



DATE RECEIVED
10-24-13

Charles C. Meeker
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Charleston, SC
Charlotte, NC
Columbia, SC
Raleigh, NC
Spartanburg, SC

October 22, 2013

Denny and Deborah King
296 Rough Water Point
Canton, North Carolina 28716

Re: Proposed Record on Appeal
11-PTC-838

Dear Mr. and Mrs. King:

Enclosed please find the proposed Record on Appeal of Haywood County that we are serving on you in regard to the above matter. We sent you a draft on September 23, 2013, but have not heard from you regarding any questions or suggestions for changes.

Please let me know of any objections that you have about this Record. If we do not hear from you within 30 days, this Record will be submitted to the North Carolina Court of Appeals for printing.

With best wishes,

Sincerely,

Charles C. Meeker

CCM:act

Enclosure

PPAB 2216972v1

Parker Poe Adams & Bernstein LLP Attorneys and Counselors at Law Wells Fargo Capitol Ctr 150 Fayetteville St Ste 1400 Raleigh, NC 27601 PO Box 389 Raleigh, NC 27602-0389

t 919.828.0564 f 919.834.4564 www.parkerpoe.com

No.

NORTH CAROLINA COURT OF APPEALS

In the Matter of the Appeal of:)	
)	
Denny E. King and Deborah C. King)	From The North Carolina
from the decision of the Haywood)	Property Tax Commission
County Board of Equalization and)	11 PTC 838
Review regarding the valuation of)	
certain property for tax year)	
2011.)	

RECORD ON APPEAL

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2011.)	

I N D E X

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STATEMENT OF ORGANIZATION OF THE PROPERTY TAX COMMISSION

This matter was heard during the 18 January 2013 regular session of the North Carolina Property Tax Commission ("Commission"), sitting as the State Board of Equalization and Review. The Final Decision was entered on 21 June 2013. Haywood County ("Haywood County") filed its Notice of Appeal and Exceptions on 18 July 2013.

The record on appeal was filed in the Court of Appeals on _____ October 2013 and was docketed on _____ October 2013.

STATEMENT OF JURISDICTION

Denny E. King and Deborah C. King ("Taxpayers") appealed the decision of the Haywood County Board of Equalization and Review to the Commission pursuant to N.C.G.S. §105-290. The appeal was heard by the Commission, sitting as the State Board of Equalization and Review, pursuant to N.C.G.S. §105-290(b). The Commission had jurisdiction over the parties and the subject matter.

A Final Decision was entered by the Commission on 21 June 2013. Haywood County gave notice of appeal to the North Carolina Court of Appeals and filed exceptions on 18 July 2013.

HAYWOOD COUNTY NOTICE OF DECISION

This notice was mailed on: September 2, 2011

King, Denny E
King, Deborah C
296 Rough Water Pt
Canton NC 28716-8194

Dear Taxpayer:

On 07/25/2011, the Haywood County Board of Equalization and Review received evidence and heard testimony regarding the appeal. On the basis of that evidence and testimony, and in due consideration of all applicable laws, the Board made the following decision effective for tax year 2011.

County Identification/Description of Property under Appeal:

PARCEL/PIN/ACCOUNT #: 8659-80-7320

Description of Property: 296 Rough Water Pt

Real Personal Both

Property address (if applicable): 296 Rough Water Pt

Assessed Valuation under appeal: \$210,900

Decision of the Board: \$205,100

You may appeal the Board's decision by filing a timely appeal with the North Carolina Property Tax Commission. The appeal must be received by the Commission or **postmarked by the U.S. Postal Service** within (30) days from the mailing of the County Board's Notice of Decision. *If the appeal bears postage affixed by an interoffice postage meter, the appeal is considered filed on the date it is received in the Commission's office. A copy of this Notice of Decision must accompany your appeal to the Property Tax Commission.*

If you wish to appeal to the Property Tax Commission, you may: 1) Go online to the Department of Revenue's website at <http://www.dornc.com/downloads/property.html> and complete the Notice of Appeal and Application for Hearing (Form AV-14) or 2) Send a signed letter (notice of appeal) stating the grounds for the appeal and identifying the property being appealed.

The Notice of Appeal and Application for Hearing (Form AV-14) or your signed letter (notice of appeal) and a copy of this decision letter must be mailed to the:

North Carolina Property Tax Commission
P.O. Box 871
Raleigh, NC 27602
(919) 733-7711

In addition, send a copy of your notice of appeal to the county tax administrator/assessor and to the county Attorney.

Taxpayers may prepare their notice of appeal to be filed with the Property Tax Commission. Attorneys licensed to practice law in this State may also prepare, sign and file the notice of appeal with the Property Tax Commission on behalf of the taxpayers. However, a tax representative or agent is not permitted to prepare, sign or file the appeal on behalf of the taxpayers.

