

MINUTES
Orange County Board of Equalization and Review
Meeting held in person on September 14th, 2022

Board Members in Attendance:

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

Orange County Staff in Attendance:

Tax Administrator	Nancy Freeman
Business Officer	Leslie Wilcox
Administrative Assistant	Vrinlli Flores
Office Assistant	Jennifer Rigsbee
Real Property Appraisal Manager	Roger Gunn
Personal Property Appraisal Manager	Kandice Wright
Appraiser/Exemptions	Shavonda McLean
Appraiser	Christy Carden
Appraiser	Karen Atwater
Appraiser	Dana Hall

Meeting Schedule:

Time	PIN or Abstract	Appellant	Appeared	Appeal Type
1:00 PM				
1:15 PM	9837884322	Ida L. Fuller Property LLC	Yes	Denial of Exclusion
1:30 PM	9788510886	Kehillah Synagogue	Yes	Value
1:45 PM				
2:00 PM	10337	Capital Automotive Group	Phone Call	Compromise of listing penalty
2:15 PM	9887474166	Jason Wade	Phone Call	Removal of Present Use Value
2:30 PM	3201345	John Pope Farms LLC	Yes	Compromise of listing penalty
2:45 PM	120764	Johnny Pope Farms	Yes	Compromise of listing penalty
3:00 PM	3201084	Crossroads Equipment Lease and Finance	No	Compromise of listing penalty
3:15 PM	3184311	Barn at Valhalla LLC	No	Compromise of listing penalty
3:30 PM	130894	Northside Millwork Inc.	No	Compromise of listing penalty
3:45 PM	9875901723	Mary Ellen Adams	No	Removal of Exclusion
4:00 PM	9863023020	James Alvin Sykes	No	Denial of Exclusion

	Time	By
Meeting called to order	1:01 pm	Mr. Beattie
Meeting adjourned	2:36 pm	Mr. Beattie

Motion	Time	By	Second
To move into recess	1:44pm	Mr. Beattie	Mr. Meyers
To return to order	2:10pm	Mr. Beattie	Mr. Meyers

Property Identification:

Property Owner	Kehillah Synagogue	Appellant (if different)	Mary Lawrence
Property Address	1200 Mason Farm Road	Parcel ID or Abstract	9788510886

Statement of Appeal: Appellant is a non-profit organization disputing the exclusion amount stating that only a small portion of the parking lot is leased to outside parties and both schools are part of the non-profit organization's mission. The appellant states the value to be assessed is not in line with previous assessments and would like the exemption amount to be revised and corrected.

Current Assessed Value	Assessed Value: \$3,258,600 Exemption Amount: \$2,554,303 Value to be Assessed: \$704,297	County Opinion	Assessed Value: \$3,258,600 Exemption Amount: \$3,239,603 Value to be Assessed: \$18,997
Time of Hearing	1:01 PM	Appellant Opinion	Exemption amount be increased
County Representative	Shavonda McLean	Board Decision	Accept county recommendation

Evidence submitted by the appellant:

- September 1, 2022, Board of Equalization & Review meeting notice to appellant.
- Board of Equalization appeal request form,

Evidence submitted by the county representative:

- Orange County Board of Equalization & Review Summary: Orange County would like to make a recommendation to adjust the taxable amount from \$704,297 to \$18,997. The adjusted amount includes the exemption of the daycare in which the appellant owns. The taxable amount is for 36 parking spaces in which the appellant leases to others for a fee.
- Application for property tax exemption or exclusion

Motion of the Board	Accept the county's recommendation to adjust the taxable value to \$18,997
Made the motion	Hunter Beattie
Seconded the motion	Barbara Levine
Voted For	Leon Meyers
Voted Against	

Property Identification:

Property Owner	Mary Ellen Adams	Appellant (if different)	
Property Address	1705 McRae Place	Parcel ID or Abstract	9875901723

Statement of Appeal: The subject property was previously granted the disabled veteran exclusion on February 16, 2022. Property changed ownership on April 1, 2022 from Mary Ellen Adams to Mary Ellen Schwab Adams Living Trust, which caused the exclusion to be removed for 2022.

