

**Special Meeting**  
**Chowan County Board of Equalization and Review**  
**Monday, May 22, 2023**  
**Chowan County Public Safety Center**  
**305 West Freemason Street**  
**9:00am**

*This meeting was recorded. A copy of the recording is in the meeting file labeled May 22, 2023.*

Present: Chair Bob Kirby, Commissioners, Ron Cummings, Chris Evans, Larry McLaughlin, Ellis Lawrence and Alex Kehayes.

Commissioners Tray Taylor was absent.

Tax Administrator Ronnie Antry was present.

Vincent Valuations staff who performed the revaluation present was Micah Crumpler.

Staff present County Manager Kevin Howard and Board Clerk Susanne Stallings.

**Special Meeting**

Chair Kirby called the special meeting to order.

Chair Kirby provided direction to the Board on the procedures to follow for the hearing. He stated that the Board will allow each appellant five (5) minutes to present their appeal. The Tax Office staff and/or Appraisal firm will have five (5) minutes to state their position and the Board members will have five (5) minutes to ask questions and discuss the appeal.

All appellants received an oath. Copies of the oath are in the meeting file labeled May 22, 2023.

**Tax Appeals Hearing**

**Consent Agenda**

1. Bracy W Boone 207 S Granville Street
2. Todd Twine 300 Mexico Road
3. Cora Riddick 305 W Church Street
4. Cora Riddick 307 W Church Street
5. Robert G Reiheld 207 Queen Anne Drive
6. Floyd W Griffin, Jr. 430 Soundside Road
7. Thomas Gardner, Jr. 315 E King Street
8. Perry & Creighton LLC 1389 N Broad Street
9. Jamie Owens 249 River Road
10. William Miles 206 Oak Hill Drive
11. Franklin Mills 1607 Arapahoe Trail
- ✓12. William Ahearn 215 W Church Street
- ✓13. Jacquelyn Arrowwood 216 Mulberry Hill Lane
- ✓14. Victor Dail 349 County Line Road
- ✓15. Jackie Dixon 2014 Rocky Hock Road
- ✓16. Oren Ellis 129 C Parrish Road
- ✓17. Susan Gagnon 231 Wildcat Road
- ✓18. Robert Gray 378 Bay Point Drive
- ✓19. James Louis Harrell, Jr. 213 Shoshone Trail
- ✓20. The Heritage Association 131 Morristown Road
- ✓21. Edward Hinson 107 N Granville Street
- ✓22. Gideon Knapp 207 N Granville Street
- ✓23. Dennis McClenney 107 Gum Pond Road
- ✓24. Edd lee Owens 417 Elliott Street
- ✓25. Past Times Farms Ministry 847 Yeopim Road
- ✓26. Joel C Reynolds 210 N Broad Street
- ✓27. Richard Simons 314 N Granville Street
- ✓28. Ralph Vann Ward 633 Ryland Road
- ✓29. Ralph Vann Ward 405 Ryland Road
- ✓30. Susan Webber 127 Pelican Court
- ✓31. Judy White 248 Greenhall Road
- ✓32. Margaret Shaver 234 Drummond's Point Road

Commissioner Cummings moved to approve the consent agenda as presented. Chair Kirby asked for all in favor, the motion passed unanimously (6-0).

Vice Chair McLaughlin handed the gavel back to Chair Kirby.

*Appellants were assigned a hearing time. The Board waited until the scheduled time to hear each appeal to ensure fairness to the appellants who wished to present their appeal.*

**Friends of the Taylor Theater.208 South Broad St. 7804-07-68-5935**

Commissioner Kehayes requested to be recused from voting on this matter as he is a contributor to the Friends of the Taylor Theater.

Commissioner Evans moved to recuse Commissioner Kehayes. Chair Kirby asked for all in favor, the motion passed unanimously (6-0).

Mr. Crumpler stated the original valuation of the theater was \$745,420. He stated following the appeal he adjusted the value after reviewing the property to \$637,781. He stated that Larry Sellers is representing the Friends group and stated in his appeal the value is \$360,000.

