

**Minutes of the 4 October 2011
Regular Meeting of the Yancey County Board of Commissioners
Held at 7:00 o'clock p.m. in the Yancey County Courtroom
Yancey County Courthouse, Burnsville, North Carolina**

Present at the 4 October 2011 meeting of the Yancey County Board of Commissioners were Chairman Johnny Riddle, Commissioner Jill Austin, Commissioner Dale England, Commissioner Michele Presnell, Commissioner Marvin Holland, County Manager Nathan Bennett, Clerk to the Board Jason Robinson, Finance Director Lynne Hensley, Finance Officer Brandi Burleson, Tax Administrator Jeff Boone, Tres Magner and Linda Semon with the Cooperative Extension Service, members of the media, and members of the general public.

Call to Order and Approval of Agenda

Chairman Riddle called the meeting to order, and then asked Reverend Jonathan England to deliver the invocation. The Board and audience also said the Pledge of Allegiance, which was led by Commissioner Holland. Chairman Riddle stated that the agenda needed to be amended to include the Yancey Mitchell Tea Party Resolution from last meeting. He stated that it could come after county manager business and commissioner business. Commissioner Presnell made a motion to approve the agenda as amended and it was seconded by Commissioner Austin. The vote to approve was unanimous. (Attachment A)

Approval of the Minutes

The Board next considered the minutes from the September 6th Regular Meeting. Commissioner Holland made a note of something that need to be changed in the minutes to reflect a statement made by Commissioner Presnell that had mistakenly been attributed to Commissioner Holland. The change was noted and Commissioner England made a motion to approve the minutes as amended and the motion was seconded by Commissioner Holland. The vote to approve was unanimous.

Public Comment

The first person to speak before the Board was Bill Grover. He spoke about the new security measures put in place to safeguard the public and employees. He strongly stated that he was against these measures. The next person to speak before the Board was John Silverman. Mr. Silverman wanted something done about the speed limit in Micaville. He stated that it should be 25 miles per hour throughout all of Micaville. This is a dangerous situation that DOT doesn't want to fix. The next person to speak before the Board was Marvin Miller, the former Chairman of the Mitchell County Board of Commissioners. Mr. Miller spoke about that he believes Judge Ginn overstepped his bounds when he forced all the counties in the 24th Judicial District to upgrade security. The next person to speak before the Board was Anthony Robinson, who once again voiced his opposition to the new security measures and called the Board Judge Ginn's prostitutes and he is their pimp daddy. The final person to speak before the Board was Brent Ledford, who offered another view of the tennis courts on Lincoln Park. Mr. Ledford stated that the softball field that used to be the tennis courts on Lincoln Park was very much being used and urged the Board not to take it back to use as tennis courts.

Finance Office

The Board next heard from Finance Officer Brandi Burleson who was presenting three budget amendments to the budget. Mrs. Burleson stated that these amendments would not increase nor decrease the total budget but was moving some money around to fix some problems that were not known when the budget was approved in June. Upon hearing from Mrs. Burleson, Commissioner England made a motion to approve the three budget amendments. Commissioner Presnell asked for discussion and asked about why there overruns at the library were so much. County Manager Nathan Bennett stated that there were some issues with the water and sewer lines that were not known until after construction was started. In addition, a lot of the overrun came from parking. The original project budget did not have a lot of parking in it but an opportunity to put more parking at the library came up. These parking places that were added had to be done at the time of construction or they couldn't be done at all. Commissioner Holland asked if there were a contingency fund for the overruns and County Manager Bennett stated that the contingency was about 20-25 thousand. Commissioner Presnell further stated that she did not like giving money to Church Street Preschool and that she did not believe that it was a nonprofit. Commissioner Holland stated that he didn't like the precedent that this set by giving money to one preschool. Commissioner Presnell also asked about the camper that was purchased for Toe River Campground. Mrs. Burleson stated that it was purchased for the

campground manager because he sometimes had to stay all night at the campground. Commissioner Presnell stated that she did not believe the county needed to buy the campground manager a camper, it had never been done before. Commissioner Presnell also wanted to vote on the items in the budget amendment separately. Chairman Riddle stated that a motion had already been made by Commissioner England to approve all of the budget amendments. Commissioner Austin seconded the motion made by Commissioner England. Commissioner Presnell stated that she wanted the minutes to reflect that she was not voting against the Comprehensive Recreation Grounds project but against the Church Street Preschool and the Toe River Campground parts of the amendments. Chairman Riddle then called for a vote on the motion and second. Chairman Riddle, Commissioners Austin and England voted for the budget amendments and Commissioners Holland and Presnell voted against the budget amendments. The measure passed on a vote of 3 for and 2 against (Attachment B).

Tax Office Report

The Board next heard from Tax Administrator Jeff Boone. Mr. Boone stated that the first matter that he would like to bring to the attention of the commissioners was a late application for Bertha Harwood for a disability exemption. Mr. Boone stated that Ms. Harwood was diagnosed with cancer and did not get the paperwork in on time because of the treatment but the statute allows the Board to approve or disapprove a late application. Mr. Boone also stated that Blue Ridge Hospital wants an exemption for a nonprofit for the gym in town but Mr. Boone stated that he would like to investigate this further before anything is done. Also, Mr. Boone informed the Board about the Family Violence Coalition who is wanting a tax exemption because they are a 501 (c) (3) but they have had no paper work until now. They also requested a refund for all previous taxes paid. In addition, Mr. Boone informed the Board about Sharon Smith who is requesting a refund because her house was measured incorrectly. Upon investigation it was revealed that the house was smaller than was listed. Chairman Riddle then asked for a motion in regards to Mrs. Harwood application. Commissioner Holland moved to approve the application and it was seconded by Commissioner England. The vote to approve was unanimous. Chairman Riddle next asked for a motion in regards to the Family Violence Coalition. Commissioner Holland made a motion to approve the tax exempt status from 2011 forward but no refund was to be given. Commissioner England seconded the motion and the vote to approve was unanimous. Chairman Riddle also asked for a motion with regards to Mrs. Smith. Commissioner Presnell made a motion to issue a refund because of the house was measured incorrectly. The motion was seconded by Commissioner Holland and the vote to approve was unanimous. (Attachment C) Mr. Boone also stated that he had been working with Debbie Wilson to more accurately assess autos and watercraft within the county. He further stated that he has been working with the Division of Motor Vehicle to determine where the water craft are located. Mr. Boone asked the Board to approve a measure and enter into an agreement with Vessel Valuation Inc. to determine if there are water craft that need to be added to the tax rolls. Mr. Boone stated that there is a potential to gather \$10,000 more in valuation and the service costs \$440. Upon hearing from Mr. Boone, Commissioner England made a motion to approve the agreement. However, there was no second for the motion and the motion died for lack of a second. (Attachment D)

Cooperative Extension Service Report

The Board next heard from Hope Robinson, a 4-H member within the county. Miss Robinson stated that she had attended the Youth Voice forum at the North Carolina Association of County Commissioners conference in Concord in August. Miss Robinson stated that this brought together 75 teens to explore problems and solutions facing young people today. A report was generated that she is providing to the commissioners (Attachment E). She also stated that she would like to work with the Board or an individual commissioner to establish a youth council here in Yancey County.

Library Board Appointments

The Board next heard from County Manager Bennett concerning the local library board. The chairperson of that Board, Ms. Jody Higgins recommends Gail Parker and Alan Larkins to be appointed to the library board (Attachment F). Upon hearing from County Manager Bennett Commissioner Holland made a motion to approve Gail Parker and Alan Larkins to the Yancey County Public Library Board. The motion was seconded by Commissioner Presnell and the vote to approve was unanimous.

Tennis Court Follow-Up

The Board next took up the business of the former tennis courts on Lincoln Park. Commissioner Holland stated that he was for both the tennis courts and the softball field but

obviously that is not possible right now. He stated that work is beginning on the Comprehensive Recreation Grounds (CRG) this week and that might help solve some of the problem. He also stated that there needs to be a variety of recreational opportunities for everyone. Commissioner Austin also reiterated what Commissioner Holland had stated that the CRG was beginning work and would be open soon. Chairman Riddle stated that a lot of money would be needed to turn the softball field back into a tennis court facility and that he would like to leave it like it is for the time being. All of the commissioner agreed with Chairman Riddle and County Manager Bennett stated that would be his recommendation and revisit the issue in the summer when the first phase of the work at the CRG is completed. Chairman Riddle then asked Tamara King, a volunteer with the Youth League Association to come and give an overview of a grant that was received from Lowes. Mrs. King gave an overview of a program called "Lowe's Heroes" that gives a grant to help build batting cages at the CRG.

Yancey-Mitchell Tea Party Resolution

Chairman Riddle asked Ray Fox to give a summary of the proposed resolution. Mr. Fox stated that the resolution basically was asking for a public comment period for anything that is considered by the commissioners dealing with expending funds. Commissioner Presnell stated that that is what the people elected the Board to do was determine what was best for the county. Commissioner Holland also stated that he always looks out for the best of the people of Yancey County and the monies that are coming in by way of grants need to be here or they will be elsewhere. Upon conclusion of those comments Commissioner England made a motion to not approve the resolution. The motion was seconded by Commissioner Austin and the vote to not approve the resolution was unanimous.

