

Durham County Board of Equalization & Review - Meeting Minutes

Board Members Present

David Smith- Chair

Jeanette Hussey

Wendell Bullard

David Williams

Myrick Peacock

Gian Hosbrock (newest member)

Date: February 21, 2024

Time: Begin Time: 10:01 AM

End Time: 10:45 discussion/11:00 am

Location: Tax Department Hearing Room

	<u>Appraiser</u>	<u>Appellant</u>	<u>Notes</u>	<u>Decision</u>
Case #1-12 2023 Parcel Number: Account Number: Account Name: #13 -2024	Amanda Markle	2023- 192804,219508,128071,131255,134116,132352,152809, 145475,222289,124218,122312,146937, 2024-230446	6 Disabled Veteran Excl. 3 Elderly/Disabled Excl. 3 Religious Purposes 1 Nonprofit Homeowners 1-12 Exemption Denied- Timeliness-otherwise qualifies. Application was submitted Feb 3 rd , due by Jan 31 st for 2023. #14 Amanda states untimely app, should have been submitted by Jan 31, 2024 received Feb 2 nd , 2024. She is asking the board to accept all appl. As timely.	Motion: David Williams Second: Myrick Peacock Motion to: Accept as timely. The board will uphold the staff decision to accept 1- 14 as timely. All in favor: Yes
Case #14-25 Parcel Number:	Amanda Markle	Terrance's at Morehead Hills, LLC 227537,227538,227539,227540,227541,227542,227553,	Amanda states, the Builder submitted the	Motion: Wendell Bullard Second: Jeanett & Myrick

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<p><i>Account Number:</i></p> <p><i>Account Name:</i></p>		227554,227555,227556,227557,227558	<p><i>application on February 2nd, and it should have been in by Jan. 31st, 2024. The application was for Real Property builders only; it must be owned by building Company. Amanda is asking that the board accepts the application as timely. The law applies to builders only.</i></p>	<p><i>Peacock</i></p> <p><i>Motion to: The board will uphold the staff decision to accept the exemption/application as timely.</i></p> <p><i>All in favor: Yes</i></p>
<p><i>Case #26-27</i></p> <p><i>Parcel Number:</i></p> <p><i>Account Number:1162518 & 856568</i></p> <p><i>Account Name:</i></p>	<p><i>Melissa Frisby</i></p>	<p><i>The YMCA of the Triangle Area Inc.</i></p> <p><i>Center for Death Penalty Litigation Inc.</i></p>	<p><i>Melissa states application was received December 2023 was in the calendar year, she is asking that the board accept the application for both appellants as timely. They were both received before the calendar year end.</i></p>	<p><i>Motion: Jeanette Hussey</i></p> <p><i>Second: David Williams</i></p> <p><i>Motion to: The board will uphold the staff decision, application accepted as timely.</i></p> <p><i>All in Favor: Yes</i></p>
<p><i>Case #28-31</i></p> <p><i>Parcel Number:</i></p> <p><i>Account Number: 2009978</i></p> <p><i>Account Name:</i></p>	<p><i>Claudia Davis</i></p>	<p><i>AGDE LLC-Discovery of Non-list</i></p>	<p><i>Claudia states the Jennifer did not list for 2020-2022 list for 23 and 24. She was penalized for not listing once discovered. The taxpayer paid all taxes except for 2024. Jennifer is asking for forgiveness from the board, not aware she was to be listing, new to this, in NC. Open business</i></p>	<p><i>Motion: Jeanette Hussey</i></p> <p><i>Second: Myrick Peacock</i></p> <p><i>Motion to: The board will reduce the penalties by 50 %.</i></p> <p><u><i>All in Favor: Yes</i></u></p>

