

Chowan County Board of Equalization and Review
Meeting
Monday June 16, 2014
5:30pm
Chowan County Public Safety Center
305 West Freemason Street

AGENDA

(Continuation of meeting recessed Monday, June 2, 2014)

The Chowan County Board of Commissioners reconvened the Board of Equalization and Review at 6:00pm on Monday, June 16, 2014.

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

Staff present Hosea Wilson Tax Administrator.

Chairman Keith Nixon reconvened the Board of Equalization and Review at 6:00 pm.

The following minutes were submitted by Board of E&R Clerk, Hosea Wilson.

Chowan County Board of Equalization and Review
Minutes

Prior to the meeting convening Power of Attorney forms were obtained from Mr. William Black, Jr. representing Timmco, Inc. and Mr. Ron Andronowitz representing Andron Properties, Inc. These were signed by the taxpayers and notarized by Susanne Stallings, Clerk to the Board of Commissioners.

Chairman R. Keith Nixon convened the Board of Equalization and Review at 5:30 P.M. Tax Administrator Hosea Wilson called the first appeal Mr. William Black, Jr. representing Timmco, Inc. Mr. Black appealed the value of the parcel number 7813-00-77-3571 based on his cost. Mr. Wilson suggested that the Board reduce the value based on the fact it is a specialty property constructed for boat building and suffered from economic obsolescence. The Board voted to reduce the value 10% based on this condition. Mr. Black also appealed the values of two separate parcels owned by himself as an individual. These parcels, 7823-17-11-8883 & 7823-17-21-0888, are his primary residence and adjoining lot at 132 & 134 Country Club Dr. After much discussion and a recommendation made by Mr. Wilson to recognize functional obsolescence based on age, size and the view that the property was overbuilt for the neighborhood, no action was taken by the board. Chairman Nixon advised Mr. Black that he would like him to get an appraisal of this property. The Board determined that they wanted to know the reasoning behind the value reduction during the informal appeal process. Mr. Wilson explained that he was not

aware of the reasoning, but would find out the justification from Pearson Appraisal prior to the next meeting.

The next appeal was called was Andron Properties, Inc. represented by Ron Andronowitz. The subject property is a 14 lot subdivision with common areas named The Refuge at Drummonds Point. Mr. Andronowitz made a presentation of comparable waterfront sales in the last 2 years and stated these parcels were over-assessed. Mr. Wilson agreed that after on-site inspection that they were over assessed due to size, lack of roads or utilities and needed reduction based on the available comparable sales. Reduced values will be determined for these lots and presented at a future meeting of the board.

The next appeal was made Jacqueline Sears for the property at 1815 Arapahoe Trail, parcel number 6971-20-92-2247. It is a waterfront lot in the Arrowhead Beach subdivision. The assessed value of the property is \$168,190. Ms. Sears had faxed an appraisal of the property to the office performed by a certified appraiser Mr. Robert E. Lee performed on the property May 13, 2014 for a value of \$72,000. Mr. Wilson stated that even though the appraisal is after the effective date of the revaluation, the appraisal notes that 40% of the lot area is swamp and wetlands, and therefore not usable. This condition was observed at the time of an on-site inspection and it also existed on January 1, 2014 and therefore warranted a negative adjustment. Mr. Wilson recommended reducing the value to that of the appraisal, \$72,000. Chairman Nixon asked Mr. Wilson to obtain a legible copy of the entire appraisal as the fax copy was difficult to read and didn't contain the signature page. The Board will hold any action until receipt and review of the appraisal.

The next appeal was made by Mr. Carroll and Marjorie Smith for parcel number 7805-16-94-6373, 1122 N. Broad St., Edenton. This building is the Northside Auto business. Mr. Wilson presented the appeal for the taxpayer. Upon personal inspection of the building, it was determined that the subject property suffers from extreme physical depreciation and has reached the end of its economic life. A motion was made to reduce the value to \$46,000, which is the land value and recognizing a minimal value to the building for its existence.

Mr. Wilson notified the board of two pending appeals he received at the end of last week. This appeal will be scheduled for the next meeting of the Board of Equalization and Review. Mr. Nixon adjourned the Board of Equalization and Review for hearing any new appeals for the 2014-2015 tax year. The board will convene at a future date to hear those timely filed and make decisions in their regard.

Regular Meeting
Monday, June 16, 2014
Chowan County Public Safety Center
305 West Freemason Street

Minutes

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

Staff present County Manager Kevin Howard, Finance Officer Willie Carawan and Board Clerk Susanne Stallings.

Regular Meeting

Chairman Nixon called the regular meeting to order and led the pledge of allegiance he then offered the invocation.

Approval of Agenda

Chairman Nixon requested that due to time constraints that the SAGA group be moved up after public comment.

Commissioner Mitchener moved to approve the agenda as amended. Chairman Nixon asked for all in favor, the motion passed unanimously (7-0).

Public Comment

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

Rhonda Jordan 222 Country Club Drive requested that the Board always look carefully at the tax appeals made to the Board of Equalization and Review. She stated she appreciated all the hard work the Board has put into getting the county into a better financial position.

Rich Halbert, 412 Phillips Street stated he would request that the Board put more requirements on the applicants to provide ample documentation that come before the Board of Equalization and Review.

Chairman Nixon stated that the Board of Equalization takes their responsibility seriously and abide by the law for hearing each appeal.

Tom Creedle, Osprey Drive requested that the Board including funding in the proposed budget to construct a fire station in the southern part of the county.

