

MINUTES
Board of Equalization and Review
October 24, 2013

Board Members Present:

Jennifer Marsh, Chair
Bronwyn Merritt
Karen Morrissette

Staff Members Present:

Roger Gunn, Chief Appraiser
Steve Hensley, Appraiser
Brenda Riley, Business Personal Property Appraiser
Christy Carden, Business Personal Property Clerk
Scherri McCray, Recording Secretary

Mrs. Jennifer Marsh called the Board to order at 2:02pm on Thursday October 24, 2013. Brenda Riley and Christy Carden from the Tax Office were present.

Gerald Barbo

PIN # 9787966142

Mr. Barbo appeared before the Board to appeal the valuation of his property located at 309 RHODODENDRON DRIVE, CHAPEL HILL. The current tax value assigned to the property by Orange County is \$ 772,700. The appellant informed the Board that he had received a notice of reassessment from the County Tax Office. The reassessment was prompted by the construction of a new addition to the subject. Mr. Barbo claims that the addition was not complete when the assessment of the property was conducted and should not be considered in the value as of January 1, 2013. He provided additional information to support this claim. Furthermore, he feels that the 2013 percentage completion for the addition should be 15%. The appellant requests that the Board adjust the value of this property to \$ 652,000 based on the October 2011 purchase price. He provided current listings as comparables.

Upon review, the County stated that in January 2012 the property was assessed at \$728,594 and in 2013 it was reassessed at \$ 772,700. This is an adjustment of approximately \$ 40,000. This reassessed value represents the 800 square foot addition at 25% completion in 2013. The appellant stated that the cost of the addition was approximately \$ 150,000.

During deliberation, the Board reviewed all documentation present by the appellant and the County. After deliberation, Ms. Morrissette stated that no evidence was presented by the appellant to support his claim of the correct percentage of completion. She made a motion that there be no change made to the appellant's current assessed value citing that there was no evidence to prove that the County's value was incorrect. Mrs. Marsh seconded the motion and the motion carried.

Ayes: 3
Noes: 0

David and Jennifer Jordan

PIN # 9856007067

Mr. & Mrs. Jordan appeared before the Board to request a compromise of taxes resulting from a Discovery Notice for tax years 2009-2010 that was issued by the County Tax Office. Their property is located at 3300 JORDAN OAKS DRIVE, EFLAND. The appellants are not appealing the value. They state that the subject was built in 2008 and that during a 2010 refinance of the property, they became aware that they were only being taxed on the value of land and the garage and not being taxed on the house. Mrs. Jordan claimed that in January 2011 she spoke with someone in the County Tax Office and informed the Tax Office that the Jordans' tax value was incorrect and the Jordans were not being charged accurately. Mrs. Jordan said the tax office employee stated that that the assessment would be modified to reflect the correct value. The appellant stated that she offered to pay the back taxes and what was owed on the property. She was informed by the employee that the Jordans would not be charged back taxes. The Jordans thought everything was fine until they received a Notice of Discovery from the County on September 11, 2013 that stated that they owed back taxes and penalties. The appellants feel that based on what they were told by the employee, they should not have to pay these taxes. Mrs. Jordan was not able to provide the name of the County employee who assisted her in this matter. The Jordans made the Board aware that they paid all tax bills received from the County in a timely manner. When asked by the County if they had received a Notice of Assessed Value, the Jordans stated that they could not recall if they received such notice.

The County stated that upon reviewing and cross referencing the billing and construction records, the County found the improvements listed for the current year but not listed in prior years 2009 and 2010. Therefore, a Notice of Discovery was issued to the taxpayers.

The Board reviewed all documents and information provided by the appellants and the County. After deliberation and review, it was determined by the Board that the appellants did not provide sufficient evidence to support their claim that they did not have to pay back taxes. Mrs. Morrisette made a motion to uphold the taxes owed for the tax years 2009 and 2010 but to waive the failure to list penalties for the 2009 and 2010 tax year. Mrs. Marsh seconded the motion and the motion carried.

Ayes: 3
Nose: 0

Carrot Top Industries, Inc.