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			<p><i>in 2021 and was very slow, because of the pandemic. When realizing not listed in 2021, she contacted Cirrea Williams, she thought everything was straight going forward, all bills were paid. Once she registered with the Secretary of State, she thought the tax bill would follow, when you opened the business, she stated. Jennifer is asking the board for forgiveness on the penalties accrued.</i></p>	
<p><i>Case #32 Parcel Number: Account Number: 2009942 Account Name:</i></p>	<p><i>Melissa Frisby</i></p>	<p><i>Jeffrey & Lauren Opar</i></p>	<p><i>Melissa states late list on Aircraft, discovery for Aircraft. The taxpayer paid everything but the penalty. Jeffrey states first year owning an airplane, it's one of the smaller ones, he had no idea he had to list it, once he found out that he did, they also wanted to know why it was valued at 250,000 when it was purchased for 200,000, Melissa states that was before they received the listing and will get that changed. Jeffrey is asking the board for forgiveness, it was an</i></p>	<p><i>Motion: Myrick Peacock motion to reduce by 50 % Second: Jeanette Hussey</i></p> <p><i>Motion to: Reduce the penalty by 50%.</i></p> <p><i>All in Favor: Yes</i></p>

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			<i>honest mistake. Mr. Chairman David Smith states he will reduce the penalty by 50 %.</i>	
<i>Case #</i> <i>Parcel Number:</i> <i>Account Number:</i> <i>Account Name:</i>		<i>Discussion:</i> <i>David Smith Chairman ask what we are going to do about the Reval/Reappraisal and appeals. Starlin states, we will get several alternates so if you know some people that are very knowledgeable, please get them to go online to complete an application, if they have questions, you can tell them to call Starlin directly. The board will be made up of two panels, it would be nice to have 8 to 10 will help us out. The meetings will be on Monday and Wednesday, and some on Tuesday and Thursday. Starlin- Chris McLaughlin said he would be more than happy to do some training. Kim Horton is working on the Schedules of values. October 2024 layout April of 2025, we will know some numbers then for Real property. Starlin-COV notices will go out, taxpayers will have 30 days from the date on the letter to file their appeal.</i> <i>Gain Hasbrock was sworn in today at 11:15 am in the Administration 1 building. Meeting adjourned at 11:10 am.</i>		<i>Motion:</i> <i>Second:</i> <i>Motion to:</i> <u><i>Value:</i></u>
<i>Case #7</i> <i>Parcel Number:</i> <i>Account Number:</i> <i>Account Name:</i>		<i>Emailed Curtis Pendergraph for credentials for Myrick and Gian out newest two members.</i>		<i>Motion:</i> <i>Second:</i> <i>Motion to:</i> <u><i>Value:</i></u>
<i>Case #8</i> <i>Parcel Number:</i> <i>Account Number:</i> <i>Account Name:</i>				<i>Motion:</i> <i>Second:</i> <i>Motion to:</i> <u><i>Value:</i></u>

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<i>Case #9</i> <i>Parcel Number:</i> <i>Account Number:</i> <i>Account Name:</i>				<i>Motion:</i> <i>Second:</i> <i>Motion to:</i> <u><i>Value:</i></u>
<i>Case #10</i> <i>Parcel Number:</i> <i>Account Number:</i> <i>Account Name:</i>				<i>Motion:</i> <i>Second:</i> <i>Motion to:</i> <u><i>Value:</i></u>
<i>Case #11</i> <i>Parcel Number:</i> <i>Account Number:</i> <i>Account Name:</i>				<i>Motion:</i> <i>Second:</i> <i>Motion to:</i> <u><i>Value:</i></u>
<i>Case #12</i> <i>Parcel Number:</i> <i>Account Number:</i> <i>Account Name:</i>				<i>Motion:</i> <i>Second:</i> <i>Motion to:</i> <u><i>Value:</i></u>
<i>Case #13</i> <i>Parcel Number:</i> <i>Account Number:</i> <i>Account Name:</i>				<i>Motion:</i> <i>Second:</i> <i>Motion to:</i> <u><i>Value:</i></u>
<i>Case #14</i> <i>Parcel Number:</i> <i>Account Number:</i> <i>Account Name:</i>				<i>Motion:</i> <i>Second:</i> <i>Motion to:</i> <u><i>Value:</i></u>

