

**Minutes of the 28 January 2010
Special Meeting of the Yancey County Board of Commissioners
Held at 5:30 o'clock p.m. in the Commissioner's Meeting Room
Yancey County Courthouse, Burnsville, North Carolina**

Present at the 28 January 2010 meeting of the Yancey County Board of County Commissioners were Chairman Walter Savage, Member Jerri Storie, Member Johnny Riddle, County Manager Nathan Bennett, Clerk to the Board Jason Robinson, Tim Cain with Assessment Solutions, Parks and Recreation Director Jeff Howell, County Attorney Donny Laws, Parks and Recreation Staff Member Randy Hall, and members of the general public.

Call to Order and Approval of the Agenda

The meeting was called to order by Chairman Savage and he made a motion to add an item to the agenda dealing with the tax office report to be given by Tim Cain. The motion was seconded by Commissioner Storie and the vote to approve was unanimous. Chairman Savage then made a motion to approve the amended agenda. The motion was seconded by Commissioner Riddle and the vote to approve was unanimous. (Attachment A)

Tax Office Report by Tim Cain

The Board first heard from Mr. Tim Cain of Assessment Solutions. Mr. Cain provided to the Board a report which indicated an approximately \$20 million decrease in the tax base, potential reasons for the change, recommendations on how to recapture the change, and recommendations on how to improve the efficiency of the Tax Department. Documentation supporting his report is attached as Attachment B.

Parks and Recreation Workshop

The Board next heard from Parks and Recreation Director Jeff Howell. Mr. Howell updated the Board that Yancey County Parks and Recreation was again going to submit a grant proposal to the Parks and Recreation Trust Fund (PARTF) for the amount of \$349,740 the same amount as last year. As part of the grant process a master plan for recreation had to be completed. Mr. Howell reviewed the master plan with the Board (Attachment C). Chairman Savage stated that the plan looked good for the citizens of Yancey County. He also asked that the Board adopt a resolution supporting the master plan and the capital plan (Attachment D). Mr. Howell further reported that the Archeological Survey has been completed at the Comprehensive Recreation Grounds site at Whitt Bottoms and nothing was found. Upon hearing from Mr. Howell Commissioner Riddle made a motion to approve the resolution for the master plan (Attachment E) and the grant application (Attachment F). The motion was seconded by Commissioner Storie and the vote to approve was unanimous. Chairman Savage also made a motion to approve a resolution supporting the 2010 Parks and Recreation Capital Improvement Plan. The motion was seconded by Commissioner Storie and the vote to approve was unanimous (Attachment G). Mr. Howell then reviewed the Toe River Campground expenses and revenues for 2009 (Attachment H). Mr. Howell stated that while it looked like Toe River Campground had lost more than \$31,000 that money had been saved by utilizing existing staff. By doing this the County saved \$47,000. He also pointed out that a large expenditure occurred when the electricity was fixed at a cost of more than \$31,000 but this was something that had to be done because of numerous safety concerns. Mr. Howell also reviewed the proposed rate schedule for 2010 with the Board called Table 4 (Attachment I). Discussion followed about how to best utilize the campground and how to make the rate structure fair for everyone. Discussion followed about the need to charge more for 50 amp campers as opposed to 30 amp campers that these campers use more electricity. Upon hearing from Mr. Howell Commissioner Riddle made a motion to approve the 2010 rate schedule, to eliminate yearly sites, and eliminate out-of-county fees. The motion was seconded by Chairman Savage and the vote to approve was unanimous. Mr. Howell and County Manager Nathan Bennett then informed the Board about an engineering proposal from McGill and Associates in regards to the Comprehensive Recreation Grounds. The proposal was for \$34,900 and included the initial design work and permitting for the Comprehensive Recreation Grounds project. Upon hearing from Mr. Howell and Mr. Bennett Chairman Savage made a motion to authorize the county manager to enter into an engineering contract with McGill and Associates for the design and permitting of the Comprehensive

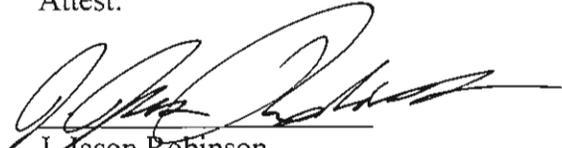
Recreation Grounds project. The motion was seconded by Commissioner Storie and the vote to approve was unanimous (Attachment J).

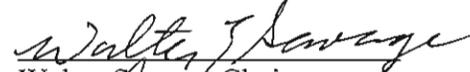
Adjourn

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

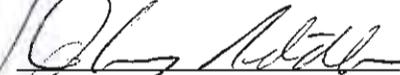
Approved and authenticated on this the 2nd day of February 2010.

Attest:


J. Jason Robinson
Clerk to the Board


Walter Savage, Chairman


Jerri Storie, Member


Johnny Riddle, Member

(county seal)





Attachment A

YANCEY COUNTY

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

Nathan Bennett, *County Manager*
Walter Savage, *Chairman*
Jerri Storie, *Commissioner*
Johnny Riddle, *Commissioner*

AGENDA
YANCEY COUNTY BOARD OF COMMISSIONERS
SPECIAL MEETING
JANUARY 28, 2010
5:30pm

- I. Call to Order---Chairman Walter Savage
- II. Approval of Agenda
- III. Parks and Recreation Department Workshop
- IV. Adjourn

Attachment B

For the period from June 9th (first BOER meeting) to October 15th, 2008 (last BOER meeting):

4,188 "saves" generated by parcel views

- 2,193 reflect no value change

- 571 reflect correctly applied changes directed by BOER

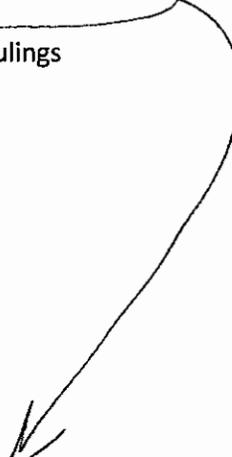
No others allowed per Statute

- 802 valuation decreases (totaling \$72,928,598, including Land Use decreases)

77 of these decreases pertained to parcels subject to BOER rulings

498 valuation decreases EXCLUSIVE of Land Use changes

Totaling \$20,124,548 change to tax base



Tens of millions in reductions to BOER-ruled decisions — went to YOU AFTER the fact...

2008 VALUATION DIFFERENCES FROM BOARD OF EQUALIZATION AND REVIEW RULINGS

Parcel ID	Map / Blk / Lot	BOER	Actual	diff	Owner Name
080002998682.000	06018 0340	250,500	211,600	38,900	ALLEN, LAWRENCE & CYNTHIA
071900516626.000	01001 0041	114,540	87,820	26,720	BLACKBURN, ROBERT
988300996997.000	04008 02451	63,580	55,870	7,710	BRADFORD, JOHN OSCAR
081400156933.000	04001 0011	87,600	50,000	37,600	BRYANT, DONNIE & KELLY
075500281111.000	09015 02581	3,110,310	2,875,460	234,850	CLEAR CREEK GUEST RANCH LLC
081012866180.000	01019 06184-10	198,410	16,400	182,010	ENGLAND, JOURDAN
083300930214.000	05004 0080	434,030	419,930	14,100	HUGHES, ROBERT GUY & MARILYN
082400827134.000	05005 01193	103,500	55,500	48,000	MCKINNEY, ALAN W
082009252063.000	12002040004	1,230,628	1,180,090	50,538	MOUNTAIN VILLAGE APARTMENTS
988300322235.000	03015 0238	149,100	44,400	104,700	PHILLIPS, BRONIS C, JUPPER & COY
083004534545.000	01011 0323	149,570	86,370	63,200	WILSON, DEAN & BETTY

Notes:

- 1) Clear Creek Guest Ranch LLC further reduced to \$2,619,780 (additional difference of \$255,680) in 2009.
- 2) John Oscar Bradford further reduced to \$47,870 (additional difference of \$8,000) in 2009.

TRADITIONAL TIMELINE FOR CHANGES TO TAX BASE

month	Agent of Change			date	event
	Assr	BOER	BOCC		
January	█			1st	Revaluation Year - effective date of valuation (G.S. 105-286)
				1st	Subsequent Years - effective date of any changes (G.S. 105-287) <i>Due to merges, splits, new construction, corrections, ownership changes, etc.</i>
				31st	Regular deadline for Present Use application (G.S. 105-277.4)
				31st	End of listing period (G.S. 105-285)
February					
March					Notification of valuation changes mailed to taxpayers <i>Allowing 30 days for appeal</i> <i>Value changes extend application period for Present Use 30 days</i>
April		█		1st Mon.	Convening of Board of Equalization and Review (G.S. 105-322)
May				1st Mon.	
June		█			Adjournment of Board of Equalization and Review (G.S. 105-322) <i>Certification of tax base (G.S. 105-323)</i>
July					Notification of actions by board mailed to taxpayers <i>Allowing 30 days for appeal to PTC</i>
August					Any further changes (G.S. 105-325) <i>Subject to G.S. 105-287</i>
September					<i>Require notification of action</i>
October					
November					
December					

Parcel ID	Map/Block/Lot	4/22/2008	10/15/2008	Owner Name	Deed Date	Updated	difference
084300729500.000	07005 009411	41,900	33,100	ADASCHIK, ALAN R & GAYLE L	20070716	20080708	8,800
081400125994.000	04002 0037	165,000	31,700	ADKINS, FAYE M	0	20080729	133,300
080300893404.000	04003 01032	123,400	115,000	ADKINS, FAYE M	0	20080729	8,400
072800560648.000	10013 0408	378,180	255,140	ALDRIDGE, LOUANN	20060602	20080730	123,040
075803211763.000	09009 0163	203,590	172,590	ALESSI, JOHN	0	20080910	31,000
082200159072.000	06016 02867	24,100	16,900	ALLEN, CLINTON	20020815	20080916	7,200
071600599441.000	10004 01121	34,100	21,900	ALLEN, GARY	20060707	20080917	12,200
080002998682.000	06018 0340	250,500	211,500	ALLEN, LAWRENCE & CYNTHIA	0	20080916	38,900
074402891521.000	09020 03297-34	74,700	49,800	ALPHA PSI DELTA EDUCATIONAL FOUN	0	20080710	24,900
070900628438.000	11003 00551-21	1,478,220	1,344,320	AMMERMAN, DON R & LINDA W	20010215	20080616	133,900
076900183944.000	08013 03721	75,270	58,780	ANGEL, KENNETH & MARGIE	0	20080714	16,490
988000043892.000	02003 00811	217,380	186,830	ANGEL, THELMA (MRS.)	0	20081006	30,550
987000958566.000	02003 0081	270,550	232,850	ANGEL, WALTON W.	0	20081006	37,700
071900174359.000	11001 0010	43,300	31,300	ANGLIN, JAMES C ETAL	20040102	20080710	12,000
082200004965.000	06016 0292	123,060	59,260	ARROWOOD, JIM (CLAUDINE)	0	20080616	63,800
978900904013.000	11011 0261	158,990	147,190	AUSTIN, HELEN L/E	20020510	20080702	11,800
081003348459.000	01021 06951-2-1	10,900	1,800	AUSTIN, JAMES ROYCE & SHELIA	0	20080615	9,100
075803125072.000	09037 06931	52,800	33,300	AUTREY, JIMMY C. & JUDY ANN	0	20080909	19,500
083300212916.000	05003 0050	87,220	82,620	AYERS, ROTH A DEAN	20050913	20080820	4,600
072704822628.000	10010 0304	34,200	2,700	BADEN FAMILY TRUST	0	20080912	31,500
073703209979.000	10007 01942	20,000	2,300	BADEN FAMILY TRUST	0	20080912	17,700
082010454705.000	1204B100015	152,190	120,810	BAILEY, EVELYN HOPE	0	20080616	31,380
082009053770.000	1203A030016	138,150	126,050	BAILEY, GARRETT DIXON	0	20080707	12,100
988100906353.000	02010 0318	247,780	222,730	BAILEY, HANDY & WILLIE LOU	0	20080617	25,050
081002674504.000	01020 0649	256,950	162,750	BALLARD, FAYE STYLES & FRANK	0	20080623	94,200
987300811579.000	03014 0217	185,880	176,110	BALLARD, LORRAINE	20051010	20080714	9,770
979900882667.000	11005 00954	94,810	31,700	BANKS, CHARLES & JUDY	20070808	20081008	63,110
081004544561.000	01020 06452-1	44,000	25,700	BANKS, DAVID BROWN & BRENDA	20000913	20080728	18,300
988000176967.000	02008 02541	128,910	121,150	BARHORST, CARL R	19990927	20080618	7,760
081002568375.000	01020 06412-17	394,110	375,610	BEAUDRY, JOYCE TRUSTEE	20050919	20080908	18,500
083001156904.000	01013 0392	42,600	34,800	BEAVER, JAMES & NOLA	0	20080616	7,800
083001167867.000	01013 03972	37,200	29,000	BEAVER, JAMES & NOLA L/E	20071009	20080616	8,200
083001157882.000	01013 03927	49,000	34,300	BEAVER, JAMES & NOLIA L/E	20071207	20080624	14,700
083001167722.000	01013 0397	82,290	74,890	BEAVER, JAMES & NOLIA L/E	20030528	20080616	7,400
083001251110.000	01013 03926	40,500	20,200	BEAVER, JAMES & NOLIA L/E	20030103	20080616	20,300
085003433987.000	08008 02581	31,750	3,620	BEERS, JANICE	20060421	20080616	28,130

