

**MINUTES**  
**Orange County Board of Equalization and Review**  
**Virtual meeting held on May 24<sup>th</sup>, 2022**

**Board Members in attendance:**

Chair of the Board	Hunter Beattie	Yes
Regular Member	Barbara Levine	Yes
Regular Member	Leon Meyers	No
Alternate Member	Ryan Petrone	Yes
Alternate Member	Reginald Morgan	No

**Orange County Staff in attendance:**

Tax Administrator	Nancy Freeman
Administrative Assistant	Vrinlli Flores
Real Property Appraisal Manager	Roger Gunn
Deputy Tax Assessor	Chad Phillips
Personal Property Appraisal Manager	Kandice Wright
Appraiser	Shavonda McLean

**Meeting Schedule:**

Time	PIN or Abstract	Appellant	Appeared	Appeal Type
1:00 PM	9836562936	Tiffany R. Brandenburg	Yes	Denial of Exclusion
1:15 PM	9788032125.001	Onnipauper LLC	Yes	Compromise of Taxes
1:30 PM	9890532115	Douglas D. Summers	Yes	Removal of Exclusion
1:45 PM	9778715766	Binh Tuyet Tien	No	Removal of Exclusion
2:15 PM	9880018566	David T. Zweidinger	Yes	Compromise of Taxes
2:30 PM	9787298186	Chapel Hill Pre-school	Yes	Denial of Exemption
2:45 PM	9863379752	Ryan M. Todd	Yes	Compromise of Taxes
3:00 PM	9789338610.006	Cornerstone Work Space LLC	Yes	Compromise of Taxes
4:15 PM	9820276499	Kumari Mathew	No	Compromise of Taxes
4:30 PM		BOER Discussion		

<b>Meeting called to order</b>	1:00 PM	<b>Meeting adjourned</b>	2:53 PM
Moved into Private Session	1:02 PM	Moved out of Private Session	1:27 PM
Motion made by:	Mr. Beattie	Motion seconded by:	Ms. Levine
Moved into Private Session	1:38 PM	Moved out of Private Session	1:54 PM
Motion made by:	Mr. Beattie	Motion seconded by:	Ms. Levine

**Related meeting notes:**

- The County emailed the Board of County Commissioners guidelines regarding compromising of taxes to the Board of Equalization and Review members.
- The meeting not recorded when in closed session.
- There are no scheduled appeals for the May 25, 2022 meeting, and this meeting was cancelled.

**Property Identification:**

<b>Property Owner</b>	Tiffany R. Brandenburg	<b>Appellant (if different)</b>	
<b>Property Address</b>	307 Virginia Lee Lane	<b>Parcel ID or Abstract</b>	9836562936

**Statement of Appeal:** The appellant was recently declared disabled retroactive to the time of filing for disability in 2019 and feels her untimely filed application for the disabled exclusion should be approved.

<b>Current Assessed Value</b>	\$313,400	<b>County Opinion</b>	Deny Exclusion
<b>Time of Hearing</b>	1:02 PM	<b>Appellant Opinion</b>	Grant Exclusion
<b>County Representative</b>	Shavonda McLean	<b>Board Decision</b>	Tabled

<b>Moved into Private Session</b>	1:02 PM	<b>Moved out of Private Session</b>	1:27 PM
<b>Motion made by:</b>	Mr. Beattie	<b>Motion seconded by:</b>	Ms. Levine

**Evidence submitted by the appellant:**

- Request for approval of Property Tax Exemption, Exclusion, or Deferral due to Showing of Good Cause for Failure to Make a Timely Application
- Consent to Remote Hearing form
- County letter informing appellant not being eligible for exclusion due to not receiving additional information needed to determine eligibility.
- Orange County Solid Waste Programs Fee application year 2021 for Homestead exemption
- 2020 income tax return
- 2020 tax bill
- Social Security disability benefits statement in lieu of AV-9A that was not completed by medical practice or government agency.