Business Personal Property

Mr. John Tatum, the accounting manager for Carrot Top Industries, Inc. appeared before the Board to appeal the Business Personal Property listing penalties that was assessed by the Orange County Tax Office. Mr. Tatum stated that he started filing the business personal property listing forms in 1996 and that he based the amounts on the company's general ledger accounts. His process for filing was to move the prior year's amount down and enter the current amounts onto the current year. He stated that he never removed any equipment off of the inventory list even though they no longer had that equipment on the property and that they have been paying taxes on equipment they no longer had. Furthermore, he claims that they never reconciled their books as far as inventory was concerned. Adding that during an audit they generally under reported on the listing forms. The appellant feels that they are grossly overpaying property taxes due to this oversight. Mr. Tatum is requesting that the Board waive the listing penalties for tax years 2011, 2012 and 2013 citing that Carrot Top overpaid on items that they no longer possess. They are asking that the Board waive the \$ 12,625 penalty.

Ms. Brenda Riley from the County Assessor's Office informed the Board that the appellants failed to comply with an audit discovery within the statutory 30 days and that they missed the 30 day appeal window in which the appellants would have been able to correct the reporting and not been assessed the penalties. These penalties were applied to the audit discovery for the reason that the business failed to list all of their M&E, F&F and computer equipment for the tax years 2010 thru 2013. This application of penalties is in accordance with the North Carolina Statute 105-312.

During deliberation, the Board reviewed all information and documentation provided by the appellant and the County. After deliberation, the Board determined that the appellant did not provide substantial evidence to support their argument. Mrs. Marsh made a motion that the appellant must pay the penalties. Ms. Merritt seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Glenda Gover

PIN # 9833006509

Ms. Gover appeared before the Board to appeal the County's denial for Homestead Exemption. She is not disputing the current value of her property. She filed for Homestead Exemption because she cannot afford the taxes on her property. The appellant states that she was denied this benefit due to income qualification. She presented the Board with additional documentation for review. Ms. Gover exceeded the current income amount of \$ 28,100 set in 2013 by the North Carolina General Assembly.

Ms. Kandice Wright from the Orange County Tax Office concurred with the taxpayer. She informed the Board that the income limit is mandated by the State of North Carolina, not the County.

The Board reviewed all information presented by the appellant and the County. The Board stated that their authority exists only to correct an incorrect action of the County. In this matter, the

County was not at fault. The County was adhering to the statutes set into place by the State of North Carolina. Mrs. Marsh made a motion to uphold the County's denial for exemption based on the North Carolina general statutes. Mrs. Morrissette seconded the motion and the motion carried.

Ayes: 3

Noes: 0

Mary Kenion

PIN # 9865817107

Ms. Kenion did not appear before the Board. She has submitted a written request appealing the Denial for Homestead Exemption letter that she received from the County Tax Office dated August 1, 2013. She would like for the Board to allow for her application to be resubmitted.

Ms. Wright informed the Board that the appellant submitted a Homestead Exemption application on June 3, 2013. On June 11, 2013, the County requested additional income information from the appellant. The appellant had 10 days from the date of that letter to submit the additional information to the County. Ms. Kenion provided the information after the deadline. As such, the application was denied. Ms. Wright stated the appellant would have qualified for the exemption if the additional information had been received before the deadline.

The Board reviewed all documents presented by the appellant and the County. Mrs. Morrissette made a motion that the taxpayer's application for Homestead Exemption be reconsidered and Homestead Exemption granted. Ms. Merritt seconded the motion and the motion carried.

Ayes: 3

Noes: 0

Rose Marie Holmes

PIN # 9874626398

Ms. Holmes did not appear before the Board but submitted a handwritten letter appealing the denial of Homestead Exemption that she received from the Orange County Tax Office on August 1, 2013.

Ms. Wright informed the Board that the appellant submitted a Homestead Exemption Application. On February 12, 2013 the County requested additional income information from the appellant. The appellant had 10 days from the date of that letter to submit the additional information to the County. Ms. Holmes did provide the information but due to illness Ms. Holmes was not capable of submitting the evidence before the deadline. As such, the application was denied. It was also noted that the County informed the Board that a field review was necessary to ascertain the existence of another residence on the land with the house number 908.

After reviewing all the documents presented by the appellant and the County, Mrs. Marsh made a motion to accept the appellant's late application for Homestead Exemption and for the County to conduct a field review of the 908 property and correct the appellant's property record as necessary. Mrs. Morrissette seconded the motion and the motion carried.