Sincerely,

Judy Ballard
Clerk, Board of Equalization and Review

NCDOR
OCT. 08 2011

AV-14
Web-Fill
2-11

Notice of Appeal and Application for Hearing

North Carolina Property Tax Commission
P. O. Box 871
Raleigh, NC 27602
(919) 733-7711

FOR TAX YEAR 2011
HAYWOOD COUNTY

NORTH CAROLINA
WAKE COUNTY

Instructions for completing this Application and an Informational bulletin are available www.dornc.com/downloads/property.html
Names and addresses for County Assessors and County Attorneys are available at: <http://www.dor.state.nc.us/taxes/property/counties.html>

In the matter of the appeal of:

DENNY E & DEBORAH C KING

Property Owner's Name

296 ROUGH WATER POINT

Mailing Address

CANTON, NC 28716

City, State, Zip Code

Telephone Numbers

Home: (828) 779-0281

Work: _____ ext. _____

Cell: (828) 779-0281

E-mail address

Parcel ID Number or County Account Number of property being appealed 8659-80-7320

Address of property being appealed 296 ROUGH WATER PT. CANTON, NC 28716

Legal name of property being appealed N/A

Description of property being appealed HOUSE

On 7/25/2011 (month, day, year) the property owner's appeal was heard by the HAYWOOD

County Board of Equalization and Review or Board of County Commissioners and on 9/2/2011 (month, day, year) the property owner was notified in writing of the Board's decision and that the true value in money thereof as of January 1, 2011 (year) was \$ 205,100 (A copy of the County Board's decision must be submitted with this Application to verify that you appeared before the board.)

Check & complete all that apply:

Property owner appeals County Board's decision as to the true value of property.

Owner's Appraisal or Opinion of Value: Real Property \$ 165,232

Personal Property \$ _____ (only if appealing personal property)

Property owner appeals County Board's decision denying property tax exemption or exclusion.

Property owner appeals County Board's decision to deny hearing before the County Board (due to timeliness, etc.).

Please comment and attach documentation or evidence:

ASSESSED VALUE PER SQUARE FOOT IS SUBSTANTIALLY HIGHER THAN SIMILAR ASSESSED HOMES.

This Application (Form AV-14) shall be prepared and signed by (1) the property owner or (2) a North Carolina licensed attorney for the property owner. If the property owner is a corporation, an officer of the corporation or its attorney should prepare and sign the Application. In the case of a partnership, a general partner may sign. In the case of a trust or estate, a qualifying fiduciary may sign. A tax representative or agent is not authorized to prepare and sign the Application.

The undersigned property owner or lawful representative makes application for hearing before the Property Tax Commission and respectfully requests that the Commission schedule a hearing so that the property owner's objections, as above set forth, may be presented to and considered by the Commission.

NOTE: If someone other than the property owner should be the contact person for this appeal, provide the following information:

Name _____

Address _____

Email Address _____

Telephone Number _____ ext. _____

DENNY E. KING

Deborah C. King

Name (Print or Type)

OWNER

Title (Owner, Attorney, Corporate Officer, General Partner, Etc.)

Denny E. King
Signature

9/29/2011

Date 9/29/2011

Timely appeals must be received by the Commission or postmarked by the US Postal Service within 30 days after the date the County Board mailed notice of its decision to the property owner.

11 PTC 838 (DO NOT REMOVE NUMBER)

FOR OFFICE USE ONLY: SIG TIMELY ID

North Carolina Property Tax Commission,

The reason for my appeal concerns the \$112.37 per sq. ft. value the county placed on my home.

Following are the reasons I believe the sq. ft. is incorrect:

- Assessed values for similar homes average \$85/sq. ft. (see attachment)
- There were mistakes made during the appeal process with the sales comps used by the county. (see attachment)
- Attached is a letter from a reputable real estate broker who estimates the value at around \$85/sq. ft.
- After reviewing many homes comparable to ours, the vast majority are assessed approximately 30% below our assessment.
- I believe the price per sq. ft. should be \$86 which would bring the assessed value to \$130,032. The total value of the property with land, porch, and outbuilding would be \$165,232.

Kindest Regards,

Denny King

Similar Homes

Following are houses similar to my property. All are brick with basements with a Canton, NC address. My house is the first on the list.