Parcel ID	Map/Block/Lot	4/22/2008	10/15/2008	Owner Name	Deed Date	Updated	difference
082300098242.000	05006 01452	279,420	276,940	BENNETT, JONATHAN & KIMBERLY P	20040927	20080808	2,480
083100947016.000	08002 00561	119,030	96,930	BIGGS, NANCY L	19990727	20080725	22,100
085000653784.000	08009 0273	446,170	439,410	BILLER, CRAIG J. & KATHLEEN ANN	0	20080811	6,760
989000974646.000	02013 039010	141,300	128,470	BISHOP, CHARLES W & MARGARET G	20041124	20080910	12,830
071900516626.000	01001 0041	114,540	87,820	BLACKBURN, ROBERT	0	20081002	26,720
979800603147.000	11008 01843	135,300	75,200	BLANKENSHIP, GRANT H. & SHARON K.	0	20080609	60,100
072800470115.000	10013 0400	85,010	73,370	BLAZER, MICHAEL & WANDA	20040630	20080721	11,640
075503103325.000	09019 03291-3	114,170	97,940	BLEVINS, MICHAEL & MARY	20060718	20080911	16,230
074800192360.000	08026 06913-5	182,770	50,000	BLOUNT, TINA L	20030131	20080708	132,770
070811662722.000	11005 011523-1-5	1,260,100	1,073,750	BLUE DOLPHIN ENTERPRISES, LLC	20040903	20080904	186,350
080003237805.000	02014 04131	38,100	31,900	BODFORD, GWENDA K. & BRUCE	0	20080627	6,200
082013142345.000	120010600031	76,500	40,100	BODFORD, SUE; SHARON KAULF &	20020520	20080917	36,400
070920829282.003	11003 00551-106-3	796,000	735,000	BOFUS PROPERTY COMPANY LTD	20040218	20080904	61,000
989002891317.000	02013 03892	24,800	12,400	BOSSARD, MICHELE	20071015	20080620	12,400
071900392793.000	11001 0005	188,740	129,740	BOYER, WILLIAM R & NADINE E	20060710	20080623	59,000
988300996997.000	04008 02451	59,680	53,870	BRADFORD, JOHN OSCAR	20000516	20081002	7,710
080200915727.000	06004 0087	136,200	90,400	BRADFORD, WOODROW W & MAUDE	0	20080812	45,800
084100231970.000	08002 0055	159,200	157,000	BRADY, NOVILLA S & NADINE FISHER	0	20080814	2,200
989100461666.000	02011 0346	87,500	76,400	BRIGGS, CHARLIE E & JOHNNIE L	0	20080828	11,100
080200897703.000	04004 0126	145,900	104,000	BRIGHAM, DANA P TRUSTEE	0	20081009	41,900
082100904831.000	01015 0472	142,710	131,490	BROWN, ANDREW & WANDA	0	20080707	11,220
082100814999.000	01015 04721-2	207,700	189,700	BROWN, ANDREW E II & VICKIE	0	20080707	18,000
082100719143.000	01015 04721-1	259,600	195,940	BROWN, FRED E & KAREN S	19980101	20080709	63,660
081400156933.000	04001 0011	151,200	50,000	BRYANT, DONNIE & KELLY	20020930	20080919	37,600
075900099873.000	08022 06063	50,100	44,100	BUCHANAN, BETTY JOYCE	0	20080715	6,000
082012855804.000	1204A0300071	100,890	85,390	BUCHANAN, DAVID M. & JUDY	0	20080611	15,500
084200703416.000	07002 00361	224,500	150,300	BUCHANAN, EILEEN H & OLIVER S L/E	20061109	20080715	74,200
987000739889.000	02003 00942	143,620	122,620	BUCKNER, HUGH & BETTY	0	20081010	21,000
987000656433.000	02006 01772	156,300	142,390	BUCKNER, JOHNNY & PEGGY	0	20080709	13,910
080100751441.000	06003 00427	49,800	24,900	BURCKLEY, GEORGE W & DIANE K	20001208	20080917	24,900
080100762050.000	06003 00427-3	51,000	38,300	BURCKLEY, GEORGE W & DIANE K	20000112	20080714	12,700
080100756357.000	06003 004223	24,700	18,100	BURCKLEY, GEORGE W. & DIANE	0	20080714	6,600
080100745762.000	06003 004225	14,100	10,600	BURCKLEY, GEORGE W. & DIANE	0	20080714	3,500
080100759740.000	06003 004233	18,300	14,600	BURCKLEY, GEORGE W. & DIANE	0	20080714	3,700
080100756599.000	06003 004210	14,400	11,800	BURCKLEY, GEORGE W. & DIANE	0	20080714	2,600
080400578466.000	04003 0095	75,000	56,300	BURCKLEY, GEORGE W. & DIANE	0	20080714	18,700

Parcel ID	Map/Block/Lot	4/22/2008	10/15/2008	Owner Name	Deed Date	Updated	difference
979900817486.000	11006 0125	127,300	120,900	BURLESON, MARGIE	0	20080715	6,400
073900585923.000	01010 0312	111,260	78,060	BURNETT, DONNA J & LUTHER ETAL	20070506	20080915	33,200
075700775464.000	09003 00351	242,880	157,780	BURNHAM, CHARLES MRS.	0	20080701	85,100
081200164736.000	06006 01291	274,410	200,410	BYRD, BILLIE GRACE	0	20080922	74,000
082012865025.000	1204A0300075	227,320	161,690	BYRD, ROBERT W & MARSHA L	20040804	20080805	65,630
081001259847.000	01021 070114	169,670	131,970	CAMPBELL, CALVIN E & GLORIA S	20060526	20080715	37,700
071700520328.000	10004 0107	317,680	199,730	CAPPS, FRED R. & EVELYN	0	20080626	117,950
070903437569.000	11005 01026-12	392,400	196,200	CARPENTER, F DAVID & DOLORES L	20010531	20080701	196,200
082010378003.000	1203B070012	127,140	108,540	CARPENTER, LARRY DEAN & CHARLOTTE	0	20080710	18,600
075701195036.000	09035 0616	255,700	155,980	CARROWAY, ROYCE & DENNIS	0	20080626	99,720
070903334003.000	11005 01084	31,400	26,600	CASH, ANNA TIPTON	20070327	20080806	4,800
070900228413.000	11006 01221-1	224,580	200,930	CASH, ANNA TIPTON	20070327	20080721	23,650
073900478374.000	01010 0301	426,110	288,690	CASSIDA, EDD & CLARA	0	20080912	137,420
084200927110.000	07002 00415	57,700	43,300	CASSIDA, GUY MARSHALL & DARLENE CAROL	20010122	20080908	14,400
987000242446.000	02006 01711	159,600	52,300	CHANDLER, G. W. EST.	0	20081001	107,300
986100707935.000	02005 0145	66,920	54,750	CHANDLER, GERALD	20070510	20080804	12,170
074700962910.000	09032 04883	44,230	7,000	CHANDLER, GORDON EDDIE	0	20080813	37,230
987000233488.000	02003 0107	23,000	17,600	CHANDLER, MARJORIE & RAYMOND L/E	0	20081014	5,400
074900073985.000	08028 07643	214,600	207,600	CHRISAWN, ALAN KEITH & LEE ANN CAPPS	20071018	20080815	7,000
074800849127.000	09037 06794	194,400	145,100	CHRISAWN, VIRGIL	0	20080916	49,300
986202684844.000	03008 01871-138	20,300	8,600	CHURCHILL, ALCYONE H REV LIVING TRU	0	20080625	11,700
075500281111.000	09015 02581	3,110,310	2,875,460	CLEAR CREEK GUEST RANCH LLC	0	20081014	234,850
988400300964.000	04008 0276	259,360	171,260	COOPER, F. A. L/E	0	20080725	88,100
071800355110.000	01002 004468	256,400	206,810	COOPER, NELL C & WILLIAM BRIAN	20050809	20080618	49,590
081012858009.000	01019 06184-1	113,660	95,560	COOPER, RAY & CLELIA A	20040330	20080811	18,100
082200150803.000	06007 01495	265,460	225,830	COURCY, PETER SR & PAMELA J	20030403	20080822	39,630
083300915421.000	05004 00861	164,400	98,700	COVY ROCK FREEWILL BAPTIST CHURCH	20040331	20080703	65,700
085000818397.000	08012 0334	356,590	241,170	CROWDER, CHARLES S & IDA JANE	20071203	20080804	115,420
082009076442.000	01026 08502	67,100	10,000	DAMERON, ALLAN R & LYDIA M	20030908	20080728	57,100
084019519281.000	08027 0737	69,000	45,400	DAVIS, DOUGLAS M	20040322	20080709	23,600
084200587719.000	07006 01303	117,890	93,490	DEBO, JOHN C. & CAROLA A PYLE	0	20080616	24,400
072700677811.000	10012 03442	204,650	153,750	DEMORSKY, WALTER	0	20080908	50,900
083200336474.000	05002 0026	104,000	78,000	DEYTON, BERNIE F & BILLIE JO	0	20080820	26,000
082000798801.000	01016 0505	53,100	48,500	DEYTON, CRAIG	0	20080821	4,600
082012976323.000	01014 0434	187,160	161,120	DEYTON, STANLEY K. & VINITA M.	0	20080822	26,040
978900260207.000	02001 0028	582,120	486,290	DOAN, ROBERT & CAROL ANN	19850906	20080804	95,830

Parcel ID	Map/Block/Lot	4/22/2008	10/15/2008	Owner Name	Deed Date	Updated	difference
978900177275.000	02001 00271	69,760	66,120	DOAN, ROBERT G & CAROL ANN	20070110	20080612	3,640
083300202586.000	05003 0043	79,630	70,530	DONNAHOO, PAM & SUE PITTMAN	20070829	20080709	9,100
082200783713.000	06011 02052-17	43,400	38,930	DOUGLAS, JAMES DANIEL	20030716	20080804	4,470
988000981407.000	02010 0310	270,530	205,430	DRACUP, JULIE	20040804	20080620	65,100
082009069126.000	1203A0300027	204,190	182,990	DURIE, RUTH WHITLA	20070105	20080617	21,200
986100819522.000	02005 01411	86,600	72,200	DZICKOWSKI, JANICE E	20010821	20080716	14,400
074900615506.000	08025 0686	96,870	77,260	EARP, AUDREY	0	20080730	19,610
989200684744.000	03001 0007	73,190	69,060	EDWARDS, ALBERT	0	20080717	4,130
080400714100.000	04002 0045	202,240	146,240	EDWARDS, ALBERT & SHIRLEY	20000411	20080717	56,000
071900609325.000	01004 0075	405,330	235,510	EDWARDS, RUBY	0	20080717	169,820
085000598700.000	08010 02821	186,100	158,200	ELLENBOGEN, JON &	0	20081006	27,900
979900229721.000	11009 0212	91,100	70,300	ENGLAND, DIANA L	20000801	20080729	20,800
081012866180.000	01019 06184-10	198,410	16,100	ENGLAND, JOURDAN	20070320	20081009	182,010
979900610304.000	11009 02081-6	42,400	21,200	ENGLAND, PHILLIP	20000110	20081014	21,200
075900704905.000	08020 05511	781,870	657,170	ENGMAN, JUNE B TRUSTEE	20011231	20080728	124,700
081100066182.000	06003 0053	55,300	43,300	EVANS, HAROLD & SHELIA	20060622	20080916	12,000
080100960747.000	06003 00552	125,570	89,070	EVANS, HAROLD & SHELIA	19750201	20080623	36,500
083100952044.000	08002 00592-3	43,700	15,900	FAMULARO, VINCENT J & LORI	20071031	20080904	27,800
082010463211.000	1204B100011	130,270	113,870	FENDER, J. B. & ANNA B.	0	20080805	16,400
979900508155.000	11009 0206	298,270	292,600	FENDER, JANIE TOWE & DWIGHT TOWE TIC	20051209	20080721	5,670
988000579185.000	02009 0270	237,580	224,080	FENDER, TOMMIE D	0	20080612	13,500
072900138318.000	10001 00051-1	323,720	222,720	FIEDLER, BONNIE & BETH MILOFSKY JTRS	20050523	20080624	101,000
988200579265.000	03005 0153	133,900	103,400	FLOYD, BOBBY LYNN	0	20080716	30,500
084000208243.000	08027 0746	143,480	131,280	FORTNER, CHARLES JIMMIE	0	20080624	12,200
085003307365.000	08008 024129	44,710	20,500	FORTNER, EDWIN & TAMI	20030122	20080828	24,210
080100957727.000	06003 00492	85,200	38,300	FOX, CARL & RUBY	0	20081007	46,900
979900997031.000	11005 00956	159,140	101,990	FOX, CATHERINE L.	0	20080715	57,150
986100805224.000	02005 0142	212,320	189,370	FOX, GLENN & THELMA HYLEMON	19680806	20080616	22,950
989004805003.000	11006 0137	147,100	34,600	FOX, HAROLD & CHRISTINE	20061025	20080919	112,500
083003049227.000	01008 02212	108,400	106,000	FOX, JAMES RANDALL & TAMMY W	20040601	20080707	2,400
082013037663.000	12003090004	79,080	58,900	FOX, JAMES T & BETTY H TRUSTEES	20060327	20080722	20,180
083003039965.000	01008 0221	264,450	247,850	FOX, JAMES T & BETTY H TRUSTEES	20060327	20080912	16,600
071800914239.000	10002 00271-1	46,400	43,400	FOX, JEFFREY C ETAL	0	20080917	3,000
986100703563.000	02004 01353	35,700	14,600	FOX, ROGER DALE	20060215	20080627	21,100
083003130871.000	01008 02211	160,420	153,610	FOX, WILLIAM RUSSELL & TAMMY L	0	20080707	6,810
081004515967.000	01023 07648	166,980	123,280	FRANKLIN, DAVID	20070403	20080618	43,700