SAGA Presentation

Bob Howsare, Prem Gupta, Sumit Gupta and Fred Vollat representatives of SAGA Construction provided the Board and the Public with a PowerPoint presentation on their plan for the renovation of the former County Office Building and Hotel Hinton into a hotel. A copy of the PowerPoint presentation is in the meeting file labeled June 16, 2014.

Consent Agenda

Chairman Nixon then provided the consent agenda.

a. Approval of Minutes

The minutes of the May 12, 2014, May 19 recessed until May 21 and June 2, 2014 meetings for the Board's review and approval.

Ms. Stallings noted a correction to the minutes of May 12, 2014.

b. Budget Amendments

BA1314-057

| Account Code | Description | Old | + or (-) | New |
|---------------------------------------|----------------------------|---------------------|-------------|---------------------|
| 11-4170-122-00 | Salaries & Wages - OT | 12,000.00 | (1,000.00) | 11,000.00 |
| 11-4170-126-00 | Salaries & Wages - PT Prct | 9,586.00 | 1,000.00 | 10,586.00 |
| Balanced: | | \$ 21,586.00 | \$ - | \$ 21,586.00 |
| Justification: | | | | |
| <i>Covering Election's Operations</i> | | | | |

Also attached is MBA1314-011 as FYI

c. Tax Release/Refund

| | | |
|-------------|----------|------------------------------|
| Melim, P. | \$125.73 | Military - Nevada |
| Pruden, W. | \$156.99 | Refund from debt set-off |
| Layton, .C | \$141.79 | Refund from debt set-off |
| Despo, R. | \$105.07 | Repossessed |
| Detchev, D. | \$213.62 | Expired/ Out of Country 2008 |
| Goodwin, W. | \$114.42 | SITUS Virginia |
| Melim, P. | \$113.27 | Military – Nevada |
| Layton, C. | \$127.73 | Vehicle traded |

Commissioner Mitchener moved to approve the consent agenda as presented with a correction to the minutes. Chairman Nixon asked for all in favor, the motion passed unanimously (7-0).

Public Hearing FY 2014-15 Proposed Budget

Commissioner Smith moved that the Board open the floor for the Public Hearing to receive comment on the proposed FY 2014-15 Chowan County Budget.

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

County Manager Kevin Howard provided an overview of the budget that was presented to the Board on May 19, 2014.

Chairman Nixon noted the budget has been on display in the Clerk's office and the library. He opened the floor for public comment.

Rich Halbert, 412 Phillips Street stated that he applauded the position of Commissioner Winborne for supporting the recruitment of a business to bring jobs to Chowan County. He applauded the Board for their fiscal responsibility.

Being no further public comment, Commissioner Smith moved to close the floor. Chairman Nixon asked for all in favor, the motion passed (7-0).

Chairman Nixon noted the Board would schedule another budget worksession to finalize any proposed changes to the proposed budget. He stated the Board is waiting to find out what changes may come from the legislature.

Fireworks Display Permission

Edenton Fire Chief Craig Forlines noted that as required annually by statute, a request for permission is submitted for Atlanta Pyrotechnics International, Inc. to provide the fireworks display sponsored by the Chowan-Edenton Optimist Club on July 4, 2014. [NCGS § 14-410 & §14-413]. He provided the Board with the certificate of liability insurance, fireworks display permit and operators licenses.

Commissioner Smith asked if Chief Forlines was satisfied with the submitted requirements.

Chief Forlines stated yes and additional inspections would be required before the show.

Commisisoner Kehayes moved to approve a letter of permission for Atlanta Pyrotechnics International. Chairman Nixon asked for all in favor, the motion passed unanimously (7-0).

Abandoned Manufactured Home Grant Program

Planner Landin Holland provided the Board with the Abandoned Manufactured Home Grant Program for the Boards consideration. He stated that as he previously reported this program would assist in removal of abandoned manufactured homes in Chowan County and the Town of Edenton. He noted that the Town has requested that 2 homes in Town be considered and he stated there are 5 or 6 that he is aware of in the County that may qualify. He stated the grant allows them to secure 8 to 12 homes.

Commissioner Mitchener moved to approve the application as presented.

Commisisoner Winborne commended Mr. Holland for moving forward with the program.

Chairman Nixon noted he would prefer that qualified contractors are hired and that the low bidder on these projects is not always the best.

Mr. Holland stated his staff would monitor all bidders and the projects to ensure the work is done properly.

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

Board Appointment

Hospital Directors Council

Commissioner Bonner moved that the Board appoint Scott Creighton to the Hospitals Directors Council. Chairman Nixon asked for all in favor, the motion passed unanimously (7-0).

Manager's Report

Tipping Fee Waiver

County Manager Kevin Howard stated that Interfaith has requested a waiver of tipping fees for groups assisting tornado victims from the storms of April 25, 2014.

Commissioner Smith moved to waive tipping fees for volunteer non-profit groups assisting tornado victims with debris clean up and the waiver is to expire October 31, 2014.

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

Courthouse Green

Mr. Howard noted that radar and sonar scans of the courthouse green will begin Wednesday through Friday. No ground penetration will occur.

Timely and Important Matters

There were none.

Closed Session

Commissioner Smith moved that the Board go into closed session, in accordance with NCGS 143-318 (11) (a) (5, 6), contract negotiations and personnel. Chairman Nixon asked for all in favor, the motion passed unanimously (7-0).

The minutes of the closed session are sealed.

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

Free Clinic Lease – Northern Chowan Community Center

Commissioner Kehayes moved to approve the renewal of a one year lease with Gateway Community Health Center at the Northern Chowan Community Center. Chairman Nixon asked for all in favor, the motion passed unanimously (7-0).

Adjourn

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

D. Keith Nixon, Chairman

Susanne Stallings, Clerk