

## MINUTES

Board of Equalization and Review  
December 11, 2013

### Board Members Present:

Chair: Jennifer Marsh  
Bronwyn Merritt  
Karen Morrisette

Staff Members Present: Roger Gunn, Chief Appraiser  
Steve Hensley, Appraiser  
Nancy Freeman, Recording Secretary

The meeting was called to order at 2:02PM on Wednesday, December 11, 2013 by Chair, Ms. Jennifer Marsh.

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### **JAMES N LIVINGSTON**

**9767628915**

Mr. Livingston appeared before the Board to request a compromise of taxes related to a discovery of improvements on his property located at 1316 Preston Spring Lane, Chapel Hill for tax years 2008-2013. Mr. Livingston stated that he and his wife moved to North Carolina from out of state, purchased land, and built a home. They received a Certificate of Occupancy on the house they built in July 2007. Mr. Livingston stated that they were not informed that they needed to do anything else at the time of closing regarding listing the house. The taxes increased from \$1,500 in 2007 to about \$5,500 thereafter. Earlier this year, an appraiser came by and asked to review the property record because the appraiser thought the property was under-assessed. In August 2013, the Livingstons did not get a 2013 tax bill. Mr. Livingston called to ask about the bill, and was told he would be contacted in September. As Mr. Livingston did not hear from the tax office in September, he called the tax office again. In October, the Livingstons received notification of the discoveries for 2008 through 2013 and were totally unprepared for them. The Livingstons are not disputing any values or that back taxes are owed but are requesting that they be relieved of the discovery penalties for years 2008-2013, which amounts to \$7,903.56.

In response, Mr. Roger Gunn explained the listing procedure and the responsibility of the taxpayer to list in January any improvements made to the property in previous calendar year. Mr. Gunn also noted that the deadline to pay the 2013 taxes is January 6<sup>th</sup>, 2014 and that the appellant would be notified as quickly as possible since the deadline is within a few weeks.

The Board reviewed all documents and information provided by the appellant and the County. After deliberation and review, Ms. Marsh made a motion to remove the penalties associated with the discovery. The motion was seconded by Ms. Morrisette and the motion carried.

Ayes: 3  
Noes: 0

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### **DAVID O'QUINN**

**9897483477**

Mr. O'Quinn appeared before the Board to request a compromise of taxes related to a discovery of improvements on his property located at 5273 Kiger Road, Rougemont for tax years 2011-2012. Mr.

O'Quinn stated that he obtained the appropriate permits and built the house. After completion of the house, he went to the Tax Office and asked how to get the house taxed. He stated he visited an appraiser in the Tax Office, was told not to worry about it, and that the tax office would pick up the house through the permitting system.

Mr. O'Quinn stated he listed his house on the 2012 listing form and made a note on the listing form of the new house. However, his house was not added to his 2012 tax bill. Mr. O'Quinn stated that he also made a note of the home on his 2013 listing form. The Tax Office did pick up the house and adjust his 2013 value. Mr. O'Quinn came to tax office & spoke to appraiser Witt Putney about the situation. Mr. O'Quinn stated that he asked to meet with Mr. Gunn at that time and Mr. Putney suggested that he first write a letter to appeal instead. After writing the letter, he did meet with Mr. Gunn, and Mr. Gunn instructed him to write a letter to the Board of Equalization and Review asking them to relieve penalties as he was not protesting the value or the assertion that back taxes were owed. The penalty amount is \$642.62.

The Board reviewed all documents and information provided by the appellant and the County. After deliberation and review, Ms. Marsh made a motion to remove the discovery penalties. The motion was seconded by Ms. Morrisette and the motion carried. Ms. Marsh explained to Mr. O'Quinn that he will receive notices that show that the penalties have been removed.