Parcel ID	Map/Block/Lot	4/22/2008	10/15/2008	Owner Name	Deed Date	Updated	difference
082010363849.000	1203B070016	46,500	32,500	FRANKLIN, LILLIAN	0	20080716	14,000
084000413967.000	08005 01193-1	36,400	5,600	FREEMAN, JOHN MARK C & SHERRY B	20011214	20080714	30,800
085000537995.000	08009 02683-1	215,110	202,830	GARNEAU, ROBERT M & ANNA MARIE TIPTON	20070712	20080908	12,280
084000787549.000	08006 01822	22,600	19,400	GEOUGE, ELLEN HOILMAN & KEVIN	0	20080804	3,200
075900921416.000	08020 05452	46,300	39,600	GEOUGE, LISA	20061218	20080721	6,700
075900725875.000	08020 05492	135,180	102,770	GOUGE, PHILLIP D & SHELBY JEAN L/E	20041013	20080916	32,410
989300370141.000	04007 0218	116,300	91,800	GRAHAM, GENE T & OLIVE	0	20080829	24,500
084200236526.000	07002 0030	246,260	210,260	GRANT, EARL W. & CAROLYN	0	20080820	36,000
076701353012.000	09005 00701-3	48,700	35,900	GREENE, RAY SR & BARBARA F	20020715	20080929	12,800
084300228239.000	07006 01271	131,200	94,800	GRINDSTAFF, GARY & SHERRY	20000307	20080822	36,400
076701465319.000	09007 0107	42,600	39,500	GRINDSTAFF, HAROLD D	0	20080721	3,100
082300064906.000	04001 00021	317,060	220,860	GUENTHER, RICHARD R & MITCHELLE	20040202	20080819	96,200
086000445319.000	08015 0424	164,500	99,800	GURLEY, CHARLES LEE	0	20080627	64,700
075803236604.000	09037 06934	44,600	42,700	GURLEY, MORRIS PAUL	0	20080909	1,900
070700709055.000	10005 013334	321,220	272,720	GUY, ROBERT C & MARY C	20020624	20080616	48,500
075801353881.000	09008 0136	196,490	135,790	HALL, C.E. (MRS.)	0	20080827	60,700
074600720150.000	09026 0353	45,300	39,900	HALL, ELAINE SHUFORD	0	20080721	5,400
978900532021.000	11012 0288	88,360	72,360	HALL, LISA D & AMANDA HALL	20050304	20080827	16,000
988300254318.000	03016 02671	190,300	128,600	HAPPY MOUNTAIN HIGHLANDS, INC.	0	20080624	61,700
075801355087.000	09008 01362-2	446,580	440,840	HEAVNER, LESTER R & INGRID A	20050330	20080825	5,740
989300969058.000	04005 0184	239,290	175,890	HEDRICK, EDD	0	20080728	63,400
989300789146.000	04005 0183	200,930	185,430	HENSLEY, DENNIS LEE & MARGIE C L/E	20060405	20080630	15,500
986100738418.000	02005 0160	307,600	132,800	HENSLEY, FAIRDY	19900101	20080904	174,800
083100833229.000	08002 00313-1	166,110	156,110	HENSLEY, GEORGE DANIEL	19990629	20080731	10,000
083300007844.000	05003 0056	120,020	72,310	HENSLEY, HOWARD DEE & FRANCES	0	20081010	47,710
987000953077.000	02003 00821-1	12,500	7,900	HENSLEY, MACK & JILL	0	20080609	4,600
075900495754.000	08021 0578	151,400	136,120	HICKS, JEFFERY SCOTT	20050622	20080724	15,280
989100876945.000	03003 00712	42,000	19,900	HIGGINS, CARLTON A.	0	20080910	22,100
080200976609.000	06006 01301	88,800	74,100	HIGGINS, LARRY & CAROL L/E	0	20080612	14,700
080400478641.000	04003 0096	270,840	190,240	HIGGINS, RUTH	0	20080804	80,600
082009069122.000	1203A0300029	233,220	214,200	HIGGINS, SANDRA M	20070307	20080623	19,020
072700657785.000	10011 03381	151,140	128,660	HIGGINS, W. G. & FRANCES	0	20080710	22,480
987000796069.000	02008 0231	149,140	134,440	HILL, VELMA	0	20080630	14,700
082200382210.000	06013 02148	166,600	130,100	HINLUCKY, GEORGE J & MIRIAM L TRUSTEES	20010306	20080730	36,500
988000183688.000	02008 0258	178,490	158,290	HOLCOMBE, GARY E & SHARON DENISE	20070824	20080721	20,200
083100839875.000	08002 00393	72,800	62,900	HOLLIFIELD, LAURA GAIL HUGHES	20070718	20080812	9,900

Parcel ID	Map/Block/Lot	4/22/2008	10/15/2008	Owner Name	Deed Date	Updated	difference
080400533506.000	04002 0058	301,780	272,980	HOLLOWAY, WADE	0	20080729	28,800
085000506877.000	08012 0342	74,800	64,500	HOOVER, EURANOUS L.	0	20080615	10,300
083300800189.000	05005 0096	103,590	94,690	HOPSON, CHARLES	0	20080714	8,900
082300138678.000	06009 0191	349,930	291,100	HOWARD, EDWYNN ALRAY TRUSTEE	19990611	20080703	58,830
082014347964.000	12002090017	82,600	53,700	HOWELL, DENNIS L & MARILYN ETAL	20000211	20080731	28,900
082014346933.000	120020900165	72,500	7,300	HOWELL, DENNIS L ETAL	0	20080615	65,200
083200397849.000	05001 0012	108,500	85,100	HOWELL, JOHN W.	0	20080707	23,400
083200698643.000	05005 0097	216,500	182,900	HOWELL, JOHN W.	0	20080707	33,600
075804527347.000	09011 01801	232,400	179,400	HUDGINS, ELLEN M	0	20080804	53,000
083100829771.000	08002 00342	292,960	289,540	HUGHES, CLARA F & RACHEL L	20050616	20080828	3,420
083003331480.000	01009 02581	80,800	23,500	HUGHES, FARRELL & ANNA LOU	20050810	20080902	57,300
989000212905.000	02001 00104	557,380	400,820	HUGHES, FARRELL & ANNA LOU	20050304	20080902	156,560
084200667846.000	07008 01561	399,190	324,990	HUGHES, FARRELL & ANNA LOU	19990830	20080724	74,200
080100825078.000	06002 00383	209,600	104,300	HUGHES, FARRELL & ANNA LOU	0	20080724	105,300
084200668023.000	07007 01512	44,400	37,700	HUGHES, FARRELL & ANNA LOU	0	20080724	6,700
080001059829.000	02013 039119	188,220	31,000	HUGHES, FARRELL & ANNA LOU ETAL	20030904	20080804	157,220
080001066272.000	02013 039119-10	174,600	29,800	HUGHES, FARRELL & ANNA LOU ETAL	0	20080724	144,800
083100931550.000	08002 0039	69,250	7,900	HUGHES, FARRIE	0	20080708	61,350
084000074562.000	08003 00661-3	213,910	175,810	HUGHES, FRANK ANTHONY	0	20080728	38,100
074800614023.000	09036 0655	138,610	134,250	HUGHES, KELLY D	20060929	20080610	4,360
083300930214.000	05004 0080	434,030	419,930	HUGHES, ROBERT GUY & MARILYN	0	20080906	14,100
075400690513.000	09017 02974	104,200	57,900	HUSKINS, RICKY & DORIS	20020826	20080729	46,300
076900579544.000	08017 04821	45,300	37,300	HUSKINS, T.G.	0	20080926	8,000
075700583796.000	09013 021510	421,390	332,290	JACOBSON, JAY S & RUTH V	20051130	20080902	89,100
987000985831.000	02008 0233	134,270	130,090	JAMERSON, OVIE	0	20081009	4,180
071900031822.000	11002 0028	163,350	129,150	JAMERSON, ROY ESTATE	20010502	20080812	34,200
987100706439.000	02007 02213	192,360	161,320	JEFFCOAT, GROVER A & ASTA R	20021219	20080627	31,040
074504529507.000	09024 03351-4-1	545,790	529,280	JOHNSON, CARL E JR & JEAN P	0	20080826	16,510
074900851197.000	08024 06541	134,040	90,040	JOHNSON, DWIGHT HARVEY & SYLVIA	0	20081009	44,000
072900769829.000	01006 01605	208,090	192,490	JOHNSON, MARTIN K & GINGER M	20060403	20080721	15,600
084200455306.000	07006 013514	221,980	186,800	JOLE, EUGENE W. & NICKI J.FINK	0	20080618	35,180
084300833311.000	07005 00941	52,900	37,000	JONAS, JON BARNETT	0	20080812	15,900
080400663954.000	04003 0094	61,400	60,100	JONES, IVA JUNE W & CHERYL W BRITT	19990701	20080922	1,300
075401079689.000	09022 03298-75	317,440	261,820	KARL, LUCY NICHOLS	0	20080707	55,620
075600141333.000	09026 03762	78,130	35,200	KATES, REX	0	20080616	42,930
074504821000.000	09019 03296-1-9	243,000	117,500	KELLY, JOHN T & PATRICIA ANN	20011205	20080618	125,500

Parcel ID	Map/Block/Lot	4/22/2008	10/15/2008	Owner Name	Deed Date	Updated	difference
070915734444.006	11003 00551-148-6	425,000	390,000	KERNS, JOAN TRUST	20061221	20080904	35,000
080100222464.000	02013 0384	242,580	132,580	KING, LOLA	0	20080804	110,000
988200752878.000	03004 0138	277,520	102,200	KING, RICKEY & SANDRA S WHITLEY	0	20080611	175,320
073900282888.000	01009 02465	66,100	48,700	LARSON, TRACY	20060109	20080711	17,400
081100256509.000	06004 00681	140,520	135,720	LAWS, DELMAR OSCAR & CAROLYN	0	20080904	4,800
082011658104.000	1204A060020	35,500	5,100	LAWS, JERRY K	0	20080714	30,400
989000937588.000	11004 0087	188,650	146,600	LAWS, MARIE	0	20080804	42,050
989300564135.000	04006 01961	91,930	75,540	LEDFOORD, GERALDINE	0	20080804	16,390
080002698023.000	06001 00156	159,550	137,460	LEDFOORD, KIMESA L	20041005	20080730	22,090
989300373731.000	04007 0219	120,300	46,400	LEDFOORD, KIMESA LYNN	20051218	20080730	73,900
989300426520.000	03003 0099	55,540	46,150	LEDFOORD, KIMESA LYNN	20050601	20080730	9,390
989300677297.000	04006 01914-1	204,480	31,740	LEDFOORD, TERRY & SHELBY	0	20080702	172,740
989300780889.000	04006 01918	42,500	29,800	LEDFOORD, TERRY B & WAYLON TIC	20060711	20080702	12,700
084300822159.000	07005 00943	77,200	61,800	LEE, JENNIFER E.	0	20080819	15,400
081012969112.000	1203A0300171	207,410	194,510	LETTERMAN, RALPH & VICKIE JONES	0	20080615	12,900
083200644040.000	05002 003153	76,100	74,100	LURIE, MICHAEL M	20070213	20080722	2,000
073703014535.000	10010 0282	178,550	171,950	LYLE, HENRY G. & BEVERLY B	0	20080611	6,600
989002898908.000	02013 03897-8	117,760	106,350	LYNES, DELORES	20030317	20080728	11,410
082100269473.000	06017 02962	613,700	521,600	MARTIN, JAMES M. & LIBBY	0	20080615	92,100
074800895682.000	08025 0666	84,250	77,550	MATHIS, WOODROW	0	20080903	6,700
084015623754.000	08007 0196	71,630	48,230	MATTHEWS, PATSY C & BETTINA MCWHOOD	20071231	20080708	23,400
074800969520.000	08025 0674	104,530	81,620	MCCURRY, HENRY L.	0	20080909	22,910
082200452957.000	06016 02811	28,700	20,100	MCCURRY, KENNETH B	20050622	20080618	8,600
082300553261.000	05007 01956	16,200	8,100	MCCURRY, KENNETH B	0	20080618	8,100
082300650993.000	05007 01953	298,750	249,750	MCCURRY, KENNETH B.	0	20080618	49,000
082300477810.000	05007 01941	127,300	67,400	MCCURRY, KENNETH BRITT	0	20080618	59,900
989000641952.000	02001 00081	37,100	22,500	MCINTOSH, BRUCE & MILDRED L/E	20070104	20080925	14,600
989000663302.000	02013 0392	190,100	149,380	MCINTOSH, BRUCE & MILDRED L/E	20070104	20080925	40,720
072900265222.000	01004 01021	126,800	63,400	MCINTOSH, DAVID & BENSON TYNER	0	20080620	63,400
989400200216.000	04007 02262	197,000	93,700	MCINTOSH, MATILDA	0	20080708	103,300
081003416575.000	01023 0756	101,380	68,480	MCINTOSH, ROY & RUTH	0	20080820	32,900
082400827134.000	05005 01193	103,500	55,500	MCKINNEY, ALAN W	20041230	20081006	48,000
083200129778.000	05002 00225	204,750	185,690	MCKINNEY, BARRY T & APRIL DENISE	0	20080609	19,060
082300355364.000	06009 01952	198,800	129,400	MCKINNEY, LARRY JAMES	0	20080715	69,400
084300538958.000	07005 00971	153,480	86,900	MCKINNEY, THOMAS D L/E	0	20080609	66,580
076703141486.000	09004 0042	80,030	71,030	MCPAHAN, JETER & CAROLYN	20051014	20080730	9,000

