

MINUTES
Orange County Board of Equalization and Review
Virtual meeting held on June 30th, 2022

Board Members in attendance:

Chair of the Board	Hunter Beattie	Yes
Regular Member	Barbara Levine	Yes
Regular Member	Leon Meyers	Yes
Alternate Member	Ryan Petrone	No
Alternate Member	Reginald Morgan	No

Orange County Staff in attendance:

Tax Administrator	Nancy Freeman
Administrative Assistant	Vrinlli Flores
Business Officer	Leslie Wilcox
Real Property Appraisal Manager	Roger Gunn
Deputy Tax Assessor	Chad Phillips
Real Property Appraiser	Dana Hall
Personal Property Appraisal Manager	Kandice Wright
Appraiser	Shavonda Mclean
Chief Appraiser	Kelly Wells

Meeting Schedule:

Time	PIN or Abstract	Appellant	Appearing	Appeal Type	Appraiser
1:00	9839393415	Joseph Yurigan Jr	No	Appeal Withdrawn	Dana Hall
1:15	9836562936	Tiffany Brandenburg	Yes	Denial of Exemption	Shavonda McLean
1:30	9870419270	Randolph Ryan	No	Value	Kelly Wells
1:45	3200522	Joanne Dukes	No	Compromise of Taxes	Kandice Wright
2:00	9880354610	NCNB National Bank of North Carolina	No	Value	Kelly Wells
2:15	9778867097	Cole Ives and Rubish Inc.	No	Value	Kelly Wells
2:30	9788057773	Gilner Properties LLC	Yes	Late Appeal/ Compromise of Taxes	Kandice Wright
2:45	9882091134	Sharon Freedman	No	Untimely PUV application	Dana Hall
3:00	2023 BOER schedule/ BOER Discussion				
3:15	2022 BOER Adjournment				

Meeting called to order	1:00 PM	Meeting adjourned	1:40PM
Moved into recess		Returned to Order	
Motion made by:		Motion seconded by:	
Moved into Private Session		Moved out of Private Session	
Motion made by:		Motion seconded by:	

Related meeting notes:

- The Board discussed whether the members would provide input for the 2023 BOER schedule. The decision was made for the county to continue scheduling the hearing dates, but to announce the dates to the board members earlier so that adjustments to the board members' schedules could be made accordingly.
 - Summary per GS 105-322(e): The board shall hold its first meeting not earlier than the first Monday in April and not later than the first Monday in May. If there is no revaluation, the board shall complete its duties on or before the third Monday following its first meeting unless in its opinion a longer period of time is necessary. The board may not sit later than July 1 except to hear and determine requests made under the provisions of subdivision (g)(2). In a year of a revaluation, the board shall complete its duties on or before December 1st.
- The county was questioned by Mr. Myers on the timing and frequency of permits being received from Chapel Hill. Mr. Gunn stated that permits are being received monthly and generally more timely than previously.
- Mr. Beattie made a motion to adjourn the 2022 board from accepting new appeals at 1:39pm. Mr. Myers seconded.

Property Identification:

Property Owner	Randolph Ryan	Appellant (if different)	
Property Address	1609 Claymore Road	Parcel ID or Abstract	9870419270

Statement of Appeal: Requested change in value based on a submitted appraisal and citing the deferred maintenance and condition of the house.

Current Assessed Value	\$507,500	County Opinion	\$441,900
Time of Hearing	1:00 PM	Appellant Opinion	\$450,000
County Representative	Kelly Wells	Board Decision	\$441,900

Evidence submitted by the appellant:

- Appraisal of subject property as of October 18, 2021.

Evidence submitted by the county representative:

- Orange County Board of Equalization & Review summary stating the subject property is a single family frame house with 3,268 square feet, built in 1989 located in phase II of the Highlands subdivision in Chapel Hill. The appeal is based on condition and maintenance of the house. The appellant's opinion of value is \$450,000 assumed from an appraisal from October 2021 provided with the appeal. A site visit was conducted on May 31, 2022. After review of the property, the County recommends reducing the effective year built from 2000 to 1989 (same as year built) and applying additional 10% physical depreciation to the improvements. This would reduce the value of the subject property from \$507,500 to \$441,900.
- Property record cards indicating before and after changes and values.
- Aerial map of Parcel 9870419270.
- 12 photos of subject property condition.