Ayes: 3  
Noes: 0

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**WHITE CROSS FIRE DEPARTMENT****9768096134**

Mr. Tony Blake appeared before the Board representing the White Cross Fire Department. Mr. Gunn explained that the White Cross Fire Department purchased property at 2521 Neville Road, Chapel Hill in early 2013. Due to this timing, the taxes for 2013 (based on January 1, 2013 ownership) are due & payable. The appellant requested exclusion for the period of time the fire department owned the property. Mr. Gunn noted that the January 2013 owner was not statutorily excluded from taxation, so the taxes for 2013 are legally due. The exclusion request was denied by the tax office.

Mr. Blake agreed that the Fire Department owes a pro-rated amount of tax for January to May 2013 but should not be responsible for the rest of the year because the White Cross Fire Department is an entity that would be eligible for exclusion. The appellant requested the exclusion because the Fire Department believes that the property should be exempt based on the transfer of ownership. The Seller paid to the Fire Department in closing the January to May amount which was calculated by the closing attorney to be \$389.15. Mr. Blake maintains that taxpayers' money purchased the land and if the fire department pays these taxes then the taxpayers are, in effect, being double taxed.

Ms. Morrisette asked for clarification from Tax Office staff if exemptions were granted on an annual basis or prorated basis. Ms. Morrisette also requested some discussion about how the White Cross Fire Department is funded. Staff replied that exemptions are not prorated and in regard to funding, the County collects the taxes and the funds are distributed to the Fire Department. Mr. Blake answered that there is not yet a building on the property. Ms. Morrisette asked if the property in question will be exempt for 2014 and forward and Mr. Gunn answered yes. Ms. Morrisette asked about the amount of money that is in question. The original amount of the bill is \$1,222.16, and the Fire Department received \$389.15 during closing for the January to May prorated amount. The difference is \$833.01. Mr. Blake mentioned that the annual budget for the Fire Department is about \$2000 and that paying this amount

would really put the Fire Department in a bind. Mr. Blake also mentioned that there is going to be more properties purchased for fire departments, and these other new fire departments will find themselves in similar tax situations. Ms. Marsh suggested that the closing attorney should have investigated the situation. Ms. Merritt agreed that the closing attorney should have addressed the taxes more thoroughly at closing because of this exemption issue and that the Fire Department should contact the closing attorney.

During deliberation, the Board reviewed all documentation presented by the appellant and the County. After deliberation, Ms. Marsh made motion to uphold the denial of tax exclusion. Ms. Merritt seconded the motion and the motion carried.

Ayes: 3

Noes: 0

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**JENNIFER VAN VICKLE & CAROLYN COLE**

**9789997928**

Ms. Cole & Ms. Van Vickle appeared before the Board to appeal the value of their property located at 2120 North Lakeshore Drive, Chapel Hill for the year 2010, related to a 2013 discovery of improvements for tax years 2009-2013 and also to appeal the related discovery penalties. Ms. Van Vickle spoke to ask that the Board relieve the penalties and also to lower the value for 2010. She mentioned that there were some extenuating circumstances for 2010 that should lead to a lower value.

Ms. Van Vickle explained that the house that existed on the property when the appellants purchased the property was demolished in 2008, and the appellants obtained the appropriate permits to build a new house. In 2009, the appellants received a new assessment letter for over \$1 million, and assumed that it included the new house that was to be completed in August 2009. The appellant stated that soon after receiving this notification, they received another notification indicating an adjustment had been made to lower the property's value to \$618, 301.

Ms. Morrisette asked for clarification: If the property was purchased in 2007 for \$659,000, what were the assessments in 2008 and 2009? Ms. Cole stated that the 2008 assessment was around \$625,000, and that the assessed value initially went to over \$1 million in 2009. She stated that she now knows that the increase in value for 2009 was due to revaluation, not the new house, but she and Ms. Van Vickle thought it was because the house was to be completed in 2009. When Ms. Cole and Ms. Van Vickle received the notice of value adjustment, they assumed that the entire county was given an adjustment just like they received. To the appellants' dismay, the new house was not on the property record as the appellants assumed. Ms. Cole and Ms. Van Vickle stated that they understand that they owe taxes but would like to have penalties waived. Mr. Gunn made note of the fact that the Board cannot rule on the penalties until the value is first settled for 2010.