Parcel ID	Map/Block/Lot	4/22/2008	10/15/2008	Owner Name	Deed Date	Updated	difference
072800381575.000	10014 04111	82,150	68,650	MCPETERS, BILLY JOE & JOAN MCGEE	0	20080825	13,500
070807679894.001	11005 011524-3-1	825,000	780,000	MCPHERSON, KATHY S & THOMAS R	20060406	20080623	45,000
075701460038.000	09035 0582	170,110	124,420	MCWHIRTER, JAMES PETER & KIMBERLY L	20010522	20080618	45,690
986204742638.000	03013 01875-1	85,400	45,400	MERCER, HOWARD	20040617	20080617	40,000
986204740688.000	03013 01875-61	67,700	19,900	MERCER, HOWARD L & FRIEDA	19991015	20080617	47,800
986203442896.000	03013 01874-19-4	20,700	1,800	MERCER, HOWARD L & FRIEDA B	19990827	20080617	18,900
978900409561.000	11011 02782	35,600	23,200	METCALF, CLIFFORD & DEBORAH	20010329	20080822	12,400
988000028328.000	02003 007815	72,000	56,400	METCALF, JEREMY DALE	20070427	20080917	15,600
073900986914.000	08028 076614	309,850	285,890	MIGON, JOSEPH M & ARLINDA A	20050125	20080708	23,960
074900809137.000	08025 06652	254,470	235,240	MILLER, FERRELL & BERNIECE A	20030117	20080915	19,230
075803429290.000	09010 017112	2,300	600	MILLER, JAMES DALE & OTHERS	0	20080616	1,700
080300397114.000	04004 0133	134,900	70,100	MILLER, JUNE (DECEASED)	0	20080929	64,800
083300011218.000	05003 00581	98,610	82,990	MILLER, SANDRA J & GENE L/E	20060608	20080630	15,620
988200516409.000	03005 0146	260,000	82,400	MILLER, TERRY J ETAL	20070322	20080930	177,600
080400589908.000	04003 0087	225,140	223,440	MITCHELL, JONATHAN G	20050603	20080728	1,700
085003104825.000	08022 0610	87,500	64,000	MORNING STAR BAPTIST CHURCH	20071113	20080804	23,500
074402983877.000	09021 03298-4	184,030	165,730	MORSE, AUSTIN R. JR. & URSULA B	0	20080821	18,300
072900278576.000	01004 01011	48,800	34,600	MOSS, JAMES DAVID	0	20081010	14,200
072900276203.000	01004 0101	62,780	47,180	MOSS, ROY STEPHEN	0	20080818	15,600
074504609945.000	09021 03298	645,300	607,500	MOUNT MITCHELL LANDS, INC.	0	20080930	37,800
070920908550.000	11001 00261-10-42	62,400	27,300	MOUNTAIN LIFESTYLE DEVELOPMENT GROUP	0	20081002	35,100
070920917939.000	11001 00261-10-20	61,400	27,000	MOUNTAIN LIFESTYLE DEVELOPMENT GROUP	0	20081002	34,400
070920907684.000	11001 00261-10-40	61,700	29,000	MOUNTAIN LIFESTYLE DEVELOPMENT GROUP	0	20081002	32,700
070920915952.000	11001 00261-10-33	62,400	30,600	MOUNTAIN LIFESTYLE DEVELOPMENT GROUP	0	20081002	31,800
071900023853.000	11001 00261-10-5	62,600	31,300	MOUNTAIN LIFESTYLE DEVELOPMENT GROUP	0	20081002	31,300
070920907875.000	11001 00261-10-39	62,300	32,900	MOUNTAIN LIFESTYLE DEVELOPMENT GROUP	0	20081002	29,400
071900028744.000	11001 00261-10-1	63,000	34,000	MOUNTAIN LIFESTYLE DEVELOPMENT GROUP	0	20081002	29,000
071900021414.000	11001 00261-10-6	63,100	34,700	MOUNTAIN LIFESTYLE DEVELOPMENT GROUP	0	20081002	28,400
070920915435.000	11001 00261-10-23	64,000	35,200	MOUNTAIN LIFESTYLE DEVELOPMENT GROUP	0	20081002	28,800
070920922307.000	11001 00261-10-14	63,800	35,100	MOUNTAIN LIFESTYLE DEVELOPMENT GROUP	0	20081002	28,700
070916926909.000	11001 00261-10-10	63,300	35,300	MOUNTAIN LIFESTYLE DEVELOPMENT GROUP	0	20081002	28,000
070920914293.000	11001 00261-10-24	62,400	36,500	MOUNTAIN LIFESTYLE DEVELOPMENT GROUP	0	20081002	25,900
071900025569.000	11001 00261-10-3	63,900	38,300	MOUNTAIN LIFESTYLE DEVELOPMENT GROUP	0	20081002	25,600
071900021638.000	11001 00261-10-8	40,500	24,300	MOUNTAIN LIFESTYLE DEVELOPMENT GROUP	0	20081002	16,200
070920917369.000	11001 00261-10-27	64,800	39,500	MOUNTAIN LIFESTYLE DEVELOPMENT GROUP	0	20081002	25,300
070920907115.000	11001 00261-10-45	42,800	27,800	MOUNTAIN LIFESTYLE DEVELOPMENT GROUP	0	20081002	15,000

Parcel ID	Map/Block/Lot	4/22/2008	10/15/2008	Owner Name	Deed Date	Updated	difference
070916926736.000	11001 00261-10-9	64,600	42,000	MOUNTAIN LIFESTYLE DEVELOPMENT GROUP	0	20081002	22,600
070920918758.000	11001 00261-10-26	64,700	43,200	MOUNTAIN LIFESTYLE DEVELOPMENT GROUP	0	20081002	21,500
070920906046.000	11001 00261-10-46	32,400	22,700	MOUNTAIN LIFESTYLE DEVELOPMENT GROUP	0	20081002	9,700
071900028451.000	11001 00261-10-2	33,800	25,300	MOUNTAIN LIFESTYLE DEVELOPMENT GROUP	0	20081002	8,500
071900010218.000	11001 00261-10-28	33,300	25,000	MOUNTAIN LIFESTYLE DEVELOPMENT GROUP	0	20081002	8,300
070920916291.000	11001 00261-10-25	32,000	25,600	MOUNTAIN LIFESTYLE DEVELOPMENT GROUP	0	20081002	6,400
070916934276.000	11001 00261-10-11	65,800	52,700	MOUNTAIN LIFESTYLE DEVELOPMENT GROUP	0	20081002	13,100
070920922054.000	11001 00261-10-17	66,400	59,800	MOUNTAIN LIFESTYLE DEVELOPMENT GROUP	0	20081002	6,600
082009252063.000	12002040004		110,000	MOUNTAIN VILLAGE APARTMENTS	0	20081015	50,538
081400257111.000	04001 0010	119,800	89,400	MURPHY, JOHN	0	20080709	30,400
075901451176.000	08022 05963-13	250,800	80,300	MYGOR LLC	20071227	20080916	170,500
075903343848.000	08022 05963-23	334,400	158,800	MYGOR LLC	20071227	20080916	175,600
075903248757.000	08022 05963-19	136,400	70,100	MYGOR LLC	20071227	20080916	66,300
075903346323.000	08022 05963-22	227,800	119,600	MYGOR LLC	20071227	20080916	108,200
075903343471.000	08022 05963-20	123,500	70,600	MYGOR LLC	20071227	20080916	52,900
075903244133.000	08022 05963-17	127,400	76,500	MYGOR LLC	20071227	20080916	50,900
075903126672.000	08022 06008	139,400	88,300	MYGOR LLC	20071227	20080916	51,100
075903245698.000	08022 05963-18	124,600	81,900	MYGOR LLC	20071227	20080916	42,700
075903222982.000	08022 06006	130,100	91,100	MYGOR LLC	20071227	20080916	39,000
075903133160.000	08022 06009	89,500	65,700	MYGOR LLC	20071227	20080916	23,800
075903236961.000	08022 05963-21	58,000	48,000	MYGOR LLC	20071227	20080916	10,000
075903134726.000	08022 06004	132,200	110,200	MYGOR LLC	20071227	20080916	22,000
075903220719.000	08022 06007	96,200	80,200	MYGOR LLC	20071227	20080916	16,000
989003046263.000	02013 03963	10,200	2,600	NEILL, JAMES R & IVA JUNE	20051007	20080703	7,600
081500018493.000	04001 0020	116,000	83,600	NEILL, JAMES R. & IVA J.	0	20080703	32,400
085003303515.000	08008 024116-1	28,100	21,100	NESBITT, DORIS Y	20001031	20080630	7,000
085003301559.000	08008 024116-2	211,480	195,770	NESBITT, DORIS Y	0	20080630	15,710
070808995568.000	11003 00551-116-3	913,570	760,180	NICKELS, CARL E TRUSTEE	20030903	20080904	153,390
082009160230.000	1203A03000222	269,150	225,890	NIEHAUS, THOMAS K & JULIA L	0	20080623	43,260
084100513837.000	08005 01481	244,100	158,700	NORAKO, KAREN Y.	0	20080903	85,400
082100301582.000	01019 06071	54,000	29,700	NOWLIN, COLIN T & BRENDA A	20061129	20080623	24,300
082010470041.000	1204B1000209	137,310	117,310	OLLIS, ANNA S	0	20080710	20,000
081012957430.000	12003020004	71,240	61,170	OLLIS, JOHN P JR & CARA	20020524	20080624	10,070
082200061550.000	06008 01701	196,910	141,700	PARKER, BETTY T	20001113	20080804	55,210
074800621577.000	09037 0669	44,120	38,720	PARKER, HARLAN	0	20080804	5,400
082010367483.000	1203B070002	111,150	97,950	PATE, JOYCE	0	20080717	13,200

Parcel ID	Map/Block/Lot	4/22/2008	10/15/2008	Owner Name	Deed Date	Updated	difference
070900770913.000	11003 0054	266,130	184,700	PENLAND, GERALD & MAUREEN	0	20080625	81,430
080003440341.000	02014 04171	33,900	24,900	PENLAND, HAROLD G.	0	20080619	9,000
978900922508.000	11012 0307	66,740	33,800	PENLAND, HAROLD GLENN & KATHLEEN SCOTT	20010219	20080714	32,940
978900604374.000	11012 0293	298,450	239,250	PENLAND, WAYNE B. & PEARL L/E	0	20080804	59,200
080200217845.000	03002 00482	183,230	124,500	PETERS, LEONARD R & AMY BAIN TROBOUGH	20051208	20080709	58,730
978900849193.000	11012 03065	219,800	189,520	PETERSON, DIANE	20060302	20080717	30,280
082100274748.000	06017 02961	42,800	29,400	PETERSON, LYNN & PHIN	0	20080616	13,400
988300322235.000	03015 0238	149,100	41,400	PHILLIPS, BRONIS C, JUPPER & COY	0	20080919	104,700
082011654414.000	1204A060065	92,480	82,480	PHILLIPS, TED W.	0	20080929	10,000
989000946923.000	02013 0391	93,300	8,800	PHOENIX, HELEN B & BILLY RAY BAILEY ETAL	0	20080929	84,500
986304814702.000	03006 01871-16	37,500	25,100	PIEPER, BARBARA	20060816	20080701	12,400
070800973502.000	01002 004428-2-4	1,048,940	856,540	PILKINGTON, ARNOLD D & SHELBY H	20050513	20080804	192,400
071700882513.000	10002 00251	235,460	220,860	PINTO, ERNEST	19990202	20080805	14,600
084300550183.000	07005 01052	148,800	130,300	POE, WILFORD R & MOLLYE A	20031104	20080714	18,500
082013143875.000	120010300032	126,200	107,400	POWELL, RONALD K & MINNIE B	20040831	20080609	18,800
082013143768.000	120010300033	134,710	115,910	POWELL, RONALD K & MINNIE B	20031107	20080609	18,800
085000599132.000	08010 02796-2	204,100	29,900	PRESNELL, LELAND & JEAN	20071106	20080820	174,200
076700767805.000	09007 01175	82,600	53,200	PYRON, DARDEN	20000324	20080903	29,400
076700960250.000	09007 01184	36,300	34,000	PYRON, DARDEN ASBURY	0	20080903	2,300
084000382783.000	08004 00954	85,520	75,520	RABEK, NORMAN & JOYCE BOOTHE	20020626	20080708	10,000
083300908514.000	05005 01022	45,000	22,500	RABEK, NORMAN J & JOY D BOOTHE	20061004	20080825	22,500
072700445552.000	10006 01801	83,510	71,610	RAINEY, HARRY GRAHAM (DEC)	0	20080616	11,900
989300663411.000	04006 01902	55,190	50,390	RAMSEY, ANNA G	20070131	20080902	4,800
988200290492.000	03015 02354	110,420	101,550	RAMSEY, GOLDA (CHLOE)	0	20080609	8,870
989100501818.000	02011 03314	413,820	316,340	RANDOLPH, J. T.	0	20080707	97,480
988300398744.000	04008 02751	244,380	184,280	RANDOLPH, RAYMOND M	20000426	20080616	60,100
989100411498.000	02010 03231	222,230	203,840	RANDOLPH, WILLIAM D. & PATSY B.	0	20080627	18,390
074500890022.000	09025 03515	85,200	50,500	RATHBONE, J. C.	0	20080811	34,700
072800486252.000	10013 03951	194,500	141,200	RATHBONE, JAKE & NORMA R L/E	20070212	20080702	53,300
072800295477.000	10001 0001	323,800	209,200	RAY, HORACE D. SR. & ADA ESTATE	0	20080710	114,600
071800668474.000	01002 0057	186,920	145,020	RAY, JOHN R.	0	20080703	41,900
084000058037.000	08003 0072	124,810	89,160	RAY, MILDRED CARROLL	0	20080618	35,650
071800499640.000	01001 00352-1	209,320	172,790	RAY, REX, JR.	0	20080731	36,530
986201476683.000	03006 01871-36	602,890	523,330	RED WHISKEY FARM LLC	20050618	20080616	79,560
084000735918.000	08006 0190	64,400	45,100	REEVES, CARL A. JR. & PAMELA	0	20080609	19,300
080001159643.000	02013 039120-4	135,500	121,100	RHEINBOLT, RICHARD & KAREN	20070124	20080915	14,400

