

Agenda
Vance County Board of Equalization & Review
October 14, 2024
1:00 PM

I. Taxpayer Appeals

II. Consent Agenda

III. Adjourn

Board of Equalization & Review
October 14, 2024

1. Sesson, Pamela - 0464A01004 - 2494 Gillburg Rd - \$197,904
2. White, Anthony Dewayne - 0587 03031 - 759 Bullocksville Park Rd - \$115,304
3. Ross, Crystal L - 0545 01024 - 1310 - Southerland Mill Rd - \$244,192
4. Jones, Michael - 0604 15002 - 123 Chestnut St - \$110,339
5. Jordan, Paul & Cynthia - 0532 02008B - 275 Carey Chapel Rd - \$151,062
6. Murile Udeshi - 0001 02011 - 112 S Garnett St - \$132,935
7. Robertson, Cathy B & Frank - 0429 01012 - 1829 Old Watkins Rd - \$155,704
8. Stevenson, Linda & Chad - 0532 04007 - 294 Hamp Falkner Rd - \$326,556

Jones, Michael D.

Residential Doublewide Manufactured House

123 CHESTNUT ST.

0604 15002

Value Under Appeal: \$138,037 lowered to **\$106,197**.

Owners Opinion of Value: \$56,000 (\$32.63/SF)

Assessor recommendation: To uphold the updated value of \$106,197 (\$61.89/SF)

- Comp 1 is only 0.23 miles from the subject property and sold for \$89/SF.
- The remaining three comps sold for \$95/SF, \$93/SF and \$90/SF.
- All are doublewides which have not been significantly renovated or upgraded.
- At \$62/SF, the subject is well below the lowest comp.

	Subject	Comp 1	Comp 2	Comp 3	Comp 4
					
Location	123 CHESTNUT ST.	40 PLUMMER AVE.	86 VINTAGE LN.	482 DANIEL HARRIS RD.	180 WENDY CT.
Parcel	0604 15002	0604 04002	0539A01005	0529 01017	0595D01027
Distance	*	0.23 miles	5.70 miles	4.15 miles	2.89 miles
Sale Date	*	5/4/2023	5/12/2022	3/25/2022	11/1/2022
Sale Price	*	\$160,000	\$143,000	\$150,000	\$175,000
Sale Price Per Foot	\$61.89 (assessed)	\$89.29	\$94.83	\$92.59	\$90.02
Year Built	1992	1998	2000	1990	1999
Sq Ft	1716	1792	1508	1620	1944
Acres	1.130	1.380	0.690	2.070	1.400
Notes:					






Jordon, Paul Steven & Cynthia
Residential Single-Family House
275 CAREY CHAPEL RD.
0532 02008B

Value Under Appeal: \$175,264 reduced to **\$151,062.**

Owners Opinion of Value: \$67,000 (\$57.61/SF)

Assessor recommendation: To uphold the updated value of \$151,062 (\$129.89/SF)

- Comp 1 is only 0.80 miles away from the subject property and sold for \$135/SF.
- Comps 2 through 4 are within 3.5 miles and sold for \$147/SF, \$134/SF and \$128/SF.
- The comparable sales have not been significantly renovated or upgraded.
- At \$130/SF, the subject is well supported by the available sales.

	Subject	Comp 1	Comp 2	Comp 3	Comp 4
					
Location	275 CAREY CHAPEL RD.	254 VICKSBORO RD.	1196 DANIEL HARRIS RD.	498 WESLEY DR.	218 SOUTHERN AVE.
Parcel	0532 02008B	0082 01004	0526 01003	0211 05002A	0054 01026
Distance	*	0.80 miles	3.20 miles	2.99 miles	3.55 miles
Sale Date	*	2/28/2023	10/27/2022	2/18/2022	9/26/2022
Sale Price	*	\$170,000	\$155,000	\$165,000	\$165,000
Sale Price Per Foot	\$129.89 (assessed)	\$134.92	\$146.78	\$133.93	\$127.91
Year Built	1963	1971	1975	1972	1950
Sq Ft	1163	1260	1056	1232	1290
Acres	1.000	0.640	0.510	1.030	0.686
Notes:					

Udeshi Murile

Retail

112 S Garnett St

0001 02011

Value Under Appeal: \$146,451 lowered to \$132,935

Owners Opinion of Value: \$30,000

Assessor's recommendation: To uphold current value of \$132,935

- County has submitted the following comparable sales.

