

**MINUTES  
OF THE WARREN COUNTY BOARD OF  
EQUALIZATION & REVIEW 6/17/09**

The Warren County Board of Equalization and Review met at 1:00 p.m. on Wednesday, June 17, 2009, in the Warren County Public Library Community Room. Present were: Chairman Richardson, VC Butch Meek and members Larry Carver and Joel Febel. Also present were: Eddie Mitchum, Clerk to the Board, and Steve Pelfrey, Warren County Appraiser and Steve Wampler of Wampler-Eanes Appraisal Group.

The next order of business was to go over the minutes of the June 3, 2009 meeting. Member Meek made the following correction to the minutes. The Koonce record E5 42 was changed from \$\$41,400 to \$29,210 with the motion by Carver and the second by Febel. No other changes were noted and the motion to approve was by Meek with the second by Febel.

<u>EVERETTA AND PHYLLIS J HAISLIP</u>	<u>L2B 48</u>	<u>1091</u>
Assessed 307,523	Requested 220,000	
<u>EVERETTA AND PHYLLIS J HAISLIP</u>	<u>L2B 47</u>	<u>4901</u>
Assessed 251,200	Requested 105,000	

The Haislip's did not attend the hearing. The basis of the appeal was that lot 47 needed to be accessed by way of lot 48. The motion by Meek was to reduce lot 47 by 20% and to No Change lot 48. Second by Carver. This resulted in the value being \$201,200.

<u>VINCENT J. HOSEY</u>	<u>L2B 68C</u>	<u>22946</u>
Assessed 315,911	Requested 195,000	

Mr. Hosey did not appear. He submitted that the boat house cost \$25,000. The motion was made by Meek to adjust the boat house to \$25,000. The second was made by Febel. Due to rounding the final value was \$278,910.

<u>JAMES A RAUB</u>	<u>H1D 136</u>	<u>8045</u>
Assessed 25,000	Requested 12,500	

Mr. Raub submitted an auction sale price for the adjoining lot. After some discussion the Board believed this was not a representative of market value. The motion was made by Febel to leave as is and the second was by Meek.

<u>REGINALD O. COOK</u>	<u>J2C 101</u>	<u>9663</u>
Assessed 450,000	Requested 300,000	

Mr. Cook submitted an appraisal of the property that indicated a \$360,000 value. The photos indicated extensive work would be required in order to bulkhead the waterfront. After some discussion Meek motioned for a 10% adjustment for erosion which was seconded by Febel.

REGINALD O. COOK J2C 99 9523

Assessed 360,000 Requested 250,000

The above applied to this lot. After some discussion Meek motioned for a 10% adjustment for erosion which was seconded by Febel.

REGINALD O. COOK J2C 35 3128

Assessed 428,233 Requested 325,000

This tract had a small amount of waterfront along with the woodland. Due to the topography the Board believed the woodland should be adjusted. Meek motioned for the woodland to be adjusted to \$1800 which was seconded by Carver.

BRADY AND LINDA MARTIN L4C 9F 23059

Assessed 37,500 Requested 27,000

BRADY AND LINDA MARTIN L4C 9E 23058

Assessed 45,000 Requested 27,000

The Martins were not present for the hearing. Meek made the motion for a 5% adjustment for topography on lot 9E which was seconded by Febel. (Further research indicated that both lots are listed on the MLS for \$35,000 each) A 10% for each lot may be more indicative of the value. The assessor would respectfully recommend 10% per lot which would be slightly under the asking price.

SEAMAN, P.G., JR. ET AL

Al Thompson and Charles Duckworth represented the Seaman Heirs. Most of the concerns were resolved with present use value being approved for these tracts. Two of the parcels in question were B7 30B and B7 49. These tracts were contiguous but the values were slightly different. This was attributed to the ratio of cleared land to woodland and the size adjustment. The same was true with F8 42/F8 43/ and F9 65. The motion was made by Meek to correct the road type on one of the tracts and to use the "trac" adjustment which will apply the same size adjustment for adjoining tracts. The second was by Febel.

SHIRLEY D HARRIS H1C 190 19769

Assessed 11,932 Requested 6,000

This tract is on the Nocarva Rd. It is 1.79 acres and is assessed like similar properties. Meek made the motion to No Change and was seconded by Carver.

RUTH D HOLLOWAY A2B 94C 16890

Assessed 25,000 Requested ?

The original notice went out for \$110K and was reduced to \$25000 in the informal appeals process. This lot is on the end of a cul de sac on Kerr Lake. The adjoining lots are in the 60-75 range. Carver made the motion to restore the value to \$75k which was seconded by Febel.

LC AND MARGARET COOPER D7 10 3175

Assessed 17,497 Requested

No Change-Motion Meek/Second Carver

LC AND MARGARET COOPER E2D 257 3182

Assessed 160,821 Requested 100,000

The lot value was high compared with similar lots. Meek motioned to reduce land value from \$26606 to \$9000. Second Carver

LC AND MARGARET COOPER E1 18 6509

Assessed 10,760 Requested 6,000

No Change-Motion Meek/Second Carver

KEITH AND CARL CARLSON I2A 13 8331

Assessed 372,181 Requested 250,000 (\$137,760)

The lot in question is in Va. and NC. The house is in Va. except for a small portion of the porch and the corner of the residence. Mr. Carlson presented an appraisal which the site was valued at \$420K. The original assessment notice was for a \$384K lot valuation which was reduced in the informal appeals process to \$360k. Wampler Appraisal further reduced the value to \$300k in an attempt to resolve the matter. Mr. Carlson maintained that the land value should be evenly divided throughout the parcel and the same weight given to the waterfront as the non-waterfront. Mr. Carlson also contended that his lot was landlocked and that the lake views were from Va. and not NC. Wampler contended that far more weight be given to the waterfront portion therefore Warren County should carry a larger percentage of the land value. The Brunswick County assessment in 2006 reflected a value of \$26,000 for their land portion. Given the \$360K value of the adjoining parcel on the west and the \$300K value of the other side which is in a cove, Meek made the motion for a \$320,000 lot value which was seconded by Febel.

TERRY L. GRIZZARD I3D 160 3642

Assessed 239,707

TERRY L. GRIZZARD I3D 159 15857

Assessed 81,299

The owner has requested these lots be combined. The Warren County health department required that the cottage septic system be disconnected upon completion of the new house. The Board agreed with the owner that the value of the land should be \$200K for the combined lot + building value (pending the pickup of the 2008 boathouse) which totals \$361,006. Carver made the motion and was seconded by Febel.

With no other business the Board recessed until June 17, 2009 at 1 pm

Respectfully,

Eddie Mitchum  
Clerk