Mr. Gunn relayed the historical values for the property:

- The appellants were originally billed based on a value of \$618,301 for 2009-2013, which represented land only.
- In 2013 the tax office discovered the house that was completed in August 2009. The discovery bills were created based on these amounts:
  - \$405,900 for 2009 (reduced value - 50% completion)
  - \$811,799 for 2010 (100% of the value – CO issued August 2009)

- \$608,849 for 2011 (75% completion due to restoration construction). The appellants previously explained to Mr. Gunn that faulty insulation started emitting noxious gases in late January 2010 and interior demolition and remediation/reconstruction occurred throughout the remainder of 2010.
- \$811,799 for 2012 (100% of new construction – new CO issued March 2011)

Ms. Morrisette asked if the appeal for 2010 is due to the noxious gases. The appellants explained that in January 2009 they evacuated the house after living in it since August 2009 and it took a few months to discover the source of the gases. It was discovered that subcontractors used a faulty and unrequested insulation product which has since been taken off the market. Ms. Cole and Ms. Van Vickle did not know if they could remediate the house and their lives were in chaos. Eventually, every wall and every ceiling had to be removed and eventually replaced; all surfaces were scrubbed to remove the offending substance and certified as remediated. In total, the appellants were out of their house for fourteen months, from the end of January 2009 to March 2011. In essence, the appellants explained that they lived in the house for 7% of the 2010 year at the beginning of January. The appellants are asking that the Board consider reducing the value from 100% based on that information. Ms. Morrisette asked for information about the inferior product. The appellants stated that the product was Greenfibers, which was made by an American company, but ammonium sulfate was used in the insulation. The appellants stated that at this point, the house has been corrected and is certified as remediated, and is very livable. Public records confirm the owners received a new certificate of occupancy in March 2011.

Mr. Hensley inspected the home prior to the Board hearing. Mr. Hensley's findings indicate a lower square footage than on record. Mr. Gunn mentioned that the Board has the authority to alter the discovery value for any and all of the applicable years as a result of the findings. However, values must be decided first before penalties can be addressed as the amount of taxes are based on value, and the amount of penalties are based on taxes.

Mr. Hensley noted that the current square footage is listed as 5,488. His site visit revealed the square footage is 4,875. The adjustment would lower the 2013 value to \$1,394,600.

After deliberation and reviewing the information at hand, Ms. Morrisette moved to accept the changes indicated from Mr. Hensley's inspection and lower the values for all tax years accordingly. Ms. Marsh seconded the motion and the motion carried. Per Mr. Gunn, the revised discovery values would be:

- 2009 discovery value \$388,150
- 2010 discovery value \$776,299
- 2011 discovery value \$582,225 (remediation & reconstruction at 75%)
- 2012 and 2013 discovery values \$776,299 (100% completion)

Per Ms. Marsh, the appellant will be able to appeal the associated discovery penalties after the acceptance of the value reduction.

The Board again reviewed all documents and information provided by the appellant and the County. After deliberation and review, Ms. Morrisette made a motion to decrease the 2010 discovery value to the same amount as 2011 and to take no action on the issue of relieving the penalties at this time. The motion was seconded by Ms. Merritt and the motion carried. Per Ms. Marsh, it is to be noted that these taxpayers may bring the request to relieve penalties back to the Board after the appellants determine if they wish to appeal the adjustments to the value. Ms. Marsh also made note of the fact that the property has been completely remediated and is able to be safely occupied.