Pin #	Year Built	Address	Tax Value of House alone	Condition	Grade	Depreciation	Sq Ft of house	Cost per Sq Ft	Comp per sq ft
8659-80-7320	1991	Rough Water	\$ 169,900.00	avg	c	20%	1,512	\$ 112.37	\$ 112.37
8957-43-8185	1963	8 pasadena st	\$ 113,000	good	c	30%	1,456	\$ 77.61	\$ 85.37
8655-34-6233	1985	murry road	\$ 128,700	avg	c	26%	1,653	\$ 77.86	\$ 82.53
8657-67-9420	1976	644 n canton rd	\$ 104,000	avg	c	35%	1,350	\$ 77.04	\$ 88.59
8668-92-3372	1972	sunset heights	\$ 121,900	Good	c	29%	1,588	\$ 76.76	\$ 83.67
8667-05-7671	1977	Elizabeth st	\$ 115,000	Good	c	26%	1,334	\$ 86.21	\$ 91.38
8668-93-4095	1976	daylily	\$ 137,000	Good	c	26%	1,832	\$ 74.78	\$ 79.27
8668-24-1315	1993	Red Hawk	\$157,500	avg	C+	18%	1,580	\$99.68	\$87.92
Average:								\$ 81.42	\$ 85.53

Sales Comps used by the County during the Appeal Process

According to our appraiser, Mr. Messer, there were no comps in our neighborhood to use for the appraisal. There were only four valid sales in our neighborhood during the two years prior to the revaluation.

Two comps from outside our neighborhood were presented to the Board of Equalization during the review of our property. I believe there was an error with the figures presented to the board regarding both of these comps.

Our house is approximately 40% larger than one of the houses Mr. Messer used for a comp. This house is located in a different town. I would not consider this similar and don't think it is a justifiable comp to use.

Following is the other comp used during the review. It is my understanding the price of \$111 was quoted for my house using this comp, whereas I believe after adjustments according to the Residential Physical Depreciation Chart and the Residential Quality Grade or Class Chart from the Schedule of Values, the correct price should be approximately \$88.99, as shown below, for my house.

Pin #	Year Built	Address	Tax Value of House alone	Condition	Grade	Depreciation	Sq Ft of house	Cost per Sq Ft	Comp per sq ft
8667-44-6749	1967	Oakmont Drive	\$ 149,500	excellent	c+	20%	1,512	\$ 98.88	\$ 88.99

Bruce McGovern
McGovern Property Management & Real Estate Sales

284B N. Haywood Street
Waynesville NC 28786
828-452-1519 (office) / 828-283-2112 (cell)
828-452-4490 (fax)
www.shamrock13.com
email: shamrock13@charter.net

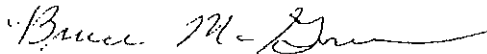
August 8, 2011

To Whom It May Concern:

It is my opinion after doing research on the property located at 296 Rough Water Point, Canton, - by going through the multiple listing service and pulling comparable sales and active listings - the price that I would list this property for would be between \$130,000 and \$133,000 with an expected sales price of \$128,000.

In this present economy the price that I have suggested would be the correct present market value.

Sincerely,



Bruce McGovern
Real Estate Broker

6. It is stipulated and agreed that opposing counsel has been furnished a copy of each exhibit identified by the Taxpayers and the County.

7. It is stipulated and agreed that each of the exhibits identified by the Taxpayer and the County is genuine, and, if relevant and material, may be received in evidence without further identification or proof. Taxpayers specifically do question the relevance of County Exhibit 4.

8. The following is a list of the names and addresses of all known witnesses the Taxpayers may offer at the hearing:

See Exhibit A

9. The following is a list of the names and addresses of all known witnesses the County may offer at the hearing:

See Exhibit D.

10. There are no pending motions and neither party desires further amendments to the pleadings.

11. The Taxpayers contend that they contest issues to be tried by the Commission are as follows:

See Exhibit A.

12. The County contends the contested issues to be tried by the Commission are as follows:

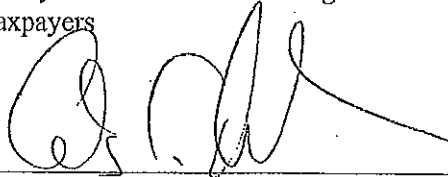
See Exhibit F.

13. Counsel for the parties announce that all witnesses are available, the parties are ready for hearing, and the case is in all respects ready for hearing. The probable length of the hearing is estimated to be 45-90 minutes.

14. Counsel for the parties represent to the Commission that, in advance of the preparation of this Order, there was a full and frank discussion of settlement possibilities. The Taxpayers will immediately notify the Secretary to the Commission in the event of material change in settlement prospects.

DATED: January __, 2013.

