

DAVIE COUNTY BOARD EQUALIZATION AND REVIEW

MINUTES OF JUNE 26TH, 2018 MEETING

The meeting was called to order by Jim Eaton, Chairperson of the Board of Equalization and Review at 5:59 pm. Members of the Board in attendance were Glenn Mace, Barry Etter, Con Shelton and Neal Cheek.

The first order of business was to approve the minutes from the June 19th meeting. A motion was made by Barry Etter to approve the minutes as read followed by Glen Mace with a second. The motion was voted on and passed with no opposition.

The next order of business was to hear the appeal for Tomasz Lewtak. Mr. Hank Van Hoy represented Mr. Lewtak. Mr. Van Hoy stated the property is zoned residential agriculture with a special use. Mr. Van Hoy introduced Kristin McClure, a NC certified appraiser to explain how she arrived at her opinion of value, which was \$565,000. She stated that the 15,057 sq. ft. barn made the property an atypical situation and the best way to value was based on the sales comparison approach. She stated that the county wasn't necessarily wrong in the method of appraisal but the step of depreciation was missing, because of the property being atypical. Mr. Van Hoy introduced Connie Kowalski, a real estate broker in Davie County for 38 years. She stated her opinion of value was \$636,800. In her opinion the building is functional, not fancy.

Mike Beck, county appraiser stated he has to value property based on mass appraisal. He also stated that in a non-revaluation year, only clerical corrections can be made and depreciation cannot be applied per statute. Mr. Beck stated that he had taken another look at the tax card and found an error in the structural elements that would correct the value from \$1,010,130 to \$873,950. He also stated the county uses a schedule of values to arrive at value for property and the county cannot anticipate the market. The county must use sales within the study period of the revaluation cycle as comparable sales. He also stated that there is a difference in a pole barn, which is what the building permit was obtained for and a framed wall structure with sheet rock, which is what is on the property.

After some discussion by the board, Jim Eaton stated that because of special use zoning and size of barn this is special circumstance. Barry Etter made a motion to change the quality of the barn from excellent which is valued at \$37.00 a square foot to custom which is valued at \$22.00 at square foot. Glenn Mace followed with a second. The value was determined to be \$654,870 for the property as a whole based on this change. The motion was voted on and passed with no opposition.

The next order of business was to bring to the board a late application for Elderly Exemption. Brian Myers, county administrator gave the board a copy of the written request from Mr. Gary Sapp stating that he had missed the June 1st deadline because he didn't realize there was a deadline. A motion was made to deny the request by Con Shelton followed by Neal Cheek with a second. The motion was voted on and opposed by Barry Etter. The motion passed with a 4 to 1 vote.

Having no further business to discuss, a motion was made to adjourn the meeting by Con Shelton followed by Neal Cheek with a second. The motion was voted on and passed with no opposition.

The meeting was adjourned at 8:22 pm

Respectfully submitted,

Brian Myers

Brian Myers

Clerk to the Board of Equalization and Review