

STATE OF NORTH CAROLINA

COUNTY OF VANCE

The Vance County Board of Commissioners met in special session on Tuesday, May 27, 2014 at 5:30 p.m. in the Commissioners' Conference Room, Vance County Administration Building, 122 Young Street, Henderson, NC. Those Commissioners present were as follows: Chairperson Deborah F. Brown, Commissioners Archie B. Taylor, Jr., Dan Brummitt, Terry E. Garrison, Gordon Wilder, and Eddie L. Wright.

Absent: Commissioner Thomas S. Hester, Jr.

Also present were County Manager Jerry L. Ayscue, Finance Director David C. Beck, County Attorney Jonathan S. Care, and Clerk to the Board Kelly H. Grissom

Chairperson Deborah F. Brown stated that the purpose of the special meeting was to reconvene the Board of Equalization and Review to provide a decision on appeals that were heard on May 5, 2014. The Board will then hear from the Tax Administrator regarding a present use untimely tax exemption application.

Chairperson Deborah F. Brown called the Board of Equalization and Review to order. County Manager Jerry L. Ayscue stated that during the May 5, 2014 regular meeting, there were two appeals from Kenneth Stevenson that were brought before the Board. One was for Elite Housing LLC at 1148 Victory Street. Ms. Porcha Brooks, Tax Administrator, reported that the property record card for this property lists the structure as a service garage valued at \$93,737, but Mr. Stevenson states that the structure is a shop and feels that the value is too high. Ms. Brooks confirmed that the structure is not a service garage, and recommended that the value be reduced to \$55,000.

Motion was made by Commissioner Dan Brummitt to reduce the value of the property located at 1148 Victory Street from \$93,737 to \$55,000. This motion was seconded by Commissioner Archie B. Taylor, Jr. and unanimously approved.

The second appeal from Kenneth Stevenson was for Prestigious Housing, Inc. for 389 Americal Road as well as the vacant, adjacent lot. Ms. Brooks stated that Mr. Stevenson was not the owner of this property as of January 1, 2014; therefore, he may not appeal the value until 2015. Ms. Brooks recommended that the 2014 value stand as \$1,822,195 for 389 Americal Road and \$108,474 for the vacant lot.

At this time, Chairperson Deborah F. Brown adjourned the Board of Equalization and Review.

County Manager Jerry L. Ayscue stated that a present use untimely tax exemption application has been filed by Mr. Joe H. Adcock, Sr. for 2014 real property located at 987 Carey Chapel Road. Mr. Adcock missed the deadline to apply for the exemption, but if the application had been submitted by the January 31st deadline, it would have been approved. Since it is past the deadline, approval of the exemption application must be made by the Board of Commissioners.

Motion was made by Commissioner Gordon Wilder to approve the exemption application as presented. This motion was seconded by Commissioner Archie B. Taylor, Jr. and unanimously approved.

As there was no further business, at 5:45 p.m., motion was made by Commissioner Gordon Wilder, seconded by Commissioner Eddie L. Wright, vote unanimous, that the meeting be adjourned.

Approved and signed June 2, 2014.

Deborah F. Brown (signed)
Deborah F. Brown, Chairperson