8, 2020.

See the attached letter from Mrs. Davis with additional details. Also see attached NCGS 105-277.4(a1) which addresses the late application issue.

ATTACHMENTS:

Description

▯ Davis letter and statute

TOTAL COST:

COUNTY COST:

REQUEST: The Board of Equalization and Review's approval to accept the late application for the 2020 tax year is the only recourse Mrs. Davis has to receive present use value on parcel 1202097. The property owner meets all of the PUV requirements and had the application been received on time, it would have been approved. If approved, the owner is aware that this application is only good for 2020 and that he will have to submit a timely application for 2021.

March 08, 2020

Dear Halifax County Commissioners;

Please consider accepting this application for Present-use Value Assessment. I just became aware of this program on March 6, 2020, when I visited Shane Lynch's office to ask about my property's new tax revaluation amount. I inherited this property from my Father in 1998. Each year, I paid the taxes and never thought to ask about any type of tax deferment program. Shane informed me of this program and he also informed me that the application deadline had passed. The land is primarily woodland, cut in 2005, with 30 acres of farm land. My plan is to allow the timber to grow and to continue renting the farm land. I would greatly appreciate any consideration and/or tax relief you could give.

Thank you very much for your time.

Very Sincerely,



Betty S. Davis

§ 105-277.4. Agricultural, horticultural and forestland - Application; appraisal at use value; appeal; deferred taxes.

(a) **Application.** - Property coming within one of the classes defined in G.S. 105-277.3 is eligible for taxation on the basis of the value of the property in its present use if a timely and proper application is filed with the assessor of the county in which the property is located. The application must clearly show that the property comes within one of the classes and must also contain any other relevant information required by the assessor to properly appraise the property at its present-use value. An initial application must be filed during the regular listing period of the year for which the benefit of this classification is first claimed, or within 30 days of the date shown on a notice of a change in valuation made pursuant to G.S. 105-286 or G.S. 105-287. A new application is not required to be submitted unless the property is transferred or becomes ineligible for use-value appraisal because of a change in use or acreage. An 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.

(a1) **Late Application.** - Upon a showing of good cause by the applicant for failure to make a timely application as required by subsection (a) of this section, an application may be approved by the board of equalization and review or, if that board is not in session, by the board of county commissioners. An untimely application approved under this subsection applies only to property taxes levied by the county or municipality in the calendar year in which the untimely application is filed. Decisions of the county board may be appealed to the Property Tax Commission.

(b) **Appraisal at Present-use Value.** - Upon receipt of a properly executed application, the assessor must appraise the property at its present-use value as established in the schedule prepared pursuant to G.S. 105-317. In appraising the property at its present-use value, the assessor must appraise the improvements located on qualifying land according to the schedules and standards used in appraising other similar improvements in the county. If all or any part of a qualifying tract of land is located within the limits of an incorporated city or town, or is property annexed subject to G.S. 160A-37(f1) or G.S. 160A-49(f1), the assessor must furnish a copy of the property record showing both the present-use appraisal and the valuation upon which the property would have been taxed in the absence of this classification to the collector of the city or town. The assessor must also notify the tax collector of any changes in the appraisals or in the eligibility of the property for the benefit of this classification. Upon a request for a certification pursuant to G.S. 160A-37(f1) or G.S. 160A-49(f1), or any change in the certification, the assessor for the county where the land subject to the annexation is located must, within 30 days, determine if the land meets the requirements of G.S. 160A-37(f1)(2) or G.S. 160A-49(f1)(2) and report the results of its findings to the city.

(b1) **Appeal.** - Decisions of the assessor regarding the qualification or appraisal of property under this section may be appealed to the county board of equalization and review or, if that board is not in session, to the board of county commissioners. An appeal must be made within 60 days after the decision of the assessor. If an owner submits additional information to the assessor pursuant to G.S. 105-296(j), the appeal must be made within 60 days after the assessor's decision based on the additional information. Decisions of the county board may be appealed to the Property Tax Commission.

(c) **Deferred Taxes.** - Land meeting the conditions for classification under G.S. 105-277.3 must be taxed on the basis of the value of the land for its present use. The difference between the taxes due on the present-use basis and the taxes that would have been payable in the absence of this classification, together with any interest, penalties, or costs that may accrue thereon, are a lien on the real property of the taxpayer as provided in G.S. 105-355(a). The difference in taxes must be carried forward in the records of the taxing unit or units as deferred taxes. The deferred taxes for the preceding three fiscal years are due and payable in accordance with G.S. 105-277.1F when the property loses its eligibility for deferral as a result of a disqualifying event. A disqualifying event occurs when the land fails to meet any condition or requirement for classification or when an application is not approved.

