

## Durham County Board of Equalization & Review - Meeting Minutes

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**Board Members Present**

David Smith

Jeanette Hussey

Wendell Bullard

David Williams

Myrick Peacock

**Date:** July 19, 2023

**Time: Begin Time:** 10:05 AM

**End Time:** 11:11 Am/11:15

**Location:** Tax Department Hearing Room

|   | <u><b>Appraiser</b></u>       | <u><b>Appellant</b></u>  | <u><b>Notes</b></u>   | <u><b>Decision</b></u>   |
|---|-------------------------------|--|---|--|
| <b>Case #1-8</b><br>Parcel Number:<br>Account Number:<br>Account Name:                  | Colleen<br>Moore<br>presented | <b>222218,229810,231239,102867,157852,188995,143592,219780</b>   | The staff (Colleen) recommended the board to accept recommended values.   | Motion: Wendall Bullock<br>Second: David Williams<br>Motion to: Board approved the recommended values<br><br><u>All in favor</u> |
| <b>Case #9-32, except for #14</b><br>Parcel Number:<br>Account Number:<br>Account Name: | Anneta<br>McCoy               | <b>108434,117411,117211,117412,171544,231205,226524,158683,158682,179701,180107,215480,229312,178731,213326,133892,216179,199471,223465,116959,207886,199774,163256,229516</b> | Anneta states all Timeliness-otherwise qualifies. Anneta would like the board to accept applications as timely. | Motion: Wendall Bullock<br>Second: Myrick Peacock<br>Motion to: Uphold staff recommendation to accept applications as timely     |

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| <p><b>Case #14- 231205</b><br/> Parcel Number:<br/> Account Number:<br/> Account Name:</p> | <p>Anneta<br/> McCoy</p> | <p><b>Fred Howard &amp; Joyce Quick</b></p> | <p>Application was received 5/23/23, 100 days late. Husband in long term care facility, temporary absent due to health. Care was extended wife still in the home. See statue: Anneta states he does meet all qualifications. Anneta is Recommending the board accept the application as timely.</p>   | <p>Motion: Myrick Peacock<br/> Second: Jeanette Hussey<br/><br/> Motion to: Accept the application as timely<br/> All in favor</p>         |
| <p><b>Case #33-142269</b><br/> Parcel Number:<br/> Account Number:<br/> Account Name:</p>  | <p>Anneta<br/> McCoy</p> | <p><b>Vezakeini INC.</b></p>                | <p>Anneta states this is appellants family home, Preacher, and wife. They didn't own the property as of Jan 1, 2023, received appl. on 3/20/23, property did not meet use requirement on 1/1/23. The statute is based on 1/1 of each year as the date of determination. The property was not used for religious purposes as of January 1, 2023. Deadline for 2023 was 2/28/2023. Application-Untimely. Also, property was</p> | <p>Motion: David Williams<br/> Second: Jeanette Hussey<br/> Motion to: Denied/<br/> untimely application<br/><br/> <u>All in favor</u></p> |

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|   |                         |   | <i>not officially in Vezakeini's name on 1/1/23, requested the law firm to transfer the deed in Sept. of 2022, back logged at the firm, name was changed in February of 2023.</i> |  |
| <i>Case #<br/>Parcel Number:<br/>Account Number:<br/>Account Name:</i>  |                         |   |   | <i>Motion:<br/>Second:<br/>Motion to:<br/><br/><u>Value:</u></i>   |
| <b>Case #34-</b><br><i>Parcel Number: 231367<br/>Account Number:<br/>Account Name:</i>                        | <i>Anneta<br/>McCoy</i> | <b>Peralta, Otta F. &amp; Ericka</b>                      | <i>Anneta states taxpayer's exceeded income, capital gain. Mr. Smith ask if staff uses Income tax return. Anneta Yes, all income is used, any source.</i>                         | <i>Motion: Myrick Peacock<br/>Second: Wendall Bullard<br/>Motion to: Board upholds staff decision.<br/>Reject/Denied<br/>Income exceeds program limitations<br/><br/><u>Value:</u></i> |
| <b>Case #35,36,37</b><br><i>Parcel Number:<br/>117411,117211,117412<br/>Account Number:<br/>Account Name:</i> | <i>Anneta<br/>McCoy</i> | <b>The Vestry &amp; Wardens of St. Titus P. E. Church</b> | <i>Anneta states application was submitted after 12/31/22, owner names was changed, St. Titus Episcopal Parrish, then to Protestant, Episcopal</i>                                | <i>Motion: David Williams<br/>Second: Wendell Bullard<br/>Case is denied for untimely/beyond time limit, over a year.</i>  |

