MINUTES
Board of Equalization and Review
May 4, 2016

Board Members Present:
Jennifer Marsh, Chair
Pamela Davis
Patricia Roberts

Staff Members Present: Roger Gunn, Chief Appraiser
Kandice Wright, Personal Property Manager
Shavonda McLean, Appraiser
Nancy Freeman, Recording Secretary

Chair Jennifer Marsh called the meeting to order at 2:01PM.

LATIMER **9789792719.001**

Alison Latimer appeared before the Board to appeal the value of property located at 308-A Eastwood Road Extension. The current assessed value of the property is $218,901. A list of evidence follows:

APPELLANT	COUNTY
09_2016_05_04_1400 Appeal Request	09_2016_05_04_1400 2016 Property Record Card
09_2016_05_04_1400 Appraisal	09_2016_05_04_1400 Analysis Property Record Card
	09_2016_05_04_1400 Photo of Residence

Ms. Latimer stated that she has lived in her property for 13 years and that her condo is one of two mirror image units in the building situated on a 1 acre lot. Recently, the neighboring condo was sold and an appraisal was performed as part of the transaction process. Based on the appraised value of the neighboring condo in comparison to its tax value, Ms. Latimer believes that the entire value of the lot is being included in both units' tax values.

Roger Gunn represented the County. It was noted that Ms. Latimer's neighbor presented an appeal for the neighboring unit at the April 28, 2016 Board of Equalization and Review meeting. Mr. Gunn stated that the property is condominium property and the land value should not be based on the size of the lot but rather on each unit's equal, pro-rata share of the value of the common area, which includes the land. Mr. Gunn stated that the value of the common area should be $150,000, which would translate to $75,000 in land value for each of the two units. Correcting the value of the land to reflect a 50% interest in the common area would change the value of Ms. Latimer's unit to $189,300. The County recommends the value of the subject property be reduced to this amount.

Ms. Latimer asked if she would need to appeal this again after the revaluation, to which Mr. Gunn answered that the revaluation would take into account the correction that was made this year and the 2017 value will take into account the sale of the adjacent condo and other similar properties.

The Board reviewed all documents and information provided by the appellant and the County. After deliberation and review, Ms. Marsh made a motion to accept the County's recommendation to adjust

the land value to reflect the pro-rata value of the common area and to adjust the value of the appellant's condo to $189,000. The motion was seconded by Patricia Roberts and the motion carried.

Ayes: 3
Noes: 0

CRABTREE **9833389775**

Linda Crabtree appeared before the Board to request a reduction in value to her property located at 1819 Buckhorn Road. The current assessed value of the property is $126,739. A list of evidence follows:

APPELLANT	COUNTY
10_2016_05_04_1415 Appeal Request	10_2016_05_04_1415 2016 Property Record Card
10_2016_05_04_1415 Aerial Photo	10_2016_05_04_1415 Analysis Property Record Card
	10_2016_05_04_1415 GIS View and Photo of Residence

Ms. Crabtree stated that the value of her property is diminished because power lines cut through her property twice, the rear portion of her property does not perk, and because of these issues, she would not be able to put another building on the site.

Mr. Roger Gunn represented the County. He explained that the property already has a 15% reduction to the value for these issues. He stated that after visual inspection, it is apparent that the value reduction percentage should be doubled to 30% as the power lines severely limit the utility of the property. Mr. Gunn stated that the adjustment to the land would cause the value of the property to be reduced from $126,739 to $119,800.

The Board reviewed all documents and information provided by the appellant and the County. After deliberation and review, Ms. Marsh made a motion to accept the county's recommendations to increase the land adjustment to -30%, resulting in an overall change in property value to $119,800. The motion was seconded by Ms. Davis and the motion carried.

Ayes: 3
Noes: 0

CHRIST UNITED METHODIST CHURCH OF CHAPEL HILL **9787046740**

The appellant did not appear before the Board to request a compromise of late listing penalty for property located at 105 Market Street. The amount of the penalty is $3,452.06. A list of evidence follows:

APPELLANT	COUNTY
11_2016_05_04_1615 Appeal Request	11_2016_05_04_1615 Tax Office Correspondence

Ms. Kandice Wright submitted evidence furnished by the appellant and presented evidence for the County. Ms. Wright explained to the Board that the appellant has three buildings on one parcel and currently has an exemption on only one of the buildings. For 2015, the appellant applied for an exemption on a second building located on the parcel and was granted the exemption. However, Ms.

Wright stated that in reviewing the building value to be exempt, it was discovered that the entire parcel was never billed for 2015.

