

Charles H. Mercer, Jr.

Partner

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Charles Mercer co-chairs the state and local tax practice and has represented clients before state and federal courts and administrative boards and commissions. Mr. Mercer serves as a lawyer and advisor to corporations, partnerships, and individuals on a variety of issues. He provides counsel, guidance, and strategic advice to clients on a range of complex issues involving litigation and administrative matters, regulatory questions, and economic development strategies.

Mr. Mercer has enjoyed a wide-ranging legal practice for more than 30 years, including serving on the national asbestos product liability trial team for a major industrial manufacturer; serving as lead counsel on a national insurance insolvency project for a large national manufacturer and managing the company's claims against insolvent insurers; advising and representing companies on state and local tax litigation and planning matters; handling a wide range of commercial, regulatory, and tax litigation matters; representing clients on economic development issues; and counseling companies and individuals regarding the handling of sensitive business matters.

Mr. Mercer's experience representing clients on a variety of matters, along with his service as special counsel to a United States Congressman, member of The University of North Carolina Board of Governors, and law school teaching, provide him with a diverse background and the ability to work with clients to develop strategies that can lead to efficient problem-solving; to manage a range of litigation, administrative, and regulatory matters; and to provide sound, straightforward advice. He appreciates the opportunity to serve the client, and he understands the client/lawyer relationship.

Education

New York University School of Law, LLM
University of Miami School of Law, JD
Harvard University, John F. Kennedy
School of Government, MPA
University of North Carolina at Chapel Hill,
BA, Political Science

Admissions

North Carolina
Supreme Court of the United States
U.S. Court of Appeals for the Fourth Circuit
U.S. District Court for the Eastern District
of North Carolina
U.S. District Court for the Middle District of
North Carolina
U.S. District Court for the Western District
of North Carolina

Practice Areas

[State & Local Tax](#)
[Tax Controversy](#)
[Tax](#)

Experience

Following is a selected sampling of matters and is provided for informational purposes only. Past success does not indicate the likelihood of success in any future matter.

Experience

- Litigation experience includes state tax controversies, commercial litigation, and product liability
- Represents corporations and individuals in state and local tax cases involving ad valorem, corporate income, and sales and use taxation issues, representing such clients before administrative boards, commissions and courts
- Advises new and expanding businesses on economic development issues and strategies
- Represents plaintiffs and defendants in civil litigation, primarily handling matters for corporate clients
- Served as defense counsel in connection with product liability claims, including service as member of a large manufacturing corporation's national trial team in asbestos product liability litigation
- Represented creditors in insurance insolvency litigation, including role as lead counsel on a national insurance insolvency project for a large national manufacturer and managing the company's claims against insolvent insurers
- Has made presentations at more than 50 seminars sponsored by various organizations, including the American Bar Association, Council On State Taxation, Institute for Professionals in Taxation, Practising Law Institute, North Carolina Bar Association, and North Carolina Association of Certified Public Accountants

Representative Cases

The following is a sampling of published decisions and is provided for informational purposes only. Past success does not indicate the likelihood of success in any future litigation matter:

- *In re Appeal of Corning Incorporated*, 786 S.E.2d 816 (N.C.App. 2016)
- *In re Appeal of Ocean Isle Palms, LLC*, 366 N.C. 351, 749 S.E.2d 439 (2013)

Economic Development

Litigation

Commercial Litigation & Business Torts

Appellate Practice & Legal Strategies

Higher Education

Industries

Banking & Financial Services

Education

Pharmaceuticals & Medical Devices

Real Estate

- *Crook v. KRC Management Corp.*, 206 N.C. App. 179, 697 S.E.2d 449, (2010), *disc. rev. den.*, 364 N.C. 607, 703 S.E.2d 442 (2010)
- *Atlantic Marine Corps Communities, LLC v. Onslow County, North Carolina and Craven County, North Carolina*, 497 F.Supp.2d 743 (E.D.N.C. 2007)
- *In re Appeal of Pavillon International*, 166 N.C. App. 194, 601 S.E.2d 307 (2004)
- *In re Appeal of Greens of Pine Glen Ltd. from the Decision of the Durham County Board of Equalization and Review*, 356 N.C. 642, 576 S.E.2d 316 (2003) (Brief filed on behalf of the North Carolina Low Income Housing Coalition, amicus curiae)
- *Appeals of Sears & J.C. Penney*, 119 N.C. App. 800, 461 S.E.2d 36 (1995), *review allowed*, 342 N.C. 192, 462 S.E.2d 241 (1995), *affirmed*, 342 N.C. 888, 467 S.E.2d 240 (1996)
- *Edward Valves, Inc. v. Wake County*, 343 N.C. 426, 471 S.E.2d 342 (1996) (Brief filed on behalf of North Carolina Citizens for Business and Industry, amicus curiae)
- *In re Appeal of James E. Ramseur and R. Gene Lentz from the Decision of the Cabarrus County Board of Elections*, 120 N.C. App. 521, 463 S.E.2d 254 (1995), *appeal after remand*, 139 N.C. App. 442, 533 S.E.2d 295 (2000)
- *In re Appeal of Philip Morris U.S.A. from the Decision of the Cabarrus County Board of Equalization and Review*, 335 N.C. 227, 436 S.E.2d 828 (1993) (Brief filed on behalf of North Carolina Citizens for Business and Industry, amicus curiae, with co-counsel)
- *Leland Newsome and Weldon Hall v. North Carolina State Board of Elections, et al.*, 105 N.C. App. 499, 415 S.E.2d 201 (1992)
- *Pearce v. American Defender Life Insurance Company*, 316 N.C. 461, 343 S.E.2d 174 (1986)
- *Edward C. Williford v. Armstrong World Industries, Inc., et al.*, 715 F.2d 124 (4th Cir. (N.C.) 1983)

