



Tax Administration

Davie County Government

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2021 BOARD OF EQUALIZATION AND REVIEW MEETING

SEPTEMBER 21, 2021

The meeting was called to order by Jim Eaton, chairperson to the Board of Equalization and Review at 5:05 pm. Members of the Board in attendance were Con Shelton, Barry Etter and Mark Hancock.

The first order of business was to approve the minutes of the June 17th 2021 meeting as written. A motion was made to approve the minutes as written by Barry Etter followed by Mark Hancock with a second. The motion was voted on and passed with no opposition.

The next order of business was to hear a personal property appeal from Aaron's LLC. This appeal was done via telephone call from Jeff Talton, representative for Aaron's. Mr. Talton stated Aaron's has ongoing appeals and litigation concerning their leased property. Aaron's stance on leased property is as long as it is in the possession of a customer that has a written lease agreement with the company, they shouldn't have to pay taxes on this property because they consider it as inventory. Ed Vogler, county attorney asked Mr. Talton if the property is turned back in to Aaron's for nonpayment, is the customer further obligated for the personal property. Mr. Talton stated they are not. Board member Barry Etter asked for further explanation as to what the issue was. Tax office representative Kendra Rafie explained that Leased personal property is taxable in the state of NC. There were no further questions or comments from either party. A motion was made to except the county's recommendation that leased personal property is taxable in the state of NC by Con Shelton followed by Mark Hancock with a second. The motion was voted on and passed with no opposition.

The next order of business was to hear a personal property appeal from Penske Truck Leasing Co. LP. There was no call in from a representative from Penske but Linda Potts, representative from the Tax Office stated the appeal was for the value of 2 trucks. Linda explained the process that the tax office uses to value the trucks and stated that she had valued the 2 trucks fair and equitable according to the process. A motion was made by Barry Etter to except the value of the 2 trucks as valued by the tax office followed by Con Shelton with a second. The motion was voted on and passed with no opposition.

Chairperson Jim Eaton asked if there was any further business to discuss. Brian Myers, Clerk to the Board of Equalization and Review and Tax Administrator for the Davie County Tax Office stated that he had resigned his position with the county and would be leaving on September 30th. Mr. Eaton wanted the minutes to show that the board unanimously showed appreciation of Brian's leadership in his position.

Having no further business, a motion was made by Mark Hancock to adjourn the meeting followed by Barry Etter with a second. The motion was voted on and passed with no opposition. The meeting adjourned at 5:25pm.

Respectfully submitted,

Brian Myers

Brian Myers
Clerk to the Board of Equalization and Review