Parcel ID	Map/Block/Lot	4/22/2008	10/15/2008	Owner Name	Deed Date	Updated	difference
085100267083.000	07001 000231	328,900	246,700	RHI PROPERTIES LLC	20051103	20080825	82,200
071800095577.000	11003 00551-150-5	1,006,670	859,080	RHYNE, JOHNATHAN L JR ETAL	20020117	20081001	147,590
082100304307.000	01018 0587	187,680	167,380	RICHARDSON, NANCY A.	0	20080609	20,300
074402889449.000	09021 03298-34	245,310	229,360	RICKERT, GERTRUDE	0	20080811	15,950
080100017195.000	02013 0379	563,200	534,310	RIDDLE, BENNIE & MAURINE J.	0	20080710	28,890
084100391484.000	07002 00331-1	404,400	227,600	RIDDLE, CHARLES E. & GENEVA A.	0	20080617	176,800
986100834113.000	02005 01601	103,470	94,850	RIDDLE, DAVID & BILLIE JEAN	0	20080716	8,620
071802689411.000	01004 00702	250,960	121,880	RIDDLE, GERALD & JUDY	20010220	20080903	129,080
072800150326.000	10001 00172	78,800	56,900	RIDDLE, MICHAEL S. & VICKIE LYNN	0	20080904	21,900
080002953510.000	06018 034112	27,000	3,800	ROBERTS, JON L.	0	20081010	23,200
988000758444.000	02010 02912	155,800	38,900	ROBERTSON, JOHN S & CHRISTEN S	20070515	20080812	116,900
080100711370.000	06002 00232	118,090	103,280	ROBERTSON, LISA M	20050928	20080915	14,810
080100714228.000	06002 0023	185,600	92,900	ROBERTSON, LUCY L/E	20050121	20080915	92,700
085100095391.000	07002 0020	186,260	122,860	ROBINSON, ELVINA	0	20080930	63,400
081003448697.000	01021 0688	48,000	29,700	ROBINSON, GENE & CAMILEE	0	20080709	18,300
081003445466.000	01021 06941	14,500	10,500	ROBINSON, GENE & CAMILEE	0	20080709	4,000
987000840557.000	02003 0095	25,800	2,800	ROBINSON, HELEN	0	20080910	23,000
989400671995.000	04003 0097	148,300	57,450	ROBINSON, JEAN (MRS.)	0	20081007	90,850
989200169730.000	03004 0117	200,660	154,410	ROBINSON, JOHNNIE	0	20080620	46,250
076900771156.000	08017 0477	89,440	80,250	ROBINSON, LORI D & KEVIN SCOTT	20070416	20080926	9,190
074800732042.000	09037 0672	307,820	246,770	ROBINSON, MICHAEL D	20050623	20080731	61,050
076703114527.000	09004 00483	123,750	117,750	ROBINSON, PAUL	0	20080609	6,000
979900337948.000	11009 0211	407,160	383,960	ROBINSON, STEVE & BARBARA	0	20080828	23,200
082102784219.000	06015 02574	145,970	140,040	RUDY, LAURA A	20020118	20080618	5,930
988000149295.000	02003 00762	27,300	22,500	RUTKOWSKY, MICHAEL E & SUSAN A HAYDEN	20050322	20080804	4,800
081002886069.000	01025 0812	47,380	36,120	SCHOONMAKER, ROBERT A. & MARIE M	0	20080611	11,260
075500737106.000	09016 02827	219,470	196,750	SEVAST, JAMES O & TERRY D	0	20080731	22,720
082100688182.000	06015 025752	56,700	15,800	SHADE, BILLY JOE	0	20080811	40,900
987100525585.000	02007 02261	250,360	225,360	SHELTON, RANDY D & HEATHER	20030529	20080818	25,000
074600628217.000	09026 0352	150,730	93,930	SHUFORD, KATHLEEN	20070813	20080822	56,800
082009160062.000	1203A03000219	216,530	182,760	SHUFORD, MYRNA B	20071208	20081006	33,770
084000118431.000	08028 0779	69,800	35,200	SILVER, DANIEL L/E	20050118	20080617	34,600
085200310114.000	07003 00482	34,100	3,400	SILVER, DONNIE & ANNA MAE	0	20080617	30,700
085200218010.000	07003 00475	44,000	8,000	SILVER, DONNIE & ANNA MAE	0	20080617	36,000
085200208846.000	07003 00477	57,600	35,600	SILVER, DONNIE & ANNA MAE ETAL	19990310	20081014	22,000
085200314376.000	07003 00476	112,040	98,840	SILVER, DONNIE & MAE	0	20080617	13,200

Parcel ID	Map/Block/Lot	4/22/2008	10/15/2008	Owner Name	Deed Date	Updated	difference
085200314140.000	07003 00474	69,300	67,600	SILVER, EVERETTE T CHRISTINA	20030618	20080703	1,700
074900944373.000	08024 065514	30,200	20,000	SILVER, HERMAN & LORETTA	0	20080714	10,200
071700721069.000	10004 01113	66,780	57,780	SILVER, RANDALL D & CAROLINE A	0	20080925	9,000
082300250741.000	06009 01931	407,870	239,870	SILVERS, EARL LEE & SHIRLEY M L/E	20000428	20080630	168,000
072900830971.000	01006 0140	185,550	145,550	SILVERS, EFFIE A.	0	20080609	40,000
081100140732.000	06003 0052	263,520	195,960	SILVERS, WARD	0	20080813	67,560
082200555141.000	06016 0271	242,910	211,910	SIMES, ROBERT GROPP & BETTY G.	0	20080729	31,000
073900496033.000	01010 0293	304,970	210,570	SLAGLE, IDA C.	0	20080612	94,400
986202653009.000	03011 01873-9	297,510	195,170	SMITH, DENNIS M & PATRICE	20010913	20080709	102,340
070800980180.000	11005 01151-8	669,140	619,920	SMITH, JEAN SIMONS	0	20081010	49,220
076703235306.000	09004 00521	151,150	139,600	SMITH, VERNON S JR & DEBORAH L	20031021	20080812	11,550
082200354697.000	06008 0173	367,430	336,980	SMOKER, CHAD & BRITT KAUFMANN	20030703	20080711	30,450
084100856044.000	08006 01721-1	44,000	36,600	SOUTH, LORETTA	0	20080615	7,400
075802897125.000	09002 00171	280,240	199,120	SPARR, SHIRLEY ANN	19990222	20080708	81,120
070915633128.000	11003 00551-132	423,700	404,500	SSTW INVESTMENTS L P	20061006	20080701	19,200
071900314916.000	01002 00432-4	231,140	61,300	STACK, PEGGY KERR & JACK ROY	0	20081001	169,840
084100846808.000	08006 01721-2	89,300	75,200	STAFFORD, HOWARD & VIVALINE	0	20080609	14,100
082015646998.000	1204A060015	94,710	88,150	STALEY, DAVID A. & BETTY L	0	20080609	6,560
082009069222.000	1203A03000212	236,910	224,380	STEFANICK, PAT	0	20080702	12,530
071600542160.000	10004 0120	437,780	320,580	STEINBERGER, GREGG ETAL.	0	20080828	117,200
080400326157.000	04002 0062	258,810	206,310	STEWART, MICHAEL R	0	20080822	52,500
084000104252.000	08028 07673	123,600	98,900	STREET, DELORES FOX	0	20080620	24,700
084000201493.000	08028 07681	192,900	83,300	STREET, GALE & DELORES	0	20080625	109,600
075803316726.000	09009 01692	41,000	24,400	STREET, GALE & DELORES	0	20080625	16,600
074900295828.000	08028 07671	79,460	63,400	STREET, GALE EDWARD & DELORES	0	20080729	16,060
071800342673.000	01002 00445	140,580	127,580	STRICKLAND, RAY C. & SUSAN B.	0	20080615	13,000
075401091428.000	09021 03298-54	272,600	232,770	STROHL, MICHAEL J. & JUDY K	0	20080610	39,830
987000315889.000	02004 0112	249,390	132,720	STROUD, SHARRON & WAYNE M	20020612	20080630	116,670
084000237597.000	08005 0116	225,960	144,630	STYLES, K.O. (MRS. OLLIE)	0	20080904	81,330
083003345784.000	01012 0365	183,440	140,130	STYLES, MURRY JUNIOR	0	20080716	43,310
072900409601.000	10014 04221	72,850	62,350	SUMPTER, ROBERT T & CARMEN A	0	20080620	10,500
082011750150.000	1204A0600251	152,100	123,330	TABOR, DORIS E. & VERNON	20061018	20080616	28,770
986204607844.000	03010 01872-11	209,110	185,930	TALLEY, JAMES M.	19790802	20081015	23,180
070807679918.004	11005 011524-4-4	850,000	780,000	TAYLOR, F JAY & LOU K	20030227	20080916	70,000
084000381968.000	08004 00951	130,550	107,940	TEITEL, DAVID & RUTH TRUSTEES	19770505	20080709	22,610
080001161077.000	02013 039119-1	254,130	249,940	TELFEBAN, LOUIS H & LYNN E	20070515	20080808	4,190