Discussion of Public Comment Procedure

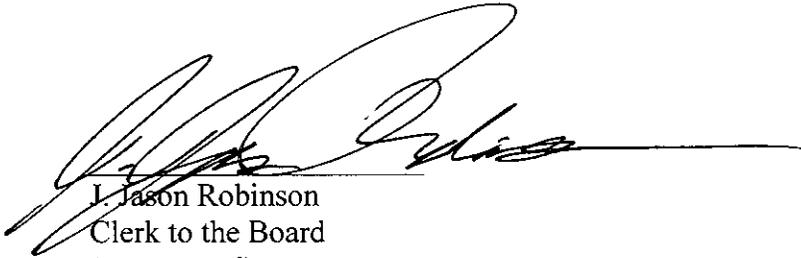
Chairman Riddle then stated that the Board was considering making a change to put the Public Comment period at the end of the meeting and asked for any thoughts. Commissioner England stated that he thought that it could just be moved without a vote. Chairman Riddle stated that since it was a written procedure that was adopted by vote of the previous board of commissioners that a vote would have to be done to change the policy. Discussion followed and it seemed that no change was need to the Public Comment Procedures and no action was taken.

Adjournment

Having no further business Commissioner Holland made a motion to adjourn and it was seconded by Commissioner Austin. The vote to adjourn was unanimous.

Approved and authenticated on this the 1st day of November 2011.

Attest:

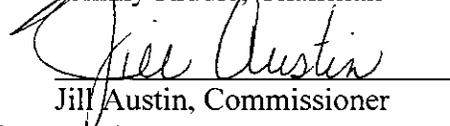


L. Jason Robinson
Clerk to the Board
(county seal)



Johnny Riddle, Chairman

Johnny Riddle, Chairman



Jill Austin, Commissioner

Jill Austin, Commissioner



Dale England, Commissioner

Dale England, Commissioner



Michele Presnell, Commissioner

Michele Presnell, Commissioner



Marvin Holland, Commissioner

Marvin Holland, Commissioner

COUNTYMANAGER
Nathan Bennett



COMMISSIONERS
Jill Austin
Dale England
Marvin Holland
Michele Presnell
Johnny Riddle

YANCEY COUNTY

110 Town Square, Room 11 • Burnsville, North Carolina 28714
PHONE: (828) 682-3971 • FAX: (828) 682-4301

AGENDA

YANCEY COUNTY BOARD OF COMMISSIONERS REGULAR BUSINESS MEETING

October 4, 2011

7:00 P.M.

- I. Call to Order, Invocation and Pledge of Allegiance – Chairman Johnny Riddle
- II. Approval of the Agenda
- III. Approval of Minutes
- IV. Public Comment
- V. Finance Office Report – Lynne Hensley, Finance Director and Brandi Burleson, Finance Officer
 - a. Budget Amendments
- VI. Tax Department Report – Jeff Boone, Tax Administrator
 - a. Releases and Refunds
- VII. Cooperative Extension Service Report – Tres Magner and Linda Semon
 - a. Youth Voice Project – Hope Robinson
- VIII. Library Board Appointments – Jody Higgins, Chair, Yancey Library Board
 - a. Yancey County Local Library Board (2 appointments) ←
- IX. County Manager Business
 - a. Tennis Courts – Follow-up
- X. Commissioner's Business
 - a. Discussion of Public Comment Procedure
- XI. Adjourn



Attachment B
YANCEY COUNTY FINANCE OFFICE

110 TOWN SQUARE, ROOM 11, BURNSVILLE, NC 28714

PHONE (828)682-3819 · FAX (828)682-4301

FINANCE DIRECTOR, LYNNE E. HENSLEY · lhensley@yanceycountync.gov

FINANCE OFFICER, BRANDI BURLESON · bburleson@yanceycountync.gov

ASST. FINANCE OFFICER, LISA MILLER · lmillers@yanceycountync.gov

NOTES TO BUDGET AMENDMENT # 1, 2 & 3

The purpose of this budget amendment is to increase some expense line items that were unknown during the adoption of the 2011-2012 Budget. The Finance Officer has taken on several responsibilities that were previously performed by auditors during the year-end audit. These new duties have saved the county funds that were budgeted during the budget process. The savings are being used to cover the allocation to Church Street Preschool for funding that was cut by the State, and to also do a much needed repair to the elevator that transports inmates from the jail to the courtroom. This amendment also covers the cost of a camper purchased for the campground management in order for staff to be available to the campers 24 hours a day. Funds were also put in place to cover the Recreational Grounds project and the overage for the construction of the new Yancey County Public Library, which reduced the contribution to fund balance \$102,770 which will need to be replaced as soon as any new revenues are available. This amendment does not increase or reduce the overall 2011-2012 Fiscal Year Budget. Budget amendment numbers 2&3 just set the funding in place for the projects covered in budget amendment # 1.

YANCEY COUNTY COMMISSIONERS

BUDGET AMENDMENT # 1

FUND: GENERAL

As entered in the minutes of the Yancey County Board of Commissioners at a meeting on Tuesday, October 4, 2011 the following budget amendments are to be recorded:

EXPEND. CODE	ACCOUNT	INCREASE	DECREASE
104200-519101	AUDIT ADJUSTMENT		17,000.00
104200-569958	CHURCH STREET PRESCHOOL	7,000.00	
104190-5440	SERVICE & MAINT CONTRACTS	10,000.00	
106130-5550	CAMPGROUND CAPITAL	4,000.00	
104200-5189	CHRISTMAS BONUS		2,000.00
104200-522001	EMPLOYEE APPRE/HOLIDAY		1,000.00
104200-5239	VACCINATIONS		1,000.00
107000-600006	CONT TO CAPITAL PROJECTS	43,303.00	
107000-600010	CONT TO LIBRARY PROJECT	59,467.00	
107000-600009	CONT TO FUND BALANCE		102,770.00

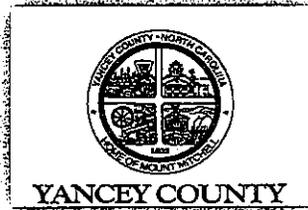
	TOTALS	123,770.00	123,770.00
	NET CHANGE		0.00
	CURRENT APPROP		19,492,981.00
	TOTAL APPROP AMENDED		19,492,981.00

REVENUE SECTION	INCREASE	DECREASE

	TOTALS	0.00	0.00
	NET CHANGE		0.00
	CURRENT APPROP		19,492,981.00
	TOTAL APPROP AMENDED		19,492,981.00

0.00

Attachment



TAX ADMINISTRATORS OFFICE

110 TOWN SQUARE, COURTHOUSE ROOM # 2, BURNSVILLE, NC 28714

EMAIL: jeff.boone@yanceycountync.gov

PHONE: 828-682-2197/2198

FAX: 828-682-4817

Date: 08/29/2011

Subject: LATE APPLICATION FOR TAX EXCLUSION

To whom it may concern: BOCC/BOER

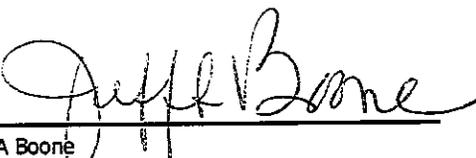
I HAVE A REQUEST FOR A DISABLED EXCLUSION THAT WAS RECEIVED AFTER THE DEADLINE OF JUNE 1ST 2011. BERTHA HARWOOD HAS SUBMITTED AN APPLICATION FOR PROPERTY TAX RELIEF (G.S. 105-277.1).

HER APPLICATION WAS FILED AFTER JUNE 1ST 2011, WHICH IS THE DEADLINE, DUE TO HEALTH ISSUES. I HAVE CALLED THE DEPARTMENT OF REVENUE TO VERIFY, AND PER G.S. 105-282.1(a1), CONCERNING LATE APPLICATIONS, YOU AS THE BOCC/BOER CAN APPROVE A LATE APPLICATION FOR PROPERTY TAX EXCLUSION FOR 2011.

ALL OF HER PAPERWORK IS CORRECT AND SHE HAS HER SIGNED CERTIFICATION OF DISABILITY FROM HER DOCTOR.

THANK YOU FOR YOUR CONSIDERATION IN THIS MATTER FOR MS HARWOOD.

THANK YOU

X 

Jeff A Boone
Tax Administrator

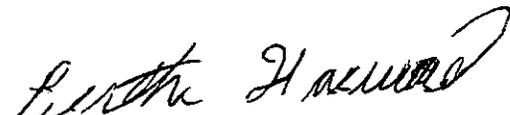
To Whom It May Concern:

Prior to August of 2007, I was employed with OTS Corporation as a Supervisor and my gross monthly income was ~\$2800.00 per month. In August of 2007, I started having severe back and leg pain. I was not able to walk. I saw my family doctor, Dr. Kramer. He referred me to Blue Ridge Bone and joint where I was diagnosed with scoliosis and carpal tunnel of my arms and legs. With no improvement with that treatment, I began seeing Dr. Cruz, a chiropractor. I saw him for ~ 7 months, 3 times a week. My condition improved some, but I was never released from my doctor to go back to work. I applied for disability around November of 2007. My gross monthly income at that time was \$903. I exhausted my 401K and savings accounts trying to keep up my bills. At that point, I applied for food stamps and received \$144 per month.

In October of 2010, I was diagnosed with Lung Cancer. I had Chemo treatments 5 days a week starting off and then every other day. I also had radiation treatments until March 2011. All these treatments were in Asheville at the Cancer Center. Some of my medications cost \$100 per pill. I had to borrow money from family members in order to pay for those medications. I have been unable to repay any of that money to my family.

This month my total monthly bills were a little over \$1000. I only draw \$903. My property taxes and insurance are not included in my monthly mortgage payments. The property taxes are due in September. I have no money to pay them. I have maxed out both a Wal-mart and Citi Finacial credit card. I have sold personal belongings with sentimental value just to try to make ends meet. I have tried to refinance and/or consolidate my mortgages with both Bank of America and United Community Bank, but was told that I did not qualify. I am not able to eat the kinds of foods that my Cancer doctors want me to because I can't afford them. This month, I don't even have enough money to pay the \$1.10 co-pays for my medications. I have tried every way possible to keep my bills current, but with the rising costs of everything, I can't keep up. I have put my house on the market. It is listed with Carolina Mountain Reality. It would be of great help if my property taxes could be lowered and set up in installments so I continue to pay them.

