

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 28, 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 Sean A. Alston, Sr., and Archie B. Taylor, Jr.

Absent: Commissioners Yolanda J. Feimster, Carolyn Faines, and Thomas S. Hester, Jr.

Also present were County Manager C. Renee Perry, Assistant County Manager Jeremy T. Jones, 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
Yvonne Peebles 391 Hanks Lane	0351 02014	\$166,360	Value Upheld
Russell Newman & Shelia Coghill 1. Rock Mill Road Land 2. 1686 Rock Mill Road 3. 1636 Rock Mill Road 4. Lot off Rock Mill Road	0541 02013 0541 02026 0541 02014 0541 02017	\$186,361 \$426,608 \$156,146 \$ 14,300	Agreed to All Values; Values Upheld
Teresa Padgett 1. Lehman & Williams Street Lot 2. 180 Willow Oak Drive 3. 624 Vicksboro Road 4. 1016 Lehman Street	0028 03010 0222A01028 0536 02018A 0028 02004	\$ 4,725 \$138,207 \$150,558 \$ 76,075	Continued Agreed to Value; Upheld Agreed to Value; Upheld Continued
Tarheel Regional Community Development Corporation 1. 704 Arch Street 2. 706 Arch Street 3. 619 Marshall Street 4. 721 Southerland Street	0027 02019 0027 02018 0091 01008 0091 06026	\$37,540 \$42,698 \$31,632 \$29,415	Value Upheld Value Upheld Value Upheld Value Upheld

Yvonne Peebles, 391 Hanks Lane, PIN 0351 02014. Ms. Peebles stated that the value of her property is too high and stated that the house has foundation problems. She did not provide an appraisal or comparable sales. Vincent Valuations provided three comps of similar properties valued between \$120,000 and \$170,000. It was noted that the condition grade of the house was lowered from Average to Fair, and the value was lowered from \$214,280 to \$166,360 due to the condition of the house. It was also noted that the house sits on 12.68 acres of land.

Following discussion, motion was made by Commissioner Sean A. Alston, Sr., seconded by Commissioner Leo Kelly, Jr., vote unanimous, to uphold the tax value in the amount of \$166,360.

Russell Newman and Shelia Coghill, Rock Mill Road Land, PIN 0541 02013; 1686 Rock Mill Road, PIN 0541 02026; 1636 Rock Mill Road, PIN 0541 02014; and Lot off Rock Mill Road, PIN 0541 02017. Vincent Valuation reported that Mr. Newman and Ms. Coghill are no longer disputing the values of these properties.

Teresa Padgett, Lehman and William Street Lot, PIN 0028 03010; 180 Willow Oak Drive, PIN 0222A01028; 624 Vicksboro Road, PIN 0536 02018A; and 1016 Lehman Street, PIN 0028 02004. Ms. Padgett stated that she is no longer disputing the values of 180 Willow Oak Drive and 1016 Lehman Street. For 624 Vicksboro Road, Ms. Padgett provided comparable, private sales to Vincent Valuations, but was told that private sales have not had market exposure through MLS, which makes it difficult to determine the actual market value. It was noted that the comps had been overlooked and would require more time to review. This property was continued. Regarding the Lehman and William Street Lot, Ms. Padgett stated that it floods and is not buildable. Vincent Valuations stated that they would take another look at this property. It was also continued.

Tarheel Regional Community Development Corporation, 704 Arch Street, PIN 0027 02019; 706 Arch Street, PIN 0027 02018; 619 Marshall Street, PIN 0091 01008; and 721 Southerland Street, PIN 0091 06026. Mr. Gary Morgan stated that he is no longer disputing the value of 721 Southerland Street because he no longer owns the property. For the other properties, he stated that the values are too high and noted that the comps provided by Vincent Valuations seem to be cherry picked in that they all seem to have fairly new roofs, windows, siding, and central air. His properties do not. He provided 12 comparable sales that were sold as private package deals. Vincent Valuations noted that they are unable to use package deal sales as comps because they may not reflect actual market value.

After discussion, motion was made by Commissioner Sean A. Alston, Sr., seconded by Commissioner Leo Kelly, Jr., vote unanimous, to uphold the tax value of 704 Arch Street, PIN 0027 02019 in the amount of \$37,540; 706 Arch Street, PIN 0027 02018 in the amount of \$42,698; and 619 Marshall Street, PIN 0091 01008 in the amount of \$31,632.

Motion was made by Commissioner Sean A. Alston, Sr., seconded by Commissioner Archie B. Taylor, Jr., vote unanimous, to uphold the following values as they are no longer being disputed by the property owner:

Rock Mill Road, PIN 0541 02013 - \$186,361

1686 Rock Mill Road, PIN 0541 02026 - \$426,608

1636 Rock Mill Road, PIN 0541 02014 - \$156,146

Lot off Rock Mill Road, PIN 0541 02017 - \$14,300

180 Willow Oak Drive, PIN 0222A01028 - \$138,207

1016 Lehman Street, PIN 0028 02004 - \$76,075

721 Southerland Street, PIN 0091 06026 - \$29,415

Consent Agenda

Motion was made by Commissioner Sean A. Alston, Sr., seconded by Commissioner Archie B. Taylor, Jr., vote unanimous, to approve the in-house tax revaluation appeal decisions for October 28, 2024.

As there was no further business, at 1:50 p.m., motion was made by Commissioner Sean A. Alston, Sr., seconded by Commissioner Archie B. Taylor, Jr., vote unanimous, that the meeting be adjourned.

Approved and signed November 4, 2024.

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