Motion of the Board	To accept the county's revised value of \$441,900
Made the motion	Hunter Beattie
Seconded the motion	Barbara Levine
Voted For	Leon Meyers
Voted Against	

Property Identification:

Property Owner	NCNB National Bank of NC	Appellant (if different)	Brendan Seyring (rep.)
Property Address	100 Banks Drive	Parcel ID or Abstract	9880354610

Statement of Appeal: Appeal based on un-supported income and expense rates.

Current Assessed Value	\$1,650,600	County Opinion	\$874,900
Time of Hearing	1:04PM	Appellant Opinion	\$495,360
County Representative	Kelly Wells	Board Decision	\$874,900

Evidence submitted by the appellant:

- General appointment of agency
- 2022 Fair Property Tax Valuation Analysis on 9880354610

Evidence submitted by the county representative:

- Power of attorney for representative
- Orange County Board of Equalization & Review summary of the subject property that includes a bank branch and 1.12 acres of land. The appeal is based on the appellant's pro-forma income approach suggesting a valuation of \$495,360. No support for the appellant's income or expenses was provided in the appeal for comparison with local market derived rates. As a result, the County based rents and rates on 2019/2020 CoStar and local market analysis reported retail rates. The local market analysis suggests an expense ratio of 22.67% of effective gross income, of which the tax liability constitutes approximately 90%. Therefore, an expense ratio of 10% ratio was applied to the effective gross income in order to derive the estimated net operating income for the property. Upon review of this property, it was determined that the indicated value from the sales comparison approach was weighted 45% and the indication of value from the income approach was weighted 55% for a reconciled valuation of \$883,606. As a result of this review, Orange County recommends adding a primary neighborhood modifier of E47 resulting in a decreased valuation from \$1,650,000 to \$874,900.
- Property record cards indicating before & after changes and values.
- Arial map of Parcel 9880354610
- Comparison of Parcel 9787044829.001 with similar sized sales
- 2 pictures of subject property

Motion of the Board	Accept the County's recommended decrease in valuation to \$874,900
Made the motion	Hunter Beattie
Seconded the motion	Leon Meyers
Voted For	Barbara Levine
Voted Against	

Property Identification:

Property Owner	Coles Ives & Rubish Inc.	Appellant (if different)	Brendan Seyring (rep.)
Property Address	105 E. Main Street	Parcel ID or Abstract	9778867097

Statement of Appeal: Appeal based on un-supported income and expense rates.

Current Assessed Value	\$941,600	County Opinion	No change in current value
Time of Hearing	1:08 PM	Appellant Opinion	\$489,024
County Representative	Kelly Wells	Board Decision	No change in value

Evidence submitted by the appellant:

- General appointment of agency
- 2022 Fair Property Tax Valuation Analysis on 9778867097

Evidence submitted by the county representative:

- Power of attorney for representative
- Orange County Board of Equalization & Review summary of the subject property that includes a bank branch, a mini bank and 0.46 acres of land. The appeal is based on the appellant's pro-forma income approach suggesting a valuation of \$489,024. No support for the appellant's income or expenses was provided in the appeal for comparison with local market derived rates. As a result, the County based rents and rates on 2019/2020 CoStar and local market analysis reported retail rates. The local market analysis suggests an expense ratio of 22.67% of effective gross income, of which the tax liability constitutes approximately 90%. Therefore, an expense ratio of 10% was applied to the effective gross income in order to derive the estimated net operating income for the property. Upon review of this property, it was determined that the indicated value from the sales comparison approach was weighted 45% and the indication of value from the income approach was weighted 55% for a reconciled valuation of \$953,162. As a result of this review, Orange County recommends no change in the current value.
- Property record card for Parcel 9778867097
- Aerial map of Parcel 9778867097
- Comparison with similar sized sales of bank properties
- Retail rental, vacancy, and operating expense rates
- Bing maps of subject property and comparable properties
- 3 pictures of subject property

Motion of the Board	Accept the county recommendation of no change in value
Made the motion	Hunter Beattie
Seconded the motion	Barbara Levine
Voted For	Leon Meyers
Voted Against	

Property Identification:

Property Owner	Gliner Properties LLC	Appellant (if different)	
Property Address	101 S Merritt Mill Road	Parcel ID or Abstract	9788057773

Statement of Appeal: Stopped using office before covid and did not go to that property on a regular basis resulting in appellant not submitting appeal on time. Is requesting the Board to compromise penalty due to timely payments on tax bills.

