

PERSON COUNTY BOARD OF COMMISSIONERS
MEMBERS PRESENT

APRIL 4, 2011
OTHERS PRESENT

Jimmy B. Clayton

Kyle W. Puryear - ABSENT

B. Ray Jeffers

Samuel R. Kennington

Frances P. Blalock

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 as a Board of Equalization & Review on Monday, April 4, 2011, at 1:00 p.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 administered the Oath of Office to Commissioners Clayton, Jeffers, Blalock and Kennington. Commissioner Puryear was absent.

Mr. Jones stated pursuant to North Carolina General Statute 105-322 the Person County Board of Equalization and Review will meet as required. The purpose of the meeting is to hear, upon request, any and all taxpayers who own or control taxable property assessed for taxation in Person County, with respect to the valuation of such property, or the property of others, and to fulfill other duties and responsibilities as required by law.

Prior to the meeting, Mr. Jones had given the Board members a copy of the North Carolina Department of Revenue's Member's Handbook for Boards of Equalization and Review. The manual is written to give the Board some suggestions and guidelines to help facilitate the meeting. Mr. Jones pointed out the following sections:

- (a) Other Statutory Considerations (page 29)- addresses the restrictions placed on making changes during a non-revaluation year as governed by G.S. 105-287(a).
- (b) G.S. 105-287(d) (page 31)-addresses whether or not a subdivision should be appraised as separate lots or as acreage, which is the basis of an appeal from the Duncan Family Limited Partnership.
- (c) G.S. 105-380 (page 33)- addresses the limits of the Board of E & R's power to compromise a tax bill.

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Mr. Jones stated all 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. Kim Duncan of 588 Cavas Drive, Wake Forest, NC and General Partner of Duncan Family Limited Partnership requested the Board use General Statute 105-287(d) to appraise account #5564 as acreage instead of individual subdivision lots. Mr. Duncan told the Board the current tax value is substantially greater than the true market value and illustrated with handouts the percentage of loss of lots selling under the noted tax value.

Tax Administrator, Russell Jones explained to the Board that Mr. Duncan's request would be inequitable as the subdivision was appraised based on the improvements of paved roads and underground utilities and it was not appraised to give a developer discount. Mr. Jones stated the Department of Revenue's example of using General Statute 105-287(d) involved a subdivision at or near completion with a few remaining lots impaired or unsold, a Tax Administrator may make the requested adjustment to appraise as acreage versus lots. Mr. Jones noted no counties within the State of North Carolina have used the law requested to adjust tax values.

Mr. Duncan asked why he wasn't notified by Mr. Jones of the recent information regarding General Statute 105-287(d) and his interpretation addressing whether or not a subdivision should be appraised as separate lots or as acreage. Mr. Jones stated his finding was recent.

A **motion** was made by Commissioner Kennington, **seconded** by Commissioner Blalock, and **carried 4-0** to defer Board decision until April 18, 2011 to allow Mr. Duncan sufficient time to review the NC Department of Revenue's Member's Handbook for Boards of Equalization and Review.

Mr. Jones presented the Board with a late application for the Agriculture, Horticulture, and Forestry Present-Use Value Program by Robert Moore, Wanda Stephens, Susan Dukes and Cathy Cronquist. Mr. Jones, on behalf of the applicants requested approval of late application noting the deadline was January 31, 2011 and the application was received on February 18, 2011. Mr. Jones state the Board has the authority to approve under General Statute 105-274(a1) and recommended such.

A **motion** was made by Commissioner Kennington, **seconded** by Commissioner Jeffers, and **carried 4-0** to approved the application for the Agriculture, Horticulture, and Forestry Present-Use Value Program by Robert Moore, Wanda Stephens, Susan Dukes and Cathy Cronquist as recommended by Mr. Jones.

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Mr. Jones presented to the Board a written request from Harding & Carbone Inc., property tax consultants representing Excel Realty Trust appealing the property tax assigned to property located at 317 S., Madison Blvd, Roxboro (Roxboro Square Shopping Center) based on 2010 income and expenses determined values. Mr. Jones noted the current tax value is \$8,126,650 and the property consultants' income analysis value is listed at \$7,797,323.

A **motion** was made by Commissioner Kennington, **seconded** by Commissioner Blalock, and **carried 4-0** to hold the current tax value as recommended by the Tax Administrator based on the 2005 Schedule of Values.

Mr. Jones presented to the Board a written request from Duff & Phelps, LLC, property tax consultants representing Dollar General Corporation requesting appeal of current tax value based on market value and uniformity. Duff & Phelps requested adjusted property value based on income analysis for the Dollar General located on Weeks Drive at \$616,168 (current tax value at \$733,629) as well as the Dollar General located on Madison Blvd at \$616,168 (current tax value at \$746,624).

A **motion** was made by Commissioner Jeffers, **seconded** by Commissioner Kennington, and **carried 4-0** to uphold the current tax values.

Mr. Jones stated the Board would be hearing an appeal when reconvening on April 18, 2011 for Elton & Vanessa Yancey.

Mr. Jones informed the Board that Patrick Riley had signed up to appear this date related to his taxpayer appeal of disqualification and removal from the Present-Use Program. Mr. Riley stated his hearing with the NC Property Tax Commission is scheduled for April 20, 2011 with a pre-conference Order to settle prior to the hearing. Mr. Riley stated he meets all requirements and disputed the previous statement of his total acreage at 9.21 acres and produced a map by Jay Jennings of Jennings & Hamlett showing 10.03 acreage. Mr. Riley requested the Board to instruct the County Attorney and/or Mr. Jones to fairly review as required in the Order from the Property Tax Commission and file a Summary Dismissal of this case.

Mr. Jones stated the Tax Office had reviewed the additional information provided by Mr. Riley to date and determined Mr. Riley still does not qualify for the Present-Use Program and will not request the County Attorney to move for a Summary Dismissal.

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County Attorney, Ron Aycock stated Mr. Riley meets 1 of the 4 required conditions to qualify for the Present-Use Program and he has not seen evidence of Mr. Riley meeting the other 3 conditions. Mr. Aycock recommended going forward with the appeal progress for the Property Tax Commission to hear and rule based on all evidence presented by the county and Mr. Riley. Mr. Aycock stated the Order from the Property Tax Commission requires parties to attempt to settle the case prior to the hearing and both parties can not agree on all conditions for qualification for the Present-Use Program.

A **motion** was made by Commissioner Kennington, **seconded** by Commissioner Jeffers, and **carried 4-0** to continue the taxpayer appeal to the Property Tax Commission.

Mr. Jones requested the Board to recess the Board of Equalization and Review until April 18, 2011 for final adjournment.

A **motion** was made by Commissioner Jeffers, **seconded** by Commissioner Blalock, and **carried 4-0** to recess the Board of Equalization and Review meeting at 2:03 p.m. until April 18, 2011 immediately following the Board of County Commissioners' regularly scheduled meeting.

Brenda B. Reaves
Clerk to the Board

Jimmy B. Clayton
Chairman

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