Parcel ID	Map/Block/Lot	4/22/2008	10/15/2008	Owner Name	Deed Date	Updated	difference
071800340435.000	01002 004420	37,200	8,900	THACKER, LINDA FAYE	0	20080616	28,300
074504716473.000	09023 03298-156	463,600	289,000	THE BLATTLER FAMILY COMPOUND, INC	20020523	20081010	174,600
070800972752.000	01002 004428-2-2	1,015,270	974,920	THEBAUT, LESLIE T	20030324	20081010	40,350
083300053288.000	05007 01973	61,500	43,500	THOMAS, ARNOLD LEON & GLENDA	0	20080820	18,000
085200144415.000	07003 00601	275,670	207,970	THOMAS, CHARLES C	0	20080618	67,700
085200491078.000	07003 0056	107,610	94,610	THOMAS, S.F.	0	20080609	13,000
082010452910.000	1203B0600052	97,530	75,130	THOMAS, WILLIAM C & ERMA L	0	20080911	22,400
082009052758.000	1203A030017	142,580	130,280	TIPTON, DONNA K	20050815	20080707	12,300
081100074269.000	06004 0062	93,400	75,200	TIPTON, HENRY CLYDE	0	20080729	18,200
070900127015.000	11006 01222	239,850	169,220	TIPTON, TONY J. & VICKI B.	0	20080721	70,630
070900323289.000	11006 01221	227,790	203,580	TIPTON, TONY J. & VICKI B.	0	20080721	24,210
082400033421.000	05006 0139	536,000	361,300	TOE PROPERTIES LLC	20050620	20080904	174,700
071800462454.000	01002 004462	47,400	33,900	TOLLEY, ROYCE LYNN & KATHY DIANE	19990924	20080616	13,500
987100845189.000	02007 0212	148,270	100,670	TOMBERLIN, KYE RAY	0	20080609	47,600
070700335407.000	11008 01842-20-14	53,700	38,200	TWISTED TREE CONSTRUCTION INC	20060626	20080709	15,500
074504801530.000	09023 03298-112	147,800	53,100	VENTERS, JOHN W. & CONSTANCE T.	0	20080916	94,700
084019609696.000	08026 0719	63,010	36,780	VICKERS, PATRICIA FAYE	0	20080609	26,230
084000444173.000	08005 0122	226,170	180,580	WALLACE, ERNEST	0	20080609	45,590
085200161111.000	07003 0066	421,540	399,440	WALLACE, HARRIOT AND OTHERS	0	20080626	22,100
988300728209.000	03015 0257	154,150	130,080	WATTS, ANTHONY & JIMMIE	0	20080609	24,070
084200468488.000	07006 013512	86,380	78,980	WEATHERELL, WILLIAM J & SOE HEE	0	20080721	7,400
075900592876.000	08021 05741	156,800	125,500	WEATHERMAN, CONRAD & JEAN L	20040628	20080908	31,300
082300637322.000	06010 02011	192,140	149,910	WEBB, JACK & EDITH	0	20080717	42,230
989000635984.000	02001 0006	194,710	164,860	WEBB, LECIL	20070625	20080709	29,850
075804615803.000	09010 01791-1	125,880	106,740	WEEKS, WILLIAM A & SHARON H	20031114	20080626	19,140
083001151221.000	01014 0412	96,460	86,950	WESTALL, ALFRED GLENN	0	20080707	9,510
082009155786.000	1203A0300021-1	247,850	215,770	WESTALL, RONDA & NANCY M.	0	20080808	32,080
070800048854.000	11007 0156	114,500	80,000	WESTALL, WARREN G. (THELMA)	0	20080804	34,500
081003340057.000	01021 07022	27,400	16,400	WHEELER, BOYD & BERTHA	19940107	20081002	11,000
080004907331.000	11002 00393	123,720	121,320	WHEELER, BOYD & BERTHA B ESTATE	20010503	20081002	2,400
081001269634.000	01021 0701	142,400	57,000	WHEELER, BOYD & W. A. BANKS	0	20081002	85,400
083300138796.000	05004 0063	403,940	233,700	WHEELER, ESTELLE & CASSIE(DEC)	0	20081002	170,240
075805941558.000	09010 01771	122,100	62,000	WHITE PINE LAND INVESTMENTS	20051220	20080904	60,100
989400719727.000	04004 0139	187,000	61,500	WHITSON, CECIL & ANNA BELL	0	20080916	125,500
082300318947.000	06009 0188	283,440	231,440	WHITSON, ROBERT JR L/E	20030128	20080609	52,000
080400820817.000	04002 0046	221,500	181,800	WHITSON, THELMA L/E	20061204	20080609	39,700

Parcel ID	Map/Block/Lot	4/22/2008	10/15/2008	Owner Name	Deed Date	Updated	difference
986100502316.000	02005 01394	233,500	183,400	WHITT, DELLA S & MICHAEL D	0	20080618	50,100
986100715617.000	02005 01501	30,300	20,400	WHITT, DELLA SUE & MICHAEL	20041129	20080618	9,900
986100721021.000	02005 0150	145,130	133,630	WHITT, DELLA SUE & MICHAEL D	0	20080618	11,500
074800523238.000	09037 0662	461,490	395,660	WILLIAMS, ALFRED E. & BETTY S.	0	20080916	65,830
084019608829.000	08023 0622	60,770	46,990	WILLIAMS, INEZ	19740401	20080627	13,780
083003149479.000	01013 0401	136,120	128,820	WILLIAMS, JOE	0	20080609	7,300
074900407156.000	08026 069211	171,580	153,030	WILLIAMSON, ERIC L & DONELLE Y	20060420	20080627	18,550
081200935937.000	06007 01472	79,100	60,690	WILLIS, RICHMOND SR.& SANDRA	0	20080620	18,410
083004534545.000	01011 0323		86,320	WILSON, DEAN & BETTY	0	20080730	63,200
988300730205.000	03015 02611	106,970	86,320	WILSON, GLADYS & BERNIE RAMSEY	20071003	20080821	20,650
075400782427.000	09017 0294	233,430	222,330	WILSON, JACK	0	20080819	11,100
987000879954.000	02008 0234	100,920	59,840	WILSON, MINNIE JANE L/E	20050906	20080609	41,080
071700625305.000	10004 0109	193,180	138,160	WILSON, NED E & MARJORIE B	0	20080612	55,020
987200867732.000	03005 0169	134,160	115,860	WILSON, NED L/E	20070919	20080821	18,300
084000788817.000	08006 0181	168,460	154,360	WILSON, ROBERT LEE	0	20080909	14,100
075500302286.000	09016 02711	300,760	286,260	WILSON, ROBY & GLENDA G.	19951009	20080730	14,500
076900496177.000	08014 0396	82,270	77,870	WILSON, RUBY ESTATE	0	20080707	4,400
084300611292.000	07006 01301-7	24,800	17,400	WINNER, CATHERINE D	20070125	20080625	7,400
076900659128.000	08016 0458	120,800	100,100	WINTERS, GUY & SHIRLEY	0	20080609	20,700
084200943350.000	07007 01496	108,460	95,860	WOODY, ALVIN D	20050624	20080624	12,600
084200332199.000	07007 0142	189,960	143,060	WOODY, DENNIS E & JOYCE H	20070503	20080617	46,900
081100770633.000	06017 03081	97,240	60,020	WOODY, DONALD	20020726	20080926	37,220
081200716082.000	06006 01191	157,960	146,160	WOODY, DONALD	0	20080926	11,800
081100583210.000	06005 0094	460,440	301,040	WOODY, THERON	0	20080620	159,400
085100121164.000	08029 0825	94,400	33,000	WOODY, TIM & APRIL	0	20081002	61,400
084019617030.000	08023 0621	129,310	121,310	WYATT, GENERAL BROWN	0	20080609	8,000
083200124598.000	05002 00228-6	145,800	122,200	YOUNG, ANTHONY LEE & PHYLLIS M	20051024	20080702	23,600
085300077142.000	07005 01142	36,700	5,500	YOUNG, HAL & FAYE	0	20080717	31,200
083100708375.000	08002 00314	3,800	2,500	YOUNG, ROGER & DEBORAH & AARON	20020514	20080917	1,300
082009150940.000	1203A03000211	223,140	182,400	ZURBRICK, DAVID G & MARGARET B	20021203	20080702	40,740

TOTAL DIFFERENCE \$20,124,548

YANCEY COUNTY REVALUATION 2008
 PERCENT INCREASE BY NEIGHBORHOOD & TOWNSHIP
PRELIMINARY

Neighborhood	Code	2000 Value	2008 Value	% Difference
Burnsville Township	101	\$170,014,055	\$268,419,665	57.88%
Buckhorn Springs	102	\$3,187,640	\$4,498,990	41.14%
Gibbs	103	\$764,100	\$1,129,780	47.86%
Mockingbird	105	\$624,180	\$938,100	50.29%
Satellite Mountain	106	\$2,119,530	\$3,328,040	57.02%
Wheeler Hills	107	\$1,522,310	\$2,285,870	50.16%
Barebridge Fields	108	\$3,299,330	\$6,001,990	81.92%
Wildwood Acres	109	\$2,414,840	\$3,634,220	50.50%
TOWNSHIP TOTAL		\$184,449,475	\$292,707,615	58.69%
Cane River	201	\$81,415,780	\$134,679,690	65.42%
Banks	202	\$343,130	\$543,150	58.29%
Black Berry Court	203	\$749,820	\$2,473,830	229.92%
Cane River Hamlet	204	\$2,060,180	\$4,911,060	138.38%
Cane River Mountain Homesites	205	\$719,090	\$1,536,940	113.73%
Cane River Ridge	206	\$2,473,460	\$3,878,550	56.81%
Licksillet Landing	207	\$132,900	\$938,100	605.87%
Restall-Cane	208	\$445,820	\$694,040	55.68%
Pinnacle Ridge	209	\$724,890	\$2,331,300	221.61%
Possum Run	210	\$872,930	\$1,544,790	76.97%
Possum Trot	211	\$1,927,420	\$3,432,020	78.06%
Ridgewood Acres	212	\$174,800	\$313,200	79.18%
Stepping Stone Creek	213	\$1,060,140	\$1,849,240	74.43%
Thunderstruck Ridge	214	\$481,980	\$528,220	9.59%
US 19-Cane	215	\$1,163,840	\$1,868,330	60.53%
TOWNSHIP TOTAL		\$94,858,380	\$163,186,280	72.03%
Egypt	301	\$38,039,050	\$62,077,050	63.19%
Appalachian Mountain Highlands	302	\$600,640	\$677,770	12.84%
Wolf Laurel	303	\$56,342,530	\$124,151,820	120.35%
TOWNSHIP TOTAL		\$96,971,680	\$197,061,620	103.22%
Ramseytown	401	\$40,281,950	\$66,073,450	64.03%
Sugarloaf Mountain Estates	402	\$339,000	\$663,940	95.85%
TOWNSHIP TOTAL		\$40,877,250	\$67,908,060	66.13%
Green Mountain	501	\$31,840,430	\$61,516,120	93.20%
Green Mountain Estates	502	\$813,810	\$1,447,350	77.85%
Waterwheel	503	\$338,500	\$942,190	178.34%
Woodland Hills	506	\$355,870	\$686,610	92.94%
TOWNSHIP TOTAL		\$33,373,610	\$64,871,270	94.38%
Jacks Creek	601	\$65,866,500	\$129,934,390	97.27%
Clearmont Estates I	602	\$606,700	\$1,203,040	98.29%
Clearmont Estates II	603	\$920,400	\$1,620,870	76.10%
English Mills	604	\$1,515,760	\$2,728,000	79.98%

Horseshoe Highlands	605	\$250,230	\$290,400	16.05%
Horseshoe Highlands 1	606	\$331,800	\$322,190	-2.90%
Horseshoe Highlands 2	607	\$265,760	\$283,030	6.50%
Horseshoe Highlands 3	608	\$468,520	\$575,150	22.76%
Hunters Ridge	609	\$1,535,650	\$2,413,220	57.15%
Moonshine Mtn Sect I	610	\$2,317,530	\$3,585,420	54.71%
Moonshine Mtn Sect III	611	\$1,157,520	\$2,043,850	76.57%
Moonshine Mtn Sect III	612	\$231,700	\$423,600	82.82%
Moonshine Mtn Sect IV	613	\$101,530	\$257,700	153.82%
Poplar Hills	614	\$707,550	\$917,220	29.63%
River Ridge	615	\$1,675,040	\$2,685,520	60.33%
Riverside Estates	616	\$4,011,640	\$7,006,910	74.66%
Ridgewood	617	\$393,350	\$572,810	45.62%
Woodridge	618	\$607,080	\$977,480	61.01%
Valle Mtn	619	\$740,370	\$1,817,160	145.44%
TOWNSHIP TOTAL		\$84,265,610	\$162,781,040	93.18%
Brush Creek	701	\$27,721,700	\$67,707,640	144.24%
Brush Creek Ridge	702	\$593,950	\$1,472,330	147.89%
Carolina Keep	703	\$2,060,070	\$3,942,480	91.38%
Clyde Acres	704	\$1,144,670	\$2,239,150	95.62%
Double Island	705	\$313,980	\$565,570	80.13%
Laurel Highlands	706	\$197,720	\$714,130	261.18%
TOWNSHIP TOTAL		\$32,194,910	\$77,563,170	140.92%
Crabtree	801	\$129,630,640	\$218,870,170	68.84%
Cherry Hollow	802	\$3,430,190	\$6,379,360	85.98%
Laurel Acres	803	\$1,866,350	\$2,957,690	58.47%
Laurel Heights	804	\$1,254,680	\$3,128,430	149.34%
Meadowood	805	\$1,934,610	\$2,756,700	42.49%
River Walk	806	\$3,210,250	\$4,833,430	50.56%
Riversedge	807	\$1,719,210	\$8,181,690	375.90%
Rolling Ridge	808	\$2,331,560	\$3,960,120	69.85%
The Reserve-Crabtree	809	\$3,600,360	\$6,630,990	84.18%
	810	\$0	\$7,277,700	N/A
TOWNSHIP TOTAL		\$149,749,540	\$269,556,120	80.00%
South Toe	901	\$156,463,810	\$277,498,210	77.36%
Mt Mitchell Lands	902	\$42,436,580	\$77,353,030	82.28%
Shawney Branch	903	\$1,679,990	\$4,384,230	160.97%
TOWNSHIP TOTAL		\$202,407,560	\$364,438,210	80.05%
Pensacola	1001	\$62,267,770	\$137,803,570	121.31%
The Ridge Tops of Hawks Nest	1002	\$3,630,330	\$9,461,480	160.62%
TOWNSHIP TOTAL		\$65,898,100	\$147,330,750	123.57%
Prices Creek	1101	\$62,091,430	\$102,805,520	65.57%
Anglin Acres	1102	\$832,070	\$3,604,870	333.24%
Cain River Valley	1103	\$471,160	\$596,770	26.66%
Harmony Acres	1104	\$1,309,850	\$2,277,970	73.91%
Keobloen Ridge	1105	\$968,220	\$1,923,220	98.63%
Mountain Air	1106	\$6,187,330	\$45,970,440	642.98%
Mt Heritage Estates	1107	\$863,290	\$4,191,210	385.49%

