

MINUTES
Board of Equalization and Review
December 13, 2012

Board Members Present:

Chair: Karen Morrissette
Reginald Morgan
Barbara Levine

Staff Members Present: Lee Harris, Deputy Tax Assessor
Roger Gunn, Clerk

Ralf Hutter, Vice President of AKG North America, Inc. appeared before the Board to appeal the discovery penalties associated with the following business personal properties:
66229 owned by AKG North America
997665 owned by AKG North America Operations
99766 owned by AKG Thermal Systems.

Mr. Hutter states that AKG had filed for and received an extension to list business personal property but the forms for the four reorganized companies' accounts were not timely received. Mr. Hutter was under the impression that the extension to file was granted until October 15, 2012, when, in reality, the extension was granted only until April 15, 2012. Mr. Hutter also stated that multiple requests were made to Orange County to provide listing forms which were not provided until after April 15th, 2012.

Email correspondence provided by Orange County agreed with Mr. Hutter's statements. Karen Morrissette asked what the dollar amounts of the penalties were. After being provided with the dollar amounts of the penalties for the four accounts, Mrs. Morrissette made a motion to remove the penalties associated with the late listings of these accounts. Barbara Levine seconded the motion and the motion carried.

Ayes: 3

Noes: 0

Janice Campbell did not appear before the Board but asked Orange County to present on her behalf a request for compromise of the discovery penalties and accrued interest for the following tax bills:

204792-2011-00

204792-2011-01

204792-2011-02

Mrs. Campbell is requesting a reversal of all late listing penalties and interest assessed on her 2011 tax bill contending that listing forms were hand delivered to the tax office on January 31, 2012. The County could not locate these forms. Orange County informed the Board that tax bill 204792-2011-02 has an amount due of \$2.52, and the other bills have

no outstanding balances. The County reminded the Board that under North Carolina law, only bills with an unpaid balance are eligible for consideration for compromise of taxes.

After hearing the evidence presented, Karen Morrisette made a motion to waive the \$ 2.52 remaining penalty. Barbara Levine seconded the motion and the motion carried.

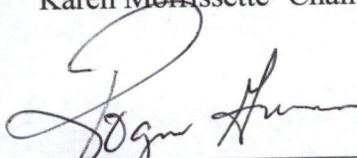
Ayes: 3

Noes: 0

Having heard all the appeals scheduled on this date, Karen Morrisette made a motion to adjourn this meeting. Barbara Levine seconded the motion and the meeting was adjourned at 2:20 pm.



Karen Morrisette- Chair



Roger Gunn- Recording Secretary