



Tax Administration

Davie County Government

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2023 BOARD OF EQUALIZATION AND REVIEW MEETING

MAY 23, 2023

The meeting was called to order by Jim Eaton, chairperson to the Board of Equalization and Review at 5:15 pm. Members of the Board in attendance were Con Shelton and Joan Fleming.

The first order of business was to approve the minutes of the April 4, 2023 meeting as written. A motion was made to approve the minutes as written by Con Shelton 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 for Ashley Furniture Industries Inc. of 333 Ashley Furniture Way, Advance NC 27006. Janet Shires of Maynard Nexsen PC representing Ashley Furniture stated the property is virtually the same as it was when it was owned by R J Reynolds. She stated the tax office misapplied the schedule of values on three buildings. Brett Bolch, representing the county stated this information had not been shared with the tax office before tonight's meeting even though the tax office had reached out several times to discuss the appeal. Brett suggested a 10 minute recess to look over the information. Chairman Jim Eaton agreed to the recess. After looking over the information provided by Ms. Shires, Brett recommended the value be changed from \$117,056,650 to \$116,931,320 based on a clerical correction that could be made. Jim Eaton asked if there were any other questions to be asked. There were no other questions, Jim called for a motion to be made to accept the county's recommendation to change the value to \$116,931,320. A motion was made by Con Shelton 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 for Oak Valley Golf Club, LLC. Ben Hintze of Tuggle Duggins representing Oak Valley stated the golf course is appealing the value of their property based on the recent 2022 purchase price of \$900,000. Mr. Hintze stated his client did not have good income information to provide the county to base the value on the income approach.

Brett Bolch, representing the county stated the previous owners had provided the tax office with income information and suggested the Board go into closed session to discuss this information. Chairman Jim Eaton called for a motion to be made to go into closed session. A motion was made by Con Shelton followed by Joan Fleming with a second. The motion was voted on and passed with no opposition. After some discussion a motion was made to come out of closed session by Con Shelton followed by Joan Fleming with a second. The motion was voted on and passed with no opposition. As a result of the information provided by the county, Brett's recommendation to the Board was no change in the value of \$2,346,170 for Oak Valley. Chairman Jim Eaton asked if there was any further discussion. Hearing none, he called for a motion to be made to accept the county recommendation. A motion was made by Joan Fleming followed by Con Shelton with a second. The motion was voted on and passed with no opposition.

The next order of business was a report from Brett Bolch that there are no more appeals to be heard for this year and the tax office appreciated each Board Member being present and serving the citizens of Davie County. Having no further business, a motion was made to adjourn the meeting by Joan Fleming followed by Con Shelton with a second. The motion was voted on and passed with no opposition. The meeting adjourned at 6:38 pm.

Respectfully submitted,

Jamon Gaddy

Jamon Gaddy
Clerk to the Board of Equalization and Review