**Evidence submitted by the county representative:**

- Orange County Board of Equalization & Review form stating the subject property was denied tax relief due to the requested AV-9A Certification of Disability for Property Tax Exclusion form needed to determine eligibility was never provided. As a result, application for exclusion was denied for 2021 tax year.
- Qualifications for Elderly or Disabled Exclusion: Must be a NC resident who also must be at least 65 years of age OR totally and permanently disabled on or before January 1 of current tax year. Must have owned and occupied a permanent residence on or before January 1 of current tax year. Timely applications for 2021 tax year must have been filed January 1, 2021- June 1, 2021. Late applications must have been filed June 2, 2021- December 31, 2021 along with a good cause letter for failure to submit a timely application. Applicants for 2021 tax year exclusion cannot have 2020 income in excess of \$31,500.
- December 29, 2021 County letter informing appellant of not being eligible for exclusion due to not receiving additional information needed to determine eligibility.
- July 26, 2021 County letter informing Ms. Brandenburg of not being eligible for exclusion due to not receiving Good Cause letter, income, and Certification of Disability needed to determine eligibility for the 2021 tax year.
- Appellant's Application for Property Tax Relief for 2021 tax year
- Appellant's 2020 income tax return.

<b>Motion of the Board</b>	Postpone decision on Tiffany Brandenburg appeal until appellant can provide proper documentation to Orange County within 30 days.
Made the motion	Hunter Beattie
Seconded the motion	Barbara Levine
Voted For	Ryan Petrone
Voted Against	

### **Property Identification:**

<b>Property Owner</b>	Onnipauper LLC	<b>Appellant (if different)</b>	Yan Zhang
<b>Property Address</b>	109 A Park Rd	<b>Parcel ID or Abstract</b>	9788032125.001

**Statement of Appeal:** Appellant was not aware of taxes due for 2019, 2020, 2021. Appellant does not dispute principal amounts on tax bills but does dispute listing penalties being applied when the County's system error caused the exemption to be reapplied to the parcel after current owner acquired the property.

<b>Current Assessed Value</b>	\$187,500	<b>County Opinion</b>	Statutory Listing Penalties Applied to Tax Bills
<b>Time of Hearing</b>	1:31 PM	<b>Appellant Opinion</b>	Request Compromise of \$2,239.05 in Listing Penalties
<b>County Representative</b>	Kandice Wright	<b>Board Decision</b>	Compromise of Taxes in Amount of \$2,239.05

#### **Evidence submitted by the appellant:**

- Email thread of appellant requesting that the Board grant a compromise of listing penalties associated with the removal of exemption.

#### **Evidence submitted by the county representative:**

- Orange County Board of Equalization & Review form with brief summary of subject property acquired in 2017 from an exempt owner and the exemption removed for 2018 tax year. Due to a system technicality, the exemption was reapplied to the parcel in error, allowing the property to benefit from the exemption for 2019, 2020, and 2021 tax years. This error was realized when preparing for annual audits in accordance with General Statutes. Onnipauper LLC acknowledged they paid what was billed for the years in question, which was only Solid Waste and Stormwater fees. On March 25, 2022 a discovery notice for the value that was not billed for 2019, 2020, and 2021 tax years was mailed totaling \$9,854.31. On April 8, 2022 an appeal was filed requesting to compromise taxes in the amount of \$2,239.05 of listing penalties for the 2019, 2020, and 2021 tax years.
- Consent to Remote Hearing form
- Notice of Discovery,
- April 25, 2022 Board of Equalization & Review meeting notice to appellant
- Tax bills for 2018, 2019, 2020, and 2021 tax years

<b>Motion of the Board</b>	Grant compromise of taxes in amount of \$2,239.05
Made the motion	Hunter Beattie
Seconded the motion	Barbara Levine

Voted For	Ryan Petrone
Voted Against	

### **Property Identification:**

<b>Property Owner</b>	Douglas D. Summers	<b>Appellant (if different)</b>	
<b>Property Address</b>	104 Bonsail Place	<b>Parcel ID or Abstract</b>	9890532115

<b>Moved into Private Session</b>	1:38 PM	<b>Moved out of Private Session</b>	1:54 PM
<b>Motion made by:</b>	Mr. Beattie	<b>Motion seconded by:</b>	Ms. Levine

**Statement of Appeal:** Appellant is requesting the Board to grant disabled exclusion based on financial difficulties.

<b>Current Assessed Value</b>	\$413,700	<b>County Opinion</b>	Deny Exclusion
<b>Time of Hearing</b>	1:41 PM	<b>Appellant Opinion</b>	Grant Exclusion
<b>County Representative</b>	Shavonda McLean	<b>Board Decision</b>	Disabled Exclusion Denied

#### **Evidence submitted by the appellant:**

- April 25, 2022 Board of Equalization & Review meeting notice to appellant
- Letter from appellant requesting the Board grant the exclusion.
- Divorce decree
- Social Security benefit summary