Sincerely,


Bertha Harwood

§ 105-282.1. Applications for property tax exemption or exclusion; annual review of property exempted or excluded from property tax.

(a) Application. – Every owner of property claiming exemption or exclusion from property taxes under the provisions of this Subchapter has the burden of establishing that the property is entitled to it. If the property for which the exemption or exclusion is claimed is appraised by the Department of Revenue, the application shall be filed with the Department. Otherwise, the application shall be filed with the assessor of the county in which the property is situated. An application must contain a complete and accurate statement of the facts that entitle the property to the exemption or exclusion and must indicate the municipality, if any, in which the property is located. Each application filed with the Department of Revenue or an assessor shall be submitted on a form approved by the Department. Application forms shall be made available by the assessor and the Department, as appropriate.

Except as provided below, an owner claiming an exemption or exclusion from property taxes must file an application for the exemption or exclusion annually during the listing period.

- (1) No application required. – Owners of the following exempt or excluded property do not need to file an application for the exemption or exclusion to be entitled to receive it:
 - a. Property exempt from taxation under G.S. 105-278.1 or G.S. 105-278.2.
 - b. Special classes of property excluded from taxation under G.S. 105-275(15), (16), (26), (31), (32a), (33), (34), (37), (40), (42), or (44).
 - c. Property classified for taxation at a reduced valuation under G.S. 105-277(g) or G.S. 105-277.9.
- (2) **(Effective for taxes imposed for taxable years beginning before July 1, 2009)** Single application required. – An owner of one or more of the following properties eligible to be exempted or excluded from taxation must file an application for exemption or exclusion to receive it. Once the application has been approved, the owner does not need to file an application in subsequent years unless new or additional property is acquired or improvements are added or removed, necessitating a change in the valuation of the property, or there is a change in the use of the property or the qualifications or eligibility of the taxpayer necessitating a review of the exemption or exclusion:
 - a. Property exempted from taxation under G.S. 105-278.3, 105-278.4, 105-278.5, 105-278.6, 105-278.7, or 105-278.8.
 - b. Special classes of property excluded from taxation under G.S. 105-275(3), (7), (8), (12), (17), (18), (19), (20), (21), (31e), (35), (36), (38), (39), (41), or (45) or under G.S. 131A-21.
 - c. Special classes of property classified for taxation at a reduced valuation under G.S. 105-277(h), 105-277.1, 105-277.10, 105-277.13, or 105-278.
 - d. Property owned by a nonprofit homeowners' association but where the value of the property is included in the appraisals of property owned by members of the association under G.S. 105-277.8.
- (2) **(Effective for taxes imposed for taxable years beginning on or after July 1, 2009 and before July 1, 2010)** Single application required. – An owner of one or more of the following properties eligible for a property tax benefit must file an application for the benefit to receive it. Once the application has

been approved, the owner does not need to file an application in subsequent years unless new or additional property is acquired or improvements are added or removed, necessitating a change in the valuation of the property, or there is a change in the use of the property or the qualifications or eligibility of the taxpayer necessitating a review of the benefit.

- a. Property exempted from taxation under G.S. 105-278.3, 105-278.4, 105-278.5, 105-278.6, 105-278.7, or 105-278.8.
 - b. Special classes of property excluded from taxation under G.S. 105-275(3), (7), (8), (12), (17), (18), (19), (20), (21), (31e), (35), (36), (38), (39), (41), or (45) or under G.S. 131A-21.
 - c. Special classes of property classified for taxation at a reduced valuation under G.S. 105-277(h), 105-277.1, 105-277.1C, 105-277.10, 105-277.13, 105-277.14, or 105-278.
 - d. Property owned by a nonprofit homeowners' association but where the value of the property is included in the appraisals of property owned by members of the association under G.S. 105-277.8.
 - e. Repealed by Session Laws 2008-35, s. 1.2, effective for taxes imposed for taxable years beginning on or after July 1, 2008.
- (2) **(Effective for taxes imposed for taxable years beginning on or after July 1, 2010)** Single application required. – An owner of one or more of the following properties eligible for a property tax benefit must file an application for the benefit to receive it. Once the application has been approved, the owner does not need to file an application in subsequent years unless new or additional property is acquired or improvements are added or removed, necessitating a change in the valuation of the property, or there is a change in the use of the property or the qualifications or eligibility of the taxpayer necessitating a review of the benefit.
- a. Property exempted from taxation under G.S. 105-278.3, 105-278.4, 105-278.5, 105-278.6, 105-278.7, or 105-278.8.
 - b. Special classes of property excluded from taxation under G.S. 105-275(3), (7), (8), (12), (17), (18), (19), (20), (21), (31e), (35), (36), (38), (39), (41), or (45) or under G.S. 131A-21.
 - c. Special classes of property classified for taxation at a reduced valuation under G.S. 105-277(h), 105-277.1, 105-277.1C, 105-277.10, 105-277.13, 105-277.14, 105-277.15, 105-277.17, or 105-278.
 - d. Property owned by a nonprofit homeowners' association but where the value of the property is included in the appraisals of property owned by members of the association under G.S. 105-277.8.
 - e. Repealed by Session Laws 2008-35, s. 1.2, effective for taxes imposed for taxable years beginning on or after July 1, 2008.

(a1) Late Application. – Upon a showing of good cause by the applicant for failure to make a timely application, an application for exemption or exclusion filed after the close of the listing period may be approved by the Department of Revenue, the board of equalization and review, the board of county commissioners, or the governing body of a municipality, as appropriate. An untimely application for exemption or exclusion approved under this subsection applies only to property taxes levied by the county or municipality in the calendar year in which the untimely application is filed.

(b) **Approval and Appeal Process.** – The Department of Revenue or the assessor to whom an application for exemption or exclusion is submitted must review the application and either approve or deny the application. Approved applications shall be filed and made available to all taxing units in which the exempted or excluded property is situated. If the Department denies an application for exemption or exclusion, it shall notify the taxpayer, who may appeal the denial to the Property Tax Commission.

If an assessor denies an application for exemption or exclusion, the assessor must notify the owner of the decision and the owner may appeal the decision to the board of equalization and review or the board of county commissioners, as appropriate, and from the county board to the Property Tax Commission. If the notice of denial covers property located within a municipality, the assessor shall send a copy of the notice and a copy of the application to the governing body of the municipality. The municipal governing body shall then advise the owner whether it will adopt the decision of the county board or require the owner to file a separate appeal with the municipal governing body. In the event the owner is required to appeal to the municipal governing body and that body renders an adverse decision, the owner may appeal to the Property Tax Commission. Nothing in this subsection shall prevent the governing body of a municipality from denying an application which has been approved by the assessor or by the county board provided the owner's rights to notice and hearing are not abridged. Applications handled separately by a municipality shall be filed in the office of the person designated by the governing body, or in the absence of such designation, in the office of the chief fiscal officer of the municipality.

(c) **Discovery of Property.** – When an owner of property that may be eligible for exemption or exclusion neither lists the property nor files an application for exemption or exclusion, the assessor or the Department of Revenue, as appropriate, shall proceed to discover the property. If, upon appeal, the owner demonstrates that the property meets the conditions for exemption or exclusion, the body hearing the appeal may approve the exemption or exclusion. Discovery of the property by the Department or the county shall automatically constitute a discovery by any taxing unit in which the property has a taxable situs.

(d) **Roster of Exempted and Excluded Property.** – The assessor shall prepare and maintain a roster of all property in the county that is granted tax relief through classification or exemption. On or before November 1 of each year, the assessor must send a report to the Department of Revenue summarizing the information contained in the roster. The report must be in the format required by the Department. The assessor must also send the Department a copy of the roster upon the request of the Department. As to affected real and personal property, the roster shall set forth:

- (1) The name of the owner of the property.
- (2) A brief description of the property.
- (3) A statement of the use to which the property is put.
- (4) A statement of the value of the property.
- (5) The total value of exempt property in the county and in each municipality therein.

(e) **Annual Review of Exempted or Excluded Property.** – Pursuant to G.S. 105-296(l), the assessor must annually review at least one-eighth of the parcels in the county exempted or excluded from taxation to verify that the parcels qualify for the exemption or exclusion. (1973, c. 695, s. 8; c. 1252; 1981, c. 54, ss. 2, 3; c. 86, s. 2; c. 915; 1985 (Reg. Sess., 1986), c. 982, s. 22; 1987, c. 45, s. 1; c. 295, ss. 5, 6; c. 680, ss. 1-3; c. 813, s. 13; 1989, c. 674, s. 2; c. 723, s. 2; 1991, c. 34, s. 1; 1991 (Reg. Sess., 1992), c. 975, s. 3; 1993, c. 459, s. 3; 1995, c. 41, s. 7; 1995 (Reg. Sess., 1996), c. 646, s. 16; 1997-23, s. 4; 2000-140, s. 72(b); 2001-139, s. 1; 2007-484, s.

43.7T(b); 2007-497, s. 2.4; 2008-35, s. 1.3; 2008-107, s. 28.11(g); 2008-171, ss. 3, 7(c);
2009-445, s. 23(a), (c)-(e); 2009-481, s. 3.)

