

STATE OF NORTH CAROLINA

COUNTY OF VANCE

The Vance County Board of Commissioners met in special session on Thursday, June 9, 2016 at 6:00 p.m. in the Commissioners' Conference Room, Vance County Administration Building, 122 Young Street, Henderson, NC. Those Commissioners present were as follows: Chairman Gordon Wilder, Vice-Chairman Dan Brummitt, Commissioners Deborah F. Brown, Terry E. Garrison, Thomas S. Hester, Jr., Leo Kelly, Jr., and Archie B. Taylor, Jr.

Absent: None.

Also present were Interim County Manager Robert M. Murphy, Deputy County Manager Jordan McMillen, Finance Director David C. Beck, County Attorney Jonathan S. Care, and Clerk to the Board Kelly H. Grissom.

As advertised, the Board of Commissioners, sitting as the Board of Equalization and Review, heard the following persons concerning the value of their properties:

	<b>Name and Address Phone</b>	<b>Parcel ID #</b>
1.	Ralph Ellington 1487 Warrenton Road Henderson, NC 27537	0525 04020
2.	Darnell and Carla Carter-Rose 67 Allen Lane Henderson, NC 27536	0205 01053
3.	Glenn Nunnery 138 Water's Edge Loop Road Henderson, NC 27537	0361B 03001
4.	Rick St. Pierre 3343 Thomas Road Henderson, NC 27537	0361 02001 0361 02002 0361 02003
5.	Rhonda Pernell 225 Falkner Town Road Henderson, NC 27537	0541 01016
6.	Sam Jones 155 Clark Street Henderson, NC 27536	0076 02008
7.	James Crawford 943-M West Andrews Avenue Henderson, NC 27536	0012 01001A
8.	Dennis Massey 509 Pollyanna Road Henderson, NC 27537	0332A 02003

*Ralph Ellington.* Ms. Porcha Brooks, Tax Administrator, was present and stated that Mr. Ellington's property is valued at \$54,201. Mr. Ellington is disputing the one acre buildable site on his parcel that contains two mobile homes. Mr. Ellington stated that the mobile homes are used for migrant workers who are only there seasonally, and the property should be considered Farm Use instead of a Buildable Site. The mobile homes have been vacant for three years and he

intends to sell them. He feels the value should be \$2,500. Commissioner Dan Brummitt stated that it was his understanding that tenant housing is part of Farm Use and asked Ms. Brooks to look into this matter before the board makes a decision on the value.

*Darnell and Carla Carter-Rose.* Ms. Brooks stated the Ms. Rose's property is valued at \$25,243, which is a decrease from \$45,333. Mr. and Mrs. Rose feel that the value should remain at \$45,333 and asked how the new value was determined. Ms. Rose stated that another piece of property in this area actually increased in value. Commissioner Terry E. Garrison asked the appraiser to take another look at this as well as the parcel that increased. County Attorney Jonathan Care asked Mr. and Ms. Rose if the property was appraised in 2009 when they acquired the property. If so, he asked them to provide that appraisal to the tax office.

*Glenn Nunnery.* Ms. Brooks stated that Mr. Nunnery's property is valued at \$193,371 which he feels is too high. Mr. Nunnery stated that a single-wide mobile home is on the property. The value of the mobile home in 2006 was \$25,000. The value of the mobile home now is \$40,000. He stated that mobile home values typically decrease, not increase. This is his position for his appeal. Commissioner Dan Brummitt asked Mr. Nunnery if he has the title to the mobile home and was told yes. Commissioner Brummitt stated that the mobile home should be listed as personal property and should not have been included in the assessed value. He stated that the mobile home listing should be changed to personal property and the value of the mobile home should be reduced accordingly.

*Richard St. Pierre.* Ms. Brooks stated that Mr. and Ms. St. Pierre are contesting three parcels that they feel are valued too high. Ms. St. Pierre stated that two of the lots should be only one lot with one building site because the house is built on the line of the two parcels. Ms. Brooks stated that this was taken into consideration and the value was reduced. Ms. St. Pierre noted that her neighbor's property across the road, which is larger than her property, is valued less. County Attorney Jonathan Care suggested that the three parcels be combined into one parcel. Chairman Wilder asked Ms. Brooks to compare the value with the neighbor's value.

*Rhonda Pennell.* Ms. Brooks stated that the current value of Ms. Pennell's property is \$27,127. Ms. Pennell feels it should be \$15,000. Ms. Pennell stated that the property is a 1983 doublewide mobile home, and has not had any improvements since the last revaluation. Commissioner Dan Brummitt asked Ms. Pennell if she had the title to the property and was told,

yes. Ms. Pennell was advised to submit the title to the tax office so that the mobile home can be listed as personal property instead of real property.

*Samuel D. Jones.* Ms. Brooks stated that the value of Mr. Jones' real property is \$65,507. Mr. Jones stated that he feels it should be valued at \$30,000 or less because it is in a terrible location with no resale market other than for profit landlords. Ms. Brooks explained that the property was originally valued at \$80,000 and was lowered to \$65,507. She also provided comps of other properties in the area. Commissioner Dan Brummitt questioned the C+10 quality factor in this market area and asked Ms. Brooks to look into this as well as economic obsolescence.

*James Crawford.* Mr. Crawford stated that he has a piece of property that is valued at \$164,125. The property has no road frontage. He currently has the property on the market for \$150,000. He feels the property should be valued at \$144,000. Commissioner Thomas S. Hester, Jr. stated that \$144,000 seems reasonable since it is listed for \$150,000. Commissioner Dan Brummitt agreed. Ms. Brooks stated that she would make this change. In doing so, she will need to look at other properties in this area because they may need to be changed as well.

*Dennis Massey.* Ms. Brooks stated that Mr. Massey is appealing the value of his land, which is valued at \$125,000. Mr. Massey feels the value should be \$80,000. Ms. Brooks stated that two properties sold in that area. One sold for \$175,000 in February 2014, and one sold for \$145,000 in September 2013. She noted that these lots are not as nice as Mr. Massey's lot. The board asked Mr. Massey to provide comps to the tax office.

As there was no further business, at 8:00 p.m., the Board of Equalization and Review was recessed.

Approved and signed July 11, 2016.

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Chairman