Recognitions

The bar rules of some states require that the standards for an attorney's inclusion in certain public accolades or recognitions be provided. When such accolades or recognitions are listed, a hyperlink is provided that leads to a description of the respective selection methodology.

- [AV® Preeminent™ Peer Review Rated by Martindale-Hubbell](#)

- Fellow, American College of Tax Counsel
- [Best Lawyers in America®](#) - Tax Law (2013-2020), Commercial Litigation (2019-2020)
- Citizen Lawyer Award, presented by North Carolina Bar Association (2011)
- Order of the Long Leaf Pine, presented by the Governor of North Carolina (2009, 2012)

Professional Activities

- Served as special counsel to U.S. Congressman Ike F. Andrews
- Taught at New York University, Duke University, Campbell University, and the University of Miami schools of law
- North Carolina Bar Association, Litigation Section and Tax Section (Member, Tax Section Council)
- American Bar Association
- Council on State Taxation
- Institute for Professionals in Taxation

Community

- Former Member, University of North Carolina at Chapel Hill Board of Visitors
- Former Member, University of North Carolina Board of Governors
- Former Chairman, N.C. Property Tax Commission
- Served on N.C. State Banking Commission and the N.C. Local Government Commission
- Appointed by N.C. Governor Michael Easley to the Commission to Modernize State Finances (2002)
- Former Member, Duke University Divinity School Board of Visitors
- Former Member, Greater Raleigh Chamber of Commerce Board of Directors

Articles & Speeches

Insights

[How to Overcome 'Special Purpose' Property Classification in Ad Valorem Valuation: In re Appeal of Corning Inc., Long Leaf Law, The Blog of the NCBA - Co-Author \(October 2016\)](#)

In Re Ocean Isle Palms LLC: The North Carolina Supreme Court Restricts the Ability of Assessors to Change Property Values Outside of County-Wide Revaluations, *Institute for Professionals in Taxation's Tax Report* - Co-Author (April 2013)

Recent Changes to Sales and Use Tax Overpayment Credits in North Carolina, *IPT Tax Report* (April, 2012)

Litigating State Property Tax Cases in Federal Court: A Case Study of AMCC v. Onslow County and Craven County, *Institute for Professionals in Taxation* - Co-Author (July 2010)

Timeliness of County-Level Appeals in North Carolina, *Institute for Professionals in Taxation's Tax Report* - Co-Author (May 2010)

Events/Speaking Engagements

[Four Nelson Mullins Attorneys Participating in Southeast Regional State Tax Seminar](#) - Speaker (April 10, 2018)

[Kluiters, Mercer Address Economic Development Incentives for Real Estate Transactions in the Carolinas](#) - Presenter (February 23, 2018)

"Top Ten Things to Always Do in a Property Tax Dispute Proceeding," Council on State Taxation's (COST) 48th Annual Meeting - Speaker (October 23, 2017)

"Successful Use of Pre-Trial Discovery and Dispositive Motions in Property Tax Practice," Institute for Professionals in Taxation (IPT) 41st Annual Conference - Speaker (July 12, 2017)

"North Carolina Property Tax Update," North Carolina Association of Certified Public Accountants Annual North Carolina State and Local Tax Conference (December 8, 2016)

"Ten Tips for Managing North Carolina Property Taxes North Carolina Chamber of Commerce's Tax Conference," North Carolina Chamber of Commerce's Tax Conference (November 9, 2016)

"Tips for Avoiding Costly Property Tax Litigation," Council on State Taxation's Annual Meeting (October 19, 2016)

Alerts

[2015 North Carolina Tax Law Updates in Review](#), Additional Nelson Mullins Alerts (March 25, 2016)