Mr. Sellers discussed the square footage of the property and provided photos. He stated that there is no floor as the space is part of the theater and not useable on the 2<sup>nd</sup> floor. He provided the Board with photos of the space. He discussed the sale prices of similar structures and stated that he did not feel it was fair.

It was noted that the back space of the building is listed as three stories.

Mr. Crumpler performed some square footage calculations and reviewed the photos. He requested that the Board continue the hearing to the June 5, 2023 meeting to allow him time to visit the property and verify the square footage.

The Board agreed to continue the case by consent.

**Sydell Green, 118 Jackson St. 7805-20-90-1250**

Ms. Green stated that every year the property value increases. She stated her concerns with the customer service in the Tax Office when she called to inquire about the valuation. She stated her annual tax bill went up from \$792 to \$1600. She stated this amount is difficult to pay for a working person. She stated that there was not view of the inside of the property during the valuation.

Mr. Crumpler stated that typically there is no interior visit unless the owner requests an appeal or review of the valuation. He sated that the value was initially \$147,213 and he lowered it to \$128,441

Commissioner McLaughlin moved to uphold the assessed value of \$128,441. Chair Kirby asked for all in favor, the motion passed unanimously (6-0).

**Happy Chen LLC, 208 Mulberry Hill Ln. 7823-04-81-6550**

The appellant was not present.

Mr. Crumpler provided the Board with comparable sales. He stated the property was assessed at \$798,757 and he reduced the value to \$666,228. He stated the homeowner feels the value should be \$605,500.

The Board took a five (5) minute recess. After five minutes, Chair Kirby called the meeting back to order.

Commissioner Evans moved to uphold the assessed value of \$666,228. Chair Kirby asked for all in favor, the motion passed unanimously (6-0).

**Roxanna Perry Lewis, 246 Thickneck Rd. 7825-00-89-5672**

The appellant was not present.

Mr. Crumpler provided the Board with comparable sales. He stated the property was assessed at \$236,232. He stated the homeowner stated their proposed value would be \$250,000.

Commissioner Kehayes moved to uphold the assessed value of \$236,232. Chair Kirby asked for all in favor, the motion passed unanimously (6-0).

**Paula Ashley, 139 Creek Field Ln., 6886-00-59-5619**

Ms. Phillips stated this also is a vacant lot.

The appellant was not present.

Mr. Crumpler provided the Board with comparable sales. He stated the property was assessed at \$202,844. He stated the homeowner has not stated what their proposed value would be.

Commissioner Lawrence moved to uphold the assessed value of \$202,844. Chair Kirby asked for all in favor, the motion passed unanimously (6-0).

The Board recessed until 10:40am. Commissioner Lawrence left the meeting during the recess.

**Angela Lawrence, 740 Haughton Rd. 7834-00-09-7221**

Ms. Lawrence stated that her concern was with how the property was valuated. She asked how the staff came up with the number of bathrooms that are in the building. She stated the bedroom and bathroom count were incorrect.

Mr. Crumpler provided the Board with comparable sales. He stated the property is assessed at \$70,440 and following the update to the bedroom and bathroom count the value was lowered to \$69,552. He stated the homeowner has not stated the recommended value.

Ms. Stallings noted that Commissioner Lawrence left the meeting during the previous recess. She noted that unless he was recused that a non-vote is counted as a yes vote. She stated that Commissioner Lawrence disclosed he is related to the appellant and did not want to vote on the appeal.

Commissioner Evans moved to recuse Commissioner Lawrence. Chair Kirby asked for all in favor, the motion passed unanimously (5-0).

The Board and staff discussed the remedy for Ms. Lawrence paying for more bedrooms and bathrooms than she actually has on the valuation.

Mr. Antry noted that state law prohibits refunds of taxes paid for anything beyond the current year.

Mr. Howard stated he would look into the matter to determine if the discrepancy was a clerical error or if the property was incorrectly listed.

**Next Meeting**

It was noted that June 5th at 6pm is the next Board of E&R Appeal meeting date.

**Recess**

Being no further business, Chair Kirby declared the meeting recessed until June 5, 2023 at 6:00pm.

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Bob Kirby, Chairman

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Susanne Stallings, Clerk