

PERSON COUNTY BOARD OF COMMISSIONERS
MEMBERS PRESENT

APRIL 18, 2011
OTHERS PRESENT

Jimmy B. Clayton

Kyle W. Puryear - ABSENT

B. Ray Jeffers

Samuel R. Kennington

Frances P. Blalock

Ron Aycock, County Attorney

Brenda B. Reaves, Clerk to the Board

Russell Jones, Tax Administrator

Philip Christy, Tax Appraiser

The Board of Commissioners for the County of Person, North Carolina, met in recessed session as a Board of Equalization & Review on Monday, April 18, 2011, at 11:30 a.m. in the Commissioners' meeting room in the Person County Office Building.

Chairman Clayton called the meeting to order.

Tax Administrator, Russell Jones and Tax Appraiser, Philip Christy was present.

Mr. Jones stated the Board of Equalization and Review was continuing to hear any citizen appeals appearing before the Board as well as reminding the Board the appeals are to be based on the Person County Schedule of Values of 2005. The following are the tax payers that appeared before the Board:

Mr. Jones stated the Board would be hear an appeal for Elton & Vanessa Yancey of Garden Path Street, Rougemont. Mr. and Mrs. Yancey appeared before the Board of Equalization and Review seeking direction and reimbursement related to the tax value of their property (Record Number 17756) being taxed excessively for the last 10 years. Mr. Yancey stated when they were refinancing their property; an appraisal showed the Tax Office was erroneously taxing for 2,518 square feet when the actual heated square footage is 2,085 noting a difference of 433 square feet. The Yancey property was valued at \$171,709 in 2000, \$213,406 in 2004, and \$242,252 in 2008. In late 2010, the Tax Office upon receipt of the information from the Yancey corrected the tax value to \$210,987.

Mr. Jones stated should the Yancey's be eligible for a refund the amount of refund would be \$1,281 but noted state law only provided for a refund due to a clerical error. Mr. Jones stated the error was not due to a clerical error but due to an appraisal error.

County Attorney, Ron Aycock stated the Tax Administrator clearly and adequately described the law and noted it seemed to be an unjust result. Mr. Aycock noted the Board members could be held liable as individuals should they take action to issue a refund over the state law. Mr. Aycock and Mr. Jones stated the taxpayer could appeal to the next step to Civil Court. Mr. Aycock clarified the appeal if heard by a judge would take the liability from the individual Board members.

A **motion** was made by Commissioner Kennington, **seconded** by Chairman Clayton, and **carried 4-0** to uphold the recommendation to issue no refund as dictated by state law.

Mr. Jones requested the Board to adjourn the Board of Equalization and Review noting the Board would reconvene only to discuss the one pending appeal with Mr. Kim Duncan, General Partner of Duncan Family Limited Partnership on May 16, 2011 who was unable to be present this date.

A **motion** was made by Commissioner Jeffers, **seconded** by Commissioner Blalock, and **carried 4-0** to adjourn the Board of Equalization and Review meeting at 12:02 p.m. subject to Executive Session to consult with the County Attorney. It was the consensus of the Board to meet with the one pending appeal with Mr. Kim Duncan, General Partner of Duncan Family Limited Partnership on May 16, 2011 immediately following the regular scheduled Board meeting.

Executive Session concluded at 12:15 p.m. by **motion** of Commissioner Jeffers, **seconded** by Commissioner Blalock.

Brenda B. Reaves
Clerk to the Board

Jimmy B. Clayton
Chairman