

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, October 14, 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, Vice-Chair Leo Kelly, Jr., Commissioners Yolanda J. Feimster, and Archie B. Taylor, Jr.

Absent: Commissioners Sean A. Alston, Sr., Carolyn Faines, 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 people concerning the value of their property which they felt was in excess of fair market value:

Name/Address/Parcel	Parcel	Value Under Appeal	Action
Pamela Session 2494 Gillburg Road	0464A01004	\$197,904	Value Upheld
Anthony D. White 759 Bullocksville Park Road	0587 03031	\$115,304	No Show, Value Upheld
Crystal L. Ross 1310 Southerland Mill Road	0545 01024	\$244,192	Continued
Michael Jones 123 Chestnut Street, Middleburg	0604 15002	\$110,339	Value Upheld
Paul & Cynthia Jordan 275 Carey Chapel Road	0532 02008B	\$151,062	No Show, Value Upheld
Murile Udeshi 112 S. Garnett Street	0001 02011	\$132,935	Continued
Cathy & Frank Robertson 1829 Old Watkins Road	0429 01012	\$155,704	No Show, Value Upheld
Linda & Chad Stevenson 294 Hamp Falkner Road	0532 04007	\$297,726	No Show, Value Upheld

Pamela Session, 2494 Gillburg Road, PIN 0464A01004. Ms. Session stated that the value of her property is too high, and she was unable to find any comparable sales in her neighborhood. Vincent Valuations provided three comps of similar properties valued between \$185,000 and \$203,273.

Following discussion, motion was made by Commissioner Archie B. Taylor, Jr., seconded by Commissioner Leo Kelly, Jr., vote unanimous, to uphold the tax value in the amount of \$197,904.

Crystal Ross, 1310 Southerland Mill Road, PIN 0545 01024. Ms. Ross provided a fee appraisal dated September 28, 2023 which referenced an earlier appraisal dated October 6, 2021.

The value established in 2021 was \$185,000. The purpose of the 2023 report was to confirm that anticipated repair work was performed, and it does not revisit this value or provide any of the comparable sales used in establishing the 2021 value. Ms. Ross was informed that the board is unable to use a 2021 value and advised her to reach out to the appraiser to see if the value remained at \$185,000 as of September 2023. If so, she was advised to obtain a letter from the appraiser stating this.

Motion was made by Commissioner Yolanda Feimster, seconded by Commissioner Leo Kelly, Jr., vote unanimous, to continue this appeal until the November 12 Board of E&R meeting.

Michael D. Jones, 123 Chestnut Street, Middleburg, PIN 0604 15002. Mr. Pernell stated that the value of his property is too high. He did not provide an appraisal or comparable sales, but did provide pictures of the inside of the house. Vincent Valuations noted that the value was lowered from \$138,000 to \$106,197 due to the condition of the house. They also provided three comps of similar properties valued between \$143,000 and \$175,000.

Following discussion, motion was made by Commissioner Archie B. Taylor, Jr., seconded by Commissioner Leo Kelly, Jr., vote unanimous, to uphold the tax value in the amount of \$106,197.

Murile Udeshi, 112 S. Garnett Street, PIN 0001 02011. Mr. Udeshi stated that the value of his property is too high. He did not provide an appraisal or comparable sales, but did provide pictures of the inside of the building which he stated was damaged by a fire many years ago. Vincent Valuations noted that the value of the property was lowered from \$146,451 to \$132,935 due to the condition of the building. Mr. Udeshi stated that the building is on the historical registry which restricts remodeling. Mr. Udeshi was informed that he may qualify for an exemption if the property is on the historical registry. Tax Administrator Porcha Brooks stated that there should be an ordinance with the City of Henderson if the property is historic. She stated that she would check on this. Commissioner Yolanda Feimster stated that she knew of someone that was interested in leasing this property, but the condition of the property was too poor. She suggested that Vincent Valuations take another look at the property.

Motion was made by Commissioner Yolanda Feimster, seconded by Commissioner Leo Kelly, Jr., vote unanimous, to continue this appeal until the November 12 Board of E&R meeting.

Cathy & Frank Robertson, 1829 Old Watkins Road, PIN 0429 01012. The Robertsons were not present, but it was noted that they agreed to the reduced value of \$135,452.

Motion was made by Commissioner Yolanda Feimster, seconded by Commissioner Archie B. Taylor, Jr., vote unanimous, to uphold the tax value in the amount of \$135,452.

Motion was made by Commissioner Archie B. Taylor, Jr., seconded by Commissioner Leo Kelly, Jr., vote unanimous, to uphold the following values: Anthony D. White, 759 Bullocksville Park Road - \$115,304; Paul & Cynthia Jordan, 275 Carey Chapel Road - \$151,062; and Linda & Chad Stevenson, 294 Hamp Falkner Road - \$297,726.

Consent Agenda

Motion was made by Commissioner Yolanda Feimster, seconded by Commissioner Archie B. Taylor, Jr., vote unanimous, to approve the in-house tax revaluation appeal decisions for October 2024.

As there was no further business, at 2:05 p.m., motion was made by Commissioner Yolanda Feimster, seconded by Commissioner Leo Kelly, Jr., vote unanimous, that the meeting be adjourned.

Approved and signed November 4, 2024.

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