Ayes: 3

Noes: 0

Eunice D. Farrington

PIN # 9788150214

Mrs. Farrington did not appear before the Board but a written request was made by her daughter, Arminta Foushee on Mrs. Farrington's behalf that the Board accept Mrs. Farrington's application for the Circuit Breaker Deferral Program. The appellant submitted the application for the Circuit Breaker Deferral Program on February 1, 2013. The Orange County Tax Office sent a letter to Mrs. Farrington requesting additional documentation for proof of income. Mrs. Farrington had 10 days to comply with this request. Due to hospitalization, Mrs. Farrington was not able to respond in the allotted time frame and was denied the deferral.

Mrs. Wright noted that the appellant would qualify for the Circuit Breaker Deferral Program, had she submitted the requested documents in a timely manner.

The Board reviewed all the information presented by the appellant and the County. Mrs. Marsh made a motion to grant the taxpayer the Circuit Breaker Deferral and to waive the deadline period. Mrs. Morrissette seconded the motion and the motion carried.

Ayes: 3

Noes: 0

Barbara G. Brown Heirs

PIN # 9768578097

Barbara G. Brown Heirs did not appear before the Board. Mr. Lee Harris, the Deputy Assessor for the Orange County Tax Office, addressed the Board to expound upon the reason for this appeal.

The Vira Law Firm, P.A., representing the appellant, sent correspondence to the Orange County Tax Office appealing a Notice of Discovery, prompted by a removal of Homestead Exemption, that was sent to the appellant on June 22, 2011. The correspondence stated that a Notice of Creditors, dated May 4, 2010, was conveyed to the Orange County Tax Office which specified that all claims against Barbara G. Brown should be presented or be barred from recovery, and the time frame for presentation was no later than November 4, 2010. Specifically stated in the correspondence was "Since, no claim was presented to the personal representative within the applicable time frame; the claim is forever barred by the statute of limitation." The correspondence concluded that "the Notice of Discovery was sent after November 4, 2010 and

therefore all taxes, interest and penalties assessed are barred by the applicable statute of limitations and not due and owing by the Estate of Barbara G. Brown”.

Mr. Harris informed the Board that the Discovery of Removal of Homestead Exemption was triggered by the death of the Homestead Exemption recipient. The Heirs to the estate failed to notify the Tax Office that the recipient had passed away. A Notice of Discovery was sent to the appellant on June 22, 2011 which detailed that the taxes with penalties and interest were owed for the past three years since the death occurred in December 2007, and pursuant to General Statute 105-312, the Orange County Assessor is required to create a discovery tax bill for the 2008 through 2010 tax years.

The Orange County Tax Office is not pursuing this matter against the estate. The new owner of the property is the responsible party as referenced in the statute.

Upon deliberation, the Board reviewed all documents presented by the appellant and the County. After deliberation, The Board determined that the current owner of this property will be liable and billed for the taxes owed from the time that they possessed the property. Mrs. Morrisette made a motion that no action is required based on the information provided as this issue does not involve a Board decision. Ms. Morrisette feels like the taxpayer is asking for an advisory opinion. Ms. Merritt seconded this motion and the motion carried.

Ayes: 3

Noes: 0

Piola

Business Personal Property

Piola submitted correspondence to the Board of Equalization and Review addressing an August 7, 2013 letter from the Orange County Tax Office regarding the Business Personal Property records for 2011 through 2013. The statement indicated that Piola agreed with the County's assessed value finding, but Piola is requesting an abatement of all forthcoming penalties that may be calculated as a result of the audit for the following reasons:

- a. Taxpayer relied on a professional accountant to prepare and file accurate data on a timely basis for the tax years of 2011 through 2013. The taxpayer reasonably believed that the listings were filed accurately.
- b. The 2012 Business Personal Property listing form was filed with the wrong County. It was subsequently forwarded to Orange County and correctly processed.

Upon review, the County stated that the taxpayer failed to list their Business Personal Property forms for the tax years 2011 and 2013 and the 2012 listing was sent to Chatham County in error. Chatham County forwarded the 2012 listing form to Orange County to be processed. Evans and Associates conducted an audit for the discovery for tax years 2011-2013 with penalties.

The taxpayer appealed during the discovery process. Tax bills have not been created. Furthermore, the audit findings, proposed property discovery and abstract correction were authorized by the North Carolina General Statute 105-312.

During deliberation, the Board reviewed all the information provided by the appellant and the County. After deliberation, Mrs. Marsh made a motion that no compromise of penalties will be granted. Mrs. Morrissette seconded the motion and the motion carried.

