

## BOARD OF EQUALIZATION & REVIEW

April 12, 2010

The Duplin County Board of E & R met in Session on Monday, April 12, 2010 at 9:00 a.m. in the Commissioners' Room, County Administration Building (224 Seminary Street), Kenansville, North Carolina.

Present: Chairman Cary Turner and Board Members David Fussell, Frances Parks, Harold Raynor

Late: Commissioner Williams and Wells

Also Present: Mr. Gary Rose, Tax Administrator, Mr. Mike Aldridge, County Manager and Ms. Paige Marshburn, Administrative Officer

Mr. Gary Rose explained the purpose of the meeting is to hear appeals from three property owners regarding land use applications.

Mr. Bruce Pearsall's mother passed away and the application was sent to the father to reapply since ownership changed to the husband and he had 60 days to return. During this time, the husband passed away and Mr. Pearsall was to take over this process and get the application turned in. However, due to his family circumstances he did not apply by the deadline, but went ahead and paid the land use tax and requested to come to the board of E & R and ask the commissioners to accept his application now, even though it is late. The recommendation from the tax administration was to accept Mr. Pearsall's request and accept his application as being timely filed and the land use tax value paid be refunded back to him.

Motion was made by Commissioner Parks, seconded by Commissioner Raynor, carried unanimously, to comply with recommendations from Mr. Rose to accept Mr. Pearsall's application to be timely filed.

Tim and Rita Quinn inherited land from their father and he did not have land use. They applied for the timber land use and had to have a forestry management plan. They applied for the land use March 31, 2010 and should have applied by January 31, 2010, or within 60 days after property is acquired. Recommendation from the Mr. Rose was to decline his request and recommend not approving their land use for this year.

Commissioner Wells arrived at the meeting.

Commissioner Williams arrived at the meeting.

Motion was made by Commissioner Fussell, seconded by Commissioner Parks to reject his request for today and encourage Mr. Quinn to turn in the application in January 2011. Commissioner Parks, Fussell, Turner, Wells voted for and Commissioner Raynor voted against. Motion carried.

Mr. David Price turned in his land use application late. He simply did not know there was a deadline and did not know he was responsible to turn in a land use application by January 31, 2011. Mr. Jimmy Sauls told him to come in first of year to apply for the land use. Recommendation from Mr. Rose is to decline his request and apply next year in January 2011.

Motion was made by Commissioner Williams, seconded by Commissioner Parks, carried unanimously, to decline Mr. Price's request and encourage him to apply next January 2011.

Motion was made by Commissioner Parks, seconded by Commissioner Williams, carried unanimously, to adjourn the Board of Equalization and Review.

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Clerk