Current Assessed Value	\$366,100	County Opinion	Deny Exclusion
Time of Hearing	1:03 PM	Appellant Opinion	Grant Exclusion
County Representative	Shavonda Mclean	Board Decision	Grant Exclusion

Evidence submitted by the appellant:

- September 1, 2022, Board of Equalization & Review meeting notice to appellant.
- Letter to County requesting to appeal the decision that removed appellant's property from the exclusion program for the 2022 tax year.
- PIN information on prior ownership.
- February 16, 2022 County letter indicating approval for the exclusion.
- State of North Carolina Certification for Disabled Veteran's Property Tax Exclusion

Evidence submitted by the county representative:

- Orange County Board of Equalization & Review Summary: The subject property was granted disabled veteran exclusion on February 16, 2022. Property changed ownership on April 1, 2022, which caused the exemption to be removed for 2022.
- February 16, 2022 County letter indicating approval for the exclusion.
- August 3, 2022 County letter to appellant notifying appellant of disqualification of exclusion due to change in ownership.
- Application for Property Tax Relief form.
- State of North Carolina Certification for Disabled Veteran's Property Tax Exclusion
- March 28, 2022 North Carolina Non-warranty Deed for PIN 9875901723

Motion of the Board	Grant the exclusion
Made the motion	Leon Meyers
Seconded the motion	Hunter Beattie
Voted For	Barbara Levine
Voted Against	

Property Identification:

Property Owner	James Alvin Sykes	Appellant (if different)	Krystal Bryant (daughter of James Alvin Sykes)
Property Address	3004 Orange Grove Road	Parcel ID or Abstract	9863023020

Statement of Appeal: Appellant did not appear due to last minute change of plans. Appellant is appealing the County's tax relief decision based on appellant's fixed income.

Current Assessed Value	\$261,700	County Opinion	Deny Exclusion
Time of Hearing	1:07 PM	Appellant Opinion	Grant Exclusion
County Representative	Shavonda McLean	Board Decision	Deny Exclusion

Evidence submitted by the appellant:

- Letter to County appealing the Tax Relief decision based on appellant's fixed income.
- August 2, 2022 County letter to appellant notifying appellant of disqualification of exclusion due to income of the applicant exceeding the allotted amount of \$31,900.

Evidence submitted by the county representative:

- Orange County Board of Equalization & Review Summary: This subject property was denied elderly exclusion for 2022 due to income exceeding the allowed amount of \$31,900.
- August 2, 2022 County letter to appellant notifying appellant of disqualification of exclusion.
- Application for Property Tax Relief, Drivers license, SSA-1099-SM

Motion of the Board	Deny the exclusion due to appellant's income exceeding \$31,900 limit
Made the motion	Hunter Beattie
Seconded the motion	Leon Meyers
Voted For	Barbara Levine
Voted Against	

Property Identification:

Property Owner	Crossroads Equipment Lease and Finance	Appellant (if different)	ECS Financial Services
Property Address	Business Personal Property located at 7723 Oakwood St.	Parcel ID or Abstract	3201084

Statement of Appeal: Appellant requests a compromise of all listing penalties due to submitting an extension request for the Business Personal Property in error to Alamance County instead of Orange County. This was appellant's first time having to submit a BPP listing to Orange County.

Current Assessed Value	\$945,404	County Opinion	Statutory Listing Penalties Applied to Tax Bills
Time of Hearing	1:10 PM	Appellant Opinion	Request Compromise of Taxes for \$1,230.16 in Listing Penalties
County Representative	Christy Carden	Board Decision	Compromise \$1,230.16 in Listing Penalties

Evidence submitted by the appellant:

- Letter to County from ECS Financial Services on behalf of appellant requesting waiver of all late listing penalties for appellant.
- February 21, 2022 letter of Certificate of Authority

Evidence submitted by the county representative:

- Orange County Board of Equalization & Review Case Brief Summary:
 - 1st initial listing in Orange County 2022
 - 6/15/2022: Tax listing received by Orange County from Alamance County.
 - 8/1/2022: Tax bills for 2022 created and mailed.
 - 8/16/2022: Catharyn from ECS inquired about late list penalty. She worked on her end to secure the proof of extension but was unable to do so.
 - 8/17/2022: Orange County Tax Office contacted Alamance County to see if an extension was filed and one could not be located. Orange County instructed ECS to file an appeal of Late List Penalties.
 - 9/6/2022: Received the appeal letter for request of compromise of late list penalty.
- 2022 Tax bill
- 2022 Business Personal Property Listing
- Certificate of Authority

Motion of the Board	Compromise the entirety of the \$1,230.16 late listing penalty.
Made the motion	Hunter Beattie
Seconded the motion	Barbara Levine
Voted For	Leon Meyers
Voted Against	

Property Identification:

Property Owner	Barn at Valhalla LLC	Appellant (if different)	Marguerite Waugh
Property Address	Business Personal Property located at 1040 Duffys Way	Parcel ID or Abstract	3184311

Statement of Appeal: Appellant requested the possibility of an abatement of listing penalties as appellant was not aware of the need to file a business personal property tax listing for their business since it is a rental property. Appellant stated that she had suffered a personal loss and the Covid-19 pandemic

forced appellant to close business for a while for safety reasons causing financial hardship to the appellant.

