

July 9, 2018

The Bladen County Board of Commissioners held a Special Meeting regarding tax matters at 5:30pm on Monday, July 9, 2018 in the Commissioner's Room on the lower level of the Courthouse, 106 East Broad Street, Elizabethtown, NC.

Members present were:

Ray Britt, Chairman

Michael Cogdell, Vice Chairman

Charles R. Peterson

Daniel Dowless

Arthur Bullock

Dr. Ophelia Munn-Goins (arrived at 5:36pm)

David Gooden

Russell Priest

Excused: Ashley Trivette

ITEM 1. Call to Order:

Chairman Britt called the meeting to order.

Chairman Britt provided an invocation. County Manager Greg Martin led the Pledge of Allegiance.

Tax Administrator Renee Davis inquired to add another similar tax payer request to the meeting agenda on behalf of Steven Tatum.

Commissioner Munn-Goins entered the meeting.

ITEM 2. Requests from Taxpayers:

A. Bass Family Property

Family Attorney Charles Brittain II provided detail regarding the family's request to allow approximately 112 acres (PIN 0048698) to remain in a forestry present-use value program. Mr. Brittain was asked to process deeds and paperwork in order to convey the property in 2017 to three daughters following Mr. Bass' passing. He stated that he was unaware that the property was in a forestry present-use value program and, therefore, did not submit a timely application for the property to remain in the forestry present-use value program.

A notification, referencing NCGS 105.277.4, was mailed on or about June 15, 2018 to Mrs. Bass informing her that deferred taxes for 2015, 2016, and 2017 had been billed and were due and payable.

Following discussion and upon a motion by Commissioner Peterson, seconded by Commissioner Dowless, the Board unanimously accepted the 2017 forestry present-use value program application.

Mr. Brittain thanked the Board members for their consideration and action on behalf of his client.

In the interest of time, Commissioner Peterson made a motion to approve each similar request regarding timely application submittal to remain in present-use value program (items 2B, 2C and 2F), as follows:

B. Barbara Tatum

Upon a motion by Commissioner Peterson, seconded by Commissioner Dowless, the Board unanimously accepted the present-use value program application.

C. Glenn Willis

Upon a motion by Commissioner Peterson, seconded by Commissioner Dowless, the Board unanimously accepted the present-use value program application.

July 9, 2018

D. Regina Whitted

Tax Administrator Renee Davis provided information regarding Ms. Whitted's request regarding property which has been taxed by Cumberland County and Bladen County. The tract of land totals 40.44 acres, all of which had been billed by Bladen County. Cumberland County updated tax records and began billing for 11.45 acres in 1993. Mrs. Davis explained that former practice was for the county which represented the majority of the property to bill the entire tract.

Mrs. Davis indicated that as Tax Administrator, she has already made the corrections for the current and the most recent five (5) years (2012-2017). Pursuant to NCGS 105.381, the Board of County Commissioners could make corrections if deemed defensible. However, the responsibility is on the taxpayer to notify the Tax office when an error occurs.

Upon a motion by Commissioner Peterson, seconded by Commissioner Munn-Goins, the Board unanimously denied Ms. Whitted's request.

E. Clark Brothers, LLC/H. Manley Clark

Mrs. Davis provided an overview of the taxpayer's request to forgive deferred taxes on approximately 171 acres in production and 45 acres in timber (PIN 0298-00-23-5905). The tax office sent correspondence regarding the requirement of annual audits to ensure that properties continue to qualify for present-use value classification (NCGS 105-296). Requirements include verification of gross income for the previous three (3) years.

Mrs. Davis stated that the income verification was not received after three requests dated in August 2017, September 2017, and November 2017. A response from August audit letter was received, however there was no gross income information included. The deferred taxes (2015, 2016, 2017) were billed, along with accrued interest. Property taxes which have been billed are paid in full, less the deferred taxes.

Clark Brothers' representatives stated that Mr. Manley Clark passed away a number of years ago. The correspondence had been forwarded to a family representative in Raleigh. Thus, Clark Brothers' company was unaware of the unanswered requests.

Commissioner Munn-Goins made a motion to deny the request to allow the property to remain the present-use value program. The motion died for lack of a second.

Commissioner Gooden made a motion to forgive penalties and the deferred taxes. Commissioner Priest provided a second. Upon a vote of six (6) AYES (Gooden, Priest, Peterson, Britt, Cogdell, Dowless) to two (2) NOES (Bullock, Munn-Goins), the Board approved the request for the property to remain in the present-use value program and forgive the interest and deferred taxes.

F. Steven Tatum

Upon a motion by Commissioner Peterson, seconded by Commissioner Dowless, the Board unanimously accepted the present-use value program application.

Commissioner Peterson suggested that if a similar situation occurs with a decedent, a phone call might provide better communication with the tax payer or representatives.

Commissioner Cogdell requested that Tax Administrator ask for the county attorney's assistance for specific tax situations before coming to the Board for a decision in order to make sure the Board strictly follows the intent of the NC General Statutes.

Upon a motion by Commissioner Munn-Goins, seconded by Commissioner Peterson, the meeting was unanimously adjourned at 6:13pm.

ATTEST:

Maria C. Edwards, Clerk to the Board

Ray Britt, Chairman