

Board of Equalization and Review
Monday, August 1, 2016
Chowan County Public Safety Center
305 West Freemason St.
Edenton, NC
6:00pm

This meeting was recorded. The audio recording is in the meeting file labeled August 1, 2016.

Present Chairman Jeff Smith, Commissioners Alex Kehayes, John Mitchener, Emmett Winborne, Ellis Lawrence, Keith Nixon and Greg Bonner.

Staff present County Manager Kevin Howard County Attorney Lauren Arizaga-Womble and Board Clerk Susanne Stallings.

Chairman Smith reconvened the meeting of the Board of Equalization and Review.

Tax Administrator Pete Rodda stated this appeal is from Gemini Edenton Village LLC. He stated this property is also known as the Edenton Village Shopping Center. He stated the tax payer has appealed the value as the property is valued at 7,751,710. He stated an equity comparison with the year Edenton Village and Chowan Crossing shows Edenton Village as 10 years older than Chowan. He stated that quality rating for Edenton Village is listed as higher quality than Chowan. He stated he would not consider this property as being in "excellent condition". He stated that he would recommend a valuation of \$5,642,700 based on comparable sales. He stated the taxpayer has requested a value of \$4 million. He provided comparable sale information.

Commissioner Kehayes stated his concern with the inaccuracy in the revaluation. He asked if they carry insurance for large errors or omissions.

Mr. Rodda stated he has not reviewed the contract. He noted the County's software conversion may have also created some of the discrepancies.

Commissioner Lawrence stated his concern with the discrepancy.

Mr. Rodda stated the two shopping centers were not compared, but he felt they should have been.

Commissioner Nixon asked if the shopping center was vacant during the revaluation.

Mr. Howard stated it was occupied.

Commissioner Nixon stated he feels the County should look into the company who provided the reappraisal. He stated his questions from the previous meeting were answered. He stated he would like for the manager and Tax Administrator to meet with Pearson Appraisals to get some answers on the areas.

Commissioner Winborne asked if local mall sales were included.

Mr. Rodda noted that sale was a forced sale for bankruptcy. He added he is not recommending a retroactive refund.

Commissioner Winborne stated his concern with the omission.

Commissioner Nixon stated in the past the Board of Commissioners needed to be cautious on the reduction of property values unless there was an error. He stated he is satisfied there is evidence of an error. He then moved to accept the recommendation of the Tax Administrator.

Chairman Smith asked for all in favor, the motion passed unanimously (7-0).

Mr. Rodda noted that there are no further appeals to be heard.

Commissioner Lawrence moved to adjourn the meeting of the Board of Equalization and Review. Chairman Smith asked for all in favor, the motion passed unanimously (7-0).

Regular Meeting
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Present Chairman Jeff Smith, Commissioners Alex Kehayes, John Mitchener, Emmett Winborne, Ellis Lawrence, Keith Nixon and Greg Bonner.

Staff present County Manager Kevin Howard County Attorney Lauren Arizaga-Womble and Board Clerk Susanne Stallings.

Regular Meeting

Chairman Smith called the meeting to order and led all in attendance in the pledge of allegiance. Commissioner Kehayes then offered the invocation.

Approval of Agenda

Chairman Smith presented the agenda. Commissioner Bonner moved to approve the agenda as presented. Chairman Smith asked for all in favor, the motion passed unanimously (7-0).

Public Comment

Chairman Smith opened the floor to public comment in accordance with NCGS 153A-52.1

Bill Dunn 204 Powhatan Trail stated his concern with the County's follow up on the backflow and prevention ordinance since its adoption.

Bob Kirby 236 Whites Landing Road provided the Board with a written statement regarding the pending vote on the Apex Clean Energy project. He stated his concerns with the process of the Planning Board hearing specifically that construction on the project MUST commence within one year of the issuance of the permit and the permit is only valid for one year. Mr. Kirby also stated his concerns regarding the recent media coverage and statements about the County's projected tax revenue from the project. He stated that he would recommend a Payment in Lieu of Taxes for the project which could be adjusted annually.

Michelle Kirby 236 Whites Landing Road also signed up but declined the opportunity to speak.

Linda Peterson 116 Horniblow Point Rd. stated she would be moving in September. She stated her appreciation to the County for their vote of confidence in appointment of her to the County Planning Board and wished the county success in the future.

Being no further public comment, Chairman Smith closed the floor.

Consent Agenda

a. Minutes

Chairman Smith provided the minutes of the June 20, 2016 meeting.