Comparable	Subject	1	2	3
				
Parcel	0001 02011	0004 03007		
Location	112 S Garnett St, Henderson	105 N Garnett St, Henderson	123 S Main St, Warrenton	133-137 Hillisboro St, Oxford
Distance	•	150 ft	16.1 Miles	12.2 Miles
Sale Date	•	6/12/2022	2/10/2022	7/1/2022
Sale Price	\$132,935 (Assessed)	\$138,000	\$250,000	\$380,000
Year Built	1885	1964	1835	1901
Sq Ft	3,531	3,805	6,000	8,764
Acres	0.08	0.06	0.11	0.15
Sale Price Per SF	\$37.65 assessed	\$36.27	\$41.67	\$43.36
Notes				

Robertson, Cathy B. & Frank
Residential Single-Family House
1829 OLD WATKINS RD
0429 01012

Value Under Appeal: \$181,744 reduced to **\$135,452**.

Owners Opinion of Value: \$90,000 (\$38.12/SF)

Assessor recommendation: To uphold the updated value of \$135,452 (\$57.37/SF)

- Subject property has been placed in PR condition to account for deterioration relating to termites, water damage, and general age. This provides a total \$109,032 depreciation from new.
- The appellant notes an absence of public water, cable and high-speed internet. When developing a neighborhood model we study sales within each local market area. These sales will reflect the availability or absence of these features, so this becomes “built-in” to the valuation model and should already be accounted for.
- **All comparable sales are listed in PR condition**, and confirmed via Zillow/Realtor.com if possible, to ensure similarity to the subject. This required going outside of my preferred 5-mile radius.
- Comparable sales are house and lot, while the subject has 4 acres of land. I adjusted each comp by the current assessment on the subject’s extra 3 acres to be “apples-to-apples.”
- The comps came in at \$83/SF, \$82/SF, \$66/SF, and \$66/SF.
- At \$57/SF, the subject is well below the lowest comp.

	Subject	Comp 1	Comp 2	Comp 3	Comp 4
					
Location	1829 OLD WATKINS RD.	334 PEARL ST.	604 HIGH ST.	436 N. CHESTNUT ST.	432 N. CHESTNUT ST.
Parcel	0429 01012	0098 01001	0008 01022A	0098 12020	0098 12021
Distance	*	6.76 miles	5.73 miles	6.65 miles	6.64 miles
Sale Date	*	11/21/2023	11/30/2023	12/13/2023	12/13/2023
Sale Price	*	\$60,000	\$46,000	\$75,000	\$75,000
Adjustment	*	+\$24,000	+\$24,000	+\$24,000	+\$24,000
ADJ Price	*	\$84,000	\$70,000	\$99,000	\$99,000
ADJ \$/SF	\$57.37 (assessed)	\$82.84 (adjusted)	\$82.16 (adjusted)	\$66.18 (adjusted)	\$66.27 (adjusted)
Year Built	1970	1972	1960	1965	1965
Sq Ft	2361	1014	852	1496	1494
Acres	4.000	0.220	0.170	0.070	0.080
Notes:		Adjusted for 3 acres at subject’s assessed rate.	Adjusted for 3 acres at subject’s assessed rate.	Adjusted for 3 acres at subject’s assessed rate.	Adjusted for 3 acres at subject’s assessed rate.

Ross, Crystal

Residential Double Wide Manufactured Home

1310 Southerland Mill Rd

0545 01024

Value Under Appeal: \$340,161 reduced to **\$244,192**

Owners Opinion of Value: \$185,000 (\$90.16/SF)

Assessor recommendation: To uphold the updated value of \$244,192 (\$119.00/SF)

- Appellant provided photos from a fee appraisal update or completion report dated 9/28/2023 which references an earlier appraisal dated 10/6/2021. The value established in 2021 was \$185,000 – the appellant’s opinion of value. The purpose of the 2023 report is to confirm that anticipated work was performed and it does not revisit this value or provide any of the comparable sales used in establishing the 2021 value. It is our understanding that the work in question was renovation to the subject property.
- The Tax Office analyzed the sales activity during the study period, and has selected three comparable sales for consideration. Comp 1 sold for \$130/SF, Comp 2 sold for \$135/SF, and Comp 3 sold for \$138/SF.
- The subject is assessed below all of these comps at \$119/SF.

	Subject	Comp 1	Comp 2	Comp 3
Photo				
Location	1310 SOUTHERLAND MILL RD	85 TULIP DR	70 VINTAGE LN	230 MELINDA LN
Parcel	0545 01024	0542E01015	0539A01004	0351C01004
Distance	*	3.27 mi W	1.23 mi N	14.02 mi NW
Sale Date	*	02/08/2023	08/11/2023	7/19/2022
Sale Price	*	\$229,000	\$192,000	\$199,000
Adjustment		+\$18,000	+\$18,000	+\$18,000
ADJ Price		\$247,000	\$210,000	\$217,000
Adjusted \$/SF	\$119.00 (assessed)	\$129.73 (adjusted)	\$134.62 (adjusted)	\$138.39 (adjusted)
Year Built	1997	2002	2000	2000
Sq Ft	2052	1904	1560	1568
Acres	5.0	0.9	0.7	1.5
Notes:		Adjusted comp for 4 acres at subject land rate.	Adjusted comp for 4 acres at subject land rate.	Adjusted comp for 4 acres at subject land rate.