Denny E. and Deborah C. King
Taxpayers



Charles C. Meeker
Counsel for Haywood County

APPROVED AND ORDERED FILED

Chairman, North Carolina Property Tax Commission

Denny E. King and Deborah King
For the Valuation and Taxation of the
Real Property for Tax Year 2011

Exhibit A

1. King Property

Photographs

Property Record Card

2. Appraisal

3. Neighborhood Delineation

Schedule of Values

Mecklenburg County Revaluation Review

Tax Commission Appeal

Appraisers

4. Neighborhood Sales

Schedule of Values

Neighborhood Data Form

Neighborhood Breakdown

Residential Neighborhood Chart

5. Sale #1 Parcel ID 8668-29-4104

Photograph

Map

Deed

6. Sale #2 Parcel ID 8669-37-2654

Photographs

7. Sale #3 Parcel ID 8669-13-1470

Photograph

Real Property Tax Data

Special Warranty Deed

Quit Claim Deed

Carolina Mountain Properties

Deed of Trust

General Warranty Deed

8. Sale #4 Parcel ID 8668-19-3234

Photograph

Special Warranty Deed

9. Sale #5 Parcel ID 8668-19-6327

Photograph

Map

General Warranty Deed

Property Tax Data

Assessed Value Chart

10. Summary of Neighborhood Sales

Summary

Real Estate Sale Trend

11. Property Sales

Chart

12. County Comparable

Map

Summary Equity Assessment

13. Comparable Homes

Summary of Comparable Homes

Comparable

14. Rice Cove Tax Value Survey

Chart

15. NC Constitution

Article V

Witnesses:

None other than Denny & Deborah King

Issue:

It is our opinion the tax value of our home is not uniform and consistent with similar homes within many areas of Haywood County.

HAYWOOD COUNTY'S EXHIBITS

KINGS' APPEAL

Kings' Property

1. Photographs (5)
2. Property card

Neighborhood Delineation

3. Schedule of Values (10 pages)
4. Zoning maps (5 pages)

Neighborhood Sales

5. Photographs and sales information (2 pages)

Neighborhood Factor

6. Schedule of Values (5 pages)
7. Summary of 02R021 Sales

Kings' Comparable Sales

8. Summary of comparable sales
9. Property cards and aerial photographs for comparable sales (6 pages)

Equity Assessments of Brick Homes in 02R021

10. Maps (2 pages)
11. Property cards and aerial photographs of assessments (16 pages)
12. Summary of equity assessments with Kings' property card and aerial photograph (3 pages)

Equity Assessments of Similar Age Homes in 02R021

13. Maps (2 pages)
14. Property cards and aerial photographs of assessments (10 pages)
15. Summary of similar age homes with Kings' property card and aerial photograph (3 pages)

Taxpayers' Exhibits

EXHIBIT B

HAYWOOD COUNTY'S WITNESSES

KINGS' APPEAL

1. James Messer
2. Greg West
3. Taxpayers' Witnesses

EXHIBIT D

HAYWOOD COUNTY'S ISSUES

KINGS' APPEAL

1. Did Haywood County use an arbitrary or illegal method of assessment?
2. What was the true value of the Kings' home and lot as of January 1, 2011?

EXHIBIT F

STATE OF NORTH CAROLINA
WAKE COUNTY

BEFORE THE PROPERTY TAX COMMISSION
SITTING AS THE STATE BOARD OF
EQUALIZATION AND REVIEW
11 PTC 838

IN THE MATTER OF:
THE APPEAL OF: **Denny E. and
Deborah C. King** from the decision
of the Haywood County Board of
Equalization and Review regarding
the valuation of certain real property
for tax year 2011.

FINAL DECISION

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 session of hearings on Friday, January 18, 2013 pursuant to the appeal of **Denny E. and Deborah C. King** ("Appellants"). Appellants are appealing the decision of the 2011 Haywood County Board of Equalization and Review ("County Board") regarding the valuation of certain real property for tax year 2011.

Chairman Terry L. Wheeler presided over the hearing with Commission members Aaron W. Plyler and Nancy R. Stallings participating.

Appellants appeared at the hearing *pro se*. Charles Meeker, with the law firm of Parker, Poe, Adams, and Bernstein appeared at the hearing on behalf of Haywood County.

STATEMENT OF THE CASE

The property under appeal is a single-family residence situated on a parcel consisting of 3.1 acres that is located at 296 Rough Water Point, Canton, Haywood County, North Carolina.

In its general reappraisal of real property, effective January 1, 2011, the Haywood County Tax Assessor assessed the subject property at a total value of \$210,900. Appellants challenged the tax assessment by filing an appeal with the Haywood County Board of Equalization and Review ("County Board"). By decision mailed on September 2, 2011, the County Board reduced that tax assessment to a total value of \$205,100. From the County Board's decision, Appellants filed an appeal with the Commission, and requested a hearing as provided in N.C. Gen. Stat. § 105-290 (2011).