STATE OF NORTH CAROLINA

33,100

COUNTY OF Yancey

YEAR 2011

APPLICATION FOR PROPERTY TAX RELIEF

ELDERLY OR DISABLED EXCLUSION (G.S. 105-277.1),

DISABLED VETERAN EXCLUSION (G.S. 105-277.1C), or

CIRCUIT BREAKER TAX DEFERMENT PROGRAM (G.S. 105-277.1B)

Property ID Number: ~~23996~~ 074902588116.000

Name of Applicant: Harwood Bertha F Birth Date: 9 M 11 D 47 Y
Last First Middle

Name of Spouse: N/A Birth Date: M D Y
Last First Middle

Residence Address: 637 Ransom Silvers Rd Burnsville NC 28714
Street or P.O. Box City State Zip Code

Mailing Address:
(if different) Street or P.O. Box City State Zip Code

Telephone Number: (H) 675-5458 (W) N/A (C) N/A

E-mail Address: N/A (optional)

Circle One:

Yes **No** Is this property your permanent legal residence?
Addresses of secondary residences (if any): _____

Yes **No** Does your spouse (if applicable) live with you in the residence? If you answer **No**, provide your spouse's address: _____

Yes **No** Are you or your spouse currently residing in a health care facility? If you answer **Yes**, circle one (applicant / spouse) and indicate current length of stay: _____

Yes **No** Do you and your spouse (if applicable) own 100% interest in the property? If you answer **No**, list all owners and their ownership percentage:

Owner _____	_____ %	Owner _____	_____ %
Owner _____	_____ %	Owner _____	_____ %
Owner _____	_____ %	Owner _____	_____ %

Note: Separate applications are required for each owner that is claiming property tax relief. If husband and wife own the property, only one application is required.

Part 1. Selecting the Program

Each owner may receive benefit from only one of the three property tax relief programs, even though you may meet the requirements for more than one program.

However, it is possible that the tax rates or tax values may not be established until some time after the filing of this application. This can make it difficult for you to determine which program you prefer. The following procedures will help to resolve this situation.

Applying for One Program

If you know that you only wish to apply for one program, check only that program at the bottom of this page. The assessor will review your application and send you a notice of decision. The notice of decision will also explain the procedures to appeal if you do not agree with the decision of the assessor.

Applying for More Than One Program

Each owner is eligible to receive benefit from only one program. However, if you think you meet the requirements for more than one program but, as a result of the uncertainty of tax rates or values at the time of application, you are unable to make a decision on which **one program** you wish to choose, check all of the programs at the bottom of this page for which you wish to receive consideration. When the tax rates and values are determined, the assessor will review your application and will send you a letter notifying you of your options. If the letter indicates that you do not qualify or if you disagree with any decision in the letter, you may appeal. **You must respond to the option letter within the specified time period or it will be assumed that you do not wish to participate in any of the property tax relief programs.** In that case, you will be so notified and you will have the chance to appeal.

Please read the descriptions and requirements of the three programs on the following pages and then check the program(s) for which you are applying:

Check:

You Must Complete:

Elderly or Disabled Exclusion

Parts 2, 5, 6

Disabled Veteran Exclusion

Parts 3, 6

Circuit Breaker Tax Deferment Program

Parts 4, 5, 6

If you check more than one program, please read ALL of the information on this page!

Part 2. Elderly or Disabled Exclusion

Short Description: This program excludes the greater of the first \$25,000 or 50% of the appraised value of the permanent residence of a qualifying owner. A qualifying owner must either be at least 65 years of age or be totally and permanently disabled. The owner cannot have an income amount for the previous year that exceeds the income eligibility limit for the current year, which for the 2011 tax year is **\$27,100**. See G.S. 105-277.1 for the full text of the statute.

Multiple Owners: Benefit limitations may apply when there are multiple owners. Each owner must file a separate application (other than husband and wife). If eligible, each owner may receive benefits under the Elderly or Disabled Exclusion or the Disabled Veteran Exclusion. The Circuit Breaker Property Tax Deferment cannot be combined with either of these two programs.

Circle One: Yes **No** As of January 1, were either you or your spouse (if applicable) at least 65 years of age? If you answer **Yes**, you do not have to file Form AV-9A Certification of Disability.

Yes **No** As of January 1, were you and your spouse (if applicable) **both** less than 65 years of age **and** at least one of you was totally and permanently disabled? If you answer **Yes**, you must file Form AV-9A Certification of Disability.

- Requirements:**
1. File Form AV-9A Certification of Disability if required above.
 2. Complete Part 5. Income Information.
 3. Complete Part 6. Affirmation and Signature.

Office Use Only: AV-9A Required: Y / N Approved: Y / N Date: _____ By: _____
AV-9A Received: Y / N Date: _____ Comments: _____

Part 3. Disabled Veteran Exclusion

Short Description: This program excludes up to the first \$45,000 of the appraised value of the permanent residence of a disabled veteran. A disabled veteran is defined as a veteran whose character of service at separation was honorable or under honorable conditions and who has a total and permanent service-connected disability or who received benefits for specially adapted housing under 38 U.S.C. 2101. There is no age or income limitation for this program. This benefit is also available to a surviving spouse (who has not remarried) of either (1) a disabled veteran as defined above, (2) a veteran who died as a result of a service-connected condition whose character of service at separation was honorable or under honorable conditions, or (3) a servicemember who died from a service-connected condition in the line of duty and not as a result of willful misconduct. See G.S. 105-277.1C for the full text of the statute.

Multiple Owners: Benefit limitations may apply when there are multiple owners. Each owner must file a separate application (other than husband and wife). If eligible, each owner may receive benefits under the Disabled Veteran Exclusion or the Elderly or Disabled Exclusion. The Circuit Breaker Property Tax Deferment cannot be combined with either of these two programs.

- Circle One:**
- Yes No I am a disabled veteran. (See definition of disabled veteran above.)
- Yes No I am the surviving spouse of either a disabled veteran or a servicemember who met the conditions in the description above. If you answer Yes, complete the next question.
- Yes No I am currently unmarried and I have never remarried since the death of the veteran.

- Requirements:**
1. File Form NCDVA-9 Certification for Disabled Veteran's Property Tax Exclusion. This form must be certified by the United States Department of Veterans Affairs.
 2. Complete Part 6. Affirmation and Signature.

Part 4. Circuit Breaker Property Tax Deferment

Short Description: Under this program, taxes for each year are limited to a percentage of the qualifying owner's income. A qualifying owner must either be at least 65 years of age or be totally and permanently disabled. For an owner whose income amount for the previous year does not exceed the income eligibility limit for the current year, which for the 2011 tax year is **\$27,100**, the owner's taxes will be limited to four percent (4%) of the owner's income. For an owner whose income exceeds the income eligibility limit (**\$27,100**) but does not exceed 150% of the income eligibility limit, which for the 2011 tax year is **\$40,650**, the owner's taxes will be limited to five percent (5%) of the owner's income.

However, the taxes over the limitation amount are deferred and remain a lien on the property. The last three years of deferred taxes prior to a disqualifying event will become due and payable, with interest, on the date of the disqualifying event. Interest accrues on the deferred taxes as if they had been payable on the dates on which they would have originally become due. Disqualifying events are death of the owner, transfer of the property, and failure to use the property as the owner's permanent residence. Exceptions and special provisions apply. See G.S. 105-277.1B for the full text of the statute.

YOU MUST FILE A NEW APPLICATION FOR THIS PROGRAM EVERY YEAR!!

Multiple Owners: Each owner (other than husband and wife) must file a separate application. **All owners must qualify and elect to defer taxes under this program or no benefit is allowed under this program.** The Circuit Breaker Property Tax Deferment cannot be combined with either the Elderly or Disabled Exclusion or the Disabled Veteran Exclusion.

- Check One:**
- | | | |
|-----|----|---|
| Yes | No | As of January 1, were either you or your spouse (if applicable) at least 65 years of age? If you answer Yes , you do not have to file <u>Form AV-9A Certification of Disability</u> . |
| Yes | No | As of January 1, were you and your spouse (if applicable) both less than 65 years of age and at least one of you was totally and permanently disabled? If you answer Yes , you must file <u>Form AV-9A Certification of Disability</u> . |
| Yes | No | Have you owned the property for the last five full years prior to January 1 of this year and occupied the property for a total of five years? |
| Yes | No | Do all owners of this property qualify for this program and elect to defer taxes under this program? If you answer No , the property cannot receive benefit under this program. |

- Requirements:**
1. File Form AV-9A Certification of Disability if required above.
 2. Complete Part 5. Income Information.
 3. Complete Part 6. Affirmation and Signature.

Office Use Only: AV-9A Required: Y / N Approved: Y - 4% / Y - 5% / N Date: _____ By: _____
 AV-9A Received: Y / N Date: _____ Comments: _____

Part 5. Income Information (continued from previous page)

2. Provide the income information requested below for the previous calendar year. Provide the total amount for both spouses. **If you do not file a Federal Income Tax Return, you must attach documentation of the income that you report below (W-2, SSA-1099, 1099-R, 1099-INT, 1099-DIV, financial institution statements, etc.).**

a. Wages, Salaries, Tips, etc.....	\$	<u>0</u>
b. Interest (Taxable and Tax Exempt).....	\$	<u>0</u>
c. Dividends.....	\$	<u>0</u>
d. Capital Gains.....	\$	<u>0</u>
e. IRA Distributions.....	\$	<u>0</u>
f. Pensions and Annuities.....	\$	<u>0</u>
g. Disability Payments (not included in Pensions and Annuities).....	\$	<u>903</u>
h. Social Security Benefits (Taxable and Tax Exempt).....	\$	<u>0</u>
i. All other moneys received (Describe in Comments section.).....	\$	<u>0</u>
Total.....	\$	<u>903</u>

Comments: _____

INFORMATION IS SUBJECT TO VERIFICATION WITH THE NORTH CAROLINA DEPARTMENT OF REVENUE.

Office Use Only: FITR Required: Y / N FITR Received: Y / N Date: _____
Income: \$ _____ < IEL / 1.5 IEL / > 1.5 IEL Date: _____ By: _____
Comments: _____

Part 6. Affirmation and Signature

AFFIRMATION OF APPLICANT – Under penalties prescribed by law, I hereby affirm that, to the best of my knowledge and belief, all information furnished by me in connection with this application is true and complete. **Furthermore, I understand that if I participate in the Circuit Breaker Property Tax Deferral Program, liens for the deferred taxes will exist on my property, and that when a disqualifying event occurs, the taxes for the year of the disqualifying event will be fully taxed and the last three years of deferred taxes prior to the disqualifying event will become due and payable, with all applicable interest.**

Bertha F. Harwood
Applicant's Name (please print)

Bertha F. Harwood
Applicant's Signature

7/29/11
Date

Spouse's Name (please print)

Spouse's Signature

Date

Application must be received by the County Tax Assessor by June 1st to be timely filed.

