
MEMORANDUM


TO: RUTHERFORD COUNTY BOARD OF COUNTY COMMISSIONERS
FROM: RUTHERFORD COUNTY REVENUE DEPARTMENT
SHERRY LAVENDER, REVENUE DIRECTOR
SUBJECT: APPEAL REQUEST REGARDING PRESENT USE DEFERRED TAX BILL
DATE: 09/20/2017

Pursuant to North Carolina General Statute 105-277.4(b1), decisions of the assessor regarding the qualifications 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.

Therefore I would like present the appeal of Harold Odean Keever regarding prior tax parcel 1634659 at the Commissioner's meeting on October 2nd.

The tax office removed 7.55 acres of this parcel from the present use value deferment program for agriculture and that resulted in a roll back bill of the deferred taxes for the prior three years (2014-2016) including interest pursuant to NCGS 105-277.1F and 105-277.4(c).

Pursuant to the statutes cited above and in the attached documents there is no recourse other than to bill the deferred taxes upon a disqualifying event, therefore staff recommendation is to deny Mr. Keever's appeal.


Sherry Lavender
Revenue Director