Ayes: 3

Noes: 0

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**JOHN B ROSEMOND**

**9788115374**

Attorney Tom Holt and Mr. and Mrs. John B. Rosemond appeared before the Board to request a compromise of taxes related to a discovery of improvements on the Rosemonds' property located at 500 Pine Bluff Trail in Chapel Hill for tax years 2011-2013. Mr. Holt explained that Mr. Rosemond inherited the property which included a run-down residence. Mr. Rosemond obtained the necessary permits, removed the old residence, and completed the building of a new residence in the spring of 2010. The final inspection was May 21, 2010. The certificate of occupancy (CO) was issued thereafter. Attorney Holt stated that the appellants assumed that since the CO was issued, the tax assessor's office would pick up the house. The Rosemonds are not contesting the value, but they are contesting the penalties. Attorney Holt stated that on more than one occasion the Rosemonds contacted the tax office about whether the house was being taxed. He stated that Mr. Rosemond called in 2011 and explained that when the assessment was made the building was not included. Then in June 2012 he called again. Ms. Rosemond added a comment to the back of his 2011 listing form that they had rebuilt the 2-bedroom cottage and made it a 3-bedroom house. However, Ms. Rosemond did not have a copy of the front of the listing form, only the back.

The Board reviewed all documents and information provided by the appellant and the County. After deliberation and review, Ms. Marsh made a motion to remove the discovery penalties for 2011, 2012, and 2013. Ms. Merritt seconded the motion and the motion carried. Mr. Rosemond then asked how to go about paying the taxes for the 2013 year now, without the penalty amount (which is \$589.14). Copies of the discovery bills for 2011 and 2012, and a copy of the 2013 bill were provided to Mr. Rosemond and he was directed to speak to staff in the Collector's division to discuss payment.

Ayes: 3

Noes: 0

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**USA DUTCH**

**Business Personal Property**

Ronald Keiser & Debbie Vance appeared before the Board on behalf of USA Dutch, Inc. to appeal the late listing penalty for 2013. Christy Carden attended, representing the Business Personal Property Division of the Orange County Tax Office. Mr. Keiser explained that the business is sheet metal fabrication company that makes small parts that go into other items, like ambulances, carpet cleaners, etc.

Mr. Keiser stated that USA Dutch has always paid taxes and listed on time every year, with the exception of one year when they were about a week late. He stated that they did mail the 2013 listing form in a timely manner, but the tax office did not receive it. The appellant explained that they received notice in September 2013 of the fact that the tax office did not receive the 2013 listing form. Ms. Vance explained that the business listing form was mailed at the same time that the real property tax listing was sent in, and that tax office did receive the real property form. Ms. Vance mentioned that the tax office had always received the forms in the past, but she will change the method and start sending it registered or certified. Ms. Carden verified that we did get the real property form, but not the business form. Per Ms. Vance they were mailed at same time but not in the same envelope. The amount of the penalty is \$586.57.

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The Board reviewed all documents and information provided by the appellant and the County. After deliberation and review, Ms. Morrisette made a motion that the penalties be removed, and Ms. Merritt seconded the motion and the motion carried. The appellant will pay the amount less the fees by the January 6, 2014.

Ayes: 3  
Noes: 0

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**MELINDA EASTERLING**

**9777858696**

Ms. Easterling appeared before the Board to request a compromise of taxes related to a discovery of improvements on her property located at 609 Aberdeen Drive, Chapel Hill for tax years 2008-2012. The appellant explained that an appraiser came to her home in March 2013 and stated that her house was not listed. The appraiser apologized for the apparent error that had been made between Chapel Hill and the Tax Office that caused the house not to be assessed. Ms. Easterling discussed the situation with Mr. Gunn and found out that it is the taxpayer's responsibility to list improvements made to their property.

Ms. Morrisette asked Ms. Easterling if she had a home built on the property. Ms. Easterling responded that she bought land in 2007 and the construction began on the home in 2007 with a certificate of occupancy being issued in 2009. Ms. Easterling stated that first tax bill that she paid was for a low amount, and she received her check back. She questioned her mortgage company about the check being returned and the mortgage company's response was that they paid the tax bill. The appellant then stated that from that time forward, she never gave any thought to the taxes being paid again. The appellant also explained that her father purchased the property for her, and the property is owned by Ms. Easterling and her mother. Ms. Morrisette then asked the appellant what she is requesting from the Board. Ms. Easterling stated that a disconnect between Chapel Hill and the Tax Office caused a mistake, and this discovery presents a financial hardship as she does not have the financial means to cover the tax liability. The appellant is asking for the penalties associated with the discovery be waived and would also like to talk to someone in collections about breaking the amount due into payments that would cover several years. She asked how multiple years of a discovery on a property is normally handled when it happens. Ms. Morrisette explained that the Board did not have the authority to address payment plans.