Due to clerical error, a discovery bill was created in 2016 for the unbilled 2015 value that did not qualify for Religious Exemption under G.S. 105-278.3. This resulted in a discovery penalty being added to the bill. The appellant wished to appeal the discovery penalty stating they provided the Tax Office with all required documents and applications in a timely manner. The discovery for the billable value is for 2016 and will not become delinquent until January 5, 2017. The appellant stated they would wait for a corrected notice before paying the bill.

The Board reviewed all documents and information provided by the appellant and the County. After deliberation and review, Ms. Marsh made a motion to waive the entire penalty amount as the cause of delay in filing rested with the Tax Office, rather than the taxpayer. The motion was seconded by Ms. Davis and the motion carried.

Ayes: 3
Noes: 0

WILLIAMS **9849329297**

Ms. Susan P. Williams did not appear before the Board to request a reduction in value for her property located at 2207 McDade Store Road. The current assessed value of the property is $209,508, reflecting the property's participation in the Present Use Value Program. A list of evidence follows:

APPELLANT	COUNTY
12_2016_04_05_1630 Appeal Request	12_2016_04_05_1630 2016 Property Record Card
	12_2016_04_05_1630 Analysis Property Record Card
	12_2016_04_05_1630 Aerial View
	12_2016_04_05_1630 Photo of Residence
	12_2016_04_05_1630 Property Map

Mr. Gunn presented evidence submitted by the appellant and presented evidence for the County. Mr. Gunn stated that the appellant submitted a request to lower the value based on the fact that many buildings on the property are uninhabitable.

Mr. Gunn provided a 2013 aerial view of the property showing the locations of the residences and outbuildings. A field review was performed and it was found that many of the outbuildings on the property record are either no longer in existence or significantly deteriorated and the three residences were suffering varying degrees of depreciation with some corrections to the property characteristics of the buildings needed. Mr. Gunn recommended adjusting the depreciation of one building to 99% to reflect its deterioration and minimal contribution to value. Mr. Gunn also recommended adjusting the value of a second, habitable building upward as a result of decreasing the depreciation and adding features and areas not previously noted on the property record card for that building. Mr. Gunn recommended changing the depreciation to 90% for a third building to reflect its severe deterioration. Finally, Mr. Gunn recommended correcting the property characteristics and values for the 8 outbuildings currently in existence on the property and deleting 25 outbuildings no longer on the property. The current market value of the property is $1,117,003, and its assessed value is $151,885. Mr. Gunn stated

that after the corrections, the market value would be lowered to $1,112,126 and the assessed value lowered to $147,008.

The Board reviewed all documents and information provided by the appellant and the County. After deliberation and review, Ms. Marsh made a motion to accept the corrections to the physical characteristics of the property and accept the resulting values of $1,112,126 and $147,008. The motion was seconded by Ms. Roberts and the motion carried.

Ayes: 3
Noes: 0

PATTERSON **9891595806**

Ms. Geraldine Patterson did not appear before the Board to request a reduction of value of property located at 5424 Patterson Road. The current assessed value of the property is $184,369. A list of evidence follows:

APPELLANT	COUNTY
13_2016_05_04_1645 Appeal Request	13_2016_05_04_1645 2016 Property Record Card
	13_2016_05_04_1645 Property Record Field Card JRoberts
	13_2016_05_04_1645 Analysis Property Record Card
	13_2016_05_04_1645 2016 Photo Exhibit

Mr. Gunn submitted evidence provided by the appellant and presented evidence for the County. The appellant requested a reduction in value based on the condition of the home, as the home is in need of repairs and upgrades.

Mr. Gunn stated that an appraiser conducted a field review of the property. Noted items in need of repair were a deteriorating roof and missing and/or damaged fascia boards and siding. As a result of these items, Mr. Gunn recommended increasing the depreciation of the home to 35% and removing a construction modifier, which would decrease the value of the property to $177,000.

The Board reviewed all documents and information provided by the appellant and the County. After deliberation and review, Ms. Marsh made a motion to accept the County's changes and resulting value to accurately reflect the current condition of the property. The motion was seconded by Ms. Davis and the motion carried.

Ayes: 3
Noes: 0

Mr. Gunn stated that there are no appeals scheduled for the May 5th meeting and that the meeting will be cancelled. However, there are appeals scheduled for both May 18th and 19th meetings.

Having heard all of the appeals scheduled on this date, Ms. Marsh made a motion to adjourn this meeting at 2:42 PM. The motion was seconded by Ms. Roberts and the meeting was adjourned.

Jennifer Marsh, Chair

Nancy Freeman, Recording Secretary