Pamela Sesson

Residential Doublewide Manufactured House

2494 GILLBURG RD.





0464A01004

Value Under Appeal: \$199,591 reduced to **\$197,904**

Owners Opinion of Value: None provided.

Assessor recommendation: To uphold the updated value of \$197,904 (\$95.51/SF)

- Comps 1 and 2 have an additional acre of land when compared to the subject. This has been adjusted by the assessed rate of this acre for each of the comps to make an "apples-to-apples" comparison.
- Comps 1 and 2 are only 1.7 miles from the subject and sold for \$112/SF and \$109/SF after being adjusted for acreage.
- Comp 3 sold for \$107/SF without adjustment.
- All comps are doublewides with no significant renovations or upgrades.
- At \$96/SF, the subject is well below the lowest comp.

	Subject	Comp 1	Comp 2	Comp 3
				
Location	2494 GILLBURG RD	368 BUFFALO CREEK LN	402 BUFFALO CREEK LN	11 FERN LN
Parcel	0464A01004	0463 02028	0463 02027	0461C03001
Distance	*	1.72 miles	1.77 miles	4.23 miles
Sale Date	*	4/1/2022	11/28/2022	7/14/2023
Sale Price	*	\$200,000	\$210,000	\$185,000
Adjustment	*	-\$6,961	-\$6,727	*
ADJ Price	*	\$193,039	\$203,273	\$185,000
ADJ \$/SF	\$95.51 (assessed)	\$111.71 (adjusted)	\$109.05 (adjusted)	\$106.57
Year Built	2001	1998	1998	2001
Sq Ft	2072	1728	1864	1736
Acres	1.090	2.190	2.150	0.980
Notes:		Adjusted for 1 acre at comp's assessed rate.	Adjusted for 1 acre at comp's assessed rate.	

Stevenson, Linda F. & Chad
Residential Single-Family House
294 HAMP FAULKNER RD.
0532 04007

Value Under Appeal: \$370,991 reduced to **\$297,726**.

Owners Opinion of Value: \$189,000 (\$68.88/SF)



Assessor recommendation: To uphold the updated value of \$297,726 (\$108.50/SF)

- The appellant submitted five assessment equity comps. These are not sales, but assessed value of other properties. None of these are good comps. Comp 1 has deferred maintenance. Comps 2 and 3 are 27-30 years older than the subject. Comp 4 is a doublewide and Comp 5 is a doublewide with deferred maintenance. In all cases, this will tend to produce lower values, yet the first four comps support the county's value with \$137/SF, \$138/SF, \$133/SF and \$106/SF (compared to the subject at \$109/SF). Only the doublewide with deferred maintenance is lower.
- The County presents three sets of comparable sales. The first is limited to a 5-mile radius from the subject property and returned rates of \$156/SF, \$149/SF, \$134/SF, and \$113/SF. The primary problem with these comps is that they range from 1008 SF to 1056 SF. These are far smaller than the subject property, but by all other measures are a match.
- The second set of County presented comps go outside of 5-miles to allow for larger square footage homes. This set returned rates of \$172/SF, \$159/SF, \$152/SF, and \$142/SF. While the square footages are still smaller than the subject property, they are larger than the first set of comps, ranging from 1568 SF to 2132 SF.
- A final comparable is presented which both matches for square footage and is within the 5-mile preferred radius. However, it has 5 acres of land and must be adjusted to give an "apples-to-apples" comparison. After adjusting based on the assessed value of the comp's additional acreage, we find that it indicates \$112/SF. This is at a size of 2912 SF.
- Of the 9 comparable sales, the lowest and best comp sold for \$112/SF (adjusted). The subject is below this at \$109/SF. The county value is well-supported by both the county provided sales and the appellant's own equity comps.