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|   |  |  | <p><i>Church/Diocese Of NC, currently under The Vestry &amp; Wardens of St. Titus P. E. Church, when the name changed a new application should have been completed. Church was unaware of requirement to apply for exemption. 2023 application was approved. David Smith-we can't do anything about 2022, we are bound by state law, so we can't help you legally. However, you can appeal to the PTC in Raleigh.</i></p> | <p><u>All in favor</u></p>   |
| <p><i>Case #<br/>Parcel Number:<br/>Account Number:<br/>Account Name:</i></p> |  |  | <p><i>Lionel Parker Jr Warden/Episcopal, he is the vice president. Changes in leadership, pandemic, Bishop retired. Church was divided, got the land back, purchase cemetery, Care Creations, picnic in the graveyard, 409 Sunday School Building, treasurer quit, trying to pull things back together in the mist of all the challenges. May 29<sup>th</sup>,</i></p>  | <p><i>Motion:<br/>Second:<br/>Motion to:<br/><u>Value:</u></i></p> |

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|   |   |   | <i>2022 new treasurers, finds note regarding owning taxes. Taxes were already late</i>   |  |
| <b>Case #38-114941</b><br><i>Parcel Number:</i><br><i>Account Number:</i><br><i>Account Name:</i> | <i>Colleen Moore</i>  | <b>Steve Anderson</b>   |  | <i>Motion: David Williams</i><br><i>Second: Wendell Bullard</i><br><i>Motion to: The board upholds the staff decision.</i><br><i>Appeal untimely filed</i><br><br><i>All in favor.</i> |
| <i>Case #39-</i><br><i>Parcel Number:</i><br><i>Account Number:</i><br><i>Account Name:</i>       | <i>Kim Horton presented by Colleen Moore/Clerk of the board</i> | <i>Farlow Farm</i>  | <i>This case involves two parcels, one already in PUV, qualifies to bring other parcels into the PUV. Untimely filed 30 days, reason for delay acquired the other parcel after the fact. Staff would like to accept as timely.</i> | <i>Motion: Wendell Bullard</i><br><i>Second: Myrick Peacock</i><br><i>Motion to: Uphold the staff decision to accept as timely.</i><br><br><u>Value:</u>                               |
| <i>Case #</i><br><i>Parcel Number:</i><br><i>Account Number:</i><br><i>Account Name:</i>          |   | <b>Meeting over at 11:11</b><br><br><b>11:15- David Smith wanted to discuss if or when we are getting some alternates for the board.</b><br><b>Starlin-Hopefully we will get 2 more people (trained) David Baker or Chris Laughlin with UNC. He will let them know in advance. County Attorney can give some guidance or research when done.</b><br><br><b>Next board meeting August 23, at 10:00 AM.</b> |  | <i>Motion:</i><br><i>Second:</i><br><i>Motion to:</i><br><br><u>Value:</u>   |

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| <p><i>Case #12</i><br/> <i>Parcel Number:</i><br/> <i>Account Number:</i><br/> <i>Account Name:</i></p> |  |  |  | <p><i>Motion:</i><br/> <i>Second:</i><br/> <i>Motion to:</i></p> <p><u><i>Value:</i></u></p> |
| <p><i>Case #13</i><br/> <i>Parcel Number:</i><br/> <i>Account Number:</i><br/> <i>Account Name:</i></p> |  |  |  | <p><i>Motion:</i><br/> <i>Second:</i><br/> <i>Motion to:</i></p> <p><u><i>Value:</i></u></p> |
| <p><i>Case #14</i><br/> <i>Parcel Number:</i><br/> <i>Account Number:</i><br/> <i>Account Name:</i></p> |  |  |  | <p><i>Motion:</i><br/> <i>Second:</i><br/> <i>Motion to:</i></p> <p><u><i>Value:</i></u></p> |
| <p><i>Case #15</i><br/> <i>Parcel Number:</i><br/> <i>Account Number:</i><br/> <i>Account Name:</i></p> |  |  |  | <p><i>Motion:</i><br/> <i>Second:</i><br/> <i>Motion to:</i></p> <p><u><i>Value:</i></u></p> |
| <p><i>Case #17</i><br/> <i>Parcel Number:</i><br/> <i>Account Number:</i><br/> <i>Account Name:</i></p> |  |  |  | <p><i>Motion:</i><br/> <i>Second:</i><br/> <i>Motion to:</i></p> <p><u><i>Value:</i></u></p> |
| <p><i>Case #18</i><br/> <i>Parcel Number:</i><br/> <i>Account Number:</i><br/> <i>Account Name:</i></p> |  |  |  | <p><i>Motion:</i><br/> <i>Second:</i><br/> <i>Motion to:</i></p> <p><u><i>Value:</i></u></p> |

