

MINUTES

Board of Equalization and Review

Date: August 29, 2019

Board Members Present:

Pamela Davis, Chair
Hunter Beattie, Regular
Daron Satterfield, Regular

Staff Members Present:

Roger Gunn, Real Property Appraisal Manager
Cyle Anderson, Real Property Appraiser
Brenda Riley, Business Personal Property Appraiser
Christy Carden, Business Personal Property Appraiser
Anne Marie Tosco, County Attorney
Scherri McCray, Administrative Support

Pamela Davis called the meeting to order at 1:00pm.

SCHEDULE:

9870990056	NR Edge Property Owner LLC	Not Appearing
9870978937	NR Edge Property Owner LLC	Not Appearing
9880083376	NR Edge Property Owner LLC	Not Appearing
9880076962	NR Edge Property Owner LLC	Not Appearing
9880089169	NR Edge Property Owner LLC	Not Appearing
9873191638	David Duty	Not Appearing
9890715045.012	Medico Real Estate LLC	Appearing
1076666	Tera Kilian	Not Appearing
1062352	Four S Holdings, LLC	Not Appearing
1075694	Carolinas Collisions of Chapel Hill LLC	Not Appearing
1050984	AG of Chapel Hill dba Mellow Mushroom	Not Appearing
1059386	James River Group	Not Appearing
1075691	Gunatitkrupa Inc.	Not Appearing
1066092	LM Chapel Hill LLC	Not Appearing
214538	Credle Harris DDS	Not Appearing
1072587	K-Panns CH LLC dba The Pizza Press	Not Appearing
232074	Chelsea Theater	Appearing
9831951104	Scarlett Thompson	Not Appearing
9880386025	Scarlett Thompson	Not Appearing

Chair Pamela Davis called the meeting to order at 1:00PM.

NR Edge Property Owner LLC

PIN 9870990056

PIN 9870978937

PIN 9880083376

PIN 9880076962

PIN 9880089169

PIN 9870990056

The appellant chose not to appear before the Board but requested that the submitted documents serve as the appeal. The appellant is appealing the valuation of property identified as Lot 1, Carraway Village, Chapel Hill. The current assessed value of the property is \$4,443,800. A list of evidence follows:

APPELLANT	COUNTY
9870990056 APPEAL	9870990056 COUNTY

The appellant is requesting that the Board reduce the valuation to \$3,555,040.

Cyle Anderson represented the County and stated that the subject parcel is a vacant tract of land in Carraway Village in north Chapel Hill. The parcel is under appeal due to a large power line easement that intersects the property. A plat map of the subject was submitted by the appellant as additional supporting documentation. Mr. Anderson stated that after reviewing both the evidence as well as aerial photographs of the subject parcel, he recommends a -30% adjustment to the value as a result of the power line easement. This recommended adjustment would reduce the assessed value to \$3,456,300.

The Board reviewed all documents and information provided by the appellant and the County. After deliberation and review, Mr. Beattie made a motion to accept the County's recommendation and accept the reduced value of \$3,456,300 due to the presence of the power line easement. Mr. Satterfield seconded the motion and the motion carried.

Ayes: 3

Noes: 0

PIN 9870978937

The appellant chose not to appear before the Board but requested that the submitted documents serve as the appeal. The appellant is appealing the valuation of property identified as Lot 3, Carraway Village, Chapel Hill. The current assessed value of the property is \$99,200. A list of evidence follows:

APPELLANT	COUNTY
9870978937 APPEAL	9870978937 COUNTY

The appellant is requesting that the Board reduce the valuation to \$79,360.

Cyle Anderson represented the County and stated that the subject parcel is a vacant tract of land in Carraway Village in north Chapel Hill. The parcel is under appeal because of its limited utility. A plat map of the subject was submitted by the appellant as additional supporting documentation. Mr. Anderson stated that this lot is not encumbered by any easements but does have an irregular shape, and after reviewing both the evidence as well as aerial photographs of the subject parcel, he recommended application of a -10% adjustment to value for the shape of the land. When the recommended adjustment is applied, the assessed value would be reduced to \$89,300.