APPELLANT'S SUBMITTED COMPS (ASSESSMENT EQUITY COMPS)

	Subject	Comp 1	Comp 2	Comp 3
				
Location	294 HAMP FAULKNER RD.	3490 VICKSBORO RD.	2024 VICKSBORO RD.	1200 WELDON'S MILL RD.
Parcel	0532 04007	0538 01018	0533 03006	0538 02001
Distance	*	1.57 miles	0.33 miles	1.44 miles
Sale Date	*	*	*	*
Assessed Value	*	\$312,206	\$333,334	\$264,196
Assessed \$/SF	\$95.51 (assessed)	\$136.93 (assessed)	\$137.86 (assessed)	\$132.90 (assessed)
Year Built	1990	2008	1960	1963
Sq Ft	2744	2280	2418	1988
Acres	1.510	2.000	1.090	1.000
Notes:		Deferred maintenance		






APPELLANT'S SUBMITTED COMPS (ASSESSMENT EQUITY COMPS) [CONTINUED]

	Subject	Comp 4	Comp 5	
				
Location	294 HAMP FAULKNER RD.	683 HOYLETOWN RD.	2364 WELDONS MILL RD.	
Parcel	0532 04007	0544 01018	0543 02012	
Distance	*	2.57 miles	2.33 miles	
Sale Date	*	*	*	
Assessed Value	*	\$212,559	\$134,798	
Assessed \$/SF	\$95.51 (assessed)	\$105.44 (assessed)	\$63.34 (assessed)	
Year Built	1990	2005	1998	
Sq Ft	2744	2016	2128	
Acres	1.510	1.000	1.000	
Notes:		Doublewide	Doublewide with deferred maintenance	



TAX DEPARTMENT'S SUBMITTED COMPS (within 5 miles)

	Subject	Comp 6	Comp 7	Comp 8	Comp 9
					
Location	294 HAMP FAULKNER RD.	2561 WARRENTON RD.	201 RANES DR.	1106 PINKSTON ST.	724 N. BECKFORD DR.
Parcel	0532 04007	0615 01021	0046 01022	0214C02030	0096 06008B
Distance	*	2.79 miles	3.30 miles	2.28 miles	3.17 miles
Sale Date	*	12/15/2022	05/01/2023	08/01/2022	06/28/2022
Sale Price	*	\$165,000	\$150,000	\$141,000	\$114,000
Price/SF	\$108.50 (assessed)	\$156.25	\$148.81	\$134.29	\$113.10
Year Built	1990	1982	1992	1981	1982
Sq Ft	2744	1056	1008	1050	1008
Acres	1.510	0.390	0.162	0.240	0.280
Notes:					

TAX DEPARTMENT'S SUBMITTED COMPS (more than 5 miles)

	Subject	Comp 10	Comp 11	Comp 12	Comp 13
					
Location	294 HAMP FAULKNER RD.	150 HUNTERS RIDGE DR.	69 DABNEY WOODS DR.	97 S. CHAUCER WAY	160 SHADOW BROOK DR.
Parcel	0532 04007	0426A04016	0407C01002	0470A01003	0426A04008
Distance	*	7.06 miles	7.96 miles	6.14 miles	7.02 miles
Sale Date	*	11/7/2022	12/16/2022	12/13/2022	03/10/2022
Sale Price	*	\$280,000	\$250,000	\$325,000	\$270,000
Price/SF	\$108.50 (assessed)	\$172.41	\$159.44	\$152.44	\$141.81
Year Built	1990	1984	1995	1998	1980
Sq Ft	2744	1624	1568	2132	1904
Acres	1.510	0.920	1.825	1.650	1.020
Notes:					

TAX DEPARTMENT'S SUBMITTED COMPS (large square footage comp)

	Subject	Comp 14			
					
Location	294 HAMP FAULKNER RD.	335 TOWER RD.			
Parcel	0532 04007	0527 01042			
Distance	*	3.80 miles			
Sale Date	*	10/06/2022			
Sale Price	*	\$339,000			
Adjustment	*	-13,500			
ADJ Price	*	\$325,500			
Price/SF	\$108.50 (assessed)	\$111.78 (adjusted)			
Year Built	1990	2000			
Sq Ft	2744	2912			
Acres	1.510	5.000			
Notes:		Adjusted for 4 acres per comp land rate.			





Anthony Dewayne White
Double Wide Manufactured Home
759 Bullocksville Park Rd
0587 03031

Value Under Appeal: \$117,254 reduced to **\$115,304**

Owners Opinion of Value: \$63,000 (\$40.38/SF)

Assessor recommendation: Uphold the assessor's updated value of \$115,304 (\$73.91/SF)

- The Tax Office presents three comparable sales. Comp 1 sold for \$74/SF, Comp 2 sold for \$89/SF, and Comp 3 sold for \$75/SF.
- The subject is valued on par with the lowest comparable at \$74/SF. The county's value is well supported by the sales.

