



Charles B. Neely, Jr.

Of Counsel

Raleigh, NC

P: 919.981.4007

F: 919.981.4300

cneely@williamsmullen.com



Chuck Neely has been engaged in the practice of state and local tax litigation for more than 30 years. His experience includes the negotiation and litigation of cases involving corporate and individual income taxation, sales and use taxation, occupancy taxes on on-line travel companies and franchise, license, intangibles and property taxation, including litigation of 4R cases for the railroad industry involving both the valuation and equalization of railroad property. He has wide-ranging experience with the valuation of both real and personal property and the assessment of tax-exempt properties. In connection with the firm's state and local tax practice, Chuck has counseled clients and negotiated with government entities on the broad array of state and local tax incentives available to new and expanding businesses in North Carolina.

Chuck has also had extensive experience lobbying both tax and other legislation in the North Carolina General Assembly. He was elected three times to the North Carolina General Assembly, serving from 1995 to 1999 as a member of the House of Representatives. During his tenure, he served as chairman of the House Judiciary II Committee, a member of the House Finance Committee, and as co-chairman of the Revenue Laws Study Committee of the North Carolina General Assembly.

In lobbying tax-related measures, he has advocated for the passage of legislation which accomplished:

- Reduction of sales tax on electricity used by large manufacturers (2003).
- Fairer tax assessment appeals process (2007).
- Elimination of penalties in forced corporate income tax combination cases (2010).
- Reform of the authority of the Department of Revenue to order forced combinations of corporate tax returns and to make other adjustments to corporate tax returns (2011).
- Required the Department of Revenue to go through rulemaking in implementing the provisions of the forced combination reform legislation (2012).

- Banned the use of contingent fee auditors by the Treasurer in unclaimed property audits and by counties and cities in property tax and other audits (2012).
- Preserved the sales and use tax refund for non-profits (2013).

The Best Lawyers in America® recognizes Chuck as a top attorney in the practice areas of Litigation and Controversy – Tax and Government Relations (2009-present). He was named *Best Lawyer's*® Raleigh Litigation and Controversy – Tax “Lawyer of the Year” in 2014 and 2016, and he was named Raleigh's "Lawyer of the Year" for Government Relations in the 2015, 2017 and 2019 editions. Chuck is recognized as a “Super Lawyer” by *North Carolina Super Lawyers* magazine (2007-2018), and he has been named among North Carolina's “Legal Elite” by *Business North Carolina* magazine (2010-2015, 2017). Martindale-Hubbell rates Chuck an AV Attorney, its highest rating available.

Chuck is licensed to practice law in North Carolina and represents the state in the American Property Tax Counsel, the leading affiliation of independent law firms practicing property tax law. He is a member of the Institute for Professionals in Taxation, the American Bar Association Tax Section and the North Carolina Bar Association. From 1995 to 1998, Chuck served as a member of the North Carolina Bar Association Board of Governors.

Chuck has written articles for publication in the *Journal of Multistate Taxation*, the *Journal of Property Tax Management*, the *North Carolina State Bar Journal* and *State Tax Notes*. He has lectured at the Institute for Professionals in Taxation (IPT) Sales and Use Tax Symposium, the IPT Property Tax Symposium, the American Bar Association/IPT Advanced Property Tax Seminar, the ABA/IPT Advanced Corporate Income Tax Seminar, the North Carolina/South Carolina Tax Seminar, the American Property Tax Counsel (APTC), the North Carolina Chamber of Commerce Tax Forum, the J. Nelson Young Tax Institute at the University of North Carolina at Chapel Hill Law School and at numerous seminars. Chuck has served as co-chairman of the ABA/IPT Advanced Property Tax Seminar.

Chuck served two years on active duty as an officer in the U.S. Navy, achieving the rank of captain in his subsequent Naval Reserve service. He served as senior warden of the Christ Episcopal Church Vestry, the board of trustees of St. Timothy's School, president of the Occoneechee Council of the Boy Scouts of America and president of the Rex Hospital Foundation. He is past chairman of the Triangle Land Conservancy and is on the boards of the School of Government Foundation, UNC Chapel Hill, the North Carolina Free Enterprise Foundation and the Dix Visionaries, a group dedicated to the preservation of the grounds of the Dorothea Dix Hospital as a destination park. He is a member of the Fourth Circuit Judicial Conference.

Chuck received his A.B. from the University of North Carolina, with honors, in 1965. He received his J.D. from Duke University School of Law in 1970.

Practice Areas

- State & Local Tax
- Tax Law
- Tax Controversy
- Government Relations
- Manufacturing
- Solar Energy
- Renewable Energy
- Wind Energy

Education

- Duke University School of Law (J.D.)
- University of North Carolina (A.B.)
with honors

Professional Affiliations

- American Bar Association - Tax Section
- American Property Tax Counsel
- Institute for Professionals in Taxation
- North Carolina Bar Association - Board of Governors (1995 to 1998)
- American Bar Foundation - Fellow
- Judicial Conference of the U.S. Court of Appeals for the Fourth Circuit - Permanent Member

Awards

- Named the Raleigh Government Relations Practice "Lawyer of the Year?" by *The Best Lawyers in America* © (2015, 2017, 2019)
- Named the Raleigh Litigation and Controversy - Tax "Lawyer of the Year?" by *The Best Lawyers in America* © (2014 and 2016)
- Listed in *The Best Lawyers in America* © - Government Relations Practice, Tax Litigation & Controversy (2009-present)
- AV-Rated by Martindale-Hubbell
- Listed in *Business North Carolina* magazine's "Legal Elite" (2010-2015, 2017)
- Listed in *North Carolina Super Lawyers* magazine (2007-2018)