The Board reviewed all documents and information provided by the appellant and the County. After deliberation and review, Mr. Satterfield made a motion to accept the County's recommendation and the revised value of \$89,300. Ms. Davis seconded the motion and the motion carried.

Ayes: 3

Noes: 0

PIN 9880083376

The appellant chose not to appear before the Board but requested that the submitted documents serve as the appeal. The appellant is appealing the valuation of property identified as Lot 4, Carraway Village, Chapel Hill. The current assessed value of the property is \$3,550,900. A list of evidence follows:

APPELLANT	COUNTY
9880083376 APPEAL	9880083376 COUNTY

The appellant is requesting that the Board reduce the valuation to \$2,840,720.

Cyle Anderson represented the County and stated that the subject parcel is a vacant tract of land in Carraway Village in north Chapel Hill. The parcel is under appeal because of its limited utility as well as because of an easement that runs along the southwest portion of the property. A plat map of the subject was submitted by the appellant as additional supporting documentation. Mr. Anderson stated that this parcel has a roadway easement running along the southwest corner of the property. There is also an unbuildable portion in the northeast corner of the property. After he reviewed both the evidence as well as aerial photographs of the subject property, Mr. Anderson recommended removing the improvement valued at \$2,100 that was no longer on the property as of January 1, 2019 and applying a -25% adjustment to the land value for the above mentioned issues. The recommended changes, once applied, would reduce the assessed value from \$3,550,900 to \$2,661,600.

The Board reviewed all documents and information provided by the appellant and the County. After deliberation and review, Mr. Satterfield made a motion to accept the County's recommendations and the revised value of \$2,661,600. Ms. Davis seconded the motion and the motion carried.

Ayes: 3
Noes: 0

PIN 9880076962

The appellant chose not to appear before the Board but requested that the submitted documents serve as the appeal. The appellant is appealing the valuation of property identified as Lot 5, Carraway Village, Chapel Hill. The current assessed value of the property is \$1,239,900. A list of evidence follows:

APPELLANT	COUNTY
9880076962 APPEAL	9880076962 COUNTY

The appellant is requesting that the Board reduce the valuation to \$991,920.

Cyle Anderson represented the County and stated that the subject parcel is a vacant tract of land in Carraway Village in north Chapel Hill. The parcel is under appeal because of its limited utility as well as because of an easement that runs along the northern border of the property. A plat map of the subject was submitted by the appellant as additional supporting documentation. After he reviewing both the evidence as well as aerial photographs of the subject property, Mr. Anderson recommended that no change be made to the subject's land value. Mr. Anderson did recommend the removal of an improvement valued at \$1,500 because the improvement was no longer on the property as of January 1, 2019. When the recommended adjustment is applied, the valuation will be reduced from \$1,239,900 to \$1,238,400.

The Board reviewed all documents and information provided by the appellant and the County. After deliberation and review, Ms. Davis made a motion to accept the County's recommendation and accept the reduced valuation of \$1,238,400. Mr. Satterfield seconded the motion and the motion carried.

Ayes: 3
Noes: 0

PIN 9880089169

The appellant chose not to appear before the Board but requested that the submitted documents serve as the appeal. The appellant is appealing the valuation of property identified as Lot 6, Carraway Village, Chapel Hill. The current assessed value of the property is \$2,409,600. A list of evidence follows:

APPELLANT	COUNTY
9880089169 APPEAL	9880089169 COUNTY

The appellant is requesting that the Board reduce the valuation to \$1,927,680.

