

STATE OF NORTH CAROLINA

COUNTY OF VANCE

The Vance County Board of Equalization and Review, met on Monday, December 16, 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: Commissioners Sean A. Alston, Sr., Yolanda J. Feimster, Leo Kelly, Jr., and Valencia L. Perry.

Absent: Chair R. Dan Brummitt, Vice-Chair Carolyn Faines, and Commissioner Thomas S. Hester, Jr.

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

Commissioner Yolanda J. Feimster presiding.

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	Value Lowered by Informal Appeal	Action
Marty & Shelia Garrett 1727 Egypt Mountain Road	0497 02005	\$164,599	n/a	No show; value upheld
Stephanie & Debbie Underwood 451 Johnnie Evans Road	0583 01070	\$114,301	n/a	Agreed with value; upheld
Kim Brame 1086 S. Lynnbank Road	0460 01002	\$112,523	n/a	Agreed with value; upheld
Billy & Betty Edwards 1881 Weldons Mill Road	0543 01003	\$141,373	n/a	Agreed with value; upheld
Robert Irvin Burroughs, Jr. 3204 Glebe Road	0404 02002	\$23,424	n/a	Agreed with value; upheld
Christopher Ray Ayscue 1. Raleigh Road 2. 217 Clark Street 3. 810 High Street	0224 02005 0073 04015 0020 04014	\$365,665 \$94,300 \$64,439	n/a n/a n/a	No show; value upheld No show; value upheld No show; value upheld
Norman Hilliard 1. 46 Hilliard Lane 2. Hicks Land 3. Strickland Land 4. Strickland Land 5. Hilliard Lane	0469 01004 0469 01017 0469 01023 0469 01002 0469 01015	\$140,262 \$6,500 \$4,052 \$4,263 \$10,338	\$98,696 \$3,467 \$2,804 \$3,134 \$2,088	Value upheld Agreed with value; upheld Agreed with value; upheld Agreed with value; upheld Agreed with value; upheld
Mark T. Woodlief 1. Woodlief Land 2. Garner Home 3. Dickerson Land 4. Overton Land 5. Woodlief Land 6. Garner Land 7. Yarborough Land	0483 01004 0483 01001 0483 01003 0482 05010 0482 05007A 0483 01002 0482 05008	\$85,203 \$42,278 \$64,740 \$54,000 \$49,238 \$18,463 \$4,358	n/a n/a n/a n/a n/a n/a n/a	Value upheld Value upheld Value upheld Value upheld Value upheld Value upheld Value upheld
Tanya D. Wilson Stagecoach Road	0369 01013	\$147,246	n/a	Agreed with value; upheld
Horace Taylor 225 Dabney Heights Lane	0408A01006	\$135,570	n/a	No show; value upheld
Christopher Scott Pernel 1. 319 Timothy Lane 2. 376 Cherry Lane	0489 01005 0489 01005B	\$274,856 \$22,019	n/a n/a	Agreed with value; upheld Agreed with value; upheld

Steven Wade Harp				
1. 1316 Lehman Street	0099 01011	\$41,093	\$39,317	Agreed with value; upheld
2. 1422 Reservoir Street	0088 01011A	\$47,784	\$44,949	Agreed with value; upheld
3. 217 Turner Avenue	0025 01004	\$46,216	\$44,164	Agreed with value; upheld
4. 615 Mason Street	0088 01010	\$39,568	\$37,261	Agreed with value; upheld
5. 1500 Old Epsom Road	0112 09004	\$59,367	\$56,251	Agreed with value; upheld
6. 508 Mason Street	0100 04017	\$35,084	\$33,785	Agreed with value; upheld
7. 518 Hickory Street	0100 02020	\$41,698	\$25,357	Agreed with value; upheld
8. 520 Hickory Street	0100 02019	\$47,257	\$44,974	Agreed with value; upheld
9. 1314 Lehman Street	0099 01012	\$32,445	\$31,129	Agreed with value; upheld
10. 1008 Standish Street	0091 07008	\$25,304	\$24,394	Agreed with value; upheld
11. 737 Southerland Street	0091 06029	\$46,891	\$44,732	Agreed with value; upheld
12. 616 S. Park Avenue	0088 01017	\$56,515	\$53,759	Agreed with value; upheld
13. 205 Craig Avenue	0044 03005A	\$43,331	\$40,476	Agreed with value; upheld
14. 223 Turner Avenue	0025 01005	\$62,520	\$58,911	Agreed with value; upheld

Tax Administrator Porcha Brooks noted that the following property owners are no longer disputing their value: Stephanie & Shelia Underwood, Kim Brame, Billy & Betty Edwards, Robert Irvin Burroughs, Jr., Tanya D. Wilson, Christopher Scott Pernel, Steven Wade Harp.