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<i>Case #15</i> <i>Parcel Number:</i> <i>Account Number:</i> <i>Account Name:</i>				<i>Motion:</i> <i>Second:</i> <i>Motion to:</i> <u><i>Value:</i></u>
<i>Case #17</i> <i>Parcel Number:</i> <i>Account Number:</i> <i>Account Name:</i>				<i>Motion:</i> <i>Second:</i> <i>Motion to:</i> <u><i>Value:</i></u>
<i>Case #18</i> <i>Parcel Number:</i> <i>Account Number:</i> <i>Account Name:</i>				<i>Motion:</i> <i>Second:</i> <i>Motion to:</i> <u><i>Value:</i></u>
<i>Case #19</i> <i>Parcel Number:</i> <i>Account Number:</i> <i>Account Name:</i>				<i>Motion:</i> <i>Second:</i> <i>Motion to:</i> <u><i>Value:</i></u>
<i>Case #20</i> <i>Parcel Number:</i> <i>Account Number:</i> <i>Account Name:</i>				<i>Motion:</i> <i>Second:</i> <i>Motion to:</i> <u><i>Value:</i></u>
<i>Case #21</i> <i>Parcel Number:</i> <i>Account Number:</i> <i>Account Name:</i>				<i>Motion:</i> <i>Second:</i> <i>Motion to:</i> <u><i>Value:</i></u>

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<i>Case #22</i> <i>Parcel Number:</i> <i>Account Number:</i> <i>Account Name:</i>				<i>Motion:</i> <i>Second:</i> <i>Motion to:</i> <u><i>Value:</i></u>
<i>Case #23</i> <i>Parcel Number:</i> <i>Account Number:</i> <i>Account Name:</i>				<i>Motion:</i> <i>Second:</i> <i>Motion to:</i> <u><i>Value:</i></u>
<i>Case #24</i> <i>Parcel Number:</i> <i>Account Number:</i> <i>Account Name:</i>				<i>Motion:</i> <i>Second:</i> <i>Motion to:</i> <u><i>Value:</i></u>
<i>Case #25</i> <i>Parcel Number:</i> <i>Account Number:</i> <i>Account Name:</i>				<i>Motion:</i> <i>Second:</i> <i>Motion to:</i> <u><i>Value:</i></u>
<i>Case #26</i> <i>Parcel Number:</i> <i>Account Number:</i> <i>Account Name:</i>				<i>Motion:</i> <i>Second:</i> <i>Motion to:</i> <u><i>Value:</i></u>
<i>Case #27</i> <i>Parcel Number:</i> <i>Account Number:</i> <i>Account Name:</i>				<i>Motion:</i> <i>Second:</i> <i>Motion to:</i> <u><i>Value:</i></u>

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<i>Case #28</i> <i>Parcel Number:</i> <i>Account Number:</i> <i>Account Name:</i>				<i>Motion:</i> <i>Second:</i> <i>Motion to:</i> <u><i>Value:</i></u>
<i>Case #29</i> <i>Parcel Number:</i> <i>Account Number:</i> <i>Account Name:</i>				<i>Motion:</i> <i>Second:</i> <i>Motion to:</i> <u><i>Value:</i></u>
<i>Case #30</i> <i>Parcel Number:</i> <i>Account Number:</i> <i>Account Name:</i>				<i>Motion:</i> <i>Second:</i> <i>Motion to:</i> <u><i>Value:</i></u>
<i>Case #31</i> <i>Parcel Number:</i> <i>Account Number:</i> <i>Account Name:</i>				<i>Motion:</i> <i>Second:</i> <i>Motion to:</i> <u><i>Value:</i></u>
<i>Case #32</i> <i>Parcel Number:</i> <i>Account Number:</i> <i>Account Name:</i>				<i>Motion:</i> <i>Second:</i> <i>Motion to:</i> <u><i>Value:</i></u>
<i>Case #33</i> <i>Parcel Number:</i> <i>Account Number:</i> <i>Account Name:</i>				<i>Motion:</i> <i>Second:</i> <i>Motion to:</i> <u><i>Value:</i></u>

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<i>Case #34</i> <i>Parcel Number:</i> <i>Account Number:</i> <i>Account Name:</i>				<i>Motion:</i> <i>Second:</i> <i>Motion to:</i> <u><i>Value:</i></u>

There being no more business, the meeting was adjourned at 12:49 PM.

Kimberly H. Simpson, Clerk to the Board

George A. Scott, Chairman