This application must be filed with the County Tax Assessor. **Do not send this application to the North Carolina Department of Revenue.** (County Tax Assessor addresses and phone numbers can be found online at: www.dornc.com/downloads/CountyList.pdf)

Social Security Administration

Date: July 19, 2011
Claim Number: 241-88-9654A
241-88-9654DI

1BEV010002883 0.345 MB 0.382 T00000011



BERTHA F HARWOOD
637 RANSOM SILVERS RD
BURNSVILLE NC 28714-7871



You asked us for information from your record. The information that you requested is shown below. If you want anyone else to have this information, you may send them this letter.

Information About Current Social Security Benefits

Beginning December 2008, the full monthly Social Security benefit before any deductions is \$ 903.20.

We deduct \$0.00 for medical insurance premiums each month.

The regular monthly Social Security payment is \$ 903.00.
(We must round down to the whole dollar.)

Social Security benefits for a given month are paid the following month. (For example, Social Security benefits for March are paid in April.)

Your Social Security benefits are paid on or about the third of each month.

Information About Past Social Security Benefits

From December 2007 to November 2008, the full monthly Social Security benefit before any deductions was \$ 853.70.

We deducted \$0.00 for medical insurance premiums each month.

The regular monthly Social Security payment was \$ 853.00.
(We must round down to the whole dollar.)

Date of Birth Information

The date of birth shown on our records is September 11, 1947.

There was no cost of living adjustment in Social Security benefits in December 2010. The benefit amount shown is current as of the date on this letter.

See Next Page

STATE OF NORTH CAROLINA

CERTIFICATION OF DISABILITY

for PROPERTY TAX EXCLUSION (G.S. 105-277.1)

Applicant's Name: Harwood Bertha F
Last First MI

Address: 637 Ransom S. Ivers Rd Date of Birth: 9 Mo 11 Day 47 Yr
Burnsville, NC 28714 Social Security Number: 241 - 88 - 9654

Telephone Number: (H) 675-5458 (W) N/A (C) N/A

Social Security Number (SSN) disclosure is mandatory for approval of the Property Tax Exclusion under G.S. 105-277.1 and will be used to establish the identification of the applicant. The SSN may be used for verification of information provided on this application. The authority to require this number is given by 42 U.S.C. Section 405(c)(2)(C)(i). The SSN and all income tax information will be kept confidential. The SSN may also be used to facilitate collection of property taxes if you do not timely and voluntarily pay the taxes. Using the SSN will allow the tax collector to claim payment of an unpaid property tax bill from any State income tax refund that might otherwise be owed to you. Your SSN may be shared with the State for this purpose. In addition, your SSN may be used to garnish wages or attach bank accounts for failure to timely pay taxes.

DO NOT USE THIS FORM TO CERTIFY DISABILITY FOR THE DISABLED VETERAN EXCLUSION (G.S. 105-277.1C). IT IS A DIFFERENT PROGRAM. YOU MUST OBTAIN A VETERAN'S DISABILITY CERTIFICATION DIRECTLY FROM THE APPROPRIATE FEDERAL AGENCY.

This section can only be completed by a physician licensed to practice medicine in North Carolina or by a governmental agency authorized to determine qualification for disability benefits.

Evidence that someone receives disability payments is not evidence of total and permanent disability.

Definition: G.S. 105-277.1(b)(4) Totally and permanently disabled. – A person is totally and permanently disabled if the person has a physical or mental impairment that substantially precludes him or her from obtaining gainful employment and appears reasonably certain to continue without substantial improvement throughout his or her life.

CERTIFICATION OF DISABILITY: I affirm that I am qualified and authorized to make this determination.

Circle: YES NO I certify that the applicant is currently totally and permanently disabled as defined above in G.S. 105-277.1(b)(4).

Circle: YES NO I certify that the applicant was under my care as of January 1 of this year and was totally and permanently disabled on that date.

Signature: [Signature] Date: 8/1/11

Print Name: Kyle V. Kramer Phone: 828-682-0200

Title: DO License No: NC 2007-00706

Name of Medical Practice or Government Agency: Blue Ridge Medical Center-Kerny



YANCEY COUNTY

TAX ADMINISTRATOR OFFICE

110 TOWN SQUARE, COURTHOUSE ROOM # 2, BURNSVILLE, NC 28714

EMAIL: jeff.boone@yanceycountync.gov

PHONE: 828-682-2197/2198

FAX: 828-682-4817

Date: September 23, 2011

Subject: Reimbursement of county property taxes on shelter

To whom it may concern: Yancey County Board of Commissioners

In a recent request from the Family Violence Coalition of Yancey County Inc., they are requesting that the board grants a refund of past years taxes paid on their shelter. They are a non profit tax exempt organization in the county and they have their 501(c) (1) statues with the IRS.

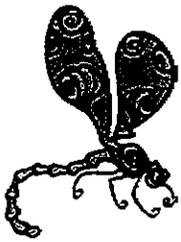
However, upon looking at the documentation that was recently provided to the tax office, it appears to me that the FVC has never presented to the tax office the needed documentation that would give them their tax exempt status.

It is my recommendation to the Board of Commissioners that we not grant the request for reimbursement for previous years of paid taxes, since they failed to provide us, until now, the proper documentation that we need to classify them as tax exempt.

It is my recommendation, to the board, that we place the FVC properties to an exempt status, beginning 2011 and go forward from this year.

Thank you

Jeff Boone
Yancey County
Tax Administrator



Family Violence Coalition of Yancey County

P.O. Box 602 • Burnsville, North Carolina 28714
Crisis Line: (828) 682-0056 • Business Office/Outreach: (828) 678-3436
Thrift Store/The Crazy Daisy (828) 682-1186 • Fax Line: (828) 682-5655



February 28, 2011

Yancey County Tax Administration
110 Town Square, Room 1
Burnsville, N.C. 28714

RE: Reimbursement of county property taxes on shelter

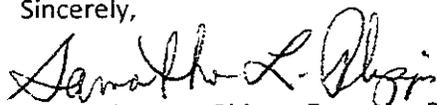
To Whom It May Concern:

I am writing on behalf of the Board of Directors of the Family Violence Coalition of Yancey County, Inc. to ask for reimbursement of any past property taxes the FVC has paid on our shelter – 51 Chase Lane – as far back as the County will allow. Our Board Chair, Claudette Carroll, inquired about this matter several weeks ago and asked if I would write a letter to the County requesting if this reimbursement can occur. I am attaching the highlighted document she was given by someone in the County Tax Office.

The FVC of Yancey County, Inc. is a private, non-profit with Federal Tax ID # 56-1944657.

We are very appreciative of the support the County of Yancey has always given to the FVC of Yancey County, Inc.

Sincerely,


Samantha Lane Phipps, Executive Director
(828) 678-3436

cc: Claudette Carroll, Board Chair, FVC

Mission Statement

Mission: To provide direct service and support to victims of domestic violence and sexual assault, educate victims about the choices/options they have, and educate the community on the causes of domestic violence/sexual assault as well as the barriers that victims face to prevent the cycle of violence from continuing.

INTERNAL REVENUE SERVICE

DEPARTMENT OF THE TREASURY

O. BOX 2508
 CINCINNATI, OH 45201

e: JUN 09 2000

Employer Identification Number:

56-1944657

DLN:

17053120737040

Contact Person:

DIANE M TONNIS

ID# 31361

Contact Telephone Number:

(877) 829-5500

Our Letter Dated:

March, 1996

Addendum Applies:

No

ILY VIOLENCE COALITION OF YANCEY

C

BOX 602

NSVILLE, NC 28714

c Applicant:

This modifies our letter of the above date in which we stated that you would be treated as an organization that is not a private foundation until the expiration of your advance ruling period.

Your exempt status under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3) is still in effect. Based on the information you submitted, we have determined that you are not a private foundation within the meaning of section 509(a) of the Code because you are an organization of the type described in section 509(a)(1) and 170(b)(1)(A)(vi).

Grantors and contributors may rely on this determination unless the Internal Revenue Service publishes notice to the contrary. However, if you lose your section 509(a)(1) status, a grantor or contributor may not rely on this determination if he or she was in part responsible for, or was aware of, the act or failure to act, or the substantial or material change on the part of the organization that resulted in your loss of such status, or if he or she had prior knowledge that the Internal Revenue Service had given notice that you would no longer be classified as a section 509(a)(1) organization.

You are required to make your annual information return, Form 990 or Form 990-EZ, available for public inspection for three years after the later of the due date of the return or the date the return is filed. You are also required to make available for public inspection your exemption application, supporting documents, and your exemption letter. Copies of these documents are also required to be provided to any individual upon written or oral request without charge other than reasonable fees for copying and postage. You may fulfill this requirement by placing these documents on the Internet. Penalties may be imposed for failure to comply with these requirements. Additional information is available in Publication 557, Exempt Status for Your Organization, or you may call our toll-free number as shown above.

If we have indicated in the heading of this letter that an addendum applies, the addendum enclosed is an integral part of this letter.

Letter 1050 (DO/CG)

FAMILY VIOLENCE COALITION OF YANCEY

Because this letter could help resolve any questions about your private foundation status, please keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown above.