Ayes: 3

Noes: 0

Richfield Carolina Hotel Partner LLC DBA Sheraton Chapel Hill
Business Personal Property

Richfield Carolina Hotel Partner LLC DBA Sheraton Chapel Hill submitted written correspondence to the Board of Equalization and Review appealing the Business Personal Property tax bill late listing penalty. The statement claimed that the original return was completed in January 2013 and sent certified mail to Orange County and was received January 29, 2013. They submitted the documents to support this claim.

The County reviewed and noted that on August 15, 2013 a request was made by phone to send a copy of the 2013 Business Personal Property Listing Form for Sheraton Chapel Hill to an email address. The blank form was emailed and returned to our office on August 22, 2013. The listing forms that were returned certified mail to Orange County were for Westdale Properties and Liggett Group LLC. These two listing forms received were original listings that were mailed in December 2012. The listing for Richfield Carolina Hotel Partner LLC DBA Sheraton Chapel Hill was received in the Tax Office on August 22, 2013 via an email from Ginny Bateman. This was the same listing form that was emailed on August 15, 2013. The County submitted supporting documents for the Board to review.

Upon review of all documents presented by the appellant and the County, the Board deliberated. After deliberation, Mrs. Morrissette made a motion that no compromise of penalties be granted. Mrs. Marsh seconded the motion and the motion carried.

Ayes: 3

Noes: 0

Vilcom LLC **Business Personal Property**

Vilcom LLC submitted written correspondence to the Board of Equalization and Review appealing the Business Personal Property tax bill late listing penalty. They are requesting that the Board waive the penalties associated with a Discovery Notice that they received from the Orange County Tax Office. This notice referenced an adjustment made by the Tax Office on an aircraft that was listed on the 2012 Business Personal Property Listing Form.

Upon review by the County, it was determined that the aircraft in question was attached to the 2012 listing form using a Schedule B-4 form attached to the original listing form. The aircraft was billed during the normal billing cycle. However an adjustment was made by the Tax Office. There is no documentation as to why or who requested the adjustment. The adjustment was approved and a new bill was created and mailed. VilCom, LLC paid the adjusted amount in taxes for 2012. Consequently, the issue was determined through the discovery process of individual personal property with the airport reporting Jim Heavner (pilot) as the owner of said aircraft. The penalties were applied to the tax bill in accordance with the North Carolina General Statute 105-312.

The Board reviewed all information provided by the appellant and the County. After deliberation, Mrs. Morrissette made a motion that no compromise of penalties be granted. Ms. Merritt seconded the motion and the motion carried.

Ayes: 3

Noes: 0

Minton Enterprises, Inc. ***Business Personal Property***

Minton Enterprises, Inc. submitted written correspondence to the Board of Equalization and Review appealing the Business Personal Property Discovery Notice letter received from the Orange County Tax Office dated August 6, 2013. The notice informed Ms. Beth Minton that she failed to list personal property Minton Enterprises, Inc. owned on January 1 of each calendar year from 2008 through 2013. The appellant's statement indicated that the business has been operational in Orange County since November 2004 and though the business relocated from Arizona, the appellant retained the CPA firm the appellant had previously used. She claims that the CPA firm in Arizona was unaware of the requirements concerning business personal property in the State of North Carolina, and the requirements were not brought to her attention until the beginning of July 2013. She is requesting that the Board waive the penalties.

The Board reviewed all information provided by the appellant and the County. After deliberation, Mrs. Morrissette made a motion that no compromise of penalties be granted. Mrs. Marsh seconded the motion and the motion carried.

Ayes: 3

Noes: 0

Yadkin Bank ***PIN # 9874035280L2***

Yadkin Bank is appealing a Notice of Discovery sent by the Orange County Tax Office. In a written statement submitted to the Orange County Tax Office on September 23, 2013, Jan Hollar, Executive Vice President/ CEO of Yadkin Bank requested "an exception to the

discovery of the 2009-2013 tax penalty for the property located at 237 Churton Street". The letter further stated that her office informed the Board that on the 2013 Business Personal Property Listing, the building was listed as a leasehold improvement valued at \$ 582,800, and that on September 9, 2013, Brenda Riley from the Orange County Tax Office contacted Yadkin Bank and inquired about the addition of the building to the 2013 Business Personal Property listing form. It was discovered and clarified that Yadkin Bank owned the building and were leasing the land. The discovery triggered a bill for tax years 2009 thru 2013 with penalties for failure to list the real estate improvements. Ms. Hollar stated that the bank feels that the both the Bank and County are at fault and questioned why the County had not discovered and billed them prior to the 2013 listing.