Olge Meadows	1108	\$3,077,340	\$7,965,820	158.85%
Riverside Hills	1109	\$571,920	\$1,254,780	119.40%
Rolling Hills Estate	1110	\$3,380,890	\$4,509,320	33.38%
US 19-Bakers Creek	1111	\$1,478,910	\$2,042,190	38.09%
Woodland Hills-Prices Creek	1112	\$434,950	\$517,170	18.90%
Mountain Air Unit 1 Phase 1	1113	\$25,487,680	\$53,664,990	110.55%
Mountain Air Unit 2 Phase 1	1114	\$13,422,050	\$31,602,140	135.45%
Mountain Air Unit 2 Phase 2	1115	\$6,942,800	\$14,339,510	106.54%
Mountain Air Unit 3 Phase 1	1116	\$6,711,610	\$12,119,540	80.58%
Mountain Air Unit 3 Phase 2	1117	\$919,500	\$2,132,530	131.92%
Mountain Air Unit 4 Phase 1	1118	\$7,754,320	\$17,002,560	119.27%
Mountain Air Unit 5 Phase 1	1119	\$5,008,700	\$12,232,480	144.22%
Mountain Air Unit 6 Phase 1	1120	\$6,110,200	\$15,486,870	153.46%
Mountain Air Unit 7 Phase 1	1121	\$7,374,900	\$18,163,920	146.29%
Mountain Air Unit 8 Phase 1	1122	\$208,000	\$18,178,800	8639.81%
Mountain Air Unit 9 Phase 1	1123	\$0	\$18,487,800	N/A
Austin View Villas	1124	\$13,555,600	\$18,250,000	34.63%
Boulder Pass Phase 1	1125	\$1,731,010	\$6,042,240	249.06%
Boulder Pass Phase 2	1126	\$4,609,990	\$7,878,290	70.90%
Brandy Run Phase 1	1127	\$4,667,770	\$10,079,150	115.93%
Brandy Run Phase 2	1128	\$3,111,910	\$7,443,550	139.20%
Cabins At Creekside North	1129	\$0	\$4,425,530	N/A
Camps At Creek Side	1130	\$16,901,500	\$29,350,000	73.65%
Chestnut Oak Cove	1131	\$3,395,360	\$6,040,240	77.90%
Club Villas	1132	\$7,082,900	\$13,000,000	83.54%
Hawks Ledge	1133	\$608,600	\$3,661,280	501.59%
Hemlock Bluffs	1134	\$3,253,700	\$4,573,930	40.58%
Heritage Ridge Villas	1135	\$0	\$6,600,640	N/A
Lookout Peak Phase 1	1136	\$6,565,290	\$17,201,780	162.01%
Logging Horse Villas	1138	\$0	\$18,760,000	N/A
Old Growth Forest "Phase 1"	1139	\$27,500	\$680,600	2374.91%
Slickrock Lodge	1140	\$1,396,600	\$5,688,550	307.31%
Slickrock Ridge	1141	\$1,785,540	\$4,936,910	176.49%
Stoney Falls	1143	\$7,482,570	\$14,580,000	94.85%
Sunset Point Villas	1145	\$3,867,700	\$7,450,000	92.62%
The Ridges	1146	\$0	\$13,835,340	N/A
Ivy Point	1147	\$6,404,500	\$9,276,000	44.84%
Ivy Ridge	1148	\$9,442,700	\$13,100,000	38.73%
TOWNSHIP TOTAL		\$257,796,160	\$614,488,660	138.36%
Burnsville North	1201	\$34,371,310	\$58,159,700	69.21%
Burnsville South	1202	\$21,192,470	\$31,074,400	46.63%
Bennett	1203	\$2,528,350	\$4,378,410	73.17%
Higgins	1204	\$2,913,480	\$3,624,460	24.40%
Hwy 19-Burnsville	1205	\$56,750,960	\$66,680,790	17.50%
Grandview	1206	\$1,184,770	\$1,866,370	57.53%
McGraven	1207	\$1,151,760	\$1,839,880	59.75%
Ray	1208	\$1,059,080	\$1,678,170	58.46%
Seven Pines	1209	\$2,239,240	\$4,305,590	92.28%
TOWNSHIP TOTAL		\$123,391,420	\$173,607,770	40.70%
COUNTY TOTAL		\$1,366,233,695	\$2,595,500,565	89.97%

EXHIBIT A

§ 105-296. Powers and duties of assessor.

(a) The county assessor shall have general charge of the listing, appraisal, and assessment of all property in the county in accordance with the provisions of law. He shall perform the duties imposed upon him by law, and he shall have and exercise all powers reasonably necessary in the performance of his duties not inconsistent with the Constitution or the laws of this State.

(b) Within budgeted appropriations, he shall employ listers, appraisers, and clerical assistants necessary to carry out the listing, appraisal, assessing, and billing functions required by law. The assessor may allocate responsibility among such employees by territory, by subject matter, or on any other reasonable basis. Each person employed by the assessor as a real property appraiser or personal property appraiser shall during the first year of employment and at least every other year thereafter attend a course of instruction in his area of work. At the end of the first year of their employment, such persons shall also achieve a passing score on a comprehensive examination in property tax administration conducted by the Department of Revenue.

(c) At least 10 days before the date as of which property is to be listed, he shall advertise in a newspaper having general circulation in the county and post in at least five public places in each township in the county a notice containing at least the following:

- (1) The date as of which property is to be listed.
- (2) The date on which listing will begin.
- (3) The date on which listing will end.
- (4) The times between the date mentioned in subdivision (c)(2), above, and the date mentioned in subdivision (c)(3), above, during which lists will be accepted.
- (5) The place or places at which lists will be accepted at the times established under subdivision (c)(4), above.
- (6) A statement that all persons who, on the date as of which property is to be listed, own property subject to taxation must list such property within the period set forth in the notice and that any person who fails to do so will be subject to the penalties prescribed by law.

If the listing period is extended in any county by the board of county commissioners, the assessor shall advertise in the newspaper in which the original notice was published and post in the same places a notice of the extension and of the times during which and the place or places at which lists will be accepted during the extended period.

(d) through (f) Repealed by Session Laws 1987, c. 43, s. 2.

(g) He shall have power to subpoena any person for examination under oath and to subpoena documents whenever he has reasonable grounds for the belief that such person has knowledge or that such documents contain information that is pertinent to the

discovery or valuation of any property subject to taxation in the county or that is necessary for compliance with the requirements as to what the tax list shall contain. The subpoena shall be signed by the chairman of the board of equalization and review if that board is in session; otherwise, it shall be signed by the chairman of the board of county commissioners. It shall be served by an officer qualified to serve subpoenas. Any person who shall willfully fail or refuse to appear, produce subpoenaed documents, or testify concerning the subject of the inquiry shall be guilty of a Class 1 misdemeanor.

(h) Only after the abstract has been carefully reviewed can the assessor require any person operating a business enterprise in the county to submit a detailed inventory, statement of assets and liabilities, or other similar information pertinent to the discovery or appraisal of property taxable in the county. Inventories, statements of assets and liabilities, or other information secured by the assessor under the terms of this subsection, but not expressly required by this Subchapter to be shown on the abstract itself, shall not be open to public inspection but shall be made available, upon request, to representatives of the Department of Revenue or of the Employment Security Commission. Any assessor or other official or employee disclosing information so obtained, except as may be necessary in listing or appraising property in the performance of official duties, or in the administrative or judicial proceedings relating to listing, appraising, or other official duties, shall be guilty of a Class 3 misdemeanor and punishable only by a fine not exceeding fifty dollars (\$50.00).

(i) Prior to the first meeting of the board of equalization and review, the assessor may, for good cause, change the appraisal of any property subject to assessment for the current year. Written notice of a change in assessment shall be given to the taxpayer at his last known address prior to the first meeting of the board of equalization and review.

(j) The assessor must annually review at least one eighth of the parcels in the county classified for taxation at present-use value to verify that these parcels qualify for the classification. By this method, the assessor must review the eligibility of all parcels classified for taxation at present-use value in an eight-year period. The period of the review process is based on the average of the preceding three years' data. The assessor may request assistance from the Farm Service Agency, the Cooperative Extension Service, the Division of Forest Resources of the Department of Environment and Natural Resources, or other similar organizations.

The assessor may require the owner of classified property to submit any information, including sound management plans for forestland, needed by the assessor to verify that the property continues to qualify for present-use value taxation. The owner has 60 days from the date a written request for the information is made to submit the information to the assessor. If the assessor determines the owner failed to make the information requested available in the time required without good cause, the property loses its present-use value classification and the property's deferred taxes become due and payable as provided in G.S. 105-277.4(c). If the property loses its present-use value classification for failure to provide the requested information, the assessor must reinstate the property's present-use value classification when the owner submits the requested information within 60 days after the disqualification unless the information discloses that the property no

longer qualifies for present-use value classification. When a property's present-use value classification is reinstated, it is reinstated retroactive to the date the classification was revoked and any deferred taxes that were paid as a result of the revocation must be refunded to the property owner. The owner may appeal the final decision of the assessor to the county board of equalization and review as provided in G.S. 105-277.4(b1).

In determining whether property is operating under a sound management program, the assessor must consider any weather conditions or other acts of nature that prevent the growing or harvesting of crops or the realization of income from cattle, swine, or poultry operations. The assessor must also allow the property owner to submit additional information before making this determination.

(k) He shall furnish information to the Department of Revenue as required by the Department to conduct studies in accordance with G.S. 105-289(h).

(l) The assessor shall annually review at least one-eighth of the parcels in the county exempted or excluded from taxation to verify that these parcels qualify for the exemption or exclusion. By this method, the assessor shall review the eligibility of all parcels exempted or excluded from taxation in an eight-year period. The assessor may require the owner of exempt or excluded property to make available for inspection any information reasonably needed by the assessor to verify that the property continues to qualify for the exemption or exclusion. The owner has 60 days from the date a written request for the information is made to submit the information to the assessor. If the assessor determines that the owner failed to make the information requested available in the time required without good cause, then the property loses its exemption or exclusion. If the property loses its exemption or exclusion for failure to provide the requested information, the assessor must reinstate the property's exemption or exclusion when the owner makes the requested information available within 60 days after the disqualification unless the information discloses that the property is no longer eligible for the exemption or exclusion.

(m) The assessor shall annually review the transportation corridor official maps and amendments to them filed with the register of deeds pursuant to Article 2E of Chapter 136 of the General Statutes. The assessor must indicate on all tax maps maintained by the county or city that portion of the properties embraced within a transportation corridor and must note any variance granted for the property for such period as the designation remains in effect. The assessor must tax the property within a transportation corridor as required under G.S. 105-277.9. (1939, c. 310, ss. 403, 404; 1953, c. 970, s. 3; 1955, c. 1012, s. 1; 1957, c. 202; 1959, c. 740, s. 3; 1963, c. 302; 1971, c. 806, s. 1; 1973, c. 560; 1983, c. 813, s. 3; 1985, c. 518, s. 2; 1987, c. 43, s. 2; c. 45, ss. 1, 2; c. 830, s. 84(b); 1987 (Reg. Sess., 1988), c. 1044, s. 13; 1991, c. 34, s. 2; c. 77, s. 1; 1993, c. 539, ss. 715, 716; 1994, Ex. Sess., c. 24, s. 14(c); 2001-139, ss. 3-5; 2002-184, s. 6; 2005-313, s. 7; 2005-386, s. 1.4.)

EXHIBIT B

§ 105-325. Powers of board of county commissioners to change abstracts and tax records after board of equalization and review has adjourned.

(a) After the board of equalization and review has finished its work and the changes it effected or ordered have been entered on the abstracts and tax records as required by G.S. 105-323, the board of county commissioners shall not authorize any changes to be made on the abstracts and tax records except as follows:

- (1) To give effect to decisions of the Property Tax Commission on appeals taken under G.S. 105-290.
- (2) To add to the tax records any valuation certified by the Department of Revenue for property appraised in the first instance by the Department or to give effect to corrections made in such appraisals by the Department.
- (3) Subject to the provisions of subdivisions (a)(3)a and (a)(3)b, below, to correct the name of any taxpayer appearing on the abstract or tax records erroneously; to substitute the name of the person who should have listed property for the name appearing on the abstract or tax records as having listed the property; and to correct an erroneous description of any property appearing on the abstract or tax records.
 - a. Any correction or substitution made under the provisions of this subdivision (a)(3) shall have the same force and effect as if the name of the taxpayer or description of the property had been correctly listed in the first instance, but the provisions of this subdivision (a)(3)a shall not be construed as a limitation on the taxation and penalization of discovered property required by G.S. 105-312.
 - b. If a correction or substitution under this subdivision (a)(3) will adversely affect the interests of any taxpayer, he shall be given written notice thereof and an opportunity to be heard before the change is entered on the abstract or tax records.
- (4) To correct appraisals, assessments, and amounts of taxes appearing erroneously on the abstracts or tax records as the result of clerical or mathematical errors. (If the clerical or mathematical error was made by the taxpayer, his agent, or an officer of the taxpayer and if the correction demonstrates that the property was listed at a substantial understatement of value, quantity, or other measurement, the provisions of G.S. 105-312 shall apply.)
- (5) To add to the tax records and abstracts or to correct the tax records and abstracts to include property discovered under the provisions of G.S.

