

BOARD OF EQUALIZATION & REVIEW

April 26, 2010

The Duplin County Board of Equalization and Review met in Session on Monday, April 26, 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, Zettie Williams and Reginald Wells.

Also Present: Mr. Gary Rose, Tax Administrator, Mr. Tim Graham, Tax Appraiser for Duplin County, Mr. Mike Aldridge, County Manager, Ms. Paige Marshburn, Administrative Officer, Ms. Teresa Lanier, Finance Officer, Ms. Joan Barnette, Assistant Tax Administrator and Ms. Kay Nichols, Real Estate Specialist.

Mr. Gary Rose explained the purpose of the meeting is the second and final meeting for taxpayers to appeal 2010 land use applications and property tax values to the 2010 Board of Equalization and Review.

Ms. Margaret Jennings appeared before the board to request an appeal for her untimely land use application. Ms. Jennings came in on February 12, 2009 to the tax administration to record her deed and was given an application for land use and had 60 days to return it back to the county. She did not turn the application back in and was billed for the deferred land use taxes on November 24, 2009. Ms. Jennings did not return the application until December 31, 2009. It was the recommendation from the tax administration to not accept this untimely land use application and that Ms. Jennings reapply January, 2011.

Motion was made by Commissioner Wells, seconded by Commissioner Parks, carried unanimously, to comply with the recommendation from the tax administrator to decline Ms. Jennings request and encourage her to apply next January 2011.

Mr. Berry Lee Mobley appeared before the board to request an appeal of his removal in the land use program. According to tax records, Mr. Mobley does not meet the minimum requirements for agriculture use (10 acres cleared, actively being farmed and grossing \$1000 income). Mr. Mobley does not agree with the tax administration and would like to be reinstated back into the land use program.

It was the consensus of the board for Mr. Tim Graham, Tax Appraiser, to revisit the property, have the deed plotted, check actual amount of land being farmed and return with a recommendation at the next meeting May 3, 2010.

Mr. Robert Gerald Smith appeared before the board to appeal his 2010 property tax value (parcel 06-179). Mr. Smith has 7.5 acres of off-road, wooded land valued at \$14,400. Mr. Smith does not agree with the appraisal as compared to his 13.89 acre tract valued at \$16,600 (parcel 06-177). Mr. Smith feels a fair price would be \$1000 per acre.

Mr. Michael David Sumner appeared before the board to appeal his 2010 property tax value (parcel 06-179-1). Mr. Sumner has 6.39 acres of off-road wooded land valued at \$12,800, which adjoins Mr. Smith property.

It was the consensus of the board for Mr. Gary Rose to verify the values for Mr. Smith and Mr. Sumner and return with rates/price breakers of similar properties in the area at the next meeting, May 3, 2010.

Mr. Neil Horne appeared before the board to appeal his 2010 property tax value (parcel 08-894). His original value was \$8,100 and after review by the tax appraiser the value was lowered to \$6,100. Mr. Horne is still not satisfied with the value and requested it to be lowered. All of the land is either swamp or wetland.

It was the consensus of the board to reduce the value of Mr. Horne's property value for parcel 08-894 to \$5,000.

Mr. Kim Halso appeared before the board to appeal his 2010 property tax value (parcels 08-717, 08-64 and 08-2397). Parcel 08-717 is an 8.49 acre tract (cleared land) valued at \$30,400; parcel 08-64 is a 19.53 acre tract (all wooded) valued at \$24,200 and parcel 08-2397 is a 1.70 acre tract (all wooded) valued at \$9,200. He feels all these parcels have been over-valued. Mr. Halso stated that he paid too much for the 8.49 acre tract, but that was because he bought it from family. Mr. Halso would like to request that the 19.53 acre tract and the 1.70 acre tract be considered for forestry management program (land use).

It was stated by Mr. Gary Rose the 19.53 acre tract has a fair value of \$24,200 and the 1.70 acre tract has a fair value of \$9,200. The only one to question would be the 8.49 acre tract at \$30,400.

It was the consensus of the board for Mr. Rose to look again at the 8.49 acre tract and give recommendation at the May 3, 2010 meeting.

Mr. Frank Edmundson representing Schwartz Properties (The Old Quinn Wholesale Building) appeared before the board to appeal the 2010 property tax value (parcels 01-3277, 01-659, 01-636, 01755 and 01-635). Mr. Rose reminded Mr. Edmundson and the board that an agreement was made between Schwartz Properties and the Duplin County Tax Office on October 10, 2008 to leave the 2008 values as they were and that for the 2009 revaluation, the total real property tax value for Schwartz Properties would not exceed \$1,950,000. The recommendation from Mr. Rose is to hold Schwartz Properties to the agreement.

It was the consensus of the board to comply with the recommendation from the tax administration to remain consistent with agreement that 2009 tax value would not exceed \$1,950,000.

Ms. Alice Farrell appeared before the board to appeal the 2010 property tax value (parcel 09-5038). Parcel 09-5038 is a 1.06 acre tract on Hwy 41 valued at \$60,000; this parcel has been deeded to her for 2011. The 2010 tax value notice for her son on 2 tracts was \$250,400, which included parcel 09-5038. Ms. Farrell said she has an appraisal for both properties at \$170,000. Ms. Farrell provided information of sale in the area to support a lower value. Mr. Rose stated that we were not aware of this appeal and would examine information and visit property and make a recommendation to the board on May 3, 2010.

Mr. Rose stated the Duplin and Sampson counties had been provided with a list of poultry farms that contracts had been cancelled by Prestage Farms, Goldsboro Milling and Case Farms. After consulting with Sampson County, both administrators agreed to recommend the same proposal. The recommendation was to reduce the current value of the poultry houses by 50 percent for the 2010 tax year and to reexamine these farms next year to determine if houses are still empty and or further action need to be taken. If contracts are renewed or new contracts issued and poultry house are back in production then values of the houses will be restored to the original 2010 value as warranted.

Motion was made by Commissioner Well, seconded by Commissioner Parks, carried unanimously, to comply with the recommendation of the tax administrator.

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

Clerk