

Durham County Board of Equalization & Review - Meeting Minutes

Board Members Present

David Smith

Jeanette Hussey

Wendell Bullard

David Williams

Myrick Peacock-Absent

Date: August 23, 2023

Time: Begin Time: 10:01 am

End Time: 11:00 am

Location: Tax Office Hearing Room

	<u>Appraiser</u>	<u>Appellant</u>	<u>Notes</u>	<u>Decision</u>
Case #1 -23 Parcel Number: Account Number: Account Name:	Real Property and Commercial Appraiser's	SRR consent agenda 143369,103686,101219,190257,187273,176912,187914, 109083,125111,174001,192749,130585,120352,228106, 167611,108533,155369,113479,122256,117179,176882 192747,1311712	All taxpayers accepted the recommended values. All acceptance emails are saved on the (s)drive	Motion: Wendell Bullock Second: David Williams Motion to: All in favor <u>Value: To uphold staff recommendations</u>
Case #24-44 Parcel Number: Account Number: Account Name:	Anneta McCoy	Exemptions/Exclusion- 161233,224315,227537,227540,227541,227541,227553,227554 227554,227555,227556,227557,103228,227703,150047,200834 106744,218331,213234,120074,156872,220677 (5) Elderly Exemption, (9) Builder Property Exemption, (5) Disabled Veterans, (1) Non- Profit HOA, and (1) Circuit Breaker Deferment.	Anneta asked the board to accept the application as timely, all parcels meet requirements, they were only untimely.	Motion: David Williams Second: Jeanette Hussey Motion to: To uphold staff recommendation/ All application as timely.
Case #45 Parcel Number: Account Number: Account Name:	Anneta McCoy	Mary Lou Perry Elderly Exemption	Anneta explained that Due to requirements not being met, such as driver's license address	Motion: Jeanette Hussey Second: David Williams Motion to: To uphold

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			<p><i>was Kannapolis 7/ 2023, her voters registration address in 11/2023 was in Kannapolis, this is the reason why Anneta is recommending the Board not to accept the application.</i></p>	<p><i>the staff recommendation, application not accepted due to qualifications not being met.</i></p> <p><u>Value:</u></p>
<p><i>Case #46 Parcel Number: Account Number: Account Name:</i></p>	<p><i>Andrea Williams</i></p>	<p><i>HP Enterprise Company DUH01</i></p>	<p><i>Per Andrea is recommends to the BoER that the penalty in the amount of \$\$23,306.18 remain on the tax receipt per NC GS 105-312</i></p> <p><i>2. A site visit was completed March 10, 2023 with the Facilities Manager, Tim Damon.</i></p> <p><i>3. Based upon a review of County records, it does not appear that 2019 acquisitions were reported for tax year 2020.</i></p> <p><i>4. Also, it does not appear that machinery and equipment as reported under Group 1 of the property tax listing was assessed for tax year 2021. As</i></p>	<p><i>Motion: Wendell Bullock Second: Jeanette Hussey Motion to: Uphold the staff decision, penalty waiver denied. Monies will stay on the receipt and are due in the amount of \$\$24,306.18</i></p>

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			<p>this cost was reported, we are proposing no penalties on this portion of the audit. 5. A portion of machinery and equipment reported under Group 1 was reported but not assessed for tax year 2022. Assets in acquisition years 2013-2011 were not assessed and a lower cost in acquisition year 2014 was assessed. Therefore, we are proposing no penalties on this portion of the audit.</p>	
<p>Case #47 Parcel Number: Account Number: Account Name:</p>	<p>Eldridge T. Masuke</p>	<p>Triangle Regency V LLC</p>	<p><i>Brian recommends the county uphold the staff decision, to deny application as untimely. Triangle Regency LLC didn't submit an appeal form at all, they sent something from the firm that they use. Based pm the records some parts are not livable, and some damaged, but based on the records, it's been that way over a decade, and still leasing the building.</i></p>	<p><i>Motion: Wendell Bullock Second: David Williams Motion to: Uphold the staff recommendation to rule the appeal as untimely.</i></p> <p><i><u>Brain P. Harlow presented the case in Eldridge's absent.</u></i></p>

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<p>Case #48 Parcel Number: Account Number: Account Name:</p>	<p>Melissa Frisby</p>	<p>Carsgen Therapeutics Corporation</p>	<p>Per Melissa Appeal 2022 listing, late, on December 30, discuss value as of 1/1/2023. Jan 26, some information received, however no break down. Jan 26th still received the same info. /No breakdowns. A site visit was done on Feb 20th. March 2nd, the value remained the same. Received email on 3/9 with invoices. May 5th balance sheet. May 24 conclusion of review, still need information. June 2nd, team meeting/discuss invoices, questions, differences in values. July 6th Amended account. Aug. 4th came to the office to explain the results. Melissa Recommended appeal to be untimely. Jiao explained what happen, The Financial Manager was replaced in July, business started in 2022 in Durham, first time preparing BPP listing form. Missed appeal by 2 weeks. Mr. David Williams states let's give them some grace, accept as timely.</p>	<p>Motion: David Williams Second: Wendell Bullock Motion to: All in favor to accept as timely.</p>
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<p>Case #49 Parcel Number: Account Number: Account Name:</p>	<p>Kim Horton Kim Horton</p>	<p>Richard, Tony Farlow Thompson, Terry</p>	<p>Per Starlin Beatty unforeseen circumstances that prevented them from getting the appeal in on time. We are asking the board to accept as timely.</p>	<p>Motion: David Williams Second: Wendell Bullock Motion to: All in favor to accept as timely.</p>
<p>Case #50 PUV Parcel Number: Account Number: Account Name:</p>	<p>Starlin Beatty</p>	<p>Discussion on PUV, also discuss stipend program for the board members and we discuss the dates for the Meeting going forward up until December 13,2023, also discuss Alternate Board Member's.</p>		<p>Motion: Second: Motion to: <u>Value:</u></p>
<p>Case #9 Parcel Number: Account Number: Account Name:</p>				<p>Motion: Second: Motion to: <u>Value:</u></p>
<p>Case #10 Parcel Number: Account Number: Account Name:</p>				<p>Motion: Second: Motion to: <u>Value:</u></p>
<p>Case #11 Parcel Number: Account Number: Account Name:</p>				<p>Motion: Second: Motion to: <u>Value:</u></p>
<p>Case #12 Parcel Number: Account Number: Account Name:</p>				<p>Motion: Second: Motion to:</p>

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				<u>Value:</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>Value:</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>Value:</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>Value:</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>Value:</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>Value:</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>

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				<u>Value:</u>
Case #20 Parcel Number: Account Number: Account Name:				Motion: Second: Motion to: <u>Value:</u>
Case #21 Parcel Number: Account Number: Account Name:				Motion: Second: Motion to: <u>Value:</u>
Case #22 Parcel Number: Account Number: Account Name:				Motion: Second: Motion to: <u>Value:</u>
Case #23 Parcel Number: Account Number: Account Name:				Motion: Second: Motion to: <u>Value:</u>
Case #24 Parcel Number: Account Number: Account Name:				Motion: Second: Motion to: <u>Value:</u>
Case #25 Parcel Number: Account Number: Account Name:				Motion: Second: Motion to:

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				<u>Value:</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>Value:</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>Value:</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>Value:</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>Value:</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>Value:</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>

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				<u>Value:</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>Value:</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>Value:</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>Value:</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