

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 Monday, August 19, 2024 at 4:00 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, Vice-Chair Leo Kelly, Jr., Commissioners Carolyn Faines, Yolanda Feimster, and Archie B. Taylor, Jr. Absent: Commissioners Sean A. Alston, Sr. 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	Property Address
1. Jim Walker	336-338 Southall Street (duplex) Parcel: 0073 04021
2. Craig Roberts	Egypt Mountain Road Parcel: 0492 01005
3. Daryl Carliles	552 Paige Street Parcel: 0007 03018
4. Frankie White	107 Chestnut Street Parcels: 0023 06002 and 0023 06003 511 Garnett Street Parcel: 0002 05010 513 Garnett Street Parcel: 0002 05011
5. Benjamin and Kay Hicks	318 Pinecrest Road Parcel: 0037A02009
6. Brenda Watkins	271 South Lake Lodge Rd. Ext. Parcel: 0462A01003
7. Teresa Choplin	547 Sagefield Drive Parcel: 0108 03004
8. Marshall Newton	493 Little Mill Road Parcel: 0547B02009
9. Peggy Steely	923 Abbott Street Parcel: 0011 02017

Jim Walker. Value under appeal: \$159,817. Owner's opinion of value: \$100,000. Mr. Walker noted that this property is a duplex and provided three comps on similar duplexes that sold in March, May and June of this year. Chair Brummitt stated that the board is only able to use comps from sales as of January 1 and advised Mr. Walker to obtain comps of sales from 2022 or 2023. Mr. Walker also provided an appraisal of a similar property in Oxford valued as follows: Sales Comparison Approach - \$130,000; Income Approach - \$114,750; and Coast Approach -

\$110,770. Mr. Ryan Vincent, Vincent Valuations, stated that he did not use the income approach when valuing this property, and noted that this approach is only considered with four or more units, not duplexes. The board continued this matter until the October 21 meeting in order to allow Mr. Walker time to obtain 2022-2023 comps.

Craig Roberts. Value under appeal: \$140,980 lowered to \$99,144 through informal appeal process. Owner's opinion of value: None provided. Mr. Roberts stated that the value of his property is too high, but did not provide comparable sales or appraisal information. He also stated that he was unaware that the value had been lowered to \$99,144. Vincent Valuations provided comps on three similar properties valued at \$85,000, \$95,000 and \$160,500.

Following discussion, motion was made by Commissioner Archie B. Taylor, Jr. to follow the tax assessor's recommendation and uphold the value of \$99,144. This motion was seconded by Commissioner Carolyn Faines and unanimously approved.

Daryl Carliles. Value under appeal: \$101,344 lowered to \$80,200 through informal appeal process. Owner's opinion of value: \$30,000. Mr. Carliles stated that the house was built in 1953, but current and prior years of tax office data recorded states the house was built in 1970. Mr. Carliles did not provide comparable sales or appraisal information. Vincent Valuations provided comps on five similar properties valued between \$25,000 and \$91,000.

Following discussion, motion was made by Commissioner Leo Kelly, Jr. to follow the tax assessor's recommendation and uphold the value of \$80,200. This motion was seconded by Commissioner Carolyn Faines and unanimously approved.

Frankie White. 107 Chestnut Street, Parcel 0023 06002: Value under appeal: \$78,754 lowered to \$46,575 through informal appeal process. Owner's opinion of value: \$8,000; 107 Chestnut Street, Parcel 0023 06003: Value under appeal: \$27,000. Owner's opinion of value: \$8,000; 511 Garnett Street, Parcel 0002 05010: Value under appeal: \$27,800 lowered to \$25,020 through informal appeal process. Owner's opinion of value: None provided; 513 Garnett Street, Parcel 0002 05011: Value under appeal: \$17,925 lowered to \$15,930 through informal appeal process. Owner's opinion of value: \$8,000. Mr. White stated that he has been unable to obtain comparable sales because his properties are dilapidated shells, have no utilities and no roofs. He provided a letter from a structural engineer dated December 2023 which states that the Chestnut Street property needs to be demolished rather than renovated. Vincent Valuations stated that the

value of \$46,575 for Parcel 0023 06002 is for land only. The building value is \$0. Mr. White requested an extension in order to obtain documentation supporting his opinion of the land values.

Motion was made by Commissioner Yolanda Feimster, seconded by Commissioner Carolyn Faines, vote unanimous, to continue this matter until the October 21 meeting.

Benjamin and Kay Hicks. Value under appeal: \$158,571 lowered to \$130,220 through informal appeal process. Owner's opinion of value: \$95,000. Mr. and Mrs. Hicks were not present. Tax Administrator Porcha Brooks stated that they noted an appraisal of the property value at \$78,185, but did not provide the actual appraisal. They did not provide any comps.

Motion was made by Commissioner Yolanda Feimster, seconded by Commissioner Carolyn Faines, vote unanimous, to follow the tax assessor's recommendation and uphold the value of \$130,220.

Brenda Watkins. Value under appeal: \$109,525 lowered to \$107,861 through informal appeal process. Owner's opinion of value: \$75,000. Ms. Watkins was not present. Tax Administrator Porcha Brooks stated that Ms. Watkins has not provided any comps or appraisal to support her opinion of value.

Motion was made by Commissioner Yolanda Feimster to follow the recommendation of the tax assessor and uphold the value of \$107,861. This motion was seconded by Commissioner Leo Kelly, Jr. and unanimously approved.

Teresa Choplin. Value under appeal: \$176,815 lowered to \$140,070 through informal appeal process. Owner's opinion of value: None provided. Ms. Choplin was not present. Tax Administrator Porcha Brooks stated that Ms. Choplin is not yet aware of the new value because it was just lowered as of today. She will be notified by mail. The board continued this matter until October 21 to see if Ms. Choplin wishes to continue her appeal.

Marshall Newton. Value under appeal: \$134,997 lowered to \$133,380 through informal appeal process. Owner's opinion of value: \$50,115. Mr. Gilbert was not present. Tax Administrator Porcha Brooks stated that Mr. Gilbert has not provided any comps or appraisal to support his opinion of value.

Motion was made by Commissioner Leo Kelly, Jr. to follow the recommendation of the tax assessor and uphold the value of \$133,380. This motion was seconded by Commissioner Archie B. Taylor, Jr. and vote was ayes – four (4); noes – one (1), with the dissenting vote being cast by Commissioner Yolanda Feimster.

Peggy Steely. Value under appeal: \$138,684 lowered to \$108,272 through informal appeal process. Owner's opinion of value: None provided. Ms. Steely was not present. Tax Administrator Porcha Brooks stated that Ms. Steely has not provided any comps or appraisal for the property. She noted that Ms. Steely qualifies for an exemption so she will only be taxed on a value of \$54,136.

Motion was made by Commissioner Carolyn Faines to follow the recommendation of the tax assessor and uphold the value of \$108,272. This motion was seconded by Commissioner Leo Kelly, Jr. and unanimously approved.

As there was no further business, at 5:30 p.m., motion was made by Commissioner Leo Kelly, Jr., seconded by Commissioner Carolyn Faines, vote unanimous, that the meeting be adjourned.

Approved and signed September 3, 2024.

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