	Subject	Comp 1	Comp 2	Comp 3
				
Location	759 BULLOCKSVILLE PARK RD	77 FOXFIRE DR	40 N PLUMMER AVE	341 TOWER LN
Parcel	0587 03031	0537A02001	0604 04002	0531A01014
Distance	*	10.14mi N	3.81 mi S	8.31 mi S
Sale Date	*	04/08/2022	05/04/2023	03/27/2023
Sale Price	*	\$99,000	\$160,000	\$146,000
Sale Price Per SF	\$73.91 (assessed)	\$73.66	\$89.29	\$75.10
Year Built	1994	1998	1998	2001
Sq Ft	1560	1344	1792	1944
Acres	1.0	0.72	1.38	0.86
Notes:				

Tax Revaluation Appeals – October 2024 Consent Agenda

1.	Abbott, Ernest R Jr & Gary Heirs - 0008 01001 - 801 Wakefield Ave Ext - \$170,733 LU \$63,242
2.	Allgood, Kristy 0458 02033 201 Abbott Rd \$113,977
3.	Bailey, Craig H & Harper, G C 0002 04006 325 S Garnett St \$559,929
4.	Barn Door Industries LLC 0062 01017 1034 S Williams St \$464,288
5.	Barn Door Industries LLC 0062 01006 1032 S Williams St \$267,675
6.	Barnett, Justin Lee & Brittany Nicole 0542 01036 Fawn Dr \$44,737
7.	Blackburn, G T II & Almand, Anne 0052 01001 719 Lakeview Dr \$208,643
8.	Brammer, John 0364 01049 286 Settlement Ln \$19,060
9.	BRF III Henderson LLC 0013 03045 1213 Dabney Dr \$5,356,291
10.	Buchan, Betty Jo 0042A01021 2050 Fernwood Dr \$249,598
11.	Buchan, R Duke III 0612 03011 Currin Land \$8,844
12.	Bullock, Ray A & Shirley 0603 02001 Middleburg \$17,629
13.	Bullock, Ray A & Shirley 0602 03009 Jacksontown Rd \$3,890
14.	Burns, Daniel W 0453 01020 418 N Lynnbank Rd \$91,540
15.	Burton, George Sr & Emma 0458 03033 122 Beaver Dam Rd \$188,186
16.	Butler, Harriette H 0021 02008 1113 Washington St \$58,646
17.	Butler, Harriette H 0025 08016 319 Zene St \$38,338
18.	Butler, Harriette H 0025 08017 403 Zene St \$60,733
19.	Butler, Harriette H 0025 13002 419 Arch St \$37,233
20.	Butler, Harriette H 0027 02015 720 Arch St \$32,375
21.	Butler, Harriette H 0061 05009 905 David St \$37,607
22.	Butler, Harriette H 0025 08009 410 S College St \$63,300
23.	Butler, Harriette H 0104 05007 211 Second Ave \$73,365
24.	Butler, Harriette H 0098 14011 155 W Andrews Ave \$120,023
25.	Butler, Harriette H 0091 05007 519 Hilliard St \$52,911
26.	Butler, Harriette H 0004 03018 121 Young St \$167,130
27.	Butler, Harriette H 0091 04031 204-208 Harriett St \$68,373
28.	Butler, Harriette H 0048 05006 115 Country Club Dr \$563,571
29.	Butler, Harriette H 0077 05022 1025 County Home Rd \$59,555
30.	Butler, Harriette H 0073 04009 411 Charles St \$138,701
31.	Butler, Harriette H 0354C01053 159 Tyler Ct \$1,055,079
32.	Butler, Harriette H 0354C01053A B Harrison Ln \$4,950
33.	Butler, Harriette H 0116 02015 41 Gholson Dr \$10,469
34.	Butler, Harriette H 0104 02009 825 Parkway Dr \$61,020
35.	Butler, Harriette H 0103 03001A 421 Cross St \$44,401
36.	Butler, Harriette H 0093 01003 411 Harriett St \$54,156
37.	Butler, Harriette H 0078 02025 611 Highland Ave \$46,450
38.	Butler, Harriette H 0360 01003B 2562 Thomas Rd \$131,851