Cyle Anderson represented the County and stated that the subject parcel is a vacant tract of land in Carraway Village in north Chapel Hill. The property is under appeal because of an easement located on the northernmost section of the subject property. A plat map of the subject was submitted by the appellant as additional supporting documentation. After reviewing both the evidence as well as aerial photographs of the subject parcel, Mr. Anderson recommended applying a -25% adjustment to the land value for the easement. When the recommended adjustment is applied, the valuation of the subject will be reduced from \$2,409,600 to \$1,807,200.

The Board reviewed all documents and information provided by the appellant and the County. After deliberation and review, Mr. Beattie made a motion to accept the County's recommendation to reduce the land value to account for the presence of the easement and accept the revised value of \$1,807,200. Mr. Satterfield seconded the motion and the motion carried.

Ayes: 3
Noes: 0

DUTY

PIN 9873181638

David Duty elected not to appear before the Board but requested that the submitted documentation serve as the appeal. Mr. Duty is appealing the value of property at 2215 Leah Drive, Hillsborough. The current assessed value of the property is \$153,300. A list of evidence follows:

APPELLANT	COUNTY
9873181638 APPEAL	9873181638 COUNTY

The appellant is requesting that the Board reduce his valuation to \$97,000 citing a recent November 30, 2018 appraisal.

Cyle Anderson represented the County and stated that the subject property is a vacant lot located on Leah Drive in Hillsborough. The appellant submitted an appraisal with a valuation date of November 30, 2018. Since the valuation date of the appraisal was after January 1, 2017, the appraisal was not considered when evaluating this appeal. Mr. Anderson reviewed an aerial photograph of the subject property and noted that there was an access easement through the property, which rendered a significant portion of the lot unbuildable. Because of the easement, Mr. Anderson recommended the application of a -33% easement adjustment to the land which would result in a revised assessed value of \$102,700.

The Board reviewed all documents and information provided by the appellant and the County. After deliberation and review, Mr. Beattie made a motion to accept County's recommendation and the revised assessed value of \$102,700. Mr. Satterfield seconded the motion and the motion carried.

Ayes: 3
Noes: 0

MEDICO REAL ESTATE LLC

PIN 9890715045.012

Richard Wright, a representative for Medico Real Estate, LLC appeared before the Board to appeal the valuation of the property located at 510 Eastowne Drive, Unit 210, Chapel Hill. The current assessed value of the property is \$400,900. A list of evidence follows:

APPELLANT	COUNTY
9890715045.012 APPEAL	9890715045.012 COUNTY

The appellant is requesting that the Board decrease the valuation to \$300,000 citing an opinion of value provided by a recent appraisal with an effective valuation date of February 1, 2019. The subject property is an office condominium unit that was purchased in February 2019 for \$297,500.

Cyle Anderson represented the County and informed the Board that since both the recent purchase of the subject and the appraisal's effective valuation date were after January 1, 2017, neither were considered when evaluating the appeal. After reviewing sales of comparable properties and performing an equity analysis with comparable properties, Mr. Anderson recommended increasing the neighborhood economic modifier from E15 to E25, which would reduce the assessed value from \$400,900 to \$353,700. This recommended adjustment would bring the assessed value in line with both the sales comparison approach and equity analysis. Mr. Anderson also noted that the subject sold previously in February 2015 for \$371,500.

The Board reviewed all documents and information provided by the appellant and the County. After deliberation and review, Mr. Satterfield made a motion that in the absence of any counter evidence from the appellant, to accept the County's recommendation and the revised value of \$353,700. Ms. Davis seconded and the motion carried.

Ayes: 3
Noes: 0

KILIAN

ACCT # 1076666

Tera Kilian elected not to appear before the Board but requested that the submitted documentation serve as the appeal. The appellant is requesting a compromise of taxes related to a late listing of business personal property located at 201 S. Elliott Road, Suite 200- Loft 13, Chapel Hill. A list of evidence follows:

APPELLANT	COUNTY
1076666 APPEAL	1076666 COUNTY

The appellant is requesting the compromise of a \$20.29 late listing penalty for the 2019 tax year.