The Board reviewed all documents and information provided by the appellant and the County. After deliberation and review, there was a motion by Ms. Marsh to remove the discovery penalties for 2008-2012. The motion was seconded by Ms. Merritt and the motion carried. Ms. Marsh explained that the appellant would get a revised tax bill very soon so that they she can pay the bill by Jan 6, 2014.

Ms. Morrisette inquired of staff if is there any way to correct the disconnect between Chapel Hill and the County. She asked how information is shared concerning Certificates of Occupancy. Mr. Gunn answered that the Tax Office does not receive the Certificates from the municipalities in an automated fashion. The process is automated only for properties located within Orange County's jurisdiction when the Certificates are issued by the County. Mr. Gunn stated that the in 2007 we would have been receiving paper copies of building permits for properties located in the city limits of Chapel Hill. Ms. Merritt reiterated that regardless of the process, it is still a citizen's responsibility to list the house/Improvements. Ms. Marsh added that the taxpayer has the responsibility to review value information the tax office provides and to notify the tax office if the information is incorrect.

Ayes: 3  
Noes: 0

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**CAMERON W JOHNSON**

**9887675602**

Attorneys Cyrus Griswold and Sam Coleman appeared with appellant Cameron Johnson before the Board to request a compromise of taxes related to a discovery of improvements on Mr. Johnson's property located at 4117 McKee School Road, Hurdle Mills for tax years 2008-2013. Attorney Coleman spoke on behalf of Mr. Johnson. The appellant lives at the property, is self-employed as a landscaper, and his wife is a store clerk. Mr. Johnson has lost many of his standard contracts for landscaping for 2014. His house was built in 2007. Mr. Coleman states that Mr. Gunn acknowledged that Orange County should have listed and assessed this house when the certificate of occupancy was issued, and also Mr. Gunn mentioned that it should have been picked up in 2009 when the county-wide revaluation was performed. Mr. Coleman explained that Mr. Johnson was shocked at the discovery. He says that Mr. Johnson purchased the land for \$40,000 and that he did much of the work on the house himself, working with Tommy Merit as the contractor. Ms. Morrisette asked what the value was on the tax bills. Mr. Coleman stated that the value was \$73,000 and it increased to \$90,000 in 2009. Mr. Johnson stated that his wife pays the bills and that he would not have looked at the value on the tax bill. His house is 1,700 square feet per Mr. Coleman, but the tax office has it listed at approximately 2,500 square feet. In addition, one-third of the property is in a flood plain which should affect the value of the property as well. Mr. Coleman pointed out that it took about a year to build the house because the appellant did most of the work himself. Mr. Coleman does not deny the fact that his client owes taxes, and he asks that the penalties be waived on the discovery bills. In addition, Mr. Coleman stated that the appellant believes that he should pay only after 2009 when the revaluation was performed. The certificate of occupancy was issued May 16, 2007. Mr. Coleman maintains that as of 2009, Mr. Johnson should have realized that he was not paying on the correct value, and he should have contacted the Tax Office to notify staff of the fact that the value was too low.

Mr. Gunn stated that if a new value is determined, the taxpayer has 30 days to appeal that value, and at that time he can appeal the penalties. Mr. Gunn mentioned that penalties can be appealed at any time as long as they remain unpaid. Mr. Hensley presented information from his site visit to the property and when viewing the lot to verify that the value does include consideration for portion of his property that is in the flood plain. Mr. Johnson's property backs up to a creek & a small portion of the property is in the flood plain. The County's current record for square footage is 2,475. Mr. Hensley measured the house, and calculated a square footage of 1,836. A correction in square footage would change the current value from \$393,800 to \$342,700. No change to the land value was deemed warranted, as the land is already priced to account for the flood plain.