39. Bunch, John Thomas 0002 03001 524 S Garnett St \$437,625
40. Carey Chapel Village LLC 0532 02028 15 Ashmont Ln \$56,665
41. Carey Chapel Village LLC 0532 02051 195 Ashmont Ln \$64,384
42. Carey Chapel Village LLC 0532 02054 231 Ashmont Ln \$65,735
43. Carey Chapel Village LLC 0532 02055 249 Ashmont Ln \$62,986
44. Carey Chapel Village LLC 0532 02056 21 Belle Grove Ln \$64,475
45. Carey Chapel Village LLC 0532 02057 47 Belle Grove Ln \$64,204
46. Carey Chapel Village LLC 0532 02058 61 Belle Grove Ln \$62,986
47. Carey Chapel Village LLC 0532 02059 77 Belle Grove Ln \$65,375
48. Carey Chapel Village LLC 0532 02060 91 Belle Grove Ln \$64,204
49. Carey Chapel Village LLC 0532 02061 109 Belle Grove Ln \$67,366
50. Carey Chapel Village LLC 0532 02062 193 Belle Grove Ln \$64,475
51. Carey Chapel Village LLC 0532 02063 213 Barclay Ln \$61,701
52. Carey Chapel Village LLC 0532 02064 227 Barclay Ln \$65,195
53. Carey Chapel Village LLC 0532 02065 243 Barclay Ln \$62,806
54. Carey Chapel Village LLC 0532 02066 257 Barclay Ln \$65,195
55. Carey Chapel Village LLC 0532 02067 271 Barclay Ln \$62,806
56. Carey Chapel Village LLC 0532 02068 287 Barclay Ln \$66,815
57. Carey Chapel Village LLC 0532 02069 286 Barclay Ln \$65,464
58. Carey Chapel Village LLC 0532 02070 270 Barclay Ln \$67,006
59. Carey Chapel Village LLC 0532 02071 256 Barclay Ln \$63,166
60. Carey Chapel Village LLC 0532 02072 242 Barclay Ln \$64,024
61. Carey Chapel Village LLC 0532 02073 228 Barclay Ln \$63,346
62. Carey Chapel Village LLC 0532 02074 214 Barclay Ln \$65,717
63. Carey Chapel Village LLC 0532 02072 202 Barclay Ln \$64,924
64. Carey Chapel Village LLC 0532 02076 184 Barclay Ln \$65,735
65. Carey Chapel Village LLC 0532 02077 170 Barclay Ln \$68,446
66. Carey Chapel Village LLC 0532 02078 154 Barclay Ln \$65,375
67. Carey Chapel Village LLC 0532 02079 140 Barclay Ln \$64,564
68. Carey Chapel Village LLC 0532 02080 126 Barclay Ln \$64,475
69. Carey Chapel Village LLC 0532 02081 112 Barclay Ln \$65,555
70. Carey Chapel Village LLC 0532 02082 96 Barclay Ln \$64,204
71. Carey Chapel Village LLC 0532 02083 84 Barclay Ln \$63,346
72. Carey Chapel Village LLC 0532 02084 68 Barclay Ln \$65,735
73. Carey Chapel Village LLC 0532 02085 52 Barclay Ln \$64,924
74. Carey Chapel Village LLC 0532 02087 28 Barclay Ln \$65,866
75. Carey Chapel Village LLC 0532 02089 200 Ashmont Ln \$63,166
76. Carey Chapel Village LLC 0532 02090 222 Ashmont Ln \$62,986
77. Carey Chapel Village LLC 0532 02091 34 Belle Grove Ln \$66,466
78. Carey Chapel Village LLC 0532 02092 50 Belle Grove Ln \$63,935
79. Carey Chapel Village LLC 0532 02093 66 Belle Grove Ln \$63,664

80. Carey Chapel Village LLC 0532 02094 80 Belle Grove Ln \$62,806
81. Carey Chapel Village LLC 0532 02095 98 Belle Grove Ln \$65,195
82. Carey Chapel Village LLC 0532 02096 116 Belle Grove Ln \$63,935
83. Carey Chapel Village LLC 0532 02097 157 Barclay Ln \$65,195
84. Carey Chapel Village LLC 0532 02098 135 Barclay Ln \$63,575
85. Carey Chapel Village LLC 0532 02099 117 Barclay Ln \$63,346
86. Carey Chapel Village LLC 0532 02100 95 Barclay Ln \$65,195
87. Carey Chapel Village LLC 0532 02101 83 Barclay Ln \$63,935
88. Carey Chapel Village LLC 0532 02102 63 Barclay Ln \$63,706
89. Carey Chapel Village LLC 0532 02103 39 Barclay Ln \$62,828
90. Carey Chapel Village LLC 0532 02104 105 Barclay Ln \$25,800
91. Carmel Ridge LTD Partnership 0222 02008 Carmel Ridge Housing \$892,045
92. Teresa Choplin 0108 03004 547 Sagefield Dr \$140,070
93. Champion, Billy & Shree 0535 01013 5353 Vicksboro Rd \$282,759
94. Clark, John D & Rhonda 0542 01013C 1393 Faulkner Town Rd \$25,473
95. Clark, John D & Rhonda 0542 01013 1361 Faulkner Town Rd \$153,869
96. Classic Henderson Properties 0411 04005 205 Toyota Ln \$4,017,808
97. Cole, Arthur & Lisa 0494 01008 4495 Dick Smith Rd \$62,331
98. Bonnie & Phillip Collier Trustees, Trustees of the B & T Irrevocable Trust 0454 01010 3427 N Lynnbank Rd \$38,481
99. Bonnie & Phillip Collier Trustees, Trustees of the B & T Irrevocable Trust 0454 01017 Lynnbank Rd \$58,140
100. Collier, Phillip & Kristina 0454 01018 80 Davis Rd \$66,062
101. Collier, Phillip & Kristina 0454 01008A Lynnbank Rd \$12,535
102. Deacon Homes LLC 0539A01032 122 Casei Ln \$158,577
103. Deacon Homes LLC 0461C05024 537 Fern Ln \$171,555
104. Emrose Corporation 0033 01010 103 N Cooper Dr \$972,197
105. Emrose Corporation 0001 03022 223 Garnett St \$26,273
106. Emrose Corporation 0001 03023 229, 231, 233 S Garnett St \$482,926
107. Falkner, Joseph E 0062 01005 1132 S Williams St \$29,901
108. Faulkner, Alan Dale 0548 01065 Faulkner Town Rd \$1,479
109. Feduccia, John Alan & Olivia T 0325 01003 House & Store \$27,113
110. Fields, Hampton Jr 0365 01010 895 Thomas Rd \$266,728
111. Foster, George S & Allersmeyer, Susan R 0017 04005 1432 Deer Crossing Ct \$46,360
112. Freeman, Michael G 0078 01014 527 Rowland St \$133,195
113. Freeman, Michael G 0075 03016 825 N Garnett St \$122,191
114. Freeman, Michael & Ann 0456A01005 116 Summerfield Ln \$155,011
115. Freitag, Terry 0608 02028 175 Bogey Ln \$187,039
116. Garden Gate Villas LLC 0536 02033 700 Vicksboro Rd \$2,583,968
117. Garden Walk Villas LLC 0411 03068 100 Charles Rollins Rd \$1,016,671
118. Garner, Iris & Davis, Angela 0482 05004 310 Kittrell Rd \$225,039
119. Garnett Street Station LLC 0024 02003 208 N Garnett St \$319,784