Brenda Riley represented the County and stated that the appeal submitted by the taxpayer included a statement saying that the taxpayer attempted to submit their 2019 Business Personal Property Listing forms online but was unsuccessful. Ms. Riley noted that the deadline to list Business Personal Property is January 31 unless an extension request was granted. The County did not receive the listing timely, so therefore a late listing penalty was assessed.

The Board reviewed all documents and information provided by the appellant and the County. After deliberation and review, Mr. Satterfield made a motion, that due to fairness, to waive the listing penalty stating that the appellant made attempts to timely file their listing electronically but was unsuccessful but the listing was thereafter submitted via mail postmarked February, 2019. Ms. Davis seconded the motion and the motioned carried.

Ayes: 3

Noes: 0

FOUR S HOLDING LLC DBA SOLA SALON STUDIOS

ACCT # 1062352

The appellant elected not to appear before the Board but requested that the submitted documentation serve as the appeal. The appellant is requesting a compromise of taxes related to a late listing of business personal property located at 1728 Fordham Blvd, Suite 107, Chapel Hill. A list of evidence follows:

APPELLANT	COUNTY
1062352 APPEAL	1062352 COUNTY

The appellant is requesting the compromise of a \$598.03 late listing penalty for the 2019 tax year.

Ms. Christy Carden provided evidence submitted by the appellant and represented the County. Ms. Carden informed the Board that the appellant's appeal claimed that the appellant experienced a sudden change in financial management and a reliance on a CPA. The Comptroller oversaw all accounting functions and communicated all filings to the CPA. The CPA did not timely file for an extension for the appellant's Business Personal Property listing, and therefore, a late listing penalty was assessed.

The Board reviewed all documents and information provided by the appellant and the County. After deliberation and review, Mr. Beattie made a motion to grant the compromise of penalty due to negligence of a third party who was responsible for submitting the extension request. Mr. Satterfield seconded the motion and the motion carried.

Ayes: 3

Noes: 0

CAROLINA COLLISION OF CHAPEL HILL LLC

ACCT # 1075694

The appellant elected not to appear before the Board but requested that the submitted documentation serve as the appeal. The appellant is requesting a compromise of taxes related to a late listing of business personal property located at 1705 Legion Road, Chapel Hill. A list of evidence follows:

APPELLANT	COUNTY
1075694 APPEAL	1075694 COUNTY

The appellant is requesting the compromise of a \$1,338.60 late listing penalty for the 2019 tax year.

Christy Carden presented evidence submitted by the appellant and represented the County. Ms. Carden stated that the appellant is requesting the compromise of taxes due to the untimely filing of their Business Personal Property Listing form. Ms. Carden summarized a letter from the appellant that claimed it had contracted with an accounting firm to prepare and file its annual business personal property tax listing for the tax year ended December 31, 2018. Due to some information required to prepare this listing not being available until after January 1, 2019, the accounting firm prepared and filed an extension request. The accounting firm prepared the property tax listing on April 10, 2019 and claimed to have inadvertently failed to follow the proper workflow process and marked the tax listing filing process as completed. This was in error because the tax listing filing process did not adhere to the firms routing procedures. Consequently the business personal property tax listing form was not timely submitted to the Tax Office.

The Board reviewed all documents and information provided by the appellant and the County. After deliberation and review, Mr. Satterfield made a motion to waive the listing penalty by 50% stating that although this was a CPA error, it appears that all parties of the CPA firm were accountable and able to process the listing form and that a 100% compromise should not be granted. Ms. Davis seconded the motion and the motion carried.

Ayes: 3
Noes: 0

AG OF CHAPEL HILL dba MELLOW MUSHROOM

ACCT # 1050984

The appellant elected not to appear before the Board but requested that the submitted documentation serve as the appeal. The appellant is requesting a compromise of taxes related to a late listing of business personal property located at 310 W. Franklin Street, Chapel Hill. A list of evidence follows:

APPELLANT	COUNTY
1050984 APPEAL	1050984 COUNTY

The appellant is requesting the compromise of a \$1,112.85 late listing penalty for the 2019 tax year.