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

Steven Wade Harp, 1316 Lehman Street, PIN 0099 01011 - \$39,317

Steven Wade Harp, 1422 Reservoir Street, PIN 0088 01011A - \$44,949

Steven Wade Harp, 217 Turner Avenue, PIN 0025 01004 - \$44,164

Steven Wade Harp, 615 Mason Street, PIN 0088 01010 - \$37,261

Steven Wade Harp, 1500 Old Epsom Road, PIN 0112 09004 - \$56,251

Steven Wade Harp, 508 Mason Street, PIN 0100 04017 - \$33,785

Steven Wade Harp, 518 Hickory Street, PIN 0100 02020 - \$25,357

Steven Wade Harp, 520 Hickory Street, PIN 0100 02019 - \$44,974

Steven Wade Harp, 1314 Lehman Street, PIN 0099 01012 - \$31,129

Steven Wade Harp, 1008 Standish Street, PIN 0091 07008 - \$24,394

Steven Wade Harp, 737 Southerland Street, PIN 0091 06029 - \$44,732

Steven Wade Harp, 616 S. Park Avenue, PIN 0088 01017 - \$53,759

Steven Wade Harp, 205 Craig Avenue, PIN 0044 03005A - \$40,476

Steven Wade Harp, 223 Turner Avenue, PIN 0025 01005 - \$58,911

Marty & Shelia Garrett, 1727 Egypt Mountain Road, PIN 0497 02005. Marty & Shelia Garrett were not present. Motion was made by Commissioner Sean A. Alston, Sr. to uphold the value of \$164,599. This motion was seconded by Commissioner Leo Kelly, Jr. and unanimously approved.

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

Stephanie & Debbie Underwood, 451 Johnnie Evans Road, PIN 0583 01070 - \$114,301

Kim Brame, 1086 S. Lynnbank Road, PIN 0460 01002 - \$112,523

Billy & Betty Edwards, 1881 Weldons Mill Road, PIN 0543 01003 - \$141,373

Robert Irvin Burroughs, Jr., 3204 Glebe Road, PIN 0404 02002 - \$23,424

Tanya D. Wilson, Stagecoach Road, PIN 0369 01013 - \$74,260

Christopher Scott Pernell, 319 Timothy Lane, PIN 0489 01005 - \$274,856

Christopher Scott Pernell, 376 Cherry Lane, PIN 0489 01005B - \$22,019

Christopher Ray Ayscue, Raleigh Road, PIN 0224 02005; 217 Clark Street, PIN 0073 04015; and 810 High Street, PIN 0020 04014. Mr. Ayscue was not present. Motion was made by Commissioner Sean A. Alston, Sr., seconded by Commissioner Leo Kelly, Jr., vote unanimous, to uphold the values as follows:

Raleigh Road, PIN 0224 02005 - \$365,665

217 Clark Street, PIN 0073 04015 - \$94,300

810 High Street, PIN 0020 04014 - \$64,439

Norman Hilliard, 46 Hilliard Lane, PIN 0469 01004. Mr. Hilliard's daughter provided pictures to the board and stated that the home is unfinished, has no concrete foundation, and the ceiling is cracking. She did not provide an appraisal or comparable sales. Vincent Valuations provided four comps valued between \$140,000 and \$210,000. It was noted that the value was lowered from \$140,262 to \$98,696 through the informal appeal process.

Following discussion, motion was made by Commissioner Sean A. Alston, Sr., seconded by Commissioner Leo Kelly, Jr., vote unanimous, to uphold the value of \$98,696.

Motion was made by Commissioner Leo Kelly, Jr., seconded by Commissioner Sean A. Alston, Sr., vote unanimous, to uphold the following values as they are no longer being disputed by Mr. Hilliard:

Hicks Land, PIN 0469 01017 - \$3,467

Strickland Land, PIN 0469 01023 - \$2,804

Strickland Land, PIN 0469 01022 - \$3,134

Hilliard Lane, PIN 0469 01015 - \$2,088

Horace Taylor, 225 Dabney Heights Lane, PIN 0408A01006. Mr. Taylor was not present. Motion was made by Commissioner Sean A. Alston, Sr., seconded by Commissioner Leo Kelly, Jr., vote unanimous, to uphold the value of \$135,570.

Mark Woodlief, Woodlief Land, PIN 0483 01004; Garner Home, PIN 0483 01001; Dickerson Land, PIN 0483 01003; Overton Land, PIN 0482 05010; Woodlief Land, PIN 0482 05007A; Garner Land, PIN 0483 01002; and Yarborough Land, PIN 0482 05008. Mr. Woodlief

was not present but submitted a letter requesting a continuance until January 2025 to review the appraisers' recommended value and prepare a defense. County Attorney Jonathan S. Care stated that this is not allowed because the Board of Equalization and Review needs to adjourn by the end of the year. Secondly, Mr. Woodlief stated that he did not know of the county's "counter offer" until this past Thursday. Attorney Care stated that the Board of E&R is not an offer-counter-offer process and that it is the property owner's responsibility to provide evidence supporting their opinion of value. He also noted that property owners can appeal the board's decision with the NC Property Tax Commission.

Motion was made by Commissioner Sean A. Alston, Sr., seconded by Commissioner Leo Kelly, Jr., vote unanimous, to uphold the values as follows:

Woodlief Land, PIN 0483 01004 - \$85,203
Garner Home, PIN 0483 01001 - \$42,278
Dickerson Land, PIN 0483 01003 - \$64,740
Overton Land, PIN 0482 05010 - \$54,000
Woodlief Land, PIN 0482 05007A - \$49,238
Garner Land, PIN 0483 01002 - \$18,463
Yarborough Land, PIN 0482 05008 - \$4,358

Consent Agenda

Motion was made by Commissioner Leo Kelly, Jr., seconded by Commissioner Sean A. Alston, Sr., vote unanimous, to approve the in-house tax revaluation appeal decisions for December 16, 2024.

As there was no further business, at 1:45 p.m., motion was made by Commissioner Sean A. Alston, Sr. seconded by Commissioner Leo Kelly, Jr., vote unanimous, to adjourn the Board of Equalization and Review.

Approved and signed January 6, 2025.

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