120. GMAC Investments LLC 0219A01001 120 Old Thomas Rd \$149,902
121. Greenway Investment Prop LLC 0595 01028 2861 Nutbush Rd \$144,440
122. Griffin, David E & Barbara 0539 02019 Overton Land \$194,925
123. Grissom, Matthew W & Claudia E 0547 02001 Gillburg Ln \$11,137
124. Grissom, John L Jr 0550 01013 6606 NC 39 HWY S \$147,179
125. Grissom, John L Jr 0550 01014 NC 39 HWY S \$158,193 LU \$36,705
126. Hawkins, Daniel Sr 0594 02032 John H Bullock Rd \$3,729
127. Herford Robert D & Betsy 0043 02005 917 Meadow Ln \$606,580
128. Highland Green Investors LLC 0093 04001 111 S Pinkston St \$1,936,148
129. Hight Warehouse NC Inc 0083 01012 111 Lenora St \$724,672
130. Hillard, Edgar II & Jamie 0473 03008 Fairport Rd \$59,105
131. Horton, Robert & Dorothy 0527 01044 Old Warrenton Rd \$17,691
132. Hoyle, Jimmy W Violet Heirs 0547 01002 Lindy Ln \$7,875
133. Hoyle Harriet Crawford Trustee The Harriet Hoyle Living Trust 0047 01017 Red Bud Circle \$22,373
134. Hunt Investments LLC 0025 03012 E Winder St \$15,300
135. Idaho Timber Corp of NC Inc 0100 04001 Cedar St \$124,465
136. Idaho Timber Corp of NC Inc 0099 02007 1429 Nicholas St \$89,253
137. Iresidential LLC 0208A01006 Wortham Court \$89,775
138. Iresidential LLC 0208A01005Wortham Court \$95,850
139. JG Property Partnership LLC 0001 03020 219 S Garnett St \$167,829
140. Johnson, H A Jr 0094 02006 220 N Shank St \$175,539
141. Johnson, Roger Jr 0456 06010 1375 Edwards Rd \$161,346
142. Johnson, Tammy 0538 01023 1041 Weldons Mill Rd \$115,508
143. Kaneshiro, Kelii 0457 03019 242 & 244 Bobbitt Rd \$289,958
144. Kimball, Joseph A 0609 02029 200 Mabry Mill Rd \$118,136
145. Kimball, Joseph A 0609 01003 Harris Mill \$20,530
146. Kimball, Joseph A 0209 02036 596 Industry Dr \$161,190
147. Kittrell, Jesse Heirs Garner, Iris & Davis, Angela 0482 05003 Kittrell Rd \$335,532
148. Lakernick, Phillip S & Frances 0465 01006B 436 Ber Lake Dr \$451,067 LU \$321,717
149. Langley, George D Jr & Cindy B 0541 01006 2065 Rock Mill Rd \$66,343
150. Lassiter, Melissa Hoyle & Thomas Newcomb Jr 0547 02073 221 Country Ln \$14,842
151. Lewis, Angela 0451 02007 2310 Old County Rd \$64,250
152. Lloyd Investment Properties LLC 0426 01008 Harris Land \$149,635
153. Lloyd Investment Properties LLC 0426 01007 25 Horseshoe Bend Rd \$461,206
154. Martin, Tamara 0600A05016 230 Kerr Lake Rd \$284,686
155. Mason, Annie Mae 0066 04017 2130 St Matthews St \$24,111
156. Mills, Maria J 0602 02002 US 1-158 Hwy \$56,103
157. Neve, Jerry Chris & Sandra 0005 01009 906 S Chestnut St \$165,257
158. Norwood, William Alan 0001 03005 119 S Garnett St \$75,361
159. Norwood, William Alan 0001 03006 121 S Garnett St \$91,499
160. Overton, Cleveland Jr 0459 02005 142 Dr Finch Rd \$96,014