#### **Evidence submitted by the county representative:**

- Orange County Board of Equalization & Review form with brief summary of the subject property. Subject had been participating in the tax relief program since 2018. Subject property received an audit this year and with the updated information, the property is no longer eligible for tax relief due to 2021 income exceeding the allotted amount of \$31,900.
- March 25, 2022, County letter informing appellant of not being eligible for exclusion due to income exceeding the allowed 2021 income amount of \$31,900.
- Property Tax Relief Questionnaire
- Appellant Driver License
- Certification of Disability for Property Tax Exclusion Application
- Appellant's 2021 Income Tax Return
- NC Department of Revenue Memorandum on calculating income

<b>Motion of the Board</b>	Deny the exclusion based on appellant's income
Made the motion	Hunter Beattie
Seconded the motion	Barbara Levine
Voted For	Ryan Petrone
Voted Against	

**Property Identification:**

<b>Property Owner</b>	Chapel Hill Pre-school	<b>Appellant (if different)</b>	Jeanne Wakefield
<b>Property Address</b>	108 Mt. Carmel Church Rd	<b>Parcel ID or Abstract</b>	9787298186

**Statement of Appeal:** Appellant is requesting that the Board grant the Exemption for Educational Purposes on the basis no corporate entities or individuals have been financially enriched over the organization's period of operation. All excess proceeds from program revenue have been reinvested into the program to provide quality care for the children. Board of Directors is comprised of volunteers and other community members. The physical property is owned by a non-profit entity and the operation is run by the same entity. The organization supports teaching staff as they pursue their education in Early Childhood by sponsoring them on T.E.A.C.H scholarships as well as providing a training site for teachers from local colleges to do internships and practicums. The organization is involved in the community in various forms.

<b>Current Assessed Value</b>	\$1,541,000	<b>County Opinion</b>	Deny Exemption
<b>Time of Hearing</b>	1:56 PM	<b>Appellant Opinion</b>	Grant Exemption
<b>County Representative</b>	Shavonda McLean	<b>Board Decision</b>	Tabled until June 8, 2022

**Evidence submitted by the appellant:**

- May 10, 2022 Board of Equalization & Review meeting notice to appellant
- Consent to Remote Hearing form
- Email from appellant requesting that the Board grant the exemption

**Evidence submitted by the county representative:**

- Orange County Board of Equalization & Review form with brief summary of the subject property stating property tax exemption was denied due to the use of the property being for-profit. The organization's preschool is charging market rates for the services provided. An April 19, 2022, County letter was mailed informing appellant of not being eligible for exemption as of January 1, 2022 as County found no evidence the property is being used for an exempt purpose as specified in G.S. 105-278.4.
- 2022 Application for Property Tax Exemption or Exclusion
- 2021 Tax bill
- IRS letter which grants tax exempt status to Chapel Hill Cooperative Preschool
- Chapel Hill Cooperative Tuition Fees from website [www.chapelhillcoop.com/enroll/tuition](http://www.chapelhillcoop.com/enroll/tuition)
- UNC School of Government "Difficult Exemption Questions" from Coates Canons, NC Government Law

Ms. McLean clarified that nonprofit organizations having the IRS tax exempt status does not always guarantee the organization can qualify for an exemption because the use of the property drives the exemption and not just the tax status of the organization.

<b>Motion of the Board</b>	Postpone decision of Chapel Hill Pre-school until June 8, 2022 for appellant to provide financial documents and for County Attorney to be present.
Made the motion	Hunter Beattie
Seconded the motion	Barbara Levine
Voted For	Ryan Petrone
oted Against	

**Property Identification:**

<b>Property Owner</b>	David T. Zweidinger	<b>Appellant (if different)</b>	
<b>Property Address</b>	2430 Homestead Road	<b>Parcel ID or Abstract</b>	9880018566

**Statement of Appeal:** Appellant is requesting the Board grant a compromise of taxes for the full amount of the listing penalties due to the assumption that the issuance of a building permit was the only necessary step to ensure the residence was added to the property record. Appellant stated he acted in good faith to try and obtain the discovery bills in 2021 in order to pay prior to the end of 2021.