In the Application for Hearing, Appellants contend that the County Board failed to consider the assessed values of like properties during its 2011 reappraisal and failed to act in accordance with Haywood County's 2011 schedule of values, standards, and rules when assessing the subject property at a total value of \$205,100. As such, Appellants contend that the value of the subject property was \$165,232 as of January 1, 2011.

Haywood County contends that the subject property was appraised in accordance with the County's duly adopted schedule of values, standards, and rules for the 2011 reappraisal.

Haywood County further contends, based on its analysis of comparable properties, in like neighborhoods, that the subject property has not been appraised in excess of its true value, nor has it been assessed inequitably with neighboring properties. Haywood County further asserts that in its appraisal of the subject property, all important factors affecting the value of the property have been considered, and asks that the value determined by the local board be affirmed.

ANALYSIS AND ISSUES

A county's *ad valorem* tax assessment is presumptively correct.¹ The taxpayer rebuts this presumption by presenting "competent, material, and substantial" evidence that tends to show that: (1) [e]ither the county tax supervisor used an arbitrary method of valuation; or (2) the county tax supervisor used an illegal method of valuation; and (3) the assessment substantially exceeded the true value in money of the property.² If the taxpayer rebuts the initial presumption, then the burden shifts to the taxing authority to demonstrate that its methods produce true values.³

Under this analysis, the Commission must consider the following:

1. Did Appellants carry their burden of producing competent, material and substantial evidence tending to show that:
 - (a). Haywood County employed an arbitrary or illegal method of appraisal in reaching the property tax value for Appellants' property, and
 - (b). The County Board assigned a value that is substantially greater than the true value in money of the subject property?
2. If Appellants produce evidence as to both (a) and (b) above, then what was the true value in money of the subject property as of January 1, 2011?

FROM APPELLANTS' APPLICATION FOR HEARING, ANY STIPULATIONS AND EVIDENCE PRESENTED, THE COMMISSION MAKES THE FOLLOWING FINDINGS OF FACT:

1. The property under appeal is a single-family residence situated on a parcel consisting of 3.1 acres that is located at 296 Rough Water Point, Canton, Haywood County, North Carolina.
2. In its general reappraisal of real property, effective January 1, 2011, the Haywood County Tax Assessor assessed the subject property at a total value of \$210,900.
3. Appellants challenged the real property tax assessment by filing an appeal with the Haywood County Board of Equalization and Review ("County Board").
4. By decision mailed on September 2, 2011, the County Board reduced that tax assessment to a total value of \$205,100. From the County Board's decision, Appellants filed an

¹In re Amp. Inc., 287 NC 547, 215 S.E.2d 752 (1975).

²Id.

³In re IBM Credit Corporation, (IBM Credit II), 201 N.C. App. 343, 689 S.E.2d 487 (2009), disc. review denied and appeal dismissed, 363 N.C. 854, 694 S.E.2d 204 (2010).

appeal with the Commission, and requested a hearing as provided in N.C. Gen. Stat. § 105-290 (2011).

5. Haywood County is required to value all property for *ad valorem* tax purposes at its true value in money, which is "market value." N.C. Gen. Stat. § 105-283 (2011). Market value is defined in the statute as:

"the price estimated in terms of money at which the property would change hands between a willing and financially able buyer and a willing seller, neither being under any compulsion to buy or to sell and both having reasonable knowledge of all the uses to which the property is adapted and for which it is capable of being used."

6. At the hearing, Appellants provided evidence⁴ that Haywood County overvalued their property, and that the value assigned to the subject property by the County Board should, in their opinion, be reduced by thirty percent (30%) to recognize the watershed issues associated with the property.
7. At the hearing, the Commission also heard testimonial evidence by Mr. James Messer.⁵ Mr. Messer testified that Haywood County did consider the 2011 schedule of values, standards, and rules when assessing the subject property, and that the value assigned by the County Board was consistent with the values assessed to similarly situated properties when considering Haywood County's 2011 general reappraisal.
8. Accordingly, after hearing and considering the evidence presented by the parties, the Commission determined that the value of \$205,100 assigned to the subject property by the County Board did not reflect true value of the property as of January 1, 2011. Consequently, the Commission determined that the market value of the property was \$172,200 as of January 1, 2011.

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

1. A county's *ad valorem* tax assessment is presumptively correct. The taxpayer rebuts this presumption by presenting competent, material, and substantial evidence that tends to show that: (1) [e]ither the county tax supervisor used an arbitrary method of valuation; or (2) the county tax supervisor used an illegal method of valuation; and (3) the assessment substantially exceeded the true value in money of the property.⁶ If the taxpayer rebuts the initial presumption, then the burden shifts to the taxing authority to demonstrate that its methods produce true values.⁷

⁴Hearing Testimony of Appellant, Mr. Denny E. King.