The Board reviewed all documents and information provided by the appellant and the County. After deliberation and review, there was a motion by Ms. Marsh to accept the changes per information provided by Mr. Hensley, and to adopt a value of \$342,700 for 2013 and adjust the discovery amounts accordingly for 2008-2013. Ms. Morrisette seconded the motion and the motion carried. Ms. Morrisette also noted that the appellant can appeal the new value and may also renew his request for compromise of the penalties.

Ayes: 3  
Noes: 0

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Mr. Ryen appeared before the Board to appeal the value of his property for 2013 as a result of a 2013 discovery of improvements on his property located at 3718 Quail Meadow Drive in Hillsborough for tax years 2010-2013. Mr. Ryen stated that he received the 2013 valuation and mentioned to his wife that he did not think they could afford to pay much more for their mortgage (because their property taxes were escrowed). He looked at re-financing and discussed the tax value with the mortgage company. He had an appraisal performed, which indicated a value of \$411,000, but the tax value was over \$500,000. Mr. Ryen researched the value and compared his value to the values of neighboring properties. About one third of his property is in a flood plain. The appellant stated that the County inspector came to do a perk site test prior to building his home and would not allow Mr. Ryen to construct his home where Mr. Ryan intended.

Mr. Hensley stated that Mr. Ryen's land value is \$128,000, which includes the well and septic tank. Mr. Hensley mentioned that the neighboring properties do not seem to include the wells and septic tanks in their values. The appellant stated that Frank Pearson was his builder, and a certificate of occupancy was issued at completion. He explained that he filed all paperwork that he thought he had to file. Mr. Ryen would also like the discovery penalties to be waived because he was not aware that he was not being taxed properly. Ms. Marsh stated for clarification that there were two issues: value of the property and the request to relieve the discovery penalties. Ms. Marsh explained that if there is a change to the value on the land, the appeal on the penalties must be put aside until the values are set. It was suggested that Mr. Ryen should appeal the penalties after the value has been set. The appellant may appeal the penalties anytime as long as they remain unpaid. The appellant may request that Mr. Gunn present the request to appeal the discovery penalties to the Board on his behalf. That request should be included in the letter of appeal for the penalties.

Mr. Ryen paid \$119,500 in July 2008 for the 10.01 acre parcel of land. The value assigned by the County to the land is \$122,200 which is 2% above the amount paid in 2008. Neighboring properties do not include as much flood plain as Mr. Ryen's property. However, the 10.02 parcel across the road includes well and septic and has a land value of \$128,222 which would suggest that the flood plain is already accounted for in the subject's valuation.

The Board reviewed all documents and information provided by the appellant and the County. After deliberation and review, there was a motion by Ms. Marsh not to change the value, but to waive the discovery penalties for 2010-2013. Ms. Merritt seconded motion, and the motion carried.

Ayes: 3  
Noes: 0

Ms. Hockenberry did not appear before the Board but submitted a letter requesting a compromise of taxes related to a discovery of improvements on her property located at 158 Tall Oaks Circle, Hillsborough for the 2013 tax year. The Board reviewed all documents provided by the appellant and the County. After deliberation and review, Ms. Marsh made a motion to waive the discovery penalty for 2013. Ms. Morrisette seconded the motion and the motion carried.

Ayes: 3  
Noes: 0

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**JAMES D BULBROOK**

**9788064765**

Mr. Bulbrook did not appear before the Board but submitted a letter requesting a compromise of taxes related to a discovery of improvements on his property located at 135 North Street, Chapel Hill for tax years 2011-2013. Mr. Gunn stated that construction was new for 2011.

The Board reviewed all documents provided by the appellant and the County. After deliberation and review, Ms. Morrisette moved that penalties not be waived as the owners of the property are both knowledgeable about real estate, construction, and mortgages and should have been aware of their duty to list improvements. The motion was seconded by Ms. Merritt, and the motion carried.