161. Pearce, Claude Jr & Tammy 0454 01034 222 Community House Rd \$15,087
162. Pearce, Claude R Jr 0221 02002 Welcome Ave \$61,730
163. Pearce, Claude R Jr & Tammy 0114 01030 Chester Ln \$14,582
164. Perry, Mary O Heirs 0539 01019 525 Southerland Mill Rd \$192,142
165. Quality Corner Corp C/O Hardee's Of Henderson 0017 03015 120 Dabney Dr \$1,089,025
166. Ragland, Kimarlo A 0069 04018 803 Water St \$34,112
167. Ragland, Kimarlo A 0069 04019 813 Water St \$45,541
168. Roberson, Mary Ann 0539 02026 Vicksboro Rd \$1,250
169. Roberson, Al David & Mary A 0539 02015 4206 Vicksboro Rd \$245,987
170. Roberson, Mary Ann 0539 02016 4170 Vicksboro Rd \$166,921
171. Roll, Kenneth A & Betty B 0022 08011 411 Burwell Ave \$206,756
172. Rosemyr Corporation 0012 01013 1522 Dabney Dr \$1,155,751
173. Rosemyr Corporation 0062 02002 390 Raleigh Rd \$760,173
174. Rosemyr Corporation 0012 01014 1520 Dabney Dr \$5,812,569
175. Sand Springs LLC 0033 01001A 1731 Dabney Dr \$2,875,604
176. Satterwhite, Velvet May 0046 01012 135 Partin St \$70,551
177. Sedigh, Dariush 0213 03005 619 Ruin Creek Rd \$1,780,625
178. Select Realty of NC LLC 0409 02001 Hwy 158 Bypass \$7,009,255
179. Short, Wilton & Felcie 0527 01021 Short Land \$45,475 LU \$11,463
180. Smith, Eric & Diana 0465 01037 206 L & S Ln \$39,302
181. Stambaugh, Laura A & McCauley, Carolyn R 0005 02033 217 Granite St \$201,461
182. Stanley, Robert Daniel 0102 03030 337 N Chestnut St \$78,004
183. Strickland, Wilson Jr 0455 01038 2635 N Lynnbank Rd \$156,205
184. Strickland, Wilson Jr 0469 01007 Strickland Land \$20,575
185. Tar Heel Capital Wendy's LLC 0012 01014A 1516 Dabney Dr \$1,282,074
186. Thornton, Viola B 0051 10011 1201 Topleman St \$61,898
187. Tippett, William H & Dawn F 0042A01004 Fernwood Way \$5,520
188. TNCP One LLC 0412 01019 145 Technology Ln \$3,586,652
189. Variety Wholesalers 0224 02024 Abbott Land \$1,953,544
190. Variety Wholesalers 0224 02022 US #1 Bypass \$5,294,729
191. Variety Wholesalers 0224 02001 Raleigh Rd \$596,598
192. Variety Wholesalers 0028 08002 Epsom Rd \$377,327
193. Venable, Louella & Others 0461B02037 Geranium Ln \$33,803
194. Washington, Clency B 0550 02013 301 Foster Rd Ext \$10,258
195. Watkins, Ted Jay & Tina Marie 0608 01012 Cooper Land \$207,650
196. Watkins, Ted Jay & Tina Marie 0608 01013 Satterwhite Point Rd \$4,875
197. Wester Place LLC 0058 03001 208-218 Raleigh Rd \$1,955,639
198. WILFAM LLC 0059 02001 235 Raleigh Rd \$5,345,736
199. Wrenn Holdings LLC 0453 05003 816 Bearpond Rd \$186,505
200. WW Properties & Rentals LLC 0046 03003A Norlina Rd \$118,125
201. Yount, Marvin E III Heirs & Elissa 0027 04002 917 S Williams St \$106,580