

STATE OF NORTH CAROLINA

COUNTY OF VANCE

The Vance County Board of Commissioners, sitting as the Vance County Board Equalization and Review, met in special session on Wednesday, September 25, 2024 at 1:00 p.m. in the commissioners’ conference room, Vance County Administration Building, 122 Young Street, Henderson, NC. Those commissioners present were as follows: Chair R. Dan Brummitt, Commissioners Sean A. Alston, Sr., Yolanda J. Feimster, and Archie B. Taylor, Jr.

Absent: Commissioners Carolyn Faines, Leo Kelly, Jr., and Thomas S. Hester, Jr.

Also present were County Manager C. Renee Perry, County Attorney Jonathan S. Care, and Clerk to the Board Kelly H. Grissom.

The purpose of the special meeting was to continue hearing appeals from the 2024 tax revaluation. The board heard from the following persons concerning the value of their property which they felt was in excess of fair market value:

Name/Address/Parcel	Parcel	Value Under Appeal	Action
Jim Walker 336-338 Southall Street	0073 04021	\$159,817	No Show, Value Upheld
Frankie White Chestnut Street	0023 06002	\$46,575	No Show, Values Upheld
Chestnut Street	0023 06003	\$27,000	
513 Garnett Street	0002 05011	\$15,930	
511 Garnett Street	0002 05010	\$25,020	
Juanita Fogg 1667 Willow Lane	0085 08003	\$73,500	Continued
Stephanie Humphrey 165 Southern Avenue	0054 01018	\$168,087	No Show, Value Upheld
Ann Inscoe 302 Red Bud Circle	0047 03007	\$113,780	No Show, Value Upheld
H. A. Johnson, Jr. 215 Shank Street	0094 01012	\$9,180	Continued
Shank Street Lot	0094 01013	\$9,180	
Lim Henderson 214-216 Walnut Street	0023 04006	\$200,186	No Show, Value Upheld
Tommy Pernell Kittrell Road	0470 03025	\$5,936	Continued
Paul Ross Dr. Martin Luther King Blvd	0217 02004	\$110,711	Referred to Tax Office
Hubert Sidney 821 Fred Royster Road	0400 01015	\$167,900	No Show, Value Upheld
John & Charles Allen Epsom Road Lot	0113 10001	\$13,778	Continued
Parker Land	0113 12001	\$18,615	
Indiana Avenue	0112 08004	\$7,630	
Epsom Road Lot	0113 20001	\$15,699	
Chavasse Property	0113 20003	\$16,844	
Greenway Investment Properties 167 Casei Lane	0539A01038	\$140,588	Values Upheld
153 Casei Lane	0539A01039	\$156,207	
127 Casei Lane	0539A01040	\$151,645	
372 Fern Lane	0461C05043	\$152,469	
465 Fern Lane	0461C05020	\$149,867	

441 Fern Lane	0461C05019	\$179,092	Values Upheld
144 Fern Lane	0461C04007	\$148,821	
25 W. Brunswick Lane	0598C01014	\$155,995	
384 Geranium Lane	0461B02035	\$159,269	
307 Marigold Lane	0461B02058	\$153,514	
426 Mum Lane	0461B02091	\$207,618	
170 Beaver Dam Road	0458A03001	\$177,057	
97 S. Lynnbank Road	0461A02006	\$157,429	
1563 Briggs Road	0461A02009	\$159,428	
98 Summerfield Lane	0456A01004	\$152,183	
419 Fawn Drive	0542 01037	\$142,131	

Juanita Fogg, 1667 Willow Lane, PIN 0085 08003. Ms. Fogg stated that the value of her property is too high. She provided comparable sales, but no public sale listing was found by the tax appraisal company. That is not to say that the sales did not happen, but there was no open market transaction (MLS) found. She stated that she would be willing to have an appraisal done on the property. The board continued this appeal to give her time to have the property appraised.