Ayes: 3

Noes: 0

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**JOHN ALEXANDER MAIOLO**

**9779315133**

Mr. Maiolo did not appear before the Board but submitted a letter requesting a compromise of taxes related to a discovery of improvements on his property located at 904 Hillsborough Road, Carrboro for tax year 2011. Although he requested that the discovery penalty be waived, the bill was paid in its entirety by his mortgage company.

The Board reviewed all documents provided by the appellant and the County. After deliberation and review, Ms. Morrisette moved to not remove the penalties because the law only allows the removal of penalties that are unpaid. Ms. Marsh seconded the motion and the motion carried.

Ayes: 3

Noes: 0

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**FREDERICK TAPP**

**9846853837**

Mr. Tapp did not appear before the Board but submitted a letter requesting a compromise of taxes related to a discovery of improvements on his property located at 4030 Legato Lane, Efland for tax years 2011-2013.

The Board reviewed all documents provided by the appellant and the County. After deliberation and review, Ms. Marsh made a motion to waive the penalties for 2011-2013. The motion was seconded by Ms. Morrisette, and the motion carried.

Ayes: 3

Noes: 0

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**CHRISTINE SAWYER**

**0809589482**

Ms. Sawyer did not appear before the Board. Ms. Teresa Moore, Personal Property Listing Manager, was present. Ms. Moore stated that there was a delay in changing the name of the owner from mother's name to the daughter's name for the property located at 9219 Sawyer Road, Rougemont. The change in

name caused the loss of the Homestead Exemption for 2013. Due to the delay, a late listing penalty was applied in error.

The Board reviewed all documents provided by the appellant and the County. After deliberation and review, Ms. Marsh made a motion to remove the late listing penalty. Ms. Merritt seconded the motion and the motion carried.

Ayes: 3  
Noes: 0

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**DAVID HOYLE, DDS**

**Business Personal Property**

Dr. Hoyle did not appear before the Board. Ms. Brenda Riley, Business Property Appraiser was present. Ms. Riley stated that Dr. Hoyle was appealing late listing penalties in the amount of \$1,595.68. Dr. Hoyle purchased the business in 2008. The previous owner listed yearly through 2008. Dr. Hoyle did submit the 2013 listing form in September 2013, which was untimely filed. The business personal property was discovered for tax years 2009 through 2012. Dr. Hoyle is appealing the listing penalties for 2009 through 2013.

The Board reviewed all documents provided by the appellant and the County. After deliberation and review, Ms. Marsh made a motion to not compromise the taxes due to the fact that Mr. Hoyle should know his responsibility. The motion was seconded by Ms. Morrisette and the motion carried.

Ayes: 3  
Noes: 0

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**DONALD M WALKER**

**864978849**

Mr. Walker did not appear before the Board. Ms. Teresa Moore, Personal Property Listing Manager, was present. Ms. Moore stated that there was a delay in changing the ownership from the mother's name to son's name for the property located at 123 West Union Street, Hillsborough. The change in name caused the loss of the Homestead Exemption for 2013. Due to the delay, a late listing penalty was applied in error.

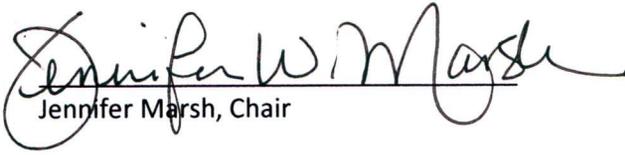
The Board reviewed all documents provided by the appellant and the County. After deliberation and review, Ms. Marsh made motion to waive the late listing penalty. Ms. Merritt seconded the motion and the motion carried.

Ayes: 3  
Noes: 0

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Having heard all of the appeals scheduled on this date, Ms. Marsh made a motion to adjourn this meeting. Ms. Merritt seconded the motion and the meeting was adjourned at 4:47 PM.

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Jennifer Marsh, Chair

  
Nancy Freeman, Recording Secretary