⁵Mr. Messer is a Real Property Appraiser employed by the Haywood County Tax Department.

⁶*In re Amp, Inc.*, 287 NC 547, 215 S.E.2d 752 (1975).

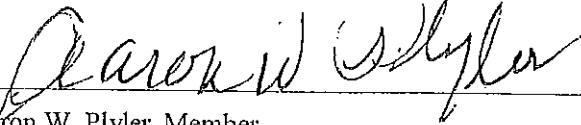
⁷*In re IBM Credit Corp. (IBM Credit II)*, 201 N.C. App. 343, 689 S.E.2d 487 (2009), disc. review denied and appeal dismissed, 363 N.C. 854, 694 S.E. 2d 204 (2010).

2. In this appeal, Appellants did present evidence tending to show that the county tax supervisor used an arbitrary method of valuation; and that the county's assessment substantially exceeded the true value in money of the property.

BASED UPON THE FOREGOING FINDINGS OF FACT AND CONCLUSIONS OF LAW, THE COMMISSION THEREFORE ORDERS that the value assigned to the subject property by the Haywood County Board of Equalization and Review is **modified**; and Haywood County shall revise its tax records as may be necessary to reflect the Findings of Fact and Conclusions of Law of the Commission arriving at a total valuation of \$172,200 for the subject property as of January 1, 2011.



NORTH CAROLINA PROPERTY TAX COMMISSION

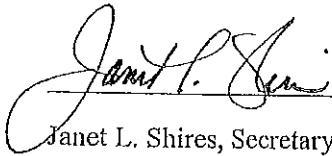


Aaron W. Plyler, Member

Commission member Stallings concurs. Chairman Wheeler respectfully dissents. Vice Chair Dixon and Peaslee did not participate in the hearing or deliberation of this appeal.

Entered: June 21, 2013

ATTEST:



Janet L. Shires, Secretary and General Counsel

NCDOR

JUL 18 2013

NORTH CAROLINA

BEFORE THE PROPERTY TAX COMMISSION
SITTING AS THE STATE BOARD OF
EQUALIZATION AND REVIEW
11-PTC-838

WAKE COUNTY

IN THE MATTER OF:
APPEAL OF: **Denny E. King and
Deborah C. King** from the decision of the
Haywood County Board of Equalization
and Review regarding the valuation of
certain real property for tax year 2011.

**HAYWOOD COUNTY'S
NOTICE OF APPEAL
AND EXCEPTIONS**

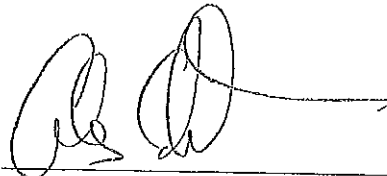
Pursuant to G.S. § 105-345 and by counsel, Haywood County hereby gives notice of appeal and files exceptions to the Final Decision entered by a 2-1 majority of the Property Tax Commission ("Commission") in this matter on June 21, 2013. This appeal is to the North Carolina Court of Appeals. The specific exceptions to the above Final Decision, as to the grounds on which Haywood County considers said Decision to be unlawful, unjust, unreasonable, unwarranted and erroneous, are the following:

1. To the Commission's Finding of Fact No. 6 because substantial evidence does not support this finding.
2. To the Commission's Finding of Fact No. 8 because (a) substantial evidence does not support this finding, and (b) the Final Decision does not explain or provide a reasoned basis as to why the subject assessment should be reduced to \$172,200.
3. To the Commission's Conclusion No. 2 because (a) the Final Decision does not explain the process by which the Taxpayer carried its burden of proof, and (b) such burden was not carried.
4. The Commission erred in its Ordering Paragraph by stating "the value assigned to the subject property by the Haywood County Board of Equalization and Review is modified; and Haywood County shall revise its tax records as may be necessary to reflect

the Findings of Fact and Conclusions of Law of the Commission arriving at a total valuation of \$172,200 for the subject property as of January 1, 2011" because (a) the Final Decision does not explain or provide a reasoned basis as to why this Conclusion should be drawn, and (b) the substantial evidence of record supports Haywood County's assessment.

This the 10th day of July, 2013.

By:



~~Charles C. Meeker~~
N.C. State Bar No. 6757
PARKER POE ADAMS & BERNSTEIN LLP
150 Fayetteville Street, Suite 1400
Post Office Box 389
Raleigh, North Carolina 27602
Phone: (919) 828-0564
Fax: (919) 834-4564

Attorneys for Haywood County

CERTIFICATE OF SERVICE

I, Charles C. Meeker do hereby certify that a copy of the foregoing HAYWOOD COUNTY'S NOTICE OF APPEAL AND EXCEPTIONS was served on all parties to this action by depositing a copy of same in the United States mail, postage prepaid, addressed to:

Denny E. King
Deborah C. King
296 Rough Water Point
Canton, North Carolina 28716

This the 18th day of July, 2013.