The Board reviewed all the information presented by the appellant and the County. After deliberation, Mrs. Marsh made a motion that no compromise of penalties be granted. Mrs. Morrissette seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Carl Anderson

PIN # 9788902818

Mr. Anderson did not appear but submitted written correspondence to the Orange County Tax Office requesting that the penalties associated with a Notice of Discovery be waived. The discovery of a building that was not listed for the 2012 tax year triggered the notice and subsequent failure to list penalties.

The Board reviewed all the information presented by the appellant and the County. After deliberation, Mrs. Morrissette made a motion to remove the penalties. Mrs. Marsh seconded the motion and the motion carried.

Ayes: 3
Noes: 0

John Smith

Registered Motor Vehicle

Mr. Smith did not appear but submitted written correspondence to the Board of Equalization and Review appealing the Orange County Registered Motor Vehicle assessment on his 2006 Nissan Altima. The County's adjusted assessed value for this vehicle is \$7,955. The original assessed value was \$12,430. The appellant is claiming that the adjusted value is still too high. He provided documents, photos, and quotes to support his argument as to the true value of this vehicle. The appellant did not state how much he thought the assessed value should be.

Mrs. Donna Martin from the Orange County Tax Office, RMV and Assessment Division, informed the Board that the automobile was adjusted for high mileage as requested by the

appellant. The appellant was not satisfied with the adjustment and wanted to appeal. Mrs. Martin stated that at no time did the appellant mention additional damages to the vehicle. The County presented the Board with documentation that the value is assessed correctly.

During deliberation, the Board reviewed all documents presented by the appellant and the County. After deliberation, the Board noted that the appellant did not submit any documentation to support that the County's adjusted value was incorrect. Mrs. Morrissette made a motion to uphold the County's adjusted assessed value of \$ 7,955. Mrs. Marsh seconded the motion and the motion carried.

Ayes: 3

Noes: 0

John Salmeron

PIN # 9863078242

Mr. Salmeron appeared before the Board to appeal the valuation of his property located at 1308 BLACKBERRY LANE, HILLSBOROUGH. The current tax value assigned to the property by Orange County is \$386,100. He is requesting that the Board adjust his value to \$270,000 citing appraised value and value estimated by comparables from the revaluation period of January 1, 2009. The appellant submitted an appraisal with a valuation date of January 1, 2009 which valued the property at \$ 225,000. He wanted the Board to know that this house was built in 1980 with 4 bedrooms and 3 bathrooms. He also pointed out that there is a private roadway easement running through his property. Mr. Salmeron informed the Board that his full basement was only partially finished. Mr. Salmeron added that his home was situated on a sloping lot.

The appellant submitted two appraisals. One of the appraisals has the basement percentage of finish at 75%. The other appraisal has the basement at 70% finished. The appeal was prompted by a Value Change Notice he received from the County that had his property assessed at approximately \$100,000 higher than the values indicated from the appraisals. Mr. Salmeron wants to verify that the appraised value is the correct value for his property in its current condition as of January 1, 2009.

The County reviewed the property after an informal appeal. As a result of this review, it was determined that the county had the building area understated and there was a yard item that was not on record. The County recommended that the property area be adjusted to reflect the true measurement but a correction to the basement from 100% finished to 75% finished is needed. Also, the removal of a construction modifier is warranted as is a downward adjustment to the land value of 15% due to the roadway easement that is encumbering the property. These recommendations would adjust the assessed value to \$300,700.

The Board reviewed all information presented by the appellant and the County. After deliberation, Mrs. Marsh made a motion to accept the County's recommendations. Ms. Merritt seconded the motion and the motion carried.

Ayes: 3

Noes: 0

Philip Brindle

PIN # 9892060081

Mr. Brindle did not appear before the Board but has requested that his written documentation be accepted as his appeal. He is requesting that the Board waive the penalties associated with a Notice of Discovery of improvements on his property. The appellant states that he will pay the taxes owed for 2012 and 2013 but feels that he is being unfairly subjected to the penalties.