<b>Current Assessed Value</b>	\$577,700	<b>County Opinion</b>	Statutory Listing Penalties Applied to Tax Bills
<b>Time of Hearing</b>	2:15 PM	<b>Appellant Opinion</b>	Request Compromise of \$769.47 in Listing Penalties
<b>County Representative</b>	Roger Gunn	<b>Board Decision</b>	Compromise of Taxes in Amount of \$769.47

**Evidence submitted by the appellant:**

- Letter from appellant requesting the Board to grant compromise of taxes for listing penalties.
- Consent to Remote Hearing form

**Evidence submitted by the county representative:**

- March 4, 2022 Board of Equalization & Review meeting notice to appellant
- 2020, 2021 Tax Bills for Discovery
- County email thread verifying no appeals or previous written request for tax bills were submitted but on October 29, 2021 an appraiser added a note for the property in CAMA system that that a permit was issued in 2019 but house was not entered into the County system until 2022.
- February 4, 2022 Notice of Discovery for 2020 and 2021 tax years sent to appellant

<b>Motion of the Board</b>	Grant compromise of taxes in the amount of \$769.47
Made the motion	Hunter Beattie
Seconded the motion	Barbara Levine
Voted For	Ryan Petrone
Voted Against	

**Property Identification:**

<b>Property Owner</b>	Cornerstone Work Space	<b>Appellant (if different)</b>	Fred Emmerson
<b>Property Address</b>	880 Martin Luther King Jr. Blvd	<b>Parcel ID or Abstract</b>	9789338610.006

**Statement of Appeal:** Appellant is requesting the Board grant a compromise of taxes for the full amount of the listing penalties applied to the discovery bills as a result of the County's system technicality where the exemption was reapplied to the parcel in error after current owner acquired the property.

--	--	--	--

<b>Current Assessed Value</b>	\$837,500	<b>County Opinion</b>	Statutory Listing Penalties Applied to Tax Bills
<b>Time of Hearing</b>	2:29 PM	<b>Appellant Opinion</b>	Request Compromise of \$11,853.39 in Listing Penalties
<b>County Representative</b>	Kandice Wright	<b>Board Decision</b>	Compromise of Taxes in the Amount of \$11,853.39

**Evidence submitted by the appellant:**

- Letter from appellant requesting the Board grant compromise of penalties and interest.
- 2018 Tax bill showing Bill Flagged as ownership transfer
- March 25, 2022 Notice of Discovery
- Letter from appellant to the County to notify Notice of Discovery received and requesting payment arrangements.
- Consent to Remote Hearing form

**Evidence submitted by the county representative:**

- Orange County Board of Equalization & Review form with brief summary of the subject property that was acquired in 2018 from an exempt owner. Due to a system technicality, the exemption was never removed from the parcel, allowing the parcel to benefit from the exemption for 2019, 2020, and 2021 tax years in error. This error was realized when preparing for annual audits in accordance to General Statutes
- May 3, 2022 Board of Equalization & Review meeting notice to appellant
- County email to appellant of meeting notice
- March 25, 2022 Notice of Discovery
- 2018, 2019, 2020, 2021 Tax Bills

<b>Motion of the Board</b>	Grant Compromise of Taxes in the Amount of \$11,853.39
Made the motion	Hunter Beattie
Seconded the motion	Barbara Levine
Voted For	Ryan Petrone
Voted Against	

**Property Identification:**

Property Owner	Binh Tuyet Tien	Appellant (if different)	
Property Address	600 Manor Ridge Drive	Parcel ID or Abstract	9778715766

**Statement of Appeal:** Appellant is requesting the Board grant the elderly exclusion due to appellant's financial difficulties.

<b>Current Assessed Value</b>	\$434,300	<b>County Opinion</b>	Deny Exclusion
<b>Time of Hearing</b>	2:35 PM	<b>Appellant Opinion</b>	Grant Exclusion
<b>County Representative</b>	Shavonda McLean	<b>Board Decision</b>	Elderly Exclusion Denied

**Evidence submitted by the appellant:**

- May 9, 2022 County Board of Equalization & Review meeting notice to appellant
- Letter from appellant requesting the Board grant the exclusion

- Appellant's Medical Records
- Appellant's 2021 IRS W-2 form

**Evidence submitted by the county representative:**

- Orange County Board of Equalization & Review form with brief summary of the subject property participating in the tax relief program since 2016. Subject property received an audit this year and with the updated information, property is no longer eligible for tax relief due to appellant's income exceeding the allowed 2021 amount of \$31,900.
- March 25, 2022, County letter informing appellant of exclusion being removed for 2022 tax year due to appellant income exceeding the allowed amount of \$31,900.
- Property Tax Relief Questionnaire
- Appellant's Driver License
- Appellant's 2021 Income Tax return
- NC Department of Revenue Memorandum on calculating income

