

# DAVIE COUNTY BOARD EQUALIZATION AND REVIEW

## MINUTES OF JUNE 19TH, 2018 MEETING

The meeting was called to order by Jim Eaton, Chairperson of the Board of Equalization and Review at 6:00 pm. Members of the Board in attendance were Glenn Mace, Barry Etter, Kelly Funderburk, Con Shelton and Neal Cheek. Mr. Eaton noted that the voting members for tonight's meeting would be Glenn Mace, Barry Etter, Kelly Funderburk and Neal Cheek.

The first order of business was to approve the minutes from the April 24th meeting. A motion was made by Barry Etter to approve the minutes as read 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 the appeal for Ashley Furniture. Brandon Wright and Shawn Pittman from Ernst and Young represented Ashley Furniture. Mr. Pittman stated the basis of the appeal is the fact that there were errors in value made by the tax office. He feels some assumptions were made, resulting in error in value. Ashley purchased the property for ten million, spent forty million on new construction and eleven million on upgrades. Of the 32 sheds on the property, only 2 were upgraded by Ashley. Brandon Wright stated the tax office upgraded the effective age on all 32. Ashley feels the 30 sheds that have concrete floors but no lights or heat/ac are worthless and should have functional obsolescence and physical depreciation applied. Neal Cheek asked if the buildings are worthless, why not tear them down. Brandon Wright stated it would cost too much to tear them down. Brandon also stated that some of the sheds are being used as storage. The requested value from Ashley's representatives was \$59,981,700 based on purchase price and new construction cost and upgrade cost. Mr. Wright also stated that the tax office was given a tour of the whole facility on May 1<sup>st</sup> of this year.

Brian Myers, tax administrator asked Ed Vogler, county attorney, to share General Statute 105-287 which states what can and cannot be changed in a non-revaluation year. Clerical corrections can be made for this tax year. Brian stated the county had found some clerical errors that can be corrected in the square footage measurement of the 32 sheds and the wall height also needs to be corrected. After some discussion, board member Kelly Funderburk offered a suggestion that we table the appeal to correct the clerical errors that were presented. Jim Eaton then asked Brian Myers if the county had a recommendation for the board. Brian recommended tabling the appeal until August with the date being determined within a 2 week time frame that is agreeable for everyone. Mr. Eaton asked for a motion to be made to table the appeal. A motion was made by Glenn Mace followed by Barry Etter with a second. The motion was voted on and passed with no opposition.

Brian Myers also stated it was his recommendation to postpone the Tomaz Lewtak appeal until Tuesday, June 26<sup>th</sup> at 6pm which will also be held at the Brock Gym due to continued renovations to the Commissioner's Board Room in the Administration Building. Mr. Eaton asked that a motion be made to postpone the Lewtak appeal. A motion was made by Kelly Funderburk followed by Neal Cheek with a second. The motion was voted on and passed with no opposition.

Having no further business to discuss, Mr. Eaton asked for a motion to be made to adjourn the meeting. A motion was made by Glenn Mace to adjourn followed by Barry Etter with a second. The motion was voted on and passed with no opposition. The meeting adjourned at 7:45 pm.

Respectfully submitted,

*Brian Myers*

Brian Myers

Clerk to the Board of Equalization and Review