Current Assessed Value	\$361,300	County Opinion	Statutory Discovery Penalties Applied to Tax Bills
Time of Hearing	1:11 PM	Appellant Opinion	Accept untimely filed appeal/Request for Compromise of Taxes.
County Representative	Kandice Wright	Board Decision	Compromise of Taxes

Evidence submitted by the appellant:

- Letter to request compromise of taxes for the total amount of \$5,539.17 in listing penalties for 2019-2021 tax years.

Evidence submitted by the county representative:

- Orange County Board of Equalization & Review form with brief summary of a discovery notice was mailed for the value that was not billed for 2019, 2020 and 2021 totaling \$24,109.58. An untimely appeal was filed on June 20, 2022 requesting to compromise the listing penalties in the amount of \$5,539.07 for 2019, 2020 and 2021. The appeal was received after the 30 days to appeal per NCGS 105-312. Parcel 9788057773 was acquired in 2017 from an exempt owner and the exemption was removed for 2018. Due to a system technicality, the exemption was reapplied to the parcel in error, allowing the parcel to benefit from the exemption for 2019, 2020 and 2021. This error was realized when preparing for annual audits in accordance to General Statutes. Per telephone conversation, Mr. Gilner stated he was paying what was billed on time each year.
- Notice of Discovery
- Property Tax Bills for 2019, 2020, and 2021

Motion of the Board	To hear the appeal
Made the motion	Leon Myers
Seconded the motion	Hunter Beattie
Voted For	Barbara Levine
Voted Against	

Motion of the Board	To grant the appeal to compromise taxes in the amount of \$5,539.17
Made the motion	Hunter Beattie
Seconded the motion	Leon Myers
Voted For	Barbara Levine
Voted Against	

Property Identification:

Property Owner	Joanne Dukes	Appellant (if different)	
Property Address	4211 Myrtlewood Drive	Parcel ID or Abstract	3200522

Statement of Appeal:

Current Assessed Value		County Opinion	Statutory Listing Penalties Applied to Tax Bills
Time of Hearing	1:17 PM	Appellant Opinion	Request Compromise of Taxes for \$307.33 in Listing Penalties
County Representative	Kandice Wright	Board Decision	Denial of compromise

Evidence submitted by the appellant:

- Notice of Discovery letter dated May 20, 2022 with a note from appellant requesting to appeal.
- Individual Personal Property Discovery Notice by appellant with clarification that property is still owned by Vanderbilt Homes and she makes payments to Vanderbilt Homes.

Evidence submitted by the county representative:

- Orange County Board of Equalization & Review form with brief summary of a 2022 individual discovery notice being mailed to taxpayer to list the manufactured home she owns. The discovery notice was returned May 10, 2022 with a note stating the home was owned by Vanderbilt Homes and they (Vanderbilt) pay the taxes. Ms. Dukes thought she was paying taxes via her mortgage and when she contacted Vanderbilt for proof of payment she was informed they only paid insurance and she was responsible for the property tax. The discovery was issued for 2017-2021. A request to compromise penalty in the amount of \$307.33 due to misunderstanding from mortgage company.
- Notice of Discovery
- General Vehicle detail status of current title
- Duplicate tax statements from 2017-2021

Motion of the Board	Deny request to compromise 307.33 for tax years 2017-2021
Made the motion	Barbara Levine
Seconded the motion	Hunter Beattie
Voted For	
Voted Against	Leon Meyers

Property Identification:

Property Owner	Tiffany Brandenburg	Appellant (if different)	
Property Address	307 Virginia Lee Lane	Parcel ID or Abstract	9836562936

Statement of Appeal: The appellant was recently declared disabled retroactive to the time of filing for disability in 2019 and feels her untimely filed 2021 application for the disabled exclusion should be approved.

