

December 18, 2017

A Special Meeting of the Bladen County Board of Commissioners regarding Tax Matters was held on Monday, December 18, 2017 at 5:30 pm in Commissioners Room on the lower level of the Bladen County Courthouse, Elizabethtown.

Members present were:

Ray Britt, Chairman
Michael Cogdell
Charles R. Peterson
Daniel Dowless
Arthur Bullock
David Gooden
Russell Priest
Ashley Trivette

Excused: Dr. Ophelia Munn-Goins

Attorney: Allen Johnson

Call to Order:

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

Chairman Britt offered condolences to Commissioner Bullock at his mother's recent passing.

ITEM 1. Requests from Taxpayers: (Renee Davis, Tax Administrator)

- A. Mrs. Davis provided a brief review of the request which was presented during the November 20, 2017 Special meeting regarding Parcel ID 013846. The original usage was for forestry. In June 2017, the property owner was billed for the 12 acres of open land which had been removed from the present-use value program due to a lack of provided income in accordance with NCGS 105-277.3 (a) (3). The total tax bill is \$387.22. Mr. Chester Allen contacted Tax Administration to discuss the removal of the open land from the PUV program. Mr. Allen requested that the Board of Commissioners review the decision and drafted a letter stating this fact. The 12 open acres are now being used as a turf farm. Mr. Allen stated they expect to begin harvesting turf in 2018.

Following discussion and upon a motion by Commissioner Peterson, seconded by Commissioner Bullock, the Board approved for the 12 acres of open land to remain out of the Present Use Value program due to lack of provided income. The motion passed upon a vote of seven (7) AYES (Peterson, Bullock, Priest, Gooden, Trivette, Britt, Cogdell) to one (1) NO (Dowless).

- B. Mrs. Davis reviewed Mr. Tony Parrish's request to review the assessed tax value of his newly constructed home. He requested that the Board consider lowering his appraised tax value for his 2018 property taxes (Parcel ID 0047300). While the home was under construction, the 2017 taxes were assessed for a total property tax value of \$201,320 (real property, plus 50% completion of the home). The final appraised value for 2018 was \$471,920. A garage/apartment was added to the property by way of a building permit. He disputed this tax value and following procedural review, an adjustment was made to the land and the garage/apartment. The total value has been adjusted to \$447,610 for 2018. Mr. Parrish then submitted an appraisal by Cox Realty and Appraisal, Inc. of \$358,000. A second adjustment was made to the garage/apartment, resulting in an appraised value of \$432,100. Mr. Parrish then submitted correspondence requesting to address the Board of Commissioners in order for him to dispute his property valuation. He stated in his letter that he wished to "have the tax value lowered to be more in line with the tax value of other similar properties in the neighborhood, as well as the appraised value."

Of note, Mr. Parrish acquired a building permit on September 28, 2017 for an in-ground pool which may change his assessed property value when completed.

Following discussion, a motion was made by Commissioner Bullock to retain Mr. Parrish's tax value as assessed. A second was provided by Commissioner Priest. The motion was defeated upon a vote of three (3) AYES (Bullock, Priest, Cogdell) to five (5) NOES (Peterson, Dowless, Gooden, Trivette, Britt).

Following further discussion, the Board asked for the county appraiser to return to Mr. Parrish's property for an additional review. Mrs. Davis stated that she would return to the property along with the county appraiser.

- C. Mrs. Davis provided a review of a request from Ms. Brenda Bealon regarding a private sale granted on June 19, 2017 (Parcel ID 0003824). Ms. Bealon was approved for extended terms to pay \$4,446.50. Ms. Bealon paid the required 5% deposit on June 17, 2017. She has not submitted a payment since that date. The Board approved Ms. Bealon for ninety (90) day terms. Ms. Bealon has requested an additional extension to pay the balance of \$4,223.50.

Commissioner Cogdell made a motion to proceed with foreclosure proceedings.

Mrs. Davis further explained that the County of Bladen is still the legal owner of the property. She stated that a Deed of Trust and Promissory Note has been done for another property in a similar situation.

Commissioner Cogdell rescinded his original motion.

Following discussion and upon a motion by Commissioner Peterson, seconded by Commissioner Cogdell, the Board unanimously approved to have the County Attorney prepare a promissory note and Deed of Trust for the property.

- D. Mrs. Davis provided an overview of Mr. Ronnie McKiver's request to bid for county-owned property (Parcel ID 0022716), with ninety (90) day terms. Mr. McKiver has submitted a bid of \$8,200 for the property and has requested private sale in accordance with NCGS 105-376(c).

Following discussion and upon a motion by Commissioner Peterson, seconded by Commissioner Bullock, the Board unanimously accepted Mr. McKiver's bid and request for a private sale, with a promissory note with 90-day terms and Deed of Trust to be executed and recorded.

ITEM 2. Consider Accepting a Bid for County-Owned Property (Parcel ID's 004973, 004977, 004978)

- A. Mrs. Davis provided an overview of the bid submitted by Jeremy Dowless for the above referenced property. Mr. Dowless provided a bid amount of \$17,705 for the 3 parcels, totaling 1.07 acres, which are located within the town limits of Bladenboro. The expense to the County is recorded as \$17,705. Following discussion and upon a motion by Commissioner Cogdell, seconded by Commissioner Bullock the Board unanimously accepted a bid by Mr. Jeremy Dowless for the three (3) parcels (Parcel ID's 004973, 004977, 004978). Commissioner Peterson abstained from voting.

ITEM 3. Real Estate Appraisal Services:

- A. Mrs. Davis reviewed the process for securing bids for contract appraisal services. On November 1, 2017, bid packages were distributed to the NC Department of Revenue registered firm list. On November 10, 2017, a public notice was published in the Bladen Journal for additional information. Sealed bids were received in the Tax Office no later than 3:00pm on Tuesday, November 21, 2017. Of the twelve (12) requests, three (3) responded as follows:

Appraisal Service	Price Per Parcel
Piner Appraisal, Inc.	\$ 19.50
Pearson's Appraisal Services, Inc.	\$ 32.00 (\$400 per day for appeals)
Vincent Valuations	\$ 50.00 (\$800 per day for appeals)

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Following discussion and upon a motion by Commissioner Peterson, seconded by Commissioner Cogdell, the Board unanimously approved an agreement with Piner Appraisal, Inc. to provide appraisal services.

4. Discussion:

Attorney Allen Johnson provided an update to the Board regarding Ms. Betty Williams, who had been living in a rental property when it was foreclosed by Bladen County. She was allowed to purchase the property from Bladen County through a private sale. No payments have been received to satisfy the debt. Johnson Law Firm has reached out to her attorney, Hester, Grady, Hester, to resolve the issue. There is no Deed of Trust or Promissory Note in place, as her attorney had indicated his intent to complete the process for their client and forward the forms to Johnson Law Firm.

Upon a motion by Commissioner Peterson, seconded by Commissioner Dowless, the Board unanimously approved for Johnson Law Firm to begin an eviction process for county-owned property in which Ms. Betty Williams is currently living.

Upon a motion by Commissioner Cogdell, seconded by Commissioner Bullock, the meeting was adjourned at 5:52pm.

ATTEST:

Maria C. Edwards, Clerk to the Board

Ray Britt, Chairman