<b>Motion of the Board</b>	Deny the elderly exclusion due to appellant income exceeding allowed limit.
Made the motion	Hunter Beattie
Seconded the motion	Barbara Levine
Voted For	Ryan Petrone
Voted Against	

**Property Identification:**

<b>Property Owner</b>	Kumari Mathew	<b>Appellant (if different)</b>	
<b>Property Address</b>	5920 Willow Oak Drive	<b>Parcel ID or Abstract</b>	9820276499

**Statement of Appeal:** Appellant is requesting the Board grant a compromise of taxes for the listing penalties associated with a discovery because of the appellant's economic and health issues. The appellant believed that the building department that handles permits would have automatically updated records for the new home and hence, the appellant did not personally notify County of the home's construction.

<b>Current Assessed Value</b>	\$537,200	<b>County Opinion</b>	Statutory Listing Penalties Applied to Tax Bills
<b>Time of Hearing</b>	2:40 PM	<b>Appellant Opinion</b>	Request Compromise of \$6,231.85 in Listing Penalties
<b>County Representative</b>	Roger Gunn	<b>Board Decision</b>	Compromise of Taxes not Granted

**Evidence submitted by the appellant:**

- February 22, 2022 letter from appellant requesting Board grant compromise of listing penalties.

**Evidence submitted by the county representative:**

- February 9, 2022 Discovery bill letter to appellant notifying appellant that bills are due, date of delinquency, and contact information for payment arrangements
- Discovery bills for 2017, 2018, 2019, 2020, and 2021 tax years



- October 6, 2021 Revised Notice of Discovery

<b>Motion of the Board</b>	Deny the request for compromise of listing penalties
Made the motion	Hunter Beattie
Seconded the motion	Ryan Petrone
Voted For	Barbara Levine
Voted Against	

### **Property Identification:**

<b>Property Owner</b>	Ryan M Todd	<b>Appellant (if different)</b>	
<b>Property Address</b>	2120 Rhonda Road	<b>Parcel ID or Abstract</b>	9863679752

**Statement of Appeal:** Appellant is requesting the Board grant a compromise of taxes for the listing penalties associated with a discovery for the 2019 and 2020 tax years resulting from the removal of an exemption. The appellant does not dispute the principal amount of the discovery tax bills but does dispute listing penalties being applied when the County's system error caused the exemption to be reapplied to the parcel after current owner acquired the property.

<b>Current Assessed Value</b>	\$218,600	<b>County Opinion</b>	Statutory Listing Penalties Applied to Tax Bills
<b>Time of Hearing</b>	2:49 PM	<b>Appellant Opinion</b>	Request Compromise of \$2,100.77 in Listing Penalties
<b>County Representative</b>	Kandice Wright	<b>Board Decision</b>	Compromise of Taxes in the Amount of \$2,100.77

#### **Evidence submitted by the appellant:**

- Letter from appellant requesting the Board grant compromise of listing penalties for 2019 and 2020 tax years.

#### **Evidence submitted by the county representative:**

- Orange County Board of Equalization & Review form with brief summary of the subject property that was acquired in 2017 from an exempt owner and the exemption was removed for 2018 tax year. Due to a system technicality, the exemption was reapplied to the parcel in error, allowing the parcel to benefit from the exemption for 2019 and 2020 tax years. This error was realized when preparing for annual audits in accordance with General Statutes. Per a telephone conversation, Mr. Todd acknowledged the oversight and stated he was not aware because his tax payment is escrowed.
- Consent to Remote Hearing form
- March 25, 2022 discovery notice mailed for the value not billed for 2019 and 2020 tax years.
- 2018, 2019, 2020, and 2021 Tax Bills
- May 3, 2022 County Board of Equalization & Review meeting notice to appellant

<b>Motion of the Board</b>	Grant compromise of taxes in the amount of \$2,100.77
----------------------------	---

Made the motion	Hunter Beattie
Seconded the motion	Barbara Levine
Voted For	Ryan Petrone
Voted Against	

**Chair of the Board:**

Signed by:

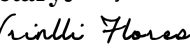
Hunter Beattie 

52D9AAB883DE4DE...

6/21/2022

**Recording Secretary:**

Signed by:

Vrinlli Flores 

FB1CA7B9906547D...

6/22/2022