

November 20, 2017

A Special Meeting of the Bladen County Board of Commissioners regarding Tax Matters was held on Monday, November 20, 2017 at 5:30 pm in Commissioners Room on the lower level of the Bladen County Courthouse, Elizabethtown.

Members present were:

Ray Britt, Vice Chairman

Michael Cogdell

Daniel Dowless

Arthur Bullock

David Gooden

Russell Priest arrived at 6:00pm

Ashley Trivette

Dr. Ophelia Munn-Goins

Excused: Charles Peterson

Call to Order:

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

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

A. Representing Allen Boys, LLC, Reid Allen provided a brief overview of a request to allow 12.00 acres to regain present use value classification (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, the Board received information for consideration and will respond at a future date.

B. Mr. Tony Parrish expressed appreciation for the opportunity to address the Board. Mr. Parrish provided an overview regarding 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. Mr. Parrish added a garage/apartment which 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, the Board received information for consideration and will respond at a future date.

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C. Mrs. Davis provided information regarding 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.

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.

Following discussion, the Board received information for consideration and will respond at a future date.

D. Mr. Ronnie McKiver has submitted a 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, the Board received information for consideration and will respond at a future date.

ITEM 2. Miscellaneous Tax Updates

Mrs. Davis provided an update regarding several bids for county-owned property, as follows:

Mr. Gilmore Smith has been paying promptly through July, with a partial payment for August's scheduled payment. A Deed of Trust and Promissory Note is in place for this property.

Ms. Betty Williams, who had been renting from a property owner who was foreclosed, was allowed to purchase the property 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 Hester, Grady, Hester had indicated their intent to complete the process for their client and forward the forms to Johnson Law Firm.

Vice Chairman Britt stated that the consensus of the Board was to request Allen Johnson of Johnson Law Firm to execute a Deed of Trust and Promissory Note for the property and debt.

Mrs. Davis also provided an update to the Board regarding a Request for Proposal for real estate appraisal services, with a deadline to submit of Tuesday, November 21, 2017. Mrs. Davis stated that two RFP's have already been received.

Mrs. Davis provided a brief overview of recent legislation revisions regarding property tax. She provided more detail regarding "gap billing" specifically addressing vehicle taxes.

Upon a motion by Commissioner Trivette, seconded by Commissioner Bullock, the meeting was adjourned at 6:19pm.

ATTEST:

Maria C. Edwards, Clerk to the Board

Charles R. Peterson, Chairman