105-312 or property exempted or excluded from taxation pursuant to G.S. 105-282.1(a)(4).

(6) Subject to the provisions of subdivisions (a)(6)a, (a)(6)b, (a)(6)c, and (a)(6)d, below, to appraise or reappraise property when the assessor reports to the board that, since adjournment of the board of equalization and review, facts have come to his attention that render it advisable to raise or lower the appraisal of some particular property of a given taxpayer in the then current calendar year.

a. The power granted by this subdivision (a)(6) shall not authorize appraisal or reappraisal because of events or circumstances that have taken place or arisen since the day as of which property is to be listed.

b. No appraisal or reappraisal shall be made under the authority of this subdivision (a)(6) unless it could have been made by the board of equalization and review had the same facts been brought to the attention of that board.

c. If a reappraisal made under the provisions of this subdivision (a)(6) demonstrates that the property was listed at a substantial understatement of value, quantity, or other measurement, the provisions of G.S. 105-312 shall apply.

d. If an appraisal or reappraisal made under the provisions of this subdivision (a)(6) will adversely affect the interests of any taxpayer, he shall be given written notice thereof and an opportunity to be heard before the appraisal or reappraisal shall become final.

(7) To give effect to decisions of the board of county commissioners on appeals taken under G.S. 105-322(a).

(b) The board of county commissioners may give the assessor general authority to make any changes authorized by subsection (a), above, except those permitted under subdivision (a)(6), above.

(c) Orders of the board of county commissioners and actions of the assessor upon delegation of authority to him by the board that are made under the provisions of this section may be appealed to the Property Tax Commission under the provisions of G.S. 105-290. (1939, c. 310, s. 1108; 1971, c. 806, s. 1; 1973, c. 476, s. 193; 1987, c. 45, s. 1, c. 295, s. 8, c. 680, s. 6; 1989, c. 176, s. 2.)

EXHIBIT C

§ 105-287. (Effective until July 1, 2009) Changing appraised value of real property in years in which general reappraisal or horizontal adjustment is not made.

(a) In a year in which a general reappraisal or horizontal adjustment of real property in the county is not made, the assessor shall increase or decrease the appraised value of real property, as determined under G.S. 105-286, to recognize a change in the property's value resulting from one or more of the reasons listed in this subsection. The reason necessitating a change in the property's value need not be under the control of or at the request of the owner of the affected property.

- (1) Correct a clerical or mathematical error.
- (2) Correct an appraisal error resulting from a misapplication of the schedules, standards, and rules used in the county's most recent general reappraisal or horizontal adjustment.
- (2a) Recognize an increase or decrease in the value of the property resulting from a conservation or preservation agreement subject to Article 4 of Chapter 121 of the General Statutes, the Conservation and Historic Preservation Agreements Act.
- (2b) Recognize an increase or decrease in the value of the property resulting from a physical change to the land or to the improvements on the land, other than a change listed in subsection (b) of this section.
- (2c) Recognize an increase or decrease in the value of the property resulting from a change in the legally permitted use of the property.
- (3) Recognize an increase or decrease in the value of the property resulting from a factor other than one listed in subsection (b).

(b) In a year in which a general reappraisal or horizontal adjustment of real property in the county is not made, the assessor may not increase or decrease the appraised value of real property, as determined under G.S. 105-286, to recognize a change in value caused by:

- (1) Normal, physical depreciation of improvements;
- (2) Inflation, deflation, or other economic changes affecting the county in general; or
- (3) Betterments to the property made by:
 - a. Repainting buildings or other structures;
 - b. Terracing or other methods of soil conservation;
 - c. Landscape gardening;
 - d. Protecting forests against fire; or
 - e. Impounding water on marshland for non-commercial purposes to preserve or enhance the natural habitat of wildlife.

(c) An increase or decrease in the appraised value of real property authorized by this section shall be made in accordance with the schedules, standards, and rules used in the county's most recent general reappraisal or horizontal adjustment. An increase or decrease in appraised value made under this section is effective as of January 1 of the year in which it is made and is not retroactive. This section does not modify or restrict the provisions of G.S. 105-312 concerning the appraisal of discovered property.

(d) Notwithstanding subsection (a), if a tract of land has been subdivided into lots and more than five acres of the tract remain unsold by the owner of the tract, the assessor may appraise the unsold portion as land acreage rather than as lots. A tract is considered subdivided into lots when the lots are located on streets laid out and open for travel and the lots have been sold or offered for sale as lots since the last appraisal of the property. (1939, c. 310, ss. 301, 500; 1953, c. 970, s. 5; 1955, c. 901; c. 1100, s. 2; 1959, c. 682; c. 704, s. 2; 1963, c. 414; 1967, c. 892, s. 7; 1969, c. 945, s. 1; 1971, c. 806, s. 1; 1973, c. 695, s. 10; c. 790, s. 2; 1987, c. 655; 1997-226, s. 4; 2001-139, s. 2.)

EXHIBIT D

Article 21.

Review and Appeals of Listings and Valuations.

§ 105-322. County board of equalization and review.

(a) Personnel. – Except as otherwise provided herein, the board of equalization and review of each county shall be composed of the members of the board of county commissioners.

Upon the adoption of a resolution so providing, the board of commissioners is authorized to appoint a special board of equalization and review to carry out the duties imposed under this section. The resolution shall provide for the membership, qualifications, terms of office and the filling of vacancies on the board. The board of commissioners shall also designate the chairman of the special board. The resolution may also authorize a taxpayer to appeal a decision of the special board with respect to the listing or appraisal of his property or the property of others to the board of county commissioners. The resolution shall be adopted not later than the first Monday in March of the year for which it is to be effective and shall continue in effect until revised or rescinded. It shall be entered in the minutes of the meeting of the board of commissioners and a copy thereof shall be forwarded to the Department of Revenue within 15 days after its adoption.

Nothing in this subsection (a) shall be construed as repealing any law creating a special board of equalization and review or creating any board charged with the duties of a board of equalization and review in any county.

(b) Compensation. – The board of county commissioners shall fix the compensation and allowances to be paid members of the board of equalization and review for their services and expenses.

(c) Oath. – Each member of the board of equalization and review shall take the oath required by Article VI, § 7 of the North Carolina Constitution with the following phrase added to it: "that I will not allow my actions as a member of the board of equalization and review to be influenced by personal or political friendships or obligations." The oath must be filed with the clerk of the board of county commissioners.

(d) Clerk and Minutes. – The assessor shall serve as clerk to the board of equalization and review, shall be present at all meetings, shall maintain accurate minutes of the actions of the board, and shall give to the board such information as he may have or can obtain with respect to the listing and valuation of taxable property in the county.

(e) Time of Meeting. – Each year the board of equalization and review shall hold its first meeting not earlier than the first Monday in April and not later than the first Monday in May. In years in which a county does not conduct a real property revaluation, the board shall complete its duties on or before the third Monday following its first

meeting unless, in its opinion, a longer period of time is necessary or expedient to a proper execution of its responsibilities. Except as provided in subdivision (g)(5) of this section, the board may not sit later than July 1 except to hear and determine requests made under the provisions of subdivision (g)(2), below, when such requests are made within the time prescribed by law. In the year in which a county conducts a real property revaluation, the board shall complete its duties on or before December 1, except that it may sit after that date to hear and determine requests made under the provisions of subdivision (g)(2), below, when such requests are made within the time prescribed by law. From the time of its first meeting until its adjournment, the board shall meet at such times as it deems reasonably necessary to perform its statutory duties and to receive requests and hear the appeals of taxpayers under the provisions of subdivision (g)(2), below.

(f) Notice of Meetings and Adjournment. – A notice of the date, hours, place, and purpose of the first meeting of the board of equalization and review shall be published at least three times in some newspaper having general circulation in the county, the first publication to be at least 10 days prior to the first meeting. The notice shall also state the dates and hours on which the board will meet following its first meeting and the date on which it expects to adjourn; it shall also carry a statement that in the event of earlier or later adjournment, notice to that effect will be published in the same newspaper. Should a notice be required on account of earlier adjournment, it shall be published at least once in the newspaper in which the first notice was published, such publication to be at least five days prior to the date fixed for adjournment. Should a notice be required on account of later adjournment, it shall be published at least once in the newspaper in which the first notice was published, such publication to be prior to the date first announced for adjournment.

(g) Powers and Duties. – The board of equalization and review has the following powers and duties:

- (1) Duty to Review Tax Lists. – The board shall examine and review the tax lists of the county for the current year to the end that all taxable property shall be listed on the abstracts and tax records of the county and appraised according to the standard required by G.S. 105-283, and the board shall correct the abstracts and tax records to conform to the provisions of this Subchapter. In carrying out its responsibilities under this subdivision (g)(1), the board, on its own motion or on sufficient cause shown by any person, shall:
 - a. List, appraise, and assess any taxable real or personal property that has been omitted from the tax lists.
 - b. Correct all errors in the names of persons and in the description of properties subject to taxation.
 - c. Increase or reduce the appraised value of any property that, in the board's opinion, has been listed and appraised at a figure that is below or above the appraisal required by G.S. 105-283; however, the board shall not change the appraised value of any

real property from that at which it was appraised for the preceding year except in accordance with the terms of G.S. 105-286 and 105-287.

- d. Cause to be done whatever else is necessary to make the lists and tax records comply with the provisions of this Subchapter.
 - e. Embody actions taken under the provisions of subdivisions (g)(1)a through (g)(1)d, above, in appropriate orders and have the orders entered in the minutes of the board.
 - f. Give written notice to the taxpayer at the taxpayer's last known address in the event the board, by appropriate order, increases the appraisal of any property or lists for taxation any property omitted from the tax lists under the provisions of this subdivision (g)(1).
- (2) Duty to Hear Taxpayer Appeals. – On request, the board of equalization and review shall hear any taxpayer who owns or controls property taxable in the county with respect to the listing or appraisal of the taxpayer's property or the property of others.
- a. A request for a hearing under this subdivision (g)(2) shall be made in writing to or by personal appearance before the board prior to its adjournment. However, if the taxpayer requests review of a decision made by the board under the provisions of subdivision (g)(1), above, notice of which was mailed fewer than 15 days prior to the board's adjournment, the request for a hearing thereon may be made within 15 days after the notice of the board's decision was mailed.
 - b. Taxpayers may file separate or joint requests for hearings under the provisions of this subdivision (g)(2) at their election.
 - c. At a hearing under provisions of this subdivision (g)(2), the board, in addition to the powers it may exercise under the provisions of subdivision (g)(3), below, shall hear any evidence offered by the appellant, the assessor, and other county officials that is pertinent to the decision of the appeal. Upon the request of an appellant, the board shall subpoena witnesses or documents if there is a reasonable basis for believing that the witnesses have or the documents contain information pertinent to the decision of the appeal.
 - d. On the basis of its decision after any hearing conducted under this subdivision (g)(2), the board shall adopt and have entered in its minutes an order reducing, increasing, or confirming the appraisal appealed or listing or removing from the tax lists the property whose omission or listing has been appealed. The board shall notify the appellant by mail as to the action taken on the

taxpayer's appeal not later than 30 days after the board's adjournment.

- (3) Powers in Carrying Out Duties. – In the performance of its duties under subdivisions (g)(1) and (g)(2), above, the board of equalization and review may exercise the following powers:
 - a. It may appoint committees composed of its own members or other persons to assist it in making investigations necessary to its work. It may also employ expert appraisers in its discretion. The expense of the employment of committees or appraisers shall be borne by the county. The board may, in its discretion, require the taxpayer to reimburse the county for the cost of any appraisal by experts demanded by the taxpayer if the appraisal does not result in material reduction of the valuation of the property appraised and if the appraisal is not subsequently reduced materially by the board or by the Department of Revenue.
 - b. The board, in its discretion, may examine any witnesses and documents. It may place any witnesses under oath administered by any member of the board. It may subpoena witnesses or documents on its own motion, and it must do so when a request is made under the provisions of subdivision (g)(2)c, above.

A subpoena issued by the board shall be signed by the chair of the board, directed to the witness or to the person having custody of the document, and served by an officer authorized to serve subpoenas. Any person who willfully fails to appear or to produce documents in response to a subpoena or to testify when appearing in response to a subpoena shall be guilty of a Class 1 misdemeanor.
- (4) Power to Submit Reports. – Upon the completion of its other duties, the board may submit to the Department of Revenue a report outlining the quality of the reappraisal, any problems it encountered in the reappraisal process, the number of appeals submitted to the board and to the Property Tax Commission, the success rate of the appeals submitted, and the name of the firm that conducted the reappraisal. A copy of the report should be sent by the board to the firm that conducted the reappraisal.
- (5) Duty to Change Abstracts and Records After Adjournment. – Following adjournment upon completion of its duties under subdivisions (g)(1) and (g)(2) of this subsection, the board may continue to meet to carry out the following duties:
 - a. To hear and decide all appeals relating to discovered property under G.S. 105-312(d) and (k).
 - b. To hear and decide all appeals relating to the appraisal, situs, and taxability of classified motor vehicles under G.S. 105-330.2(b).

- c. To hear and decide all appeals relating to audits conducted under G.S. 105-296(j) and relating