H. A. Johnson, Jr., 215 Shank Street, PIN 0094 01012 and Shank Street Lot, PIN 0094 01013. Mr. Johnson stated that the values of these properties are too high and provided pictures of surrounding properties. He did not provide comparable sales or appraisal information but stated that he would research and provide comps. The board agreed to continue these appeals until a later date.

Tommy Pernell, Kittrell Road, PIN 0470 03025. Mr. Pernell stated that the value of his property is too high. He provided a topo map of the property but did not provide comparable sales or appraisal information. He noted that he has a few other properties currently in the appeal process as well. The board continued this appeal to give him time to gather comparables and to hear the other appeals at the same time.

Paul Ross, Dr. Martin Luther King Blvd., PIN 0217 02004. Mr. Ross stated that the parcel identified is incorrect and he no longer owns this parcel. He provided a deed and survey map showing this. This matter was referred back to the tax office to correct.

John & Charles Allen, Off Old Epsom Road, PIN 0113 10001; Parker Land Road, PIN 0113 12001; Indiana Avenue, PIN 0112 08004; Off Epsom Road, PIN 0113 20001; and Chavasse Property, PIN 0113 20003. Mr. John Allen stated that the values of the properties are too high but did not provide comparable sales or appraisal information. During discussion, it was noted that the comps provided by the tax appraisal company are located within the city limits and have water and sewer. Mr. Allen's properties are in the ETJ and do not have water and sewer. These properties were referred back to the tax appraisal company for further review.

Greenway Investment Properties, 167 Casei Lane, PIN 0539A01038; 153 Casei Lane, PIN 0539A01039; 127 Casei Lane, PIN 0539A01040; 372 Fern Lane, PIN 0461C05043; 465 Fern Lane, PIN 0461C05020; 441 Fern Lane, PIN 0461C05019; 144 Fern Lane, PIN 0461C04007; 25 W. Brunswick Lane, PIN 0598C01014; 384 Geranium Lane, PIN 0461B02035; 307 Marigold Lane, PIN 0461B02058; 426 Mum Lane, PIN 0461B02091; 170 Beaver Dam Road, PIN 0458A03001; 97 S. Lynnbank Road, PIN 0461A02006; 1563 Briggs Road, PIN 0461A02009; 98 Summerfield Lane, PIN 0456A01004; and 419 Fawn Drive, PIN 0542 01037. Mr. Scott Greenway stated that all these properties are doublewides, and the values are too high. He did not provide any comparable sales or appraisal information. He noted that 127 Casei Lane had burned down recently, and 426 Mum Lane is mostly bottom land. Regarding 127 Casei Lane, Tax Administrator Porcha Brooks stated that although the home burned down, the value placed on the property is as of January 1, 2024 which is before it burned.

Following discussion, motion was made by Commissioner Sean A. Alston, Sr. to uphold the tax values on all Greenway Investment Properties presented. This motion was seconded by Commissioner Archie B. Taylor, Jr. and unanimously approved.

Motion was made by Commissioner Sean A. Alston, Sr., seconded by Commissioner Archie B. Taylor, Jr., vote unanimous, to uphold the tax values on Chestnut Street, PIN 0023 06002; Chestnut Street, PIN 0023 06003; 513 Garnett Street, PIN 0002 05011; 511 Garnett Street, PIN 0002 05010; 165 Southern Avenue, PIN 0054 01018; 302 Red Bud Circle, PIN 0047 03007; 214-216 Walnut Street, PIN 0023 04006; and 821 Fred Royster Road, PIN 0400 01015.

Consent Agenda

Motion was made by Commissioner Yolanda Feimster, seconded by Commissioner Sean A. Alston, Sr., vote unanimous, to approve the in-house tax revaluation appeal decisions for July 2024, August 2024 and September 2024.

As there was no further business, at 2:45 p.m., motion was made by Commissioner Yolanda Feimster, seconded by Commissioner Sean A. Alston, Sr., vote unanimous, that the meeting be adjourned.

Approved and signed October 7, 2024.

R. Dan Brummitt (signed)
R. Dan Brummitt, Chair