Current Assessed Value	\$123,284	County Opinion	Statutory Discovery Penalties Applied to Tax Bills
Time of Hearing	1:16 PM	Appellant Opinion	Accept untimely filed appeal/Request for Compromise of Taxes in total of \$637.71 of Listing Penalties.
County Representative	Karen Atwater	Board Decision	Grant compromise of Taxes

Evidence submitted by the appellant:

- Letter to County from appellant requesting waiver of all late listing penalties in total amount of \$637.71

Evidence submitted by the county representative:

- Orange County Board of Equalization & Review Case Brief Summary:
 - Jan 2020: Extension request received from Barn at Valhalla, submitted via email by a CPA firm on their behalf. No listing was subsequently received during the listing period.
 - August 2020: “No List” letter was mailed to the taxpayer. No response was received.
 - November 2020: the County was in contact with the appellant’s CPA firm who indicated a listing would be forthcoming. No listing was received. The County rolled the account to 2021.
 - August 2021: Another “No List” letter was mailed to the taxpayer. No response was received.
 - October 2021: The County requested County Tax Services Inc. perform an audit. The audit began with an introduction letter on October 20, 2021 and followed the process to final discovery notice on July 15, 2022.
 - August 22, 2022: Audit discovery was billed for tax years 2019-2021. Billing included listing penalties per NCGS 105-312(H).
 - August 31, 2022: Received appeal to compromise listing penalties.
- Letter to County from appellant requesting waiver of all late listing penalties in total amount of \$637.71
- August 31, 2021 County notice to list Business Personal Property
- July 15, 2022 Discovery Notice
- 2019, 2020, and 2021 Tax Bills

Motion of the Board	Compromise the entirety of the \$637.71 listing penalties.
Made the motion	Leon Meyers
Seconded the motion	Barbara Levine
Voted For	
Voted Against	Hunter Beattie

Property Identification:

Property Owner	Ida L. Fuller Property Family LLC	Appellant (if different)	Vivian Fuller (for Barbara Fuller)
Property Address	5221 Poteat Road	Parcel ID or Abstract	9837884322

Statement of Appeal: The appellant is asking for an exemption based on her disabilities and is living at subject property with a living trust on a fixed income.

Current Assessed Value	\$128,200	County Opinion	Deny Exclusion
Time of Hearing	1:20 PM	Appellant Opinion	Grant Exclusion
County Representative	Shavonda McLean	Board Decision	Continue the appeal at a later date

Evidence submitted by the appellant:

- September 1, 2022, Board of Equalization & Review meeting notice to appellant.
- July 27, 2022, Letter to County requesting appeal of the decision to deny the elderly or disabled exclusion for the appellant's property.

Evidence submitted by the county representative:

- Orange County Board of Equalization & Review Summary: Barbara Fuller applied for elderly exclusion for 2022 on the subject property. Appellant was denied the exclusion due to not being the January 1 owner of record. Property under ownership of Ida L. Fuller Property Family LLC.
- July 5, 2022, County letter to appellant notifying denial of exclusion based to ownership.
- Application for Property Tax Relief
- Copy of Certification of Disability from neurologist
- Form SSA-1099, Social Security Benefit Statement, Driver's License
- February 12, 2022, notice from appellant on not filing income taxes due to health
- April 14, 2022, County letter to appellant notifying denial of exclusion based on 2021 income.
- July 27, 2017, North Carolina Special Warranty deed for PIN 9837884322

Motion of the Board	Continue the appeal to give Ms. Fuller opportunity to provide appropriate documentation that Barbara Fuller has equitable title to the property
Made the motion	Hunter Beattie
Seconded the motion	Barbara Levine
Voted For	Leon Meyers
Voted Against	

Property Identification:

Property Owner	Northside Millwork Inc.	Appellant (if different)	Debra Singer
Property Address	Business Personal Property located at 301 Millstone Drive	Parcel ID or Abstract	130894

Statement of Appeal: Northside Millwork Inc. is requesting a compromise of taxes for the late list penalty amount of \$1,538.84 due to staffing issues and a medical emergency causing the appellant to not submit a timely listing.