Sincerely yours,

Steven T. Miller

Steven T. Miller
Director, Exempt Organizations

Letter 1050 (DO/CG)

LAND CLASS CODES:

Apartments: class 100-199

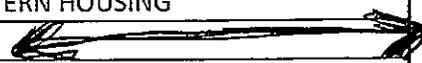
Utilities: class 200-299

Industrial: class 300-399

Commercial: class 400-499

Residential: class 500-599

Exempt: class 600-699

600	EXEMPTION CODES
601	GOVERNMENTAL [FED, STATE, LOCAL] VFD'S - COMMUNITY BUILDINGS
602	EDUCATIONAL [NON-GOVERNMENTAL] MAYLAND - CELO
603	EDUCATIONAL [RELIGIOUS] HIGH PASTURES - QUIET REFLECTIONS
604	CEMETERIES, CHURCHES, PARSONAGES
605	CHARITABLES [HOSPITAL PROPERTIES] GRAHAMS CHILDRENS
606	CHARITABLE HOMES FOR THE AGED, SICK, INFIRM- HOSPICE, COMMITTEE ON AGING
607	CHARITABLE- LOW MODERATE INCOME HOUSING - NORTHWESTERN HOUSING
608	CHARITABLES OTHER - INTERMOUNTAIN CHILDRENS - FVC 
610	ALL OTHER EXEMPTIONS - UTILITIES, CAROLINA POWER, FRENCH BROAD
615	AMERICAN LEGION, MASONIC LODGES
617	ALL OTHER EXCLUSIONS [HOME OWNERS ASSOC/PROPERTY OWNERS ASSOC]

51 CHASE LANE PARCEL ID: 082010358873.000 MAP/ZONE/LOT # 120380700141 CLASS: R STATE CLASS: 511 CARD #: 1 OF 1

CURRENT OWNER/ADDRESS: FAMILY VIOLENCE COALITION ZONING: LAND DATA: TYPE: SIZE: RATE: INFLUENCE FACTORS: % LAND VALUE: VALUE FLAG: COST

PO BOX 602 BURNSVILLE NC 28714 PRIMARY 0.220 199500 NBHD ID: 1201.00 LIVING UNITS: 1

DEED BOOK: DEED PAGE: DEED DATE: 19981022 002 INFO AT DOOR NOT AT HOME

DATE TYPE PRICE VAL ID BOOK/PAGE TOTAL ACREAGE: 0.220 TOTAL LAND VALUE: 43,900

19981022 2 59,000 0 318-597
 19940301 2 252-637
 19910301 2 228-389

PERMIT DATA NUMBER PURPOSE COST

19910301 DWELLING DATA: COST APPROACH COMPUTATIONS

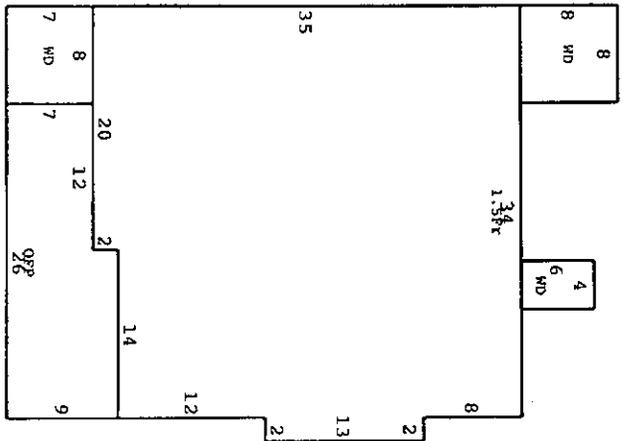
Story Ht. 1.50
 Style: OTHER
 Walls: FRAME
 Bedrooms: 3
 Total Rooms: 6
 Basement: CRAWL
 Attic: NONE
 Full Baths: 2
 Half Baths: 2
 Add'l Fixtures: 2
 Total Fixtures: 4
 Heating System: FLOOR FURNCE
 Type: OIL
 Fin. Bemt. Living Area: Heat/AC Adj. -6,370
 Basement Rec Room Area: FBIA
 Total Fireplace: Kbc Rm
 Basement Garage (# Cars) Fireplace
 Ground Flr Area: 1188 Bemt. Gar.
 TOT LIVING AREA: 2079 SUBTOTAL 113,470
 Quality Grade: C C & D factor 1.00
 Condition: FR TOTAL RCN \$113,470
 Year Built: 1927 % Good 0.50
 Eff. Year Built: 1957 Market Adj.
 CDU: FR TOTAL RCNLD \$56,740

OUTBUILDING DATA

Type	Qty	Yr	Size1	Size2	Grd	Cond	Value
RS1	1	%200515	36	D	G	G	\$6,930

NOTES:

MISC. OUTBUILDING TO
 OUTBUILDING TOTAL: 6,900



- DATA COLLECTION INFORMATION -
 19981022 002 INFO AT DOOR
 19990611 009 NOT AT HOME
 20060426 24

Lower Level	First Floor	Second Floor	Third Floor	Area	Value
0FP	Wdck	Wdck	Wdck	210	4600
0FP	Wdck	Wdck	Wdck	24	300
0FP	Wdck	Wdck	Wdck	56	800
0FP	Wdck	Wdck	Wdck	64	900
0FP	Wdck	Wdck	Wdck	00	00
0FP	Wdck	Wdck	Wdck	00	00
0FP	Wdck	Wdck	Wdck	00	00
0FP	Wdck	Wdck	Wdck	00	00

YANCEY COUNTY, NORTH CAROLINA

** Classified as 2-temp*

7 TOWN SQUARE Parcel ID: 082010258049.000 ROUTING # 12002030006 Living Unit Class: E 608 Zoning: Card # 1 of 1

CURRENT OWNER/ADDRESS: P O BOX 602 BURNSVILLE NC 28714

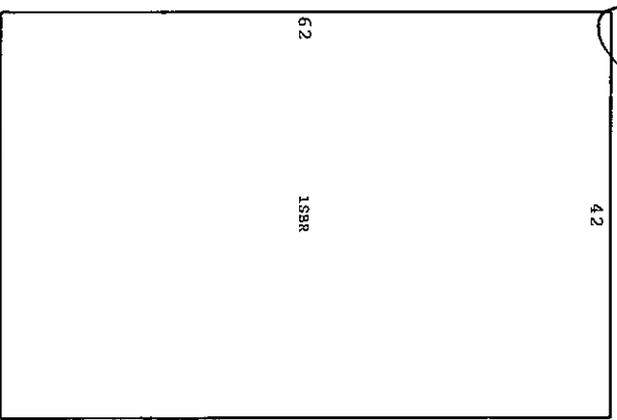
FAMILY VIOLENCE COALITION OF YANCEY CO LAND DATA: LAND TYPE: PRIMARY SIZE: 0.060 RATE: SHAPE/SIZE: -65 FACTOR: LAND-VALUE: 25,580 ASSESSMENT INFORMATION: PRIOR: 25,600 CURRENT: 25,600

DEED BOOK: 633 DEED PAGE: 570 DEED DATE: 20100714 LAST UPDATE: 20110228 TOTAL ACREAGE: 0.060 TOTAL LAND VALUE: 25,600

SALES DATA: DATE: 20100714 TYPE: LAND + BLDG PRICE: 130,000 CODE: F BOOK/PAGE: 633-570

PERMIT DATA: DATE: 2009036 PURPOSE: REMODELING COST: 70,000 COST APPROACH DETAIL: SEC: 1 LEVELS: 01 TO 01 USE WH CONST.: 34 HEATING: NONE A/C: NONE AREA: 2604 SF RATE: 65.95 RCN: 171,740 % GOOD: .50 RCNLD: 85,880

SKETCH DATA: AREA: 1SBR D E F G AREA: 4.2



OUTBUILDING/YARD ITEM DETAIL:
 DESCRIPTION WIDTH LENGTH QUAN. YEAR BUILT PHYS. COND. FUNC. % VALUE
 BUILDING # 1950 1
 YEAR BUILT 1950
 # UNITS 1
 QUALITY GRADE D+
 # EFFICIENCIES
 # 1-BEDROOMS
 # 2-BEDROOMS
 # 3-BEDROOMS
 TOTAL UNADJ. RCNLD 75,020
 AVE % GOOD 0.50
 GRADE FACTOR 0.85
 # IDENT UNITS 1
 FUNC/ECON FACTOR 1.00
 RCNLD 75,020

OTHER FEATURES #UNITS OTHER IMPROV TOTAL OBY/YARD VALUE:

TOTAL OTHER FEATURES

DBA CRAZY DAISY
 9/23/10 50% REMODELED

INCOME APPROACH SUMMARY:
 TOTAL RENTABLE SQUARE FEET:
 MARKET RENT/SQUARE FOOT:
 POTENTIAL GROSS INCOME:
 TOTAL EXPENSES (INCL. MNGMT.):
 TOTAL NET OPERATING INCOME:
 OVERALL RATE:
 INCOME INDICATED VALUE:

65.95

DATA COLLECTION INFORMATION:

19980714 009 NO SIGNATURE
 19990921 001
 20060504 24



YANCEY COUNTY

TAX ADMINISTRATORS OFFICE

110 TOWN SQUARE, COURTHOUSE ROOM # 2, BURNSVILLE, NC 28714

EMAIL: jeff.boone@yanceycountync.gov

PHONE: 828-682-2197/2198

FAX: 828-682-4817

Date: 09-06-2011

Subject: § 105-381. Taxpayer's remedies.

To whom it may concern:

SHARON SMITH IS REQUESTING A REFUND, DUE TO AN ERROR IN THE CALCULATIONS ON HER HOMES SQUARE FOOTAGE. UPON REQUESTING A REVISIT TO REMEASURE HER HOME, I FOUND THAT THE SKETCH OF HER HOME WAS INDEED INCORRECT. I HAVE CORRECTED THE SKETCH AND A DIFFERENCE IN VALUE WAS DISCOVERED.