Current Assessed Value	\$313,400	County Opinion	Denial of Exclusion
Time of Hearing	1:24 PM	Appellant Opinion	To grant the exclusion
County Representative	Shavonda McLean	Board Decision	To grant the exclusion

Evidence submitted by the appellant:

- Request for approval of Property Tax Exemption, Exclusion, or Deferral due to Showing of Good Cause for Failure to Make a Timely Application
- Consent to Remote Hearing form
- County letter informing appellant of not being eligible for exclusion due to County not receiving additional information needed to determine eligibility.
- Orange County Solid Waste Programs Fee application for 2021 for Homestead exclusion
- 2020 income tax return
- 2020 tax bill
- Social Security disability benefits statement.
- AV-9A completed by medical practice.

Evidence submitted by the county representative:

- Orange County Board of Equalization & Review form stating the subject property was denied tax relief due to the requested AV-9A Certification of Disability for Property Tax Exclusion form needed to determine eligibility was never provided.
- Qualifications for Elderly or Disabled Exclusion: Must be a NC resident who also must be at least 65 years of age OR totally and permanently disabled on or before January 1 of current tax year. Must have owned and occupied a permanent residence on or before January 1 of current tax year. Timely applications for 2021 tax year must have been filed January 1, 2021- June 1, 2021. Late applications must have been filed June 2, 2021- December 31, 2021 along with a good cause letter for failure to submit a timely application. Applicants for 2021 tax year exclusion cannot have 2020 income in excess of \$31,500.
- December 29, 2021 County letter informing appellant of not being eligible for exclusion due to not receiving additional information needed to determine eligibility.
- July 26, 2021 County letter informing Ms. Brandenburg of not being eligible for exclusion due to not receiving Good Cause letter, income, and Certification of Disability needed.
- Appellant's Application for Property Tax Relief for 2021 tax year
- Appellant's 2020 income tax return.

Motion of the Board	To grant this appeal
Made the motion	Leon Meyers
Seconded the motion	Hunter Beattie
Voted For	Barbara Levine
Voted Against	

Property Identification:

Property Owner	Sharon Freedman	Appellant (if different)	
Property Address	off New Hope Church Road	Parcel ID or Abstract	9882091134

Statement of Appeal: Requesting to have Present Use status reinstated after being removed due to non-compliance.

Current Assessed Value	\$288,700	County Opinion	Statutory removal of PUV
Time of Hearing	1:26 PM	Appellant Opinion	Accept untimely completed Application for PUV and reinstate PUV
County Representative	Dana Hall	Board Decision	Denial of the appeal

Evidence submitted by the appellant:

- 2022 Forestry management plan
- 2020 AV-5 Application for Agriculture, Horticulture, and Forestry Present-Use Value Assessment

Evidence submitted by the county representative:

- Orange County Board of Equalization & Review form with brief summary of the 25.5 acres subject property. The parcel is under appeal due to the continued use application for the Present Use Value Program being completed on April 4, 2022 upon submission of a forestry management plan completed in March 2022. The property was enrolled in the Present Use Value Program and transferred ownership on June 24, 2020. According to G.S.105-277.4(a) when a property enrolled in the Present Use Program transfers to a new owner, a new application for continued enrollment in the program must be timely filed with the Assessor's office within 60 days of the ownership change. On July 1, 2020, Bonnie Stickler mailed a letter requesting a new application by August 31, 2020 to Sharon Freedman. On July 30, 2020 Ms. Freedman returned her application and a signed contract with forester Brandon Price to provide an updated forestry management plan. After several attempts by phone and email to both Brandon Price and Sharon Freedman were made requesting a completed forestry management plan, appraiser emailed a final request on March 1, 2022 with a deadline to provide the needed plan by March 15, 2022 or the parcel would be removed from the Present Use Value Program. No response was received. As a result, the County removed the property from the program and created deferred tax bills. After receiving the deferred tax bills, a completed forestry management plan was provided on April 4, 2022, thereby completing the 2020 application.
- 2020 AV-5 Application for Agriculture, Horticulture, and Forestry Present-Use Value Assessment.
- 2022 Forest Restoration & Management Plan

- Emails to Brandon Price and Sharon Freedman requesting a completed forestry management plan

Motion of the Board	To deny the appeal
Made the motion	Leon Myers
Seconded the motion	Hunter Beattie
Voted For	Barbara Levine
Voted Against	

Chair of the Board:

Hunter Beattie DocuSigned by:
Hunter Beattie
52D9AAB883DE4DE... _____ 7/21/2022

Recording Secretary:

Vrinlli Flores DocuSigned by:
Vrinlli Flores
FD1CA7D9006547D... _____ 7/22/2022