By:



Charles C. Meeker
N.C. State Bar No. 6757
PARKER POE ADAMS & BERNSTEIN LLP
150 Fayetteville Street, Suite 1400
Post Office Box 389
Raleigh, North Carolina 27602
Phone: (919) 828-0564
Fax: (919) 834-4564

Attorneys for Haywood County

NORTH CAROLINA
WAKE COUNTY

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

11-PTC-838

NCDOR
JUL 23 2013

In the Matter of the Appeal of:)
)
Denny E. King and Deborah C. King)
from the Decision of the Haywood County)
Board of Equalization and Review)
regarding the valuation of certain)
real property for Tax Year 2011)
_____)

**HAYWOOD COUNTY'S NOTICE
OF ARRANGEMENT FOR TRANSCRIPT**

Pursuant to Appellate Rule 7, Brunswick County gives notice that it has contracted with Brad Worley, Worley Reporting, Post Office Box 91447, Raleigh, North Carolina 27675, as the court reporter to transcribe the full hearing which was held by the Property Tax Commission in this matter on January 18, 2013. A copy of the transcript order is attached. The issues to be raised on appeal are those stated in the Notice of Appeal and Exceptions filed by Haywood County.

This the 23rd day of July, 2013.

By:



Charles C. Meeker
N.C. State Bar No. 6757
PARKER POE ADAMS & BERNSTEIN LLP
150 Fayetteville Street, Suite 1400
Post Office Box 389
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Attorneys for Haywood County

CERTIFICATE OF SERVICE

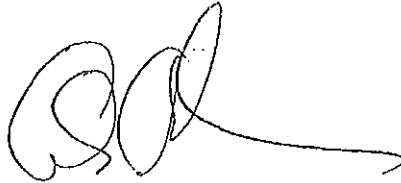
I do hereby certify that a copy of the foregoing **HAYWOOD COUNTY'S NOTICE OF ARRANGEMENT OF TRANSCRIPT** was served on all parties to this action by depositing a copy of same in the United States mail, postage prepaid, addressed to:

Denny E. King
Deborah C. King
296 Rough Water Point
Canton, North Carolina 28716

and to the Court Reporter addressed as follows:

Brad Worley
Worley Reporting
Post Office Box 91447
Raleigh, North Carolina 27675

This the 22 day of July, 2013.



~~Charles C. Meeker~~
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Kathy Thompson
North Carolina State Bar Certified Paralegal
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kathythompson@parkerpoe.com

Charleston, SC
Charlotte, NC
Columbia, SC
Raleigh, NC
Spartanburg, SC

July 23, 2013

Via U.S. Mail

Brad Worley
Worley Reporting
Post Office Box 91447
Raleigh, North Carolina 27675

Re: *In the Matter of the Appeal of Denny and Deborah King from Haywood County*
11-PTC-838

Dear Brad:

I am writing to memorialize our earlier email correspondence regarding our request for the transcript of the hearing in the above referenced matter. It is our understanding that the estimated cost of the transcript will be \$695.00. We will remit payment upon receipt of the invoice and transcript.

Thank you for your assistance with this matter. If you have any questions, please contact me.

Best regards,


Kathy Thompson

PPAB 2136591v1

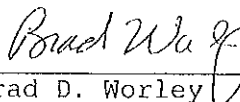
NORTH CAROLINA
COUNTY OF WAKE

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

In the matter of the appeal of:)	
)	
Denny E. and Deborah C. King from)	
the decision of the Haywood)	11 PTC 838
County Board of Equalization and)	
Review concerning the valuation of)	
certain real property for tax year 2009)	

The requested transcript of the hearing in the above case held before the North Carolina Property Tax Commission on January 18, 2013, said transcript having been ordered by counsel for the County, was filed with the attorney for the County on September 20, 2013, by means of private courier.

This the 20th day of September, 2013.



