A Special Meeting of the Bladen County Board of Commissioners was held on Monday, November 16, 2015 at 5:30 pm in the Commissioners Room on the lower level of the Courthouse, 106 East Broad Street, Elizabethtown, NC. The purpose of the meeting was to consider a request from a tax payer.

Members present:
Charles R. Peterson, Chairman
Russell Priest
Dr. Delilah Blanks
James G. “Jimmie” Smith
Michael Cogdell
Daniel Dowless
Billy Ray Pait
Wayne Edge
Arthur Bullock

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

ITEM 1. Mr. Leon Lockamy:

Tax Assessor/Administrator Renee Davis provided detailed information regarding Mr. Lockamy’s request for a partial refund for tax years 2007-2014. Mr. Lockamy’s argument for the request was based on an assessed tax value which was not a final valuation during the recent revaluation process. According to NCGS 105-381, the tax payer may assert a valid defense based on the following:
1. A tax imposed through clerical error;
2. An illegal tax;
3. A tax levied for an illegal purpose.

Following discussion and upon motion by Commissioner Smith, seconded by Commissioner Bullock, the Board unanimously agreed to uphold the correct assessed tax value of the property and not approve the requested refund.

Upon a motion by Commissioner Dowless, seconded by Commissioner Priest, the Board adjourned the meeting at 5:39 pm.

ATTEST:

Maria C. Edwards, Clerk to the Board  Charles R. Peterson, Chairman