Ms. Christy Carden presented evidence submitted by the appellant and represented the County. Ms. Carden stated that upon inquiring about the appellant's business personal property listing form submission, she was told that the appellants were unaware that the online listing attempt had failed. The appellant's Business Personal Property Listing was received by email on August 6, 2019, to which Ms. Carden prepared the tax bill that included the 10% late list penalty because Business Listings are due by January 31 or by April 15 with a prior extension request approval.

The Board reviewed all documents and information provided by the appellant and the County. After deliberation and review, Mr. Beattie made a motion to allow the entire compromise of the listing penalty due to the appellant's belief that their Business Personal Property Listing form was timely and successfully uploaded to the County's website. Mr. Satterfield seconded the motion and the motion carried.

Ayes: 3
Noes: 0

JAMES RIVER GROUP

ACCT # 1059386

The appellant elected not to appear before the Board but requested that the submitted documentation serve as the appeal. The appellant is requesting a compromise of taxes related to a late listing of business personal property located at 1414 Raleigh Road, Suite 405, Chapel Hill. A list of evidence follows:

APPELLANT	COUNTY
1059386 APPEAL	1059386 COUNTY

The appellant is requesting the compromise of a \$235.76 late listing penalty for the 2019 tax year.

Ms. Christy Carden presented evidence submitted by the appellant and represented the County. Ms. Carden stated that the appellant is requesting a compromise of the penalty for late listing of business personal property. The Business Personal Property listing form was received in the Orange County Tax Office on April 4, 2019, which is past the listing period due date of January 31, 2019. A bill was created for the appellant that included a 10% late listing penalty. In the appellant's appeal documents was a letter explaining the reasoning for the late filing. The appellant claimed that on April 15, 2019 @ 9:30 PM, the appellant uploaded the Business Personal Property Listing form via the Orange County website. Having not received confirmation that the forms uploaded, the appellant tried to upload the forms again on April 16, 2019, and this time received a confirmation that the process was successful.

The Board reviewed all documents and information provided by the appellant and the County. After deliberation and review, Ms. Davis made a motion to grant the compromise of the listing penalty for the entire amount. Mr. Satterfield seconded the motion and the motion carried.

Ayes:3
Noes: 0

GUNATITKRUPA INC

ACCT # 1075691

The appellant elected not to appear before the Board but requested that the submitted documentation serve as the appeal. The appellant is requesting a compromise of taxes related to a late listing of the business personal property located at 4908 NC 54 West, Chapel Hill. A list of evidence follows:

APPELLANT	COUNTY
1075691 APPEAL	1075691 COUNTY

The appellant is requesting the compromise of \$99.25 in late listing penalties for the 2017-2019 tax years.

Ms. Brenda Riley presented evidence submitted by the appellant and represented the County. Ms. Riley informed the Board that the appellant purchased the business in 2016. The appellant was unaware of the need to list Business Personal Property. When the appellant did submit the Business Personal Property listing forms on August 1, 2019, he did so for tax years 2016 and 2019, which triggered a discovery notice for the tax years 2017-2018. After agreement by the appellant of the discovery, tax bills, which included listing penalties, were generated and mailed to the appellant.

The Board reviewed all documents and information provided by the appellant and the County. After deliberation and review, Mr. Satterfield made a motion to deny the appellant's request for compromise of the listing penalties stating that the reasoning for the request did not meet any of the guidelines to justify a compromise. Mr. Beattie seconded the motion and the motion carried.

