

STATE OF NORTH CAROLINA

COUNTY OF VANCE

The Vance County Board of Commissioners met in special session on Wednesday, May 27 2009 at 5:00 p.m. in the Commissioners' Conference Room, Vance County Administration Building, 122 Young Street, Henderson, NC. Those Commissioners present were as follows: Chairman Dan Brummitt, Commissioners Terry E. Garrison, A. Scott Hughes, J. Timothy Pegram, and Danny W. Wright.

Absent: Commissioners Deborah F. Brown and Eddie L. Wright.

Also present were County Manager Jerry L. Ayscue, Finance Director Steven C. Stanton, County Attorney Jonathan S. Care, and Clerk to the Board Kelly H. Grissom.

County Manager Jerry L. Ayscue gave the invocation.

Chairman Dan Brummitt stated that the purpose of the special meeting was to sit as a Board of Equalization and Review to receive recommendations regarding property tax appeals made during the May 4 regular meeting. The Board of Commissioners will then enter into closed session to discuss legal matters.

Cindy Lloyd, Interim Tax Administrator, had provided the Board with comparisons on each piece of property and sales information on similar properties. After further reviewing the appeals made on May 4, she found no information that would justify a reduction in property values.

The Board reviewed the properties on Piney Grove Road and Commissioner Terry E. Garrison questioned the variation of values per acre.

Chairman Brummitt stated that the per acre value is subsequent to whether or not the lot can be built on. Plus, the sales comparisons verify that the values are in line. He stated that it is the responsibility of the property owner to provide evidence that the value should be lower than what it appraised for. There was no such information provided.

Ms. Lloyd explained that, according to Pearson Appraisers, there is a base price established for lake property which is not per acre. The final value is then determined according to the size of the lot, the view of the lake, etc.

After further discussion, motion was made by Commissioner A. Scott Hughes to accept the recommendation of the Interim Tax Administrator that all property values appealed on May 4, 2009 remain as currently assessed. This motion was seconded by Commissioner Danny W. Wright and vote was ayes - three (3); noes - one (1); with the dissenting vote being cast by Commissioner Terry

E. Garrison. Commissioner J. Timothy Pegram abstained from voting.

Motion was made by Commissioner A. Scott Hughes, seconded by Commissioner Danny W. Wright, vote unanimous, to adjourn as the Board of Equalization and Review.

At this time, motion was made by Commissioner A. Scott Hughes to enter into closed session in order to discuss legal matters. This motion was seconded by Commissioner Terry E. Garrison and unanimously approved.

Upon return to regular session, and as there was no further business, at 5:55 p.m., motion was made by Commissioner Danny W. Wright, seconded by Commissioner A. Scott Hughes, vote unanimous, that the meeting be adjourned.

Approved and signed June 1, 2009.

---

Chairman