

STATE OF NORTH CAROLINA

COUNTY OF VANCE

The Vance County Board of Equalization and Review, met in special session on Monday, December 9, 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, Commissioners Sean A. Alston, Sr., Yolanda J. Feimster, Leo Kelly, Jr., and Valencia L. Perry.

Absent: Commissioners Carolyn Faines and 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.

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
Christopher Lawson 118 Still Water Lane	0579 01041	\$449,947	Continued
William Ashley Fowler, Jr. 576 Intake Lane	0592 01045	\$275,154	Agreed with value; upheld
Neil & Patricia Gillespie 305 Deer Lane	0485 01004	\$224,126	Agreed with value; upheld
James & Jennie Reese 1160 Buchanan Road	0579 01018	\$206,808	No show; value upheld
Michael & Deborah Coghill 1021 Daniel Harris Road	0526 02004	\$144,078	No show; value upheld
Kinita Guzman 159 Ramblewood Lane	0369A01026	\$171,700	Agreed with value; upheld
Jeffery & Angela Wade 5709 US 158 Business	0426 02010	\$20,099	No show; value upheld
Robert T. Breedlove, Jr. Montgomery Street Lot	0076 01013	\$5,016	Lowered to \$1,210
Steven Wade Harp			
1. 1316 Lehman Street	0099 01011	\$55,155	Continued
2. 1422 Reservoir Street	0088 01011A	\$50,411	Continued
3. 217 Turner Avenue	0025 01004	\$63,861	Continued
4. 615 Mason Street	0088 01010	\$51,727	Continued
5. 1500 Old Epsom Road	0112 09004	\$59,367	Continued
6. 508 Mason Street	0100 04017	\$36,296	Continued
7. 518 Hickory Street	0100 02020	\$30,546	Continued
8. 520 Hickory Street	0100 02019	\$63,353	Continued
9. 1314 Lehman Street	0099 01012	\$32,445	Continued
10. 1008 Standish Street	0091 07008	\$28,293	Continued
11. 737 Southerland Street	0091 06029	\$49,413	Continued
12. 616 S. Park Avenue	0088 01017	\$73,918	Continued
13. 205 Craig Avenue	0044 03005A	\$56,306	Continued
14. 223 Turner Avenue	0025 01005	\$62,520	Continued

Tax Administrator Porcha Brooks noted that the following property owners are no longer disputing their value: William Ashley Fowler, Jr., Neil & Patricia Gillespie, and Kinita Guzman.

Motion was made by Commissioner Yolanda Feimster, 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:

William Ashley Fowler, Jr., 576 Intake Lane, PIN 0592 01045 - \$275,154

Neil & Patricia Gillespie, 305 Deer Lane, PIN 0485 01004 - \$224,126

Kinita Guzman, 159 Ramblewood Lane, PIN 0369A01026 - \$171,700

Christopher Lawson, 118 Still water Lane, PIN 0579 01041. Mr. Lawson stated that the square footage on the tax card is incorrect and should be 1,409 sq ft instead of 1,682 sq ft. He provided a construction contract to prove this. He also stated that a neighboring home that has more acreage than his is valued lower than his. Additionally, he stated that his property includes a five-foot easement for a trail down to the lake.

Vincent Valuation representatives stated that they have not seen this evidence and would like a chance to review what has been submitted to the board. This appeal was continued until the December 16 meeting.

Robert T. Breedlove, Jr., Montgomery Street Lot, PIN 0076 01013. Mr. Breedlove stated that this property has a creek that runs under the property. He noted that the land stays swampy and is possibly unbuildable. Vincent Valuation representatives agreed that there could be a creek underground. Chair R. Dan Brummitt asked what the value of the land would be if it is classified as unbuildable and was told \$1,210. Mr. Breedlove stated that he would agree to that amount.

Motion was made by Commissioner Leo Kelly, Jr., seconded by Commissioner Yolanda Feimster, vote unanimous, to lower the value of Montgomery Street Lot, PIN 0076 01013 to \$1,210.

Steven Wade Harp. Mr. Harp stated that 217 Turner Street square footage is incorrect and should be 1,296 instead of 1,752. Vincent Valuation representatives stated that they reached out to Mr. Harp November 19, 20 and December 4, but did not hear back from him. In order to validate the square footage discrepancy, this appeal was continued until December 16.

Mr. Harp questioned why private sale comparables could not be used and was told that private sales have not had market exposure which makes it difficult to determine the actual market value. Following more questions from Mr. Harp, his appeals were continued to allow him time to meet with Vincent Valuations.

The following property owners were not present at the meeting: James & Jennie Reese, Michael & Deborah Coghill, and Jeffery & Angela Wade. Motion was made by Commissioner Yolanda Feimster, seconded by Commissioner Sean A. Alston, Sr., vote unanimous, to uphold the values as follows:

1160 Buchanan Road - PIN 0579 01018 - \$206,808

1021 Daniel Harris Road - 0526 02004 - \$144,078

5709 US 158 Business - PIN 0426 02010 - \$20,099

Consent Agenda

Tax Administrator Porcha Brooks stated that the appeal for 225 Dabney Heights Lane needs to be pulled from the consent agenda. Motion was made by Commissioner Yolanda Feimster, seconded by Commissioner Sean A. Alston, Sr., vote unanimous, to approve the in-house tax revaluation appeal decisions for December 9, 2024 with the exception of 225 Dabney Heights Lane.

As there was no further business, at 1:40 p.m., Chair R. Dan Brummitt declared the meeting adjourned.

Approved and signed January 6, 2025.

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