Current Assessed Value	\$1,085,067	County Opinion	Statutory Listing Penalties Applied to Tax Bills
Time of Hearing	1:33 PM	Appellant Opinion	Accept untimely filed appeal/Request for Compromise of Taxes in amount of \$1,538.84
County Representative	Karen Atwater	Board Decision	Grant Compromise of Taxes

Evidence submitted by the appellant:

- August 23, 2022, Letter to County appealing the late listing penalty amount of \$1,538.84.
- 2022 Tax Bill

Evidence submitted by the county representative:

- Orange County Board of Equalization & Review Case Brief Summary:
 - February 7, 2022: Extension request postmarked February 3, 2022 was rejected. Timely extension requests were due or must have been postmarked by January 31, 2022. Notification of the rejection and right to appeal was communicated to the requesting party via email contact included in the request.
 - April 15, 2022: Listing was received via electronic submission. With no approved extension in place, 10% listing penalty was applied to the 2022 abstract per NCGS 105-312 (H).
 - August 23, 2022: Received appeal requesting compromise of listing penalty
- February 7, 2022, County email notification of extension denial due to being postmarked as of February 3, 2022.
- April 15, 2022 online form submittal: uploaded scanned Business Listing Form

Motion of the Board	Compromise the entirety of the \$1,538.84 listing penalty.
Made the motion	Leon Meyers
Seconded the motion	Barbara Levine
Voted For	Hunter Beattie
Voted Against	

Property Identification:

Property Owner	Capital Automotive Group	Appellant (if different)	Ally Tappan
Property Address	Business Personal Property located at 350 S. Churton Street	Parcel ID or Abstract	10337

Statement of Appeal: Request compromise of late listing penalty in the amount of \$423.74 due to staffing issues. Appellant has been timely with previous tax listings and payments.

Current Assessed Value	\$298,786	County Opinion	Statutory Listing Penalty Applied to Tax Bills
Time of Hearing	1:40 PM	Appellant Opinion	Accept untimely filed appeal/Request for Compromise of Taxes in amount of \$423.74
County Representative	Christy Carden	Board Decision	Grant Compromise of Taxes

Evidence submitted by the appellant:

- August 23, 2022, Letter to County requesting compromise of the late list penalty amount of \$423.74 due to staffing issues.

Evidence submitted by the county representative:

- Orange County Board of Equalization & Review Case Brief Summary:
 - January 27, 2022 Extension request received submitted by Erin Brower
 - June 2, 2022 Discovery notices mailed
 - June 15, 2022 Listing received online with a signature and date of April 12, 2022 by Erin Brower

The business started in the County in 2014 and has filed timely until this year.

- 2022 Tax Bill
- 2022 Business Personal Property Listing Form
- January 27, 2022 Extension Request

Motion of the Board	Compromise the entirety of the \$423.74 listing penalty.
Made the motion	Hunter Beattie
Seconded the motion	Leon Meyers
Voted For	Barbara Levine
Voted Against	

Property Identification:

Property Owner	Jason Wade	Appellant (if different)	
Property Address	3885 McKee School Road	Parcel ID or Abstract	9887474166

Statement of Appeal: Mr. Wade acquired subject property that was in farm use in previous years with three owners, currently divided into four owners. Subject property is still used as a farm by continuing the use of appellants 24 acres of his personal property added to the farm. Electric fence is being fixed for livestock with ongoing issue for seven months on part of the property that has not allowed the livestock to be placed on the property.

Current Assessed Value	\$165,500	County Opinion	Statutory Removal of PUV
Time of Hearing	2:10 PM	Appellant Opinion	Reinstate PUV
County Representative	Dana Hall	Board Decision	Grant the appeal/Reinstate PUV

Evidence submitted by the appellant:

No Evidence

Evidence submitted by the county representative:

- Orange County Summary: The 16.78 acre tract was split from parent parcel 9887476133 consisting of 26.79 acres with 10.6 acres being in agricultural production. Once the 10.01 acres was removed due to being sold to a different ownership, then the remaining 16.78 acres was left with 4.4 acres in agricultural (hay) production and therefore no longer meets the statutory minimum agricultural size requirement of 10 acres in production. On May 20, 2022, County removed Jason and Tamara Wade from the Present Use Value Program based upon the required minimum acreage in production not being met. Jason Wade filed an appeal on July 18, 2022 stating that he has created additional agricultural production acreage on the property by installing a 5.5 fenced area in the woods for cattle and goats which would meet the 10 acres minimum in production requirement. On September 12, 2022, a field visit was performed to confirm new agricultural acreage and production were added to the property. Temporary electrical fencing has been installed in the woods to provide future additional agricultural production acreage. Per the owner, a pending request for power to the property has delayed the animals from being delivered to the property.
- Request form for approval of property Tax exemption
- Aerial map of subject property
- May 20, 2022, Orange County letter notifying appellant of Disqualification from Present Use Value Program
- 2021 Application for Agriculture, Horticulture, and Forestry Present Use Value Assessment