(d) **Exceptions.** - Notwithstanding the provisions of subsection (c) of this section, if property loses its eligibility for present use value classification solely due to one of the following reasons, no deferred taxes are due and the lien for the deferred taxes is extinguished:

(1) There is a change in income caused by enrollment of the property in the federal conservation reserve program established under 16 U.S.C. Chapter 58.

(2) The property is conveyed by gift to a nonprofit organization and qualifies for exclusion from the tax base pursuant to G.S. 105-275(12) or G.S. 105-275(29).

(3) The property is conveyed by gift to the State, a political subdivision of the State, or the United States.

(e) Repealed by Session Laws 1997-270, s. 3, effective July 3, 1997.

(f) The Department shall publish a present-use value program guide annually and make the guide available electronically on its Web site. When making decisions regarding the qualifications or appraisal of property under this section, the assessor shall adhere to the Department's present-use value program guide. (1973, c. 709, s. 1; c. 905; c. 906, ss. 1, 2; 1975, c. 62; c. 746, ss. 3-7; 1981, c. 835; 1985, c.



AGENDA
Halifax County Board of Commissioners
Board of Equalization and Review

TO: Halifax County Board of Equalization and Review

FROM: C. Shane Lynch, Tax Assessor

PRESENTER: C. Shane Lynch, Tax Assessor

SUBJECT: Ralph M. Leggett, Jr., Late Present Use Value Application

DATE: April 6, 2020 Board of Equalization and Review

SUPPORTING INFORMATION:

Applications for Present Use Value must be filed during the regular listing period, or within 30 days of a notice of a change in valuation, or within 60 days of a transfer of the land. The Halifax County listing period for 2020 was from January 1, 2020 until February 14, 2020. Mr. Leggett called the tax department in early March in response to our present use value audit. Mr. Leggett realized that one of his parcels had not been included in the audit and then was informed that it had never received present use value.

Mr. Leggett was advised that an application for parcel 0801214 would be late for 2020 and that he would have to request that it be approved by the County Board. Mr. Leggett was understanding. He submitted an application and letter to the board on March 10, 2020.

See the attached letter from Mr. Leggett with additional details. Also see attached NCGS 105-277.4(a1) which addresses the late application issue.

ATTACHMENTS:

Description

▣ Leggett letter and statute

TOTAL COST:

COUNTY COST:

REQUEST: The Board of Equalization and Review's approval to accept the late application for the 2020 tax year is the only recourse Mr. Leggett has to receive present use value on parcel 0801214. The property owner meets all of the PUV requirements and had the application been received on time, it would have been approved. If approved, the owner is aware that this application is only good for 2020 and that he will have to submit a timely application for 2021.



Ralph M. Leggett, Jr

919

~~919~~ 810-2247 rmleggettjr@gmail.com 463 N. Calle Rolph, Palm Springs, CA 92262-0707

March 10, 2020

Halifax County Tax Department
Post Office Box 68
Halifax, NC 27839

Dear Mr. Lynch,

Please find attached an application for Forestry Present-Use Assessment for parcel 0801214. As I inherited this parcel as a life estate from my mother - it has come to my attention that I needed to provide to you an application. I have enclosed this and have provided to your office a copy of a contact for a forestry management plan for this parcel.

Should you have any questions, please feel free to contact me.

Sincerely yours,


Ralph M. Leggett Jr.

§ 105-277.4. Agricultural, horticultural and forestland - Application; appraisal at use value; appeal; deferred taxes.

(a) **Application.** - Property coming within one of the classes defined in G.S. 105-277.3 is eligible for taxation on the basis of the value of the property in its present use if a timely and proper application is filed with the assessor of the county in which the property is located. The application must clearly show that the property comes within one of the classes and must also contain any other relevant information required by the assessor to properly appraise the property at its present-use value. An initial application must be filed during the regular listing period of the year for which the benefit of this classification is first claimed, or within 30 days of the date shown on a notice of a change in valuation made pursuant to G.S. 105-286 or G.S. 105-287. A new application is not required to be submitted unless the property is transferred or becomes ineligible for use-value appraisal because of a change in use or acreage. An 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.

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