

Minutes of the 12 October 2015
Special Meeting of the Yancey County Board of Commissioners
Held at 5:00 o'clock p.m. in the Commissioners Meeting Room
Yancey County Courthouse, Burnsville, North Carolina

Present at the 12 October 2015 meeting of the Yancey County Board of Commissioners were Chairman Johnny Riddle, Commissioner Jill Austin, Commissioner Byrl Ballew, Commissioner Randy Ollis, Commissioner Jeff Whitson, County Manager Nathan Bennett, Clerk to the Board Jason Robinson, Tax Administrator Danny McIntosh, Tyler Technologies representative Kevin Rake, and County Attorney Donny Laws.

Call to Order and Approval of Agenda

Chairman Riddle called the meeting to order and asked the Board to approve the agenda. Commissioner Ollis made a motion to approve the agenda and it was seconded by Commissioner Whitson. The motion to approve was unanimous. (Attachment A)

Tax Appeal

The Board first heard from Tax Administrator Danny McIntosh concerning a parcel of property owned by Ramin Baratian. Mr. McIntosh explained that this piece of property was assessed a value of \$987,000 based on the schedule of values from 2008. According to Mr. McIntosh some of the neighboring parcels of property and it seems that it was the subjective opinion of the person who valued the property. Mr. Rake explained how influence factors can affect the value of a particular piece of property. Mr. Baratian (who joined the meeting by phone) stated that he had an appraisal completed in 2012 and that he value was significantly lower than the 2008 assessment and that the property had been on the market for over two years and not one offer had been made on it. Mr. McIntosh stated that in order for an appraisal to be used for appeal purposes it had to be done in 2008. Mr. McIntosh explained that the values used for 2008 were taken from sales in the years 2005-2007 which was a real estate boom in this area and that reappraisal was going on now for the entire county and would be using sales from 2013-2015 to determine the value. Mr. McIntosh stated to the Board that as the tax assessor he has reviewed the property card and can find no reason for a lower assessment at this time. County Attorney Donny Laws also reminded the Board that there are only two reasons a value can be changed outside of the equalization and review period. Those two reasons are a clerical error or an illegal tax and this is the burden of the taxpayer to prove either of those reasons. Upon hearing from Mr. McIntosh and Mr. Laws, Commissioner Ollis made a motion to keep the assessment of the property the same. The motion was seconded by Commissioner Ballew and the vote to approve was unanimous.

Mr. McIntosh stated that there was another appeal that had been asked for but the taxpayer or their representative had not appeared. Commissioner Ollis then made a motion to table the McKinney appeal and the motion was seconded by Commissioner Whitson. The vote to approve was unanimous.

Adjournment

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

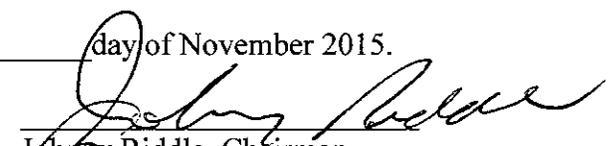
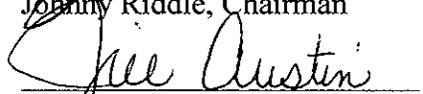
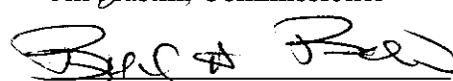
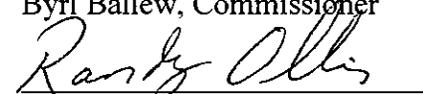
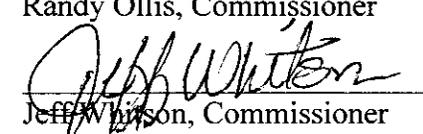
Approved and authenticated on this the _____ 9th _____ day of November 2015.

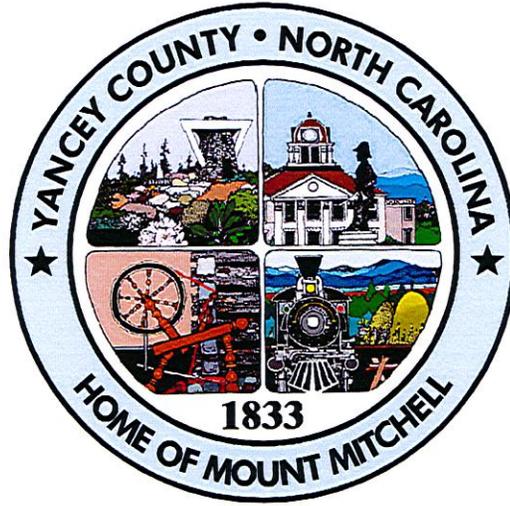
Attest:


J. Jason Robinson
Clerk to the Board

(county seal)




Johnny Riddle, Chairman

Jill Austin, Commissioner

Byrl Ballew, Commissioner

Randy Ollis, Commissioner

Jeff Whitson, Commissioner



**AGENDA
YANCEY COUNTY COMMISSIONERS
SPECIAL MEETING
October 12 , 2015**

- I. Call to Order - Chairman Riddle
- II. Approval of Agenda
- III. Tax Appeals
- IV. Adjourn