Ayes:3
Noes: 0

The appellant elected not to appear before the Board but requested that the submitted documentation serve as the appeal. The appellant is requesting a compromise of taxes related to a late listing of business personal property located at 100 W. Franklin Street, Chapel Hill. A list of evidence follows:

APPELLANT	COUNTY
1066092 APPEAL	1066092 County

The appellant is requesting the compromise of a \$742.49 listing penalty due to the late listing of business personal property for the 2019 tax year. The appellant's documents stated that the appellant mailed an extension request on January 31, 2019 by regular mail and this is the reason for requesting a penalty abatement/waiver.

Ms. Brenda Riley presented evidence submitted by the appellant and represented the County. Ms. Riley informed the Board that the County received the appellant's business personal property listing form on February 13, 2019 via email. Ms. Riley stated that she contacted the appellant's CPA and was told that the extension was dated and mailed January 31, 2019. The Tax office never received the mailed extension.

The Board reviewed all documents and information provided by the appellant and the County. After deliberation and review, Ms. Davis motioned to waive the penalty amount by 50% in the interest of fairness. Mr. Satterfield seconded the motion and the motion carried.

Ayes:3
Noes: 0

The appellant elected not to appear before the Board but requested that the submitted documentation serve as the appeal. The appellant is requesting a compromise of taxes related to a late listing of business personal property located at 1721 E. Franklin Street, Chapel Hill. A list of evidence follows:

APPELLANT	COUNTY
214538 APPEAL	214538 COUNTY

The appellant is requesting the compromise of a \$731.98 late listing penalty for the 2019 tax year.

Ms. Christy Carden presented evidence submitted by the appellant and represented the County. Ms. Carden stated that the appellant is requesting compromise of the penalty for late listing of business personal property. The Business Personal Property listing form was received in the Orange County Tax Office on August 1, 2019, at which time the County created the tax bill that included a 10% late listing penalty. Business Personal Property listing forms are due by January 31 or by April 15 with a prior extension request approval. The appellant stated that this business was purchased in June 2018 and additional time was needed to confirm and verify the assets purchased in order to file an accurate property listing. The appellant claimed that it was not willful intent or negligent disregard of the appellant to file the listing late.

The Board reviewed all documents and information provided by the appellant and the County. After deliberation and review, Mr. Beattie made a motion to deny the appellant's request for compromise of the listing penalty. Mr. Satterfield seconded the motion and the motion carried.

Ayes:3
Noes: 0

K-PANNS CH LLC dba THE PIZZA PRESS

ACCT # 1072587

The appellant elected not to appear before the Board but requested that the submitted documentation serve as the appeal. The appellant is requesting a compromise of taxes related to a late listing of business personal property located at 123 W. Franklin Street, Chapel Hill. A list of evidence follows:

APPELLANT	COUNTY
1072587 APPEAL	1072587 COUNTY

The appellant is requesting the compromise of a \$766.83 late listing penalty for the 2019 tax year.

Ms. Christy Carden presented evidence submitted by the appellant and represented the County. Ms. Carden informed the Board that the appellant's CPA firm stated that they just secured the appellant's account after the original Business Personal Property filing deadline of January 31, 2019. The CPA firm was not able to obtain the necessity financial records to prepare an accurate listing until after the final extension deadline of April 15, 2019. The appellant's CPA firm is requesting a compromise of penalty for reasonable cause, as the owner was concentrating his efforts in setting up and operation of the business.

The Board reviewed all documents and information provided by the appellant and the County. After deliberation and review, Mr. Satterfield made a motion to not grant the appellant's request for compromise of penalty. Mr. Beattie seconded the motion and the motion carried. Ms. Davis was not in favor of Mr. Satterfield's motion.

Ayes: 2
Noes: 1

CHELSEA THEATER

ACCT # 232074

Emily Kass appeared before the Board to appeal the denial of charitable exemption for the business personal property located at 1129 Weaver Dairy Road, Chapel Hill. A list of evidence follows:

APPELLANT	COUNTY
232074 APPEAL	232074 COUNTY

The appellant is requesting the Board to grant the exemption from property taxes on business personal property claiming that they are a public charity and that 40% of their income is derived from contributions in the form of memberships and donations.