Brad D. Worley
Worley Reporting
Post Office Box 91447
Raleigh, North Carolina 27675
919-870-8070

This form has been mailed or delivered to:
Janet Shires, North Carolina Property Tax Commission
John Connell, Clerk, N.C. Court of Appeals
Denny E. King, Taxpayer
Charles C. Meeker, Attorney for County

CERTIFICATE OF SERVICE

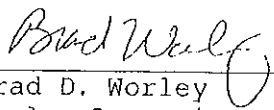
I hereby certify that a copy of the foregoing Certificate of Delivery was served upon the following parties by Federal Express or by United States Postal Service, postage paid to:

Mr. Denny E. King
296 Rough Water Point
Canton, North Carolina 28716

Charles C. Meeker, Esq.
Parker, Poe, Adams & Bernstein, LLP
Wells Fargo Capitol Center
150 Fayetteville St., Suite 1400
Raleigh, NC 27601

Janet Shires, Esquire
Secretary, North Carolina Property Tax Commission
North Carolina Department of Revenue
Post Office Box 871
Raleigh, North Carolina 27602

John Connell, Clerk
North Carolina Court of Appeals
Post Office Box 888
Raleigh, North Carolina 27602



Brad D. Worley
Worley Reporting
Post Office Box 91447
Raleigh, North Carolina 27675
919-870-8070

STATEMENT CONCERNING TRANSCRIPT AND EXHIBITS

Pursuant to Appellate Rules 18(c)(6) and 9(c) and (d), a verbatim transcript of the proceedings on 18 January 2013 reported and transcribed by Robbie Worley. The transcript consisting of 84 pages, bound in one volume, was received on September 20, 2012 and will be simultaneously filed with this appeal.

Three copies of the parties' exhibits admitted at the hearing will also be filed with the Court of Appeals.

Taxpayers' Exhibits:

1. King Property
 - Photographs
 - Property Record Cards
3. Neighborhood Delineation
 - Schedule of Values
 - Tax Commission Appeal
 - Appraisers
4. Neighborhood Sales
 - Schedule of Values
 - Neighborhood Schedule of Values
 - Neighborhood Breakdown
 - Residential Neighborhood Chart
5. Sales #1 Parcel 8668-29-4104
 - Photograph
 - Map
 - Deed

6. Sale #2 Parcel ID 8669-37-2654
Photographs
7. Sale #3 Parcel ID 8669-13-1470
Photograph
Real Property Tax Data Special Warranty Deed
Quit Claim Deed
Carolina Mountain Properties Deed of Trust
General Warranty Deed
8. Sale #4 Parcel ID 8668-19-3234
Photograph
Special Warranty Deed
9. Sale #5 Parcel ID 8668-19-6327
Photograph
Map
General Warranty Deed Property Tax Data
Assessed Value Chart
10. Summary of Neighborhood Sales Summary
Real Estate Sale Trend
11. Property Sales
Chart
12. County Comparable
Map
Summary Equity Assessment
13. Comparable Homes

Summary of Comparable Homes Comparable

14. Rice Cove Tax Value Survey

Chart

15. NC Constitution

Article V

Haywood County's Exhibits:

Kings' Property

1. Photographs (5)

2. Property card

Neighborhood Delineation

3. Schedule of Values (10 pages)

4. Zoning maps (5 pages)

Neighborhood Sales

5. Photographs and sales information (2 pages)

Neighborhood Factor

6. Schedule of Values (5 pages)

7. Summary of 02R021 Sales

Kings' Comparable Sales

8. Summary of comparable sales

9. Property cards and aerial photographs for comparable sales (6 pages)

Equity Assessments of Brick Homes in 02R021

10. Maps (2 pages)
11. Property cards and aerial photographs of assessments (16 pages)
12. Summary of equity assessments with Kings' property card and aerial photograph (3 pages)

Equity Assessments of Similar Age Homes in 02R021

13. Maps (2 pages)
14. Property cards and aerial photographs of assessments (10 pages)
15. Summary of similar age homes with Kings' property card and aerial photograph (3 pages)

PROPOSED ISSUES ON APPEAL

Haywood County lists the following proposed issues on appeal:

1. Did the Property Tax Commission err in failing to explain the process by which the Commission concluded that the Taxpayer rebutted the assessment's presumption of correctness when the substantial evidence of record shows that the presumption was not rebutted? [R. pp. 19-22.]

2. Did the Property Tax Commission err in failing to explain or provide a reasoned basis as to why the subject assessment should be reduced to \$172,200? [R. pp. 19-22.]

3. Did the Property Tax Commission err in failing to find and conclude that the substantial evidence of record showed that Haywood County had correctly assessed the subject property at a true value of \$205,100? [R. pp. 19-22.]

IDENTIFICATION OF PARTIES' REPRESENTATIVES

Attorneys for Appellant:

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charlemeeker@parkerpoe.com

Pro Se Appellees:


Denny E. King
Deborah C. King
296 Rough Water Point
Canton, North Carolina 28716
(828) 779-0281

CERTIFICATE OF SERVICE

I hereby certify that the foregoing PROPOSED RECORD ON APPEAL was served on the parties by first class U.S. Mail, postage pre-paid, and addressed to:

Denny E. King
Deborah C. King
296 Rough Water Point
Canton, North Carolina 28716

This the 21st day of October, 2013,



Charles C. Meeker, Esq.
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