



Tax Administration

Davie County Government

123 South Main St | Mocksville, NC 27028 | 336.753.6121 | fax 336.751.0154

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2021 BOARD OF EQUALIZATION AND REVIEW MEETING

MAY 18, 2021

The meeting was called to order by Jim Eaton, chairperson to the Board of Equalization and Review at 5:00 pm. Members of the Board in attendance were Barry Etter, Con Shelton, Neal Cheek and Joan Fleming.

The first order of business was to approve the amended minutes of the April 6th meeting to include Mark Hancock as being in attendance at the top of the page. A motion was made by Barry Etter to accept the amended minutes followed by Con Shelton with a second. The motion was voted on and approved with no opposition.

The next order of business was to approve the minutes from the April 27th meeting. A motion was made by Con Shelton to accept the minutes as written followed by Joan Fleming with a second. The motion was voted on and passed with no opposition.

The next order of business was to hear an appeal on parcel D8-020-A0-029, 1179 Riverbend Drive, Bermuda Run, NC, owned by Michael Joseph Brannon and his wife. Chairman Jim Eaton asked Mr. Brannon to present his findings to the board. Mr. Brannon stated that his purchase price was \$446,500 in 2019. When he purchased the home his tax card reflected the effective age of 1976, which is the actual year built. In February of 2021 he received his revaluation notice showing a 12% increase in value. He looked at his tax card and saw that his effective age had gone up to 1996. He then filed his appeal and had some discussion with Brian Myers and Mike Beck about the effective age. He was not satisfied with the conversation and filed a 2nd appeal. The appraisal staff reached out to schedule a time to look over the property. A time was agreed upon but staff called to reschedule and at that time Mr. Brannon decided against the visit and expressed his wish to go to the Board with his appeal. Mr. Brannon also stated that he felt that he was being interrogated about the purchase of his property by the tax office. Neal Cheek asked Mr. Brannon if he had an appraisal of the property and he stated that he did not have an appraisal, he purchased with cash. Having no more questions for Mr. Brannon, Mr. Eaton asked to hear from the Tax office. Brett Bolch, real property appraiser for the tax office stated that because of Mr. Brannon's purchase price of \$446,500 for a property that the tax office had valued at \$308,710 in the previous revaluation, during the ratio review for the 2021 Revaluation, it was discovered there had been updates made for kitchen and bathrooms that were not accounted for on the tax card. The effective age was changed for this reason. In speaking further with Mr. Brannon, Mr. Bolch discovered that there were discrepancies with the lot value and also the quality value of the home. As a result of these findings, adjustments were made to reflect a value of \$388,290. After some discussion, a motion was made by Con Shelton to accept the county recommendation of \$388,290 followed by Neal Cheek with a second. The motion was voted on and passed with no opposition.

The next order of business was to hear an appeal on parcel F7-000-00-018, 333 Ashley Furniture Way, Advance, NC. Chairman Jim Eaton asked for a representative for Ashley to present their information. Attorney Sandy Sands presented 9 Exhibits and stated that the value should be no more than 32 million dollars. Mike Beck, Revaluation Coordinator and Commercial Property Appraiser for the county stated this was the first he had seen the information presented and would not comment on something he had not had a chance to look over. He also stated that he could support the current value of \$81,931,320 and that would be the county recommendation of value for Ashley Furniture. After some discussion as motion was made by Neal Cheek to accept the county recommendation followed by Con Shelton with a second. The motion was voted on and passed with no opposition.



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The next order of business was to look over and vote on the signed assessment agreements. A motion was made to accept the values per the agreements by Barry Etter followed by Joan Fleming with a second. The motion was voted on and passed with no opposition.

Chairman Jim Eaton asked for a motion to be made to adjourn the meeting. A motion was made by Barry Etter followed by Joan Fleming with a second. The motion was voted on and passed with no opposition. The meeting adjourned at 6:54 pm.

Respectfully submitted,

Brian Myers

Brian Myers
Clerk to the Board of Equalization and Review