Motion of the Board	Reinstate PUV for parcel 9887474166
Made the motion	Leon Meyers
Seconded the motion	Barbara Levine
Voted For	Hunter Beattie
Voted Against	

Property Identification:

Property Owner	John Pope Farms LLC	Appellant (if different)	John Pope
Property Address	Business Personal Property located at 6712 Efland Cedar Grove Road	Parcel ID or Abstract	3201345

Statement of Appeal: Appellants are small-town farmers requesting compromise of late listing penalty due to not being aware of County procedure and due to current financial impact on farmers. Appellant is now aware of procedures going forward with County.

Current Assessed Value	\$42,865	County Opinion	Statutory Listing Penalties Applied to Tax Bills
Time of Hearing	2:21PM	Appellant Opinion	Accept untimely filed appeal/Request for Compromise of Taxes in total of \$84.09
County Representative	Karen Atwater	Board Decision	Grant the appeal

Evidence submitted by the appellant:

- August 21, 2022, Letter to County requesting compromise of the late listing penalty amount of \$84.09 due to unforeseen circumstances over the past few years affecting farmers.

Evidence submitted by the county representative:

- Orange County Board of Equalization & Review Case Brief Summary:
 - October 2021: The County, in reviewing parcels with poultry houses to ensure proper assessment of the business personal property components, submitted information to County Tax Services Inc. to begin an audit.
 - December 2021: the taxpayer and CTSI are in contact to provide necessary financial records for review.
 - May 2022: During the review, it is determined that there should be two separate accounts and therefore two separate audits; one for poultry operations and one for tobacco operations. This existing account was assigned for the poultry operations.
 - July 22, 2022: Audits are finalized. Taxpayer is in agreement with discovery values.
 - August 2022: Audit discovery was billed for tax years 2020 and 2021. Billing included listing penalties per NCGS 105-312(H)
 - August 21, 2022: Received request to compromise listing penalties.
- July 22, 2022, County Notice of Assessor Decision letter mailed to appellant
- 2020 and 2021 Tax Bills
- 2022 Business Personal Property Tax Listing Asset Schedule

Motion of the Board	Compromise the entirety of the \$84.09 listing penalty.
Made the motion	Hunter Beattie
Seconded the motion	Barbara Levine
Voted For	Leon Meyers
Voted Against	

Property Identification:

Property Owner	Johnny Pope Farms	Appellant (if different)	John Pope
Property Address	Business Personal Property located at 7520 Stewart Farm Road	Parcel ID or Abstract	120764

Statement of Appeal: Appellants are small-town farmers requesting compromise of late listing penalty due to not being aware of County procedure and due to current financial impact on farmers. Appellant is now aware of procedures going forward with County.

Current Assessed Value	\$55,850	County Opinion	Statutory Listing Penalties Applied to Tax Bills
Time of Hearing	2:34 PM	Appellant Opinion	Request for Compromise of Taxes in total of \$529.62
County Representative	Karen Atwater	Board Decision	Grant the appeal

Evidence submitted by the appellant:

- August 21, 2022, Letter to County requesting compromise of the late list penalty amount of \$529.62 due to unforeseen circumstances over the past few years affecting farmers.

Evidence submitted by the county representative:

- Orange County Board of Equalization & Review Case Brief Summary:
 - October 2021: The County submitted information to County Tax Services Inc. to begin an audit.
 - December 2021: The taxpayer and CTSI are in contact to provide necessary financial records for review.
 - May 2022: During the review, it is determined that there should be two separate accounts and therefore two separate audits; one for poultry operations and one for tobacco operations. This existing account was assigned for the tobacco operations.
 - July 22, 2022: Audits are finalized. Taxpayer is in agreement with discovery values.
 - August 2022: Audit discovery was billed for tax years 2017 through 2021. Billing included listing penalties per NCGS 105-312(H)
 - August 21, 2022: Received request to compromise listing penalties.
- July 22, 2022, County Notice of Assessor Decision letter mailed to appellant
- 2017, 2018, 2019, 2020, & 2021 Tax Bills
- 2022 Business Personal Property Tax Listing Asset Schedule

Motion of the Board	Compromise the entirety of the \$529.62 in listing penalties.
Made the motion	Hunter Beattie
Seconded the motion	Leon Meyers
Voted For	Barbara Levine
Voted Against	

Chair of the Board:

Hunter Beattie: _____
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Hunter Beattie
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Recording Secretary:

Vrinlli Flores: _____
DocuSigned by:
Vrinlli Flores
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