

Durham County Board of Equalization & Review - Meeting Minutes

Board Members Present

David Smith

Jeanette Hussey

Wendell Bullard

David Williams

Myrick Peacock

Date: *October 18, 2023*

Time: Begin Time: 10:00 am

End Time: 11:28 am

Location: *Tax Department Hearing Room*

	<u>Appraiser</u>	<u>Appellant</u>	<u>Notes</u>	<u>Decision</u>
<i>Case #1-2 Parcel Number: Account Number: Account Name: SRR Accepted Consent</i>	<i>Dan Roalnd Robin Smith</i>	<i>George, Dann P & Daniel Butler, Cynthia</i>	<i>The staff recommended the board to accept recommended values.</i>	<i>Motion: Peacock, Myrick Second: Bullard, Wendell Motion to: Uphold staff recommended values.</i>
<i>Case #3-12 Parcel Number: Account Number: Account Name:</i>	<i>Emmanuel Johnson, Colleen Moore, Dale Garrard</i>	<i>213841,230697,229744,211295,211296, 211297,211298,195257,208870,124641</i>	<i>The staff recommended the board to accept the recommended values. No response from the taxpayers.</i>	<i>Motion: Hussey, Jeanette Second: Peacock, Myrick Motion to: Uphold staff recommended values.</i>
<i>Case #13-18 Parcel Number: Account Number: Account Name:</i>	<i>Anneta McCoy</i>	<i>122880,230448,120522,152983, 111931,178494</i>	<i>Elder disabled, disabled veteran, non-profit, low moderate-income housing, all applications meet qualifications, just untimely. Anneta asks the board to accept applications as timely.</i>	<i>Motion: Peacock, Myrick Second: Williams, David Motion to: Accept staff recommendation as timely</i>
<i>Case # Parcel Number:</i>				<i>Motion: Second:</i>

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<p>Account Number: Account Name:</p>				<p>Motion to: <u>Value:</u></p>
<p>Case #19-22 Parcel Number: Account Number: 8269868 Account Name: Merck Sharp & Dohme Corporation</p>	<p>Amanda Markle</p>	<p>Merck Sharp & Dohme Corporation- Attorney Charles H. Mercer Jr. Amanda Taylor (VP) Du Plant man, Brandon Jones, Director & Plant Controller</p>	<p>Amanda Markle discovery construction in progress, late list penalty, contacted in July (\$571,754,96) had unlisted. Accepted the discovery notice value, but not penalty. Ok with warning any portion of penalty. <u>Attorney Charles Mercer-</u> Appealing penalty was self-identified & reported,* all had to do with recent expansion of Durham County expansion, *in the position to pay taxes sooner that Jan., *2020-2023 when self-discovered happened (during the pandemic) *has excellent record of compliance, * unintentional nature, *pp machinery/equipment & some real property, *filed Sept 20th appeal, * would like entire penalty, *everything that was listed-taxes were paid, * misclassified one line as not pp.</p>	<p>Motion: Jeanette Hussey Second: David Williams Oppose: Myrick Peacock Motion to: Reduce the penalty by 75%</p>
<p>Case #23 Parcel Number: 116622 Account Number: Account Name: Wildflower Cottage for Children INC.</p>	<p>Anneta McCoy</p>	<p>Wildflower Cottage for Children Inc. 2416 Pickette Rd.</p>	<p>Educational Purposes GS. 105-278.4 2023 Feb 28-application received. , denied application, center was primarily custodial, didn't operate as Edu. institution. Education is an incidental-child care facility, childcare expenses can be claimed on taxes, but</p>	<p>Motion: David Williams Second: Myrick Peacock Motion to: Staff recommendation to deny, The Board will uphold the staff decision.</p>

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			<p><i>educational institution can't. Enrollment from 1 yr-5 yrs. Are there age or educational schools, no summer breaks. Two similar cases presented to PTC (1-5 yr. enrollment) PTC allowed it (1yr-12th grade). Larissa Williamson states the issue is whether it is being used wholly & exclusively for educational purposes. Court of Appeals- heard a similar case in Chapel Hill (age 3 weeks-5 yrs. Old)- daycare listed various activities & credentials of staff & specialized lesson plans for each child, didn't have normal school hrs., or assign homework, wasn't accredited by entity that accredits educational facilities,- they received two childcare grants, Christy Schneider Exec Director-Offensive-* that children under 5 yrs. Old can't be educated-*the case is 20 yrs. Old,-*official notice-decision letter-use of facility was mostly custodial & not educational,- *Chapel Hill-program was very impressive, qualified staff-*case was based on traditional hrs.,- *Wildflower take holiday breaks & set up to provide education,- *primarily Edu. Institution, but has to have custodial qualities b/c of ages of kids, -* it serving birth-S have to be accredited, -</i></p>	
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			<p><i>*All have degrees in early childhood development & some are working on Master's, -*no baby room/cribs, space for naps, build tree houses, bridges,-</i></p> <p><i>*Someone has to change diapers, -* Anneta McCoy-do they provide Edu tax form to parents-no.</i></p>	
<p>Case #24 Parcel Number: Account Number: 8628464 Account Name:</p>	<p>Andrea Williams</p>	<p>Winmark Capital Corporation</p>	<p><i>*Audit & there was a discovery</i></p> <p><i>*They stated they didn't receive it in a timely manner</i></p> <p><i>*We have no control of the postal service</i></p> <p><i>*Not opposed to board accepting as timely, August 27th</i></p> <p>-</p>	<p>Motion: Wendell Bullard Second: Jeanette Hussey Motion to: The board accepted as timely.</p>
<p>Case # Parcel Number: Account Number: Account Name:</p>				<p>Motion: Second: Motion to:</p> <p><u>Value:</u></p>
<p>Case # Parcel Number: Account Number: Account Name:</p>				<p>Motion: Second: Motion to:</p> <p><u>Value:</u></p>
<p>Case # Parcel Number: Account Number: Account Name:</p>				<p>Motion: Second: Motion to:</p> <p><u>Value:</u></p>
<p>Case #</p>				<p>Motion:</p>

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<i>Parcel Number:</i> <i>Account Number:</i> <i>Account Name:</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>
<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>Motion:</i>

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<i>Parcel Number:</i> <i>Account Number:</i> <i>Account Name:</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>
<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>Motion:</i>

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<i>Parcel Number:</i> <i>Account Number:</i> <i>Account Name:</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>
<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>Motion:</i>

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<i>Parcel Number:</i> <i>Account Number:</i> <i>Account Name:</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>
<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 11:28 AM.

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Starlin Beatty, Clerk to the Board

David Smith, Chairman