

BOARD OF EQUALIZATION AND REVIEW (Separate Attachment)

**RECESS REGULAR BOARD OF COMMISSIONERS MEETING AND
RECONVENE THE RECESSED BOARD OF EQUALIZATION AND REVIEW**

MOTION: Hines
2ND: Harris
VOTE: Unanimous

Mr. Wiggins explained that the Board was sitting to hear the appeals of citizens regarding their tax assess value.

He called upon Ms. Coker to make her presentation.

- A. Chairman to Call Meeting to Order
- B. SBA Towers, Inc. Personal Property Appeal from April meeting

Ms. Coker stated that the recommendation had not changed. Harrell, Felton to accept the recommendation of the Tax Assessor with unanimous approval.

- C. Consent Items:
 - 1. Sara D'Empaire

\$264,708 value, Felton, Harris to accept consent value. Unanimous

- 2. Thomas Everette

\$309,173 value, Harris, Powell to accept consent value. Unanimous

- 3. Elbert Ellrod

\$5742 value, Hines, Powell to accept consent value. Unanimous

- D. Scheduled Appointment (s):
 - 1. Robert Earl Williams

Mr. Cecil Capps, Appraiser came forward to represent Mr. Williams. He provided an appraisal of \$51,500 and used 3 comparable sales in the report. He reviewed the property adjustments and damages. He said they purchased property in 1988 for \$52,000 and have done no repairs to the property since purchase. He said the Assessor's office dropped the value from 83K to 79K after the informal appeal made by the owner. The property owner was present to consent to Mr. Capps representing her.

Ms. Coker asked Mr. Edmonson to explain the revaluation. He said that the sales that Mr. Capps used were forced sales and he also made some adjustments to the house and he would like to do another inspection before he make a recommendation at the June meeting. Mr. Felton also asked him to look at the comparables as well.

Felton to defer. Harris seconded the motion. Unanimous

2. Ruth Dancy

Mr. Henry Dancy came forward. He said the Assessor did not change the value during the informal appraisal. He said he did improvements to the outside of the house in the last year but had done no work to the inside of the house. Cherry, Felton to defer to allow staff to review additional information.

Ms. Harris said that everyone may have the same problem because they did not come into anyone else's home. Ms. Coker said that if there are extenuating circumstances that may need to be considered. Mr. Carmon said that if the house had not been condemned then the normal assumption is that the home is habitable. Mr. Felton said that the value could be decreased without it being damaged enough to be considered inhabitable.

Unanimous to defer.

Rev. Hines said that there appears to be some work that should have been done before they came to them and he is concerned about that. Ms. Powell reiterated the same.

Mr. Carmon said that you will probably get additional information from the petitioner at this step.

3. Irene Goodwyn

Ms. Goodwyn, 1613 Canterbury, 230,347 appraised and \$171,794 was what it was appraised at in 2001. He said she had done minor upgrades valued at \$15K approximately. She said that 2 doors down there is a comparable at 198K and one at 179K and others at lower prices. She said the price is ridiculously high compared to others in the area.

Mr. Edmondson came forward to state that Ms. Goodwyn did not come to the informal appeal. He said that they do have comparable sales at 234K. He said they feel confident that this house is fairly appraised compared with comparables in the area. They recommended no change.

Chair moves to accept assessed value of the property.

Mr. Felton was concerned that she did not show up at the informal appeal. She explained that she had health issues.

Motion to defer until June by Harris, seconded by Powell. Unanimous.

Following discussion, the Board decided to hear appeals but make no

4. Pauline Pettaway

\$61,420 value when purchased. She said the permit had a total value of 83,000 with the home and land. She said in 2008 they raised it to 93,000 and now to 105K and during the appeal they still have it over 100K

Mr. Edmonson said the increase in 2008 that the concrete paving and fencing had not been added and they added the value of those improvements during the discovery process.

5. Ervin Farmer

Mr. Farmer said he lived 6028 Pleasant Hill Road and he has 2 house trailers on a lot and the value was \$58K a piece. He said he bought them for 11K and one he sold at 7K. He said he can't see it being valued at 58K. He said that he spoke with a gentleman and he would come back to look at the property again. He said he got a letter saying that he was dropping 40K and he did not know what he was taking the 40K from.

The Board recommended that the Assessor meet with Mr. Farmer to explain how they derived at the \$40K decrease.

6. Dorothy Braswell

Mr. Douglas Braswell came forward and stated that she is confined to the house for the last few months. He asked what value they had on his home now? \$41,012 and the assessed value was \$46K. 7449 Bullock School Road value at 42,044. He asked if by being in the flood zone if that would warrant reconsideration in revalue. Ms. Coker said that it was already considered and reduced by 30%.

Mr. Braswell asked about 1499 High Level Road and parcel #3786. Item 7C. He said there was a house and mobile home on the property and the house was the home house of his wife's family and it has not been finished and no income received from it in ten years. He said the mobile home had been closed to demolished on the inside. He said the value was 42K and he had recommended \$35K.

7. Mr. James Bridgers

Mr. Bridgers said he had 3 pieces of property and he would like to invite Ms. Coker or anyone else to look at his property. He said he had cracks in the wall and had cement blocks to hold the roof down. He said one of the homes had fascia boards and the roof gone.

7. One Two LLC

Ms. Redding came forward to ask for reconsideration of the value of the buildings she was assessed with in Edgecombe Meadows. 112,113 and 117 Photina Court considered a drug infested area. She said there is no way these units are worth 65K. She said that 40% of those buildings are boarded up. She said the rent is \$290 with no deposit and when they moved you have to do major repairs. 125 Ligustum Court she said the sales price was \$11,000 for 2 units of the property sold to a co-owner. Motion from Harrell to recess. Hines scended the motion. Unanimous

RECESS AS BOARD OF EQUALIZATION AND REVIEW AND RECONVENE
REGULAR BOARD OF COMMISSIONERS MEETING

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2ND:

VOTE: