

Cherokee County Board of Commissioners Meeting Minutes
Special Called Meeting with NC Department of Revenue
June 21, 2023

Board members present: Cal Stiles, Chairman; Jan Griggs, Vice-Chair; Randy Phillips, member; and Ben Adams, member; and Dr. Dan Eichenbaum, member.

Staff present: Randy Wiggins, County Manager; Darryl Brown, County Attorney; and Maria Hass, Asst. County Manager/Clerk to Board.

N.C. Department of Revenue representatives: Doug Huffman, Real Property Manager, Local Government Division; and Steve Pelfrey, General Counsel for the Property Tax Division.

NC Department of Revenue representatives participated via ZOOM Video Conferencing.

Time: 4:00 P.M.

Location: Cherokee County Courthouse, Room 342.

The purpose of the meeting was to receive guidance from the NC Department of Revenue, as it relates to NC General Statute §105-287: Changing appraised value of real property in years in which general reappraisal is not made.

Commissioner Stiles said the Board is trying to understand what triggers a property reappraisal in between revaluation years. Mr. Pelfrey said there are certain situations that make it acceptable to change values outside of a revaluation year. Commissioner Griggs asked what allows a reassessment of properties outside of a revaluation year. Mr. Pelfrey said if there are physical changes to a property, or if there has been some type of error when applying the county's schedule of values, or if a property or change was missed in a previous revaluation period, that these are reasons for reassessment. Mr. Pelfrey said the courts have interpreted the statute as an obligation the tax assessor has to make the changes when he or she becomes aware of them. He said it is not something that is discretionary, but required. Mr. Huffman said if the statute did not allow these changes, that a property could escape taxation, or a property owner may be stuck with a value they can't appeal until the next revaluation. Commissioner Eichenbaum asked if property owners can challenge reappraisals when done outside of a revaluation year. Mr. Huffman said yes, anytime there is a change in value, the taxpayer has a right to appeal the value. Mr. Huffman said for discovery tax bills, the Board of Equalization and Review can be called back into special session to hear appeals.

The takeaway from the meeting was that the Tax Assessor has an obligation to reassess properties for certain reasons outside of a normal revaluation year.

Adjournment

Motion made by Commissioner Phillips and seconded by Commissioner Adams to adjourn.
Motion passed unanimously.

**THESE MINUTES WERE APPROVED AT A REGULAR MEETING OF THE
CHEROKEE COUNTY BOARD OF COMMISSIONERS ON OCTOBER 2, 2023.**