Ms. Shavonda McLean represented the County and stated that the denial of charitable exemption was based on G.S. 105-278.7, which states, in part, that the exemption applies to property used wholly and exclusively by its owner for nonprofit educational, scientific, literary, or charitable purposes. The subject is a movie theater that charges the general public admission at regular prices for movie tickets. Therefore, the subject is not eligible for this exemption under G.S.105-278.7.

The Board reviewed all documents and information provided by the appellant and the County. After deliberation and review, Mr. Satterfield made a motion to uphold the County's denial of the exemption, stating that the subject is not used wholly and exclusively for charity and is operating as a for-profit business. Mr. Beattie seconded the motion and the motion carried.

Ayes:3
Noes: 0

THOMPSON

PIN 9831951104

The appellant elected not to appear before the Board but requested that the submitted documentation serve as the appeal. The appellant is appealing the value of 14.95 acres on Buckhorn Toad, Efland. The current assessed value of the property is \$134,600. A list of evidence follows:

APPELLANT	COUNTY
9831951104 APPEAL	9831951104 COUNTY

The appellant is requesting that the Board decrease the valuation of this property, stating that the subject is within a flood plain and contains an 80 foot easement for Cane Creek.

Cyle Anderson represented the County and stated that a portion of the property is located in a flood plain, and the subject is also encumbered by an 80 foot easement for Cane Creek. Mr. Anderson indicated that, upon further review of the subject property, he recommended an application of a -35% land adjustment recognizing the Cane Creek easement as well as the floodplain. Once the above recommendation is applied, the subject property's revised value will be \$87,500.

The Board reviewed all documents and information provided by the appellant and the County. After deliberation and review, Mr. Beattie made a motion to accept the County's recommendation and the revised value of \$87,500. Mr. Satterfield seconded and the motion carried.

Ayes: 3
Noes: 0

THOMPSON

PIN# 9880386025

The appellant elected not to appear before the Board but requested that the submitted documentation serve as the appeal. The appellant is appealing the value of the property located at 2623 Whitfield Road, Chapel Hill. The current assessed value of the property is \$339,100. A list of evidence follows:

APPELLANT	COUNTY
9880386025 APPEAL	9880386025 COUNTY

The appellant is requesting that the Board decrease the valuation of the property for the reason that the subject's roof is leaking and collapsing and the barn and other outbuildings are in disrepair or have collapsed.

Mr. Cyle Anderson represented the County and stated that he conducted a site visit in August 2019 to verify the claims of the appellant. Based on his findings, Mr. Anderson recommended the following:

- A decrease to the effective year built from 1972 to 1962.

- The subject condition changed from Average to Poor.
- The application of additional 99% physical depreciation.
- Change the homesite from Good to Poor.
- Reduce the value of the swimming pool to \$100 due to disrepair.
- Change the miscellaneous yard item to a carport and reduce this value to \$100 based on its condition.
- Removal of a miscellaneous yard item on the property record no longer on the property.

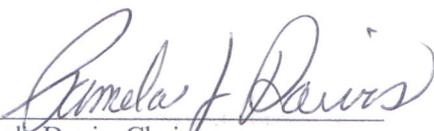
Upon application of the recommended adjustments to the subject property, the revised value will be \$137,400.

The Board reviewed all documents and information provided by the appellant and the County. After deliberation and review, Mr. Beattie made a motion to accept the County's recommendations and the revised value of \$137,400. Mr. Satterfield seconded and the motion carried.

Ayes: 3

Noes: 0

Having heard all of the appeals scheduled on this date, Ms. Davis made a motion to adjourn this meeting at 2:54 PM. The motion was seconded by Mr. Beattie and the meeting was adjourned.


Pamela Davis, Chair


Scherri McCray, Recording Secretary