Upon the Board's review of all documents presented by the appellant and the County, Mrs. Marsh made a motion to waive the penalties associated with the discovery. Mrs. Morrissette seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Anna Hayes

PIN # 9788672990

On behalf of Ms. Hayes, a letter from her accountant, James K. Tiller, CPA was presented to the Board. The letter requests that the Board waive the failure to list penalties associated with a Notice of Discovery for improvements on the appellant's property for the 2011 and 2012 tax years.

Upon the Board's review of all documents presented by the appellant and the County, Mrs. Morrissette made a motion to waive the penalties associated with the discovery. Mrs. Marsh seconded the motion and the motion carried.

Ayes: 3
Noes: 0

David Orr

PIN # 9841897542

Mr. Orr did not appear before the Board but submitted a letter to the Orange County Tax Office requesting that the Board waive the penalties associated with a Notice of Discovery of improvements on the appellant's property for tax years 2011-2013. The appellant states that he does not dispute the taxes and just asks that the penalties be waived.

Upon the Board's review of all documents presented by the appellant and the County, Mrs. Marsh made a motion to waive the penalties associated with the discovery. Mrs. Morrissette seconded the motion and the motion carried.

Ayes: 3

Noes: 0

Ethan Helgevold

PIN # 9866593256

Mr. Helgevold did not appear before the Board but submitted a letter to Orange County. In the letter he is requesting that the taxes and penalties associated with a Notice of Discovery of improvements on the appellant's property for tax years 2012-2013 be compromised. The appellant is not disputing the value.

Upon review, the County conceded that the property had been inspected in 2011 but the listing and appraisal was never entered into the appraisal system and did not get entered into the tax roll for 2012.

Upon the Board's review of all documents presented by the appellant and the County, Mrs. Morrissette made a motion to waive the penalties associated with the discovery. Mrs. Marsh seconded the motion and the motion carried.

Ayes: 3

Noes: 0

EGL Concepts LLC

PIN #9866593256

EGL Concepts LLC submitted written correspondence to the Orange County Tax Office requesting that the penalties associated with a Notice of Discovery of improvements on the appellant's property for tax year 2012 be waived. The appellant respectfully agrees with the County's valuation but is requesting abatement of the penalties for reasonable cause based on the following facts and circumstances:

The addition to the real property was completed in December 2011. It was the appellant's understanding that the Certificate of Occupancy would serve to automatically notify the County of the changes to real property and that it would reflect on the tax roll.

Furthermore, the penalties appear to be 20% of the discovery amount as opposed to the 10% penalty listed on the instructions of the Orange County Real and Personal Property Form.

The appellant is protesting the entire penalty amount.

Upon review, the County stated that the construction was not picked up in the tax roll and that 2012 listing forms were not mailed to the appellant.

Upon the Board's review of all documents presented by the appellant and the County, Mrs. Morrissette made a motion to waive the penalties associated with the discovery. Mrs. Marsh seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Clay and Betty Whitehead

PIN # 9788996280

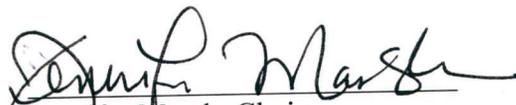
Mr. and Mrs. Whitehead did not appear before the Board but requested that their documents serve as their appeal. Their appeal is twofold. The property is located at 310 DAVIE LANE, CHAPEL HILL. The current 2013 Orange County assessed value is \$719,200. The appellants are asking that it be reduced to \$658,700 to be consistent with the revised valuations for tax years 2012 and 2014, and they are requesting that the late listing penalties associated with a Notice of Discovery of improvements on their property for tax years 2011-2012 be waived.

Upon review, the County agrees that the value should be reduced from \$719,200 to \$658,700 based upon corrections made by the County during an inspection related to an exception to a discovery of improvements.

The Board reviewed all information presented by the appellant and the County. Mrs. Marsh made a motion to accept the changes made by the County and to reduce the 2013 assessed value to \$658,700 and to waive the failure to list penalties for tax years 2011 and 2012. Mrs. Morrisette seconded this motion and the motion carried.

Ayes: 3
Noes: 0

Having heard all the appeals scheduled on this date, Mrs. Marsh made a motion to adjourn this meeting. Mrs. Morrisette seconded the motion and the meeting was adjourned at 5:51 pm.


Jennifer Marsh, Chair


Scherri McCray, Recording Secretary

