

**January 7, 2019**

The Bladen County Board of Commissioners held a Special Meeting regarding Tax Matters. The meeting was scheduled to begin at 5:30pm on Monday, January 7, 2019 in the Commissioners Room on the lower level of the Courthouse, 106 East Broad Street, Elizabethtown, NC.

Members present were:

Charles R. Peterson, Chairman

David Gooden, Vice Chairman

Ray Britt

Michael Cogdell

Arthur Bullock

Dr. Ophelia Munn-Goins

Russell Priest

Ashley Trivette

Daniel Dowless

**ITEM 1. Call to Order:**

Chairman Peterson called the meeting to order and provided an invocation. County Manager Greg Martin led with Pledge of Allegiance.

**ITEM 2. Requests from Tax Payers: (Renee Davis, Tax Administrator)**

- A. Mrs. Davis provided a brief overview of a request submitted by Mr. Edward Lawrence and previously discussed at a Special Meeting regarding tax matters held on November 19, 2018.

Mr. Lawrence had asked the Board to reconsider the assessed tax value of his property. He stated that he purchased the property in 2017 at a price of \$325,002. He appealed the tax value in 2018 and the assessed tax value was amended from \$453,170 to \$428,120. However, he had asked for an additional revision to more closely reflect the actual purchase price.

Mrs. Davis stated that the appraiser had revisited the property and provided photos of the property, home, and pier.

Following discussion and upon a motion by Commissioner Britt, seconded by Commissioner Gooden, the Board unanimously approved the current tax value of \$428,120, without revision.

- B. Mrs. Davis provided a brief overview of a request submitted by Mrs. Carolyn Wright, administrator of the Simpson Estate, and previously discussed at a Special Meeting regarding tax matters held on November 19, 2018.

Mrs. Wright had provided information regarding the estate of her aunt who passed away in November 2017. She had stated that the 2.2 acres located at White Lake increased in assessed value due to the county-wide revaluation in 2015. She indicated that she needs to sell the property in order to close the estate but feels that the valuation would hinder a sale. Mrs. Davis further explained that a mobile home park project was initiated a number of years ago but not completed. The inclusion of a mobile home park was included in the assessed value, which increased the tax value. Following research, Mrs. Davis determined that the mobile park was never completed. She has adjusted the 2019 tax value to reflect the new tax value of \$59,150, a reduction of approximately \$152,000. However, Mrs. Wright has already paid the 2015-2018 taxes.

Following discussion and upon a motion by Commissioner Munn-Goins, seconded by Commissioner Cogdell, the Board unanimously accepted Mrs. Wright's request, including refunding the amount of \$5,097.96, which represents 2015-2018 overpaid taxes.

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**ITEM 3. Hurricane Florence and Tax Assessments:**

A. Mrs. Davis provided an overview regarding steps available to property owners who may need to address tax values if their property had been damaged during Hurricane Florence. She stated that individuals and businesses could appeal the tax value by submitting the proper paperwork by January 31, 2019. Veterans', Elderly Homestead, and Disabled exemption requests are due by January 31.

Chairman Peterson asked Mr. Martin to provide a list of available exemptions, requirements and deadlines for each available property tax exemption.

B. Mrs. Davis provided a brief overview regarding an upcoming reappointment of the Tax Assessor. She expressed appreciation for serving as assessor since her initial appointment in November 2015. She stated that, pursuant to NCGS 105-294, the Board of Commissioners shall appoint a county assessor to serve no less than two and no more than four years.

Upon a motion by Commissioner Bullock, seconded by Commissioner Trivette, the Board unanimously adjourned the meeting at 5:45pm.

ATTEST:

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Maria C. Edwards, Clerk to the Board

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Charles R. Peterson, Chairman