

**PERSON COUNTY BOARD OF COMMISSIONERS**  
**MEMBERS PRESENT**

**April 19, 2010**  
**OTHERS PRESENT**

Johnny Myrl Lunsford

Jimmy B. Clayton

Kyle W. Puryear - ABSENT

B. Ray Jeffers

Samuel R. Kennington

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 in recessed session on Monday, April 19, 2010 in the Commissioners' meeting room in the Person County Office Building.

A **motion** was made by Commissioner Jeffers, **seconded** by Commissioner Clayton, and **carried** to reconvene the Board of Equalization & Review meeting from April 6, 2010 at 12:26 p.m.

Chairman Lunsford called the meeting to order.

Tax Administrator, Russell Jones and Tax Appraiser, Philip Christy was in attendance.

Mr. Jones administered the Oath of Office to Chairman Lunsford.

Mr. Jones reminded the Board 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.

Mr. Clyde Whitfield of 6736 Burlington Road, Hurdle Mills, stated his belief that his properties are over valued according to the 2005 values. Mr. Whitfield reminded the Board that he appealed his properties in 2009 at the Board of Equalization & Review. Mr. Whitfield spoke to over valuation, over taxation and requested the Board consideration to keep taxes as low as possible.

Mr. Jones stated the Tax Office can only adjust the values based on the last revaluation of 2005. Mr. Jones stated the Tax Office is aware of market changes and based on the sales ratio study of random sample, Person County is on average 3% low. Mr. Jones told the Board and Mr. Whitfield, the Tax Office will address the issues and any potential adjustments to his properties at next revaluation. Mr. Jones explained how sales of property sold under duress (foreclosure, auction or bank sale) are not sold at market value however, must be considered at fair market value for taxes. Mr. Jones noted for a privately owned residences, the County is very limited for enforcing the maintenance of property unless it becomes a health risk.

Commissioner Clayton commented on the fact the way state law is written, the Board could not intervene to change the values of Mr. Whitfield's properties.

There were no other taxpayers present to be heard nor had anyone signed up to be heard according to the Tax Administrator, Russell Jones.

A **motion** made by Commissioner Jeffers, **seconded** by Commissioner Clayton, and **carried** to adjourn the meeting at 1:03 p.m.

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Brenda B. Reaves  
Clerk to the Board

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Johnny Myrl Lunsford  
Chairman



**COUNTY OF PERSON**  
**2010**  
**BOARD OF EQUALIZATION AND REVIEW**  
**OATH**

I, Johnny Lunsford do solemnly swear (or affirm) that I will support and maintain the Constitution and laws of the United States, and the Constitution and laws of North Carolina not inconsistent therewith, and that I will faithfully discharge the duties of my office as a member of the Board of Equalization and Review of Person County, North Carolina, and that I will not allow my actions as a member of the Board of Equalization and Review to be influenced by personal, or political friendships or obligations, so help me God.

Signature: Johnny M. Lunsford Date: 4/19/10

**Board of Equalization & Review**  
**April 19, 2010**