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The following Resolution was adopted at the September 14, 2013 GOP Executive Committee Meeting. The vote was unanimous in favor, but it was not known if Mitchell Powell or Ted Carr voted in favor. No one voted against. This resolution was read at the September 16, 2013 County Commission meeting on September 16, 2013 by Par Carr, chair of Haywood County GOP. Rebuttal by Janie Benson, chair of Haywood County democrat party, disguised as a simple public comment speaker.

## **A RESOLUTION REQUESTING ACTIONS TO RECTIFY ERRORS IN THE 2011 REVALUATION**

WHEREAS, Senate Bill 159 indicates the “Great Recession has had deleterious effects on the economy and, especially, on the housing market” ; and,

WHEREAS, Senate Bill 159 indicates “there were a total of 3,825,637 foreclosure filings during the 2010 calendar year and 2.23% of all households were in some stage of foreclosure during 2010” ; and,

WHEREAS, Senate Bill 159 indicates “annual analysis of the housing market in North Carolina in 2011 shows tax assessments in nearly half of the counties in the State were higher, on average, than actual market values”; and,

WHEREAS, Senate Bill 159 indicates “the General Assembly has previously required accelerated general reappraisals when sales values deviated too much from assessed values, but such countywide analyses can fail to properly account for pockets of improperly valued properties or where properties have values that offset improperly valued properties located elsewhere within the county;” and,

WHEREAS, Haywood County was first divided into over 900 neighborhoods with various rate factors in the 2011 revaluation, resulting in 119 neighborhoods having a rate above 100; and,

WHEREAS, the Mecklenburg 2011 Revaluation Review indicated “Neighborhoods With Significant Issues” included Heterogenous Neighborhoods (Different & Mixed types), such as Varied year built and Varied quality grades; and,

WHEREAS, the 2011 Haywood County Schedule of Values indicates the County was to “Establish final boundaries and permanent neighborhood numbers” and to post both to the Project Master Map”; and,

WHEREAS, we believe a study performed by concerned constituents in Haywood County indicates there are significant issues in some areas that must be addressed, e.g., pockets where properties are assessed considerably higher than the sales price, and Heterogeneous Neighborhoods having properties with varied years built and varied quality grades that have rates above 100; and,

WHEREAS, the North Carolina Property Tax Commission ruled in favor of Denny and Deborah King’s appeal of the valuation placed on their property, stating in part ”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”; and,

WHEREAS, the Haywood County Commissioners voted to appeal the King decision by the North Carolina Property Tax Commission;

NOW THEREFORE, be it resolved that the Executive Committee of the Haywood County Republican Party supports and urges the County Commissioners to take the following actions:

1. Reverse the decision to appeal the aforesaid North Carolina Property Tax Commission decision; and,
2. Use the funds allocated for that appeal to hire a professional appraisal firm to review the validity of Neighborhood rates; and,
3. Place a description of all “Delineated Neighborhoods” on the official Haywood County website, showing all identifying boundaries and other relevant descriptive data, together with the capacity for website users to search for comparable sales in each Delineated Neighborhood; and,
4. Review for accuracy the value of properties in all Delineated Neighborhoods having a rate greater than 100; and,
5. Review for accuracy the value of properties in all Heterogenous Neighborhoods containing properties with varied build dates and varied quality grades; and,
6. Make appropriate adjustments to the value of parcels with erroneous valuations; and,
7. Perform the next revaluation in 2015, unless the law mandates otherwise; and,
8. Eradicate the use of Delineated Neighborhoods from future revaluations.