MRS IS REQUESTING THAT THE DIFFERENCE IN TAXES BE REFUNDED TO HER AS GENERAL STATUE 105-381 ALLOWS.

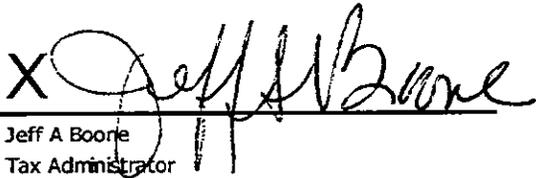
\$28,900 DIFFERENCE IN VALUE

X0.51 CRABTREE TOWNSHIP

= \$147.39 TAXES YEARLY

X 5 YEARS

= \$736.95 IS REQUESTED BY TAXPAYER

X 

Jeff A Boone
Tax Administrator

§ 105-381. Taxpayer's remedies.

(a) **Statement of Defense.** – Any taxpayer asserting a valid defense to the enforcement of the collection of a tax assessed upon his property shall proceed as hereinafter provided.

- (1) For the purpose of this subsection, a valid defense shall include the following:
 - a. A tax imposed through clerical error;
 - b. An illegal tax;
 - c. A tax levied for an illegal purpose.
- (2) If a tax has not been paid, the taxpayer may make a demand for the release of the tax claim by submitting to the governing body of the taxing unit a written statement of his defense to payment or enforcement of the tax and a request for release of the tax at any time prior to payment of the tax.
- (3) If a tax has been paid, the taxpayer, at any time within five years after said tax first became due or within six months from the date of payment of such tax, whichever is the later date, may make a demand for a refund of the tax paid by submitting to the governing body of the taxing unit a written statement of his defense and a request for refund thereof.

(b) **Action of Governing Body.** – Upon receiving a taxpayer's written statement of defense and request for release or refund, the governing body of the taxing unit shall within 90 days after receipt of such request determine whether the taxpayer has a valid defense to the tax imposed or any part thereof and shall either release or refund that portion of the amount that is determined to be in excess of the correct tax liability or notify the taxpayer in writing that no release or refund will be made. The governing body may, by resolution, delegate its authority to determine requests for a release or refund of tax of less than one hundred dollars (\$100.00) to the finance officer, manager, or attorney of the taxing unit. A finance officer, manager, or attorney to whom this authority is delegated shall monthly report to the governing body the actions taken by him on requests for release or refund. All actions taken by the governing body or finance officer, manager, or attorney on requests for release or refund shall be recorded in the minutes of the governing body. If a release is granted or refund made, the tax collector shall be credited with the amount released or refunded in his annual settlement.

(c) **Suit for Recovery of Property Taxes.** –

- (1) **Request for Release before Payment.** – If within 90 days after receiving a taxpayer's request for release of an unpaid tax claim under (a) above, the governing body of the taxing unit has failed to grant the release, has notified the taxpayer that no release will be granted, or has taken no action on the request, the taxpayer shall pay the tax. He may then within three years from the date of payment bring a civil action against the taxing unit for the amount claimed.
- (2) **Request for Refund.** – If within 90 days after receiving a taxpayer's request for refund under (a) above, the governing body has failed to refund the full amount requested by the taxpayer, has notified the taxpayer that no refund will be made, or has taken no action on the request, the taxpayer may bring a civil action against the taxing unit for the amount claimed. Such action may be brought at any time within three years from the expiration of the period in which the governing body is required to act.

(d) **Civil Actions.** – Civil actions brought pursuant to subsection (c) above shall be brought in the appropriate division of the general court of justice of the county in which the taxing unit is located. If, upon the trial, it is determined that the tax or any part of it was illegal or levied for an illegal purpose, or excessive as the result of a clerical error, judgment shall be

rendered therefor with interest thereon at six percent (6%) per annum, plus costs, and the judgment shall be collected as in other civil actions. (1901, c. 558, s. 30; Rev., s. 2855; C. S., s. 7979; 1971, c. 806, s. 1; 1973, c. 564, s. 3; 1977, c. 946, s. 2; 1985, c. 150, s. 1; 1987, c. 127.)

Philip A. and Sharon R. Smith
285 Cherry Hollow
Burnsville, NC 28714
675-5737
July 5, 2011

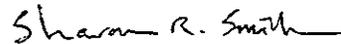
To: Yancey County Tax Administrator Jeff Boone
Subject: Request for reimbursement of property taxes assessed on the basis of incorrect data

We found that we were paying property taxes on our residence (285 Cherry Hollow) based on an assessment for 3,662 square feet of living space. When we bought this house in 2003 we were told it had 2500 sq. ft. An appraisal that was done when we took out a home equity line of credit found "1,965 square feet of gross area above grade."

Today we received a phone call from you saying that your re-measure on June 28 found that we were indeed being taxed with incorrect data and that, instead of a valuation of \$373,490, it will now be \$344,590. That's a difference of \$28,900.

We would like to be reimbursed for our overpayment in years past. It seems only fair.

Thank you very much,



Sharon R. Smith

0.51
2011

285 CHERRY HOLLOW PARCEL ID: 074903308231.000 MAP/CODE/LOT # 08026 069227 CLASS: R STATE CLASS: 511 CARD #: 1 OF 1

CURRENT OWNER/ADDRESS ZONING: LAND DATA: VALUE FLAG: COST

SMITH, PHILIP A & SHARON R TRUSTEES NC 28714

285 CHERRY HOLLOW NC 28714

DEED BOOK: 422 DEED PAGE: 633 DEED DATE: 20030221

DATE TYPE PRICE VALID BOOK/PAGE TOTAL AGREAGE: 3.450 TOTAL LAND VALUE: 67,800

20030221 2 300,000 0 422-633

19980101 1 11,500 0 323-8

PERMIT DATA PURPOSE COST

DWELLING DATA: Story Ht. 1.50 RANCH Walls: 2 FULL FRAME Bedrooms: 3 Total Rooms: 6 Full Baths: 1 Half Baths: 1 Add'l Fixtures: 10 Total Fixtures: 10 Heating System: HOT AIR Type: Fin. Bsmt. Living Area: GAS Basement Rec Room Area: 1

Base Price 145,970 Plumbing 5,000 Additions 4,970 Unfin. Area 21,750 Basement 1,700 Heat/AC Adj. 1,120 FBLA 1,500 Rec Rm 1,120 Fireplace 224,120 Bsmt. Gar. 1,500 SUBTOTAL 224,120 Grade Factor C & D factor 1,500 TOTAL RCN \$291,360 % Good 0.95 Market Adj. TOTAL RCNLD \$276,790

OUTBUILDING DATA: Type qty Yr size1 size2 Grd Cond Value

LOTS 40 & 41 CHERRY HOLLOW

NOTES: MISC. OUTBUILDING TO OUTBUILDING TOTAL:

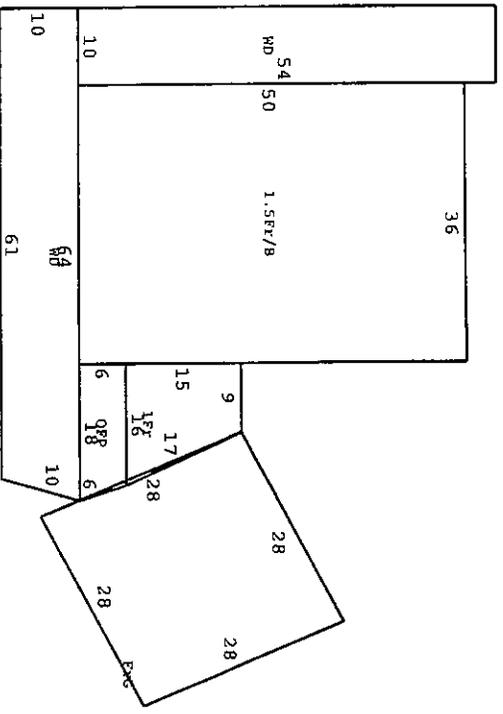
ASSESSMENT INFORMATION - PRIOR CURRENT

LAND 57,800 67,800 FARM USE 315,690 276,790 BUILDING 373,450 344,590 TOTAL

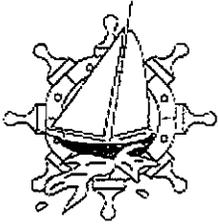
DATA COLLECTION INFORMATION - 19981005 003 UNOCCUPIED 19990811 009 20061011 22

ADDITION DATA: Lower Level First Floor Second Floor Third Floor Area Value

Level	Area	Value
Lower Level	187	11500
First Floor	102	2200
Second Floor	540	7700
Third Floor	625	8900
	793	19400
	0	00
	0	00



28,900

**Vessel****Valuation****Services, Inc.***Computerized Watercraft Assessment*

# Boats Direct Valued:	620	Value Amt:	\$ \$1,731,532
# Boats Depr'd:	9	Depr Amt:	\$ \$21,820
# Boats Comp'd:	48	Comp Amt:	\$ \$118,730
# Boats Sound:	165	Sound Amt:	\$ \$18,200
# Duplicate Rec's:	0		
# Boats Unvalued:	0	Total Value:	\$ \$1,890,282
Total # Boats:	842	Motor Value:	\$ \$315,845
Total # Motors:	308	Grand Total Revenue:	\$ \$2,206,127
Total Records:	1,150		

WHERE POSSIBLE, THE BELOW LISTED BOATS MAY HAVE BEEN COMP'D OR SOUND VALUE

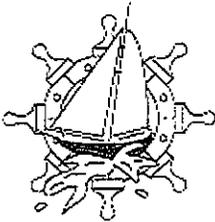
# Unidentifiable:	45
# Homemade Boats:	0

WATERCRAFT MAY HAVE BEEN BYPASSED (UNVALUED) DUE TO KEY ELEMENTS MISSING IN REGISTRATION RECORD AS LISTED BELOW:

# Missing/Invalid Construction Code:	0
# Missing/Invalid Type (OB/IO, Etc):	234
# Missing/Invalid Length:	314
# Missing/Invalid Year of Mfg:	0

RUN-TIME OPTIONS:

Low, High, or Code Value:	Low Trade-in
High/Low/Avg on multiples:	Lowest Value Boat
Depreciate Boats:	Yes
Depreciation - Annual %:	5.00
High/Low/Avg/No Comparables:	Lowest Value
High/Low/Avg/No Homemade Comp:	Lowest Value
Sound Value if 20+ Yrs Old:	Sound Value
Replace lower value with Sound:	Yes
Sound Value Amounts:	100.00, 100.00, 200.00, 200.00, 300.00, 300.00
Depreciate Motors:	Yes
Motor Depreciation - Annual %:	5.00
Salt/Fresh/Either Motor Value:	Freshwater
Missing Year Option:	Bypass value
Default Year:	0
Deduct Trailer \$ from pkg \$:	Yes



**Vessel
Valuation
Services, Inc.**

Computerized Watercraft Assessment

Validation Summary for: Yancy County

# Boats Direct Valued:	651	Value Amt:	\$ \$2,308,782
# Boats Depr'd:	11	Depr Amt:	\$ \$26,629
# Boats Comp'd:	48	Comp Amt:	\$ \$156,795
# Boats Sound:	132	Sound Amt:	\$ \$14,500
# Duplicate Rec's:	0		
# Boats Unvalued:	0	Total Value:	\$ \$2,506,706
Total # Boats:	842	Motor Value:	\$ \$426,390
Total # Motors:	307	Grand Total Revenue:	\$ \$2,933,096
Total Records:	1,149		

WHERE POSSIBLE, THE BELOW LISTED BOATS MAY HAVE BEEN COMP'D OR SOUND VALUE

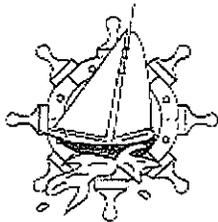
# Unidentifiable:	45
# Homemade Boats:	0

WATERCRAFT MAY HAVE BEEN BYPASSED (UNVALUED) DUE TO KEY ELEMENTS MISSING IN REGISTRATION RECORD AS LISTED BELOW:

# Missing/Invalid Construction Code:	0
# Missing/Invalid Type (OB/IO, Etc):	234
# Missing/Invalid Length:	314
# Missing/Invalid Year of Mfg:	0

RUN-TIME OPTIONS:

Low, High, or Code Value:	High Trade-in
High/Low/Avg on multiples:	Lowest Value Boat
Depreciate Boats:	Yes
Depreciation - Annual %:	5.00
High/Low/Avg/No Comparables:	Lowest Value
High/Low/Avg/No Homemade Comp:	Lowest Value
Sound Value if 20+ Yrs Old:	Sound Value
Replace lower value with Sound:	Yes
Sound Value Amounts:	100.00, 100.00, 200.00, 200.00, 300.00, 300.00
Depreciate Motors:	Yes
Motor Depreciation - Annual %:	5.00
Salt/Fresh/Either Motor Value:	Freshwater
Missing Year Option:	Bypass value
Default Year:	0
Deduct Trailer \$ from pkg \$:	Yes



**Vessel
Valuation
Services, Inc.**

Computerized Watercraft Assessment

# Boats Direct Valued:	657	Value Amt:	\$ 2,816,107
# Boats Depr'd:	11	Depr Amt:	\$ 32,749
# Boats Comp'd:	48	Comp Amt:	\$ 191,875
# Boats Sound:	126	Sound Amt:	\$ 13,800
# Duplicate Rec's:	0		
# Boats Unvalued:	0	Total Value:	\$ 3,054,531
Total # Boats:	842	Motor Value:	\$ 520,285
Total # Motors:	307	Grand Total Revenue:	\$ 3,574,816
Total Records:	1,149		

WHERE POSSIBLE, THE BELOW LISTED BOATS MAY HAVE BEEN COMP'D OR SOUND VALUE

# Unidentifiable:	45
# Homemade Boats:	0

WATERCRAFT MAY HAVE BEEN BYPASSED (UNVALUED) DUE TO KEY ELEMENTS MISSING IN REGISTRATION RECORD AS LISTED BELOW:

# Missing/Invalid Construction Code:	0
# Missing/Invalid Type (OB/IO, Etc):	234
# Missing/Invalid Length:	314
# Missing/Invalid Year of Mfg:	0

RUN-TIME OPTIONS:

Low, High, or Code Value:	Code Price
High/Low/Avg on multiples:	Lowest Value Boat
Depreciate Boats:	Yes
Depreciation - Annual %:	5.00
High/Low/Avg/No Comparables:	Lowest Value
High/Low/Avg/No Homemade Comp:	Lowest Value
Sound Value if 20+ Yrs Old:	Sound Value
Replace lower value with Sound:	Yes
Sound Value Amounts:	100.00, 100.00, 200.00, 200.00, 300.00, 300.00
Depreciate Motors:	Yes
Motor Depreciation - Annual %:	5.00
Salt/Fresh/Neither Motor Value:	Freshwater
Missing Year Option:	Bypass value
Default Year:	0
Deduct Trailer \$ from pkg \$:	Yes



Attachment E

2011 NCACC Youth Summit Solutions

Issues and Solutions



Teen Pregnancy

1. Make parenting and child development classes mandatory for graduation.
2. Broaden education about teen pregnancy (abstinence, early education, STD prevention, birth control, emotional aspects of having sex).
3. Do not glorify teen pregnancy on TV Shows.

Substance Abuse

1. "Scared Straight" type programs
2. DARE
3. Educate parents

Dropouts

1. Raise drop out age to 18
2. Electives in school to address more interests
3. More one on one mentoring

Violence

1. Teen Court
2. Character building classes
3. Self defense classes

Recreation

1. In school 4-H clubs
2. Open High School sports to homeschoolers
3. Block Parties

Socio-Economics

1. Job Fair for teens
2. Internships
3. Money management programs

Education

1. Hire quality and qualified teachers
2. Fundraising /sponsorship
3. Parental involvement

Lack of Youth Voice

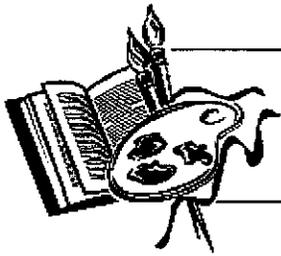
1. Youth Councils & Government Councils working together
2. Leadership
3. Youth Council

Health Issues

1. Mandatory PE/gym for all grades
2. Change school lunches to included healthy food lunches
3. Healthy cooking classes especially food classes in school

Lack of things to do

1. More sport activities for home schooled youth ages middle school and up
2. Join 4-H/FFA or other youth organizations
3. More programs for middle and high school students



YANCEY COUNTY PUBLIC LIBRARY

18 TOWN SQUARE, BURNSVILLE, NC 28714

828-682-2600

September 30, 2011

Yancey County Commissioners

At our most recent meeting of the trustees of the Yancey County Public Library on Sept. 29, 2011, a motion was made to recommend that commissioners appoint Gail Parker and Alan Larkins to seats currently occupied by Roberta Whiteside and Jennifer Simpson, whose terms have expired and do not wish to be reappointed at this time.

Gail, who was laid off when Taylor Togs shut down after working there for many years, is an enthusiastic supporter and user of the library who symbolizes what our services are about. Attached is her success story that involved the Yancey Library and Mayland.

Alan, who is retired, gives many volunteer hours -- from working with folks who need help with computers to assisting with anything and everything around the library. He was a huge help with the move to the new facility.

They would serve two-year terms as trustees on the local Yancey County Public Library board.

We thank you for your consideration.

Sincerely,

Jody Higgins, chair
Yancey Co. Public Library

July 14, 2010 issue of Yancey Times Journal

Burnsville resident and award recipient Gail Parker and Dr. Suzanne Owens, president of Mayland Community College, at the Governor's mansion in Raleigh. Parker was one of 58 community colleges students statewide honored by the governor for academic excellence.

A new chapter for local woman

When Taylor Togs closed its doors in October 2007 and laid off Burnsville resident Gail Parker, she never expected that life-changing moment to lead to a reception at the Governor's mansion almost three years later.

Parker was one of only 58 NC Community College students honored recently for academic excellence at a dinner and award ceremony at NC State University in Raleigh.

Being at the Governor's mansion and seeing Governor Perdue was an honor. "The governor was very nice and she spoke to the group of us," Parker said of her visit to the Governor's mansion. Parker worked at Micaville jean manufacturer Taylor Togs for 21 years, and at the time of the closing in October 2007 was a supervisor. She was given the opportunity to go back to school for retraining with the help of federal dollars.

At the time, Parker wasn't sure if at age 51 she could go back school, but because of the challenge and her love of learning she jumped in as a full-time student.

When Parker began her first semester at Mayland Community College she didn't own computer and spent a lot of time in the library writing five papers for the required English classes. That year, Parker's sister gave her a laptop for Christmas to help with her schoolwork, and she signed up for an extra elective in word processing to help her get the feel for the new computer.

Parker received several scholarships, as well as Workforce Investment Act funds to assist her with tuition and books.

The two-and-a-half years it took to receive her degree in Business Administration went by fast for Parker, who preferred math, marketing, and economics to writing essays.

She became heavily involved on campus at Mayland, serving as the Student Government Association Secretary, a student ambassador, and a student member of the college's foundation board. She also found that the instructors went out of their way to help students and that the range of ages on campus and in the classroom helped her learning experience.

Parker's hard work certainly paid off: she graduated with a 3.97 GPA and would like to eventually get a bachelor's degree in marketing. She has already had some job interviews and is optimistic about finding a job in her career field.

Her advice to others in situations: "You're never too old to learn. Don't let anyone tell you it can't be done."