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| <p><i>Case #19</i><br/> <i>Parcel Number:</i><br/> <i>Account Number:</i><br/> <i>Account Name:</i></p> |  |  |  | <p><i>Motion:</i><br/> <i>Second:</i><br/> <i>Motion to:</i></p> <p><u><i>Value:</i></u></p> |
| <p><i>Case #20</i><br/> <i>Parcel Number:</i><br/> <i>Account Number:</i><br/> <i>Account Name:</i></p> |  |  |  | <p><i>Motion:</i><br/> <i>Second:</i><br/> <i>Motion to:</i></p> <p><u><i>Value:</i></u></p> |
| <p><i>Case #21</i><br/> <i>Parcel Number:</i><br/> <i>Account Number:</i><br/> <i>Account Name:</i></p> |  |  |  | <p><i>Motion:</i><br/> <i>Second:</i><br/> <i>Motion to:</i></p> <p><u><i>Value:</i></u></p> |
| <p><i>Case #22</i><br/> <i>Parcel Number:</i><br/> <i>Account Number:</i><br/> <i>Account Name:</i></p> |  |  |  | <p><i>Motion:</i><br/> <i>Second:</i><br/> <i>Motion to:</i></p> <p><u><i>Value:</i></u></p> |
| <p><i>Case #23</i><br/> <i>Parcel Number:</i><br/> <i>Account Number:</i><br/> <i>Account Name:</i></p> |  |  |  | <p><i>Motion:</i><br/> <i>Second:</i><br/> <i>Motion to:</i></p> <p><u><i>Value:</i></u></p> |
| <p><i>Case #24</i><br/> <i>Parcel Number:</i><br/> <i>Account Number:</i><br/> <i>Account Name:</i></p> |  |  |  | <p><i>Motion:</i><br/> <i>Second:</i><br/> <i>Motion to:</i></p> <p><u><i>Value:</i></u></p> |

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| <p><i>Case #25</i><br/> <i>Parcel Number:</i><br/> <i>Account Number:</i><br/> <i>Account Name:</i></p> |  |  |  | <p><i>Motion:</i><br/> <i>Second:</i><br/> <i>Motion to:</i></p> <p><u><i>Value:</i></u></p> |
| <p><i>Case #26</i><br/> <i>Parcel Number:</i><br/> <i>Account Number:</i><br/> <i>Account Name:</i></p> |  |  |  | <p><i>Motion:</i><br/> <i>Second:</i><br/> <i>Motion to:</i></p> <p><u><i>Value:</i></u></p> |
| <p><i>Case #27</i><br/> <i>Parcel Number:</i><br/> <i>Account Number:</i><br/> <i>Account Name:</i></p> |  |  |  | <p><i>Motion:</i><br/> <i>Second:</i><br/> <i>Motion to:</i></p> <p><u><i>Value:</i></u></p> |
| <p><i>Case #28</i><br/> <i>Parcel Number:</i><br/> <i>Account Number:</i><br/> <i>Account Name:</i></p> |  |  |  | <p><i>Motion:</i><br/> <i>Second:</i><br/> <i>Motion to:</i></p> <p><u><i>Value:</i></u></p> |
| <p><i>Case #29</i><br/> <i>Parcel Number:</i><br/> <i>Account Number:</i><br/> <i>Account Name:</i></p> |  |  |  | <p><i>Motion:</i><br/> <i>Second:</i><br/> <i>Motion to:</i></p> <p><u><i>Value:</i></u></p> |
| <p><i>Case #30</i><br/> <i>Parcel Number:</i><br/> <i>Account Number:</i><br/> <i>Account Name:</i></p> |  |  |  | <p><i>Motion:</i><br/> <i>Second:</i><br/> <i>Motion to:</i></p> <p><u><i>Value:</i></u></p> |

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| <i>Case #31</i><br><i>Parcel Number:</i><br><i>Account Number:</i><br><i>Account Name:</i> |  |  |  | <i>Motion:</i><br><i>Second:</i><br><i>Motion to:</i><br><br><u><i>Value:</i></u> |
| <i>Case #32</i><br><i>Parcel Number:</i><br><i>Account Number:</i><br><i>Account Name:</i> |  |  |  | <i>Motion:</i><br><i>Second:</i><br><i>Motion to:</i><br><br><u><i>Value:</i></u> |
| <i>Case #33</i><br><i>Parcel Number:</i><br><i>Account Number:</i><br><i>Account Name:</i> |  |  |  | <i>Motion:</i><br><i>Second:</i><br><i>Motion to:</i><br><br><u><i>Value:</i></u> |
| <i>Case #34</i><br><i>Parcel Number:</i><br><i>Account Number:</i><br><i>Account Name:</i> |  |  |  | <i>Motion:</i><br><i>Second:</i><br><i>Motion to:</i><br><br><u><i>Value:</i></u> |
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There being no more business, the meeting was adjourned at 12:49 PM.

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 Kimberly H. Simpson, Clerk to the Board

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 George A. Scott, Chairman