Commissioner Mitchener noted some typos in the minutes and asked the Board for their consent for him to make the minor corrections with the Clerk.

Commissioner Mitchener moved to approve the minutes subject to punctuation and typographical errors being corrected.

Chairman Smith asked for all in favor, the motion passed unanimously (7-0).

b. Budget Amendment

WHEREAS, the Chowan County Tax Collector has provided a report of persons owning real property whose taxes for the preceding fiscal year remain unpaid and the principle amount owed by each person; and

WHEREAS, the Chowan County Tax Collector has provided a list of persons not owning real property whose personal property taxes for the preceding fiscal year remain unpaid and the principle amount owed by each person; and

WHEREAS, the Chowan County Tax Collector has provided a report of diligent efforts to collect unpaid taxes for the preceding fiscal year and prior years as charged; and

WHEREAS, the list of persons owing taxes (but who listed no real property) for the current fiscal year are found to be insolvent; and

WHEREAS, the Chowan County Tax Collector has provided an accounting of all taxes charged and collected for the current and prior years;

Hereby, be it resolved that the Cowan County Board of County Commissioners do hereby accept the settlement of current and prior year taxed as provided by the Cowan County Tax Collector.

Adopted this 1st day of August, 2016.

ORDER OF THE CHOWAN COUNTY BOARD OF COMMISSIONERS

IN ACCORDANCE WITH G.S.105-321, G.S. 153A-156 AND G.S. 160A-215.2

FOR THE COLLECTION OF 2016 TAXES

TO: TAX COLLECTOR OF CHOWAN COUNTY, TOWN OF EDENTON

You are hereby authorized, empowered, and commanded to collect the taxes set forth in the 2016 tax records filed in the Office of the Chowan County Tax Collector, and in the tax receipts herewith delivered to you in the amounts and from the taxpayers likewise therein set forth. You are further authorized, empowered, and commanded to collect the 2016 taxes charged and assessed as provided by law for adjustments, changes, and additions to the tax records and tax receipts delivered to you which are made in accordance with law. Such taxes are hereby declared to be a first lien on all real property of the respective taxpayers in Chowan County, the Town of Edenton, Belvidere Chappell Hill Fire Protection District, Center Hill Crossroads Fire Protection District, Edenton Rural Fire Protection District, and any other special district located within Chowan County; and this order shall be a full and sufficient authority to direct, require, and enable you to levy on and sell, any real or personal property of such taxpayers, and attach wages and/or other funds, of such taxpayers, for and on account thereof, in accordance with law.

You are also hereby authorized, empowered and commanded to administer and to collect taxes on gross receipts derived from retail short-term leases or rentals of motor vehicles as set forth under G.S. 153A-156 and gross receipts derived from short-term leases or rentals of heavy equipment as set forth under G.S. 160A-215.2. You are hereby authorized to promulgate such rules and procedures necessary to administer these taxes which are not inconsistent or contrary to applicable law.

ORDER OF THE CHOWAN COUNTY BOARD OF COMMISSIONERS
IN ACCORDANCE WITH G.S. 105-373, G.S. 105-321, G.S.105-330.3,
G.S.153A-156 AND G.S. 160A-215.2
FOR THE COLLECTION OF 2015 AND PRIOR YEARS' TAXES

TO: TAX COLLECTOR OF CHOWAN COUNTY, TOWN OF EDENTON

You are hereby authorized, empowered, and commanded to collect the taxes remaining unpaid as set forth in the 2006 through 2015 tax records filed in the Office of the Chowan County Tax Collector, and in the tax receipts herewith delivered to you in the amounts and from the taxpayers likewise therein set forth. You are further authorized, empowered, and commanded to collect the 2006 through 2015 taxes charged and assessed as provided by law for adjustments, changes, and additions to the tax records and tax receipts delivered to you which are made in accordance with law.

You are also hereby authorized, empowered and commanded to administer and to collect taxes on gross receipts derived from retail short-term leases or rentals of motor vehicles as set forth under G.S. 153A-156 and gross receipts derived from short-term leases or rentals of heavy equipment as set forth under G.S. 160A-215.2. You are hereby authorized to promulgate such rules and procedures necessary to administer these taxes which are not inconsistent or contrary to applicable law. Such taxes are hereby declared to be a first lien on all real property of the respective taxpayers in Chowan County, the Town of Edenton, Belvidere Chappell Hill Fire Protection District, Center Hill Crossroads Fire Protection District, Edenton Rural Fire Protection District, and any other special district located within Chowan County; and this order shall be a full and sufficient authority to direct, require, and enable you to levy on and sell, any real or personal property of such taxpayers, and attach wages and/or other funds, of such taxpayers, for and on account thereof, in accordance with law.

Extension Grant Request

Extension Director Mary Morris provided the Board with a request to apply for grant funds up to \$4,500 for the Human Health and the Environment. She called on Patty Bowers to explain the proposed program.

Ms. Bowers stated that the plan is to teach 5-10 families how to cook healthy meals. She stated that currently there are a few families in Chowan County with young children that are

excessively obese. She stated the program would also target those who are suffering from chronic diseases and help prevent them.

Chairman Smith asked if the grant requires a local match.

Ms. Morris stated no.

Commissioner Lawrence moved to approve the grant application. Chairman Smith asked for all in favor the motion passed unanimously (7-0).

Lost Colony Center for Science and Research, Inc.

Fred Willard with the Lost Colony Center for Science and Research, Inc. to research and excavate on County owned property to research the mystery of the Eleanor Dare Stone. He stated that the History Channel is documenting the research and some of the research has lead the group to the Rocky Hock Creek. He stated that some of the property is owned by the County. He provided the Board with a proposed contract to begin the preliminary work. He stated the trust is self-funded. He stated that any artifacts found would become property of the property owner.

The Board discussed the work of the research group and the coverage of their efforts by the History Channel. Liability Insurance was discussed and Mr. Willard stated the persons digging must provide their own liability insurance.

The Board discussed liability coverage and the County Attorney indicated she could review the contract in more detail to determine if the County assumes liability.

Commissioner Nixon asked to table the matter to get more feedback from the public and allow the Board to investigate on their own, he stated his concern with legal expense for researching the contract.

Mr. Willard stated there is no rush on his part.

Chairman Smith stated the Board will table the matter and follow up on a later date.

Shepard Building Request

Mr. Howard provided the Board with information on final budget estimates for the completion of the renovations to the Shepard Building. He stated that to date the County has spent \$49,000 on the building. He stated that he estimates \$26,300 is needed however he is requesting \$30,000 to complete the building. He stated that would be a total cost of \$80,000 for the renovation but most likely would cost around \$70,000 to \$75,000.

Commissioner Mitchener moved to approve the Manager's request of \$30,000 to complete the building. Chairman Smith asked for all in favor, the motion passed unanimously (7-0).

Appointments

Nursing Home Advisory Board

No new applications have been received to date. Will continue to advertise vacancies.

Town Board of Adjustment

Commissioner Nixon nominated Owen Maxwell. Being no further nominations, Chairman Smith asked for all in favor, the motion passed unanimously (7-0).

Town Planning Board

Commissioner Winborne nominated EC Toppin.

Commissioner Kehayes nominated Larry McLaughlin.

Chairman Smith asked for all in favor of EC Toppin, the motion passed (5-2 Nixon, Kehayes).

ABC Board

Commissioner Winborne nominated Haywood Coston.

Chairman Smith asked for all in favor, the motion passed unanimously (7-0).

County Planning Board

Ms. Stallings requested permission to advertise an upcoming vacancy on the Planning Board (effective September 2016) For Area D (south east portion of the County). There was no objection.

Tobacco Free or Smoke Free Regulations

Commissioner Nixon provided the Board with information he received from the Board of Health meeting regarding neighboring counties and their tobacco free and smoke free regulations. He noted that currently Chowan County's Government Buildings are declared 100% smoke free (March 1993). Smoking is discouraged at County owned Parks and Playgrounds. Commissioner Nixon discussed the County's current regulations and inquire if the Board wishes to expand the tobacco and smoke-free regulations in Chowan County. He noted that the Health Department will also provide signage for any new enforcement.

Ms. Stallings noted that this is typically enforced by an ordinance and not a locally policy.

The Board discussed various types of smokeless or other tobaccos listed.

It was requested that a representative from the Health Department come to a future meeting and explain the effects of the tobacco products as well as the neighboring County regulations.

External Board/Committee Report

Chairman Smith asked Board members to report on the activities of the external boards to which they have been appointed.

Commissioner Mitchener reported on the email regarding the status of the Hotel Hinton.

Commissioner Winborne asked how Jack is doing.

Chairman Smith requested that the County send a card to Jack as he has been under the weather.

Manager's Report

County Manager Kevin Howard noted the status of the backup PSAP.

Timely and Important Matters

Chairman Smith asked if there were any timely and important matters.

CUP Fence Nixon

Commissioner Mitchener asked about the status on the conclusion of the fence at Top Notch. Mr. Howard stated he would check into that.

Apex CUP Hearing Dates

Chairman Smith passed the gavel to Vice Chairman Smith and left the meeting table. Commissioner Nixon stated the dates for the Apex hearing have been discussed by staff regarding location and dates. The proposed dates are Aug 22nd and 23rd. He stated he requested 6pm.

Ms. Stallings noted that the original proposed location of Swain Auditorium was booked for those dates so she located the gym at the Northern Chowan Community Center. She stated that because of back to school schools are not an option and there were concerns with churches hosting these County public hearings.

Commissioner Nixon noted that Perquimans has scheduled hearings for the 24th and 25th.

Commissioner Kehayes stated his concern with the location and seating and asked about the status of the HDR review of the application.

Ms. Stallings stated the County will have chairs on the floor for the public.

Ms. Womble stated HDR has completed their review and their report is complete for Board review. She noted the application packet is ready for the Board to pick up that same night.

Commissioner Kehayes stated that he heard there were HDR items not complete.

Ms. Womble stated these items would be turned in this week.

Commissioner Mitchener stated he was told the Apex application is incomplete.

Ms. Womble stated that the application as submitted to the County and reviewed by HDR is ready for the Board's pick up and review.

Commissioner Kehayes asked if the HDR report would be provided.

Ms. Womble stated if the report is not in the binder she will follow up.

Commissioner Winborne asked if there is a shut-down time for the meeting.

Commissioner Nixon stated he requested there not be a shutdown time to allow for as much testimony as possible. He stated by picking up the binders the Board will have a few weeks to study the materials.

Commissioner Mitchener asked if Swain is available the following week.

Ms. Womble stated that the dates were discussed initially when the County was approached by the applicant on when the hearing dates would be. She stated the County projected the end of August as the dates. She stated approximately 10 experts have been coordinated for the two hearings. She stated if the Board is not considering the 22nd and 23rd because the applicant would have to go back and figure their schedules.

Commissioner Kehayes stated that the benches at the gym are unreasonable for the public.

Mr. Howard stated this puts the hearing near those affected by the project.

Ms. Womble noted that the dates should be selected by the Commissioners.

Commissioner Kehayes stated that there is a question regarding the environmental studies have been completed.

Ms. Womble stated that is not a matter before the board. She stated the application will be submitted to the Board for their review.

Commissioner Nixon stated that Board is to judge if the application is complete at the hearing.

Ms. Womble stated the Board will consider if the application meets the requirements of the ordinance including all the required documents have been submitted and the additional standards met.

Commissioner Nixon stated he would like for the Board to look at the date.

Ms. Stallings stated that Swain was booked for the next week.

Commissioner Mitchener moved to set the meeting for August 22nd and 23rd at 6pm at the Northern Chowan Community Center and try to not go past 11pm. Commissioner Nixon asked for all in favor, the motion passed (4-2 Kehayes and Mitchener).

Commissioner Nixon noted that Board members seeking any information about the application on their own is not allowed. He stated any questions the Board may have should be legal.

Mr. Howard stated that questions should be held for the meeting.

Ms. Womble stated the Board may direct questions however these hearings are long and lengthy and the discussion regarding evidence and cautioned about independent investigations. Ms. Womble suggested the Board keep a notebook with questions

Commissioner Winborne asked if the document was confidential.

Ms. Womble stated no, the application has been on the website for some time and is a public record.

Mr. Howard noted the County is hosting an informational meeting on Tuesday August 2nd at 6:00pm.

Commissioner Winborne asked if the Board should attend the informational meeting.

Ms. Womble stated the purpose of the meeting is to inform the public on the procedure of the quasi-judicial hearing and explained the hearing procedure.

Commissioner Nixon turned the meeting gavel back over to Chairman Smith.

Chairman Smith joined the meeting.

Closed Session

Commissioner Bonner moved that the Board go into closed session, in accordance with NCGS 143-318 (11) (a) (5 and 6) contract negotiations and personnel.

Chairman Smith asked for all in favor, the motion passed unanimously (7-0).

The minutes of the closed session are sealed.

Commissioner Kehayes moved to come out of closed session. Chairman Smith asked for all in favor, the motion passed unanimously (7-0).

Adjourn

Being no further business Commissioner Kehayes moved that the meeting be adjourned. Chairman Smith asked for all in favor, the motion passed unanimously (7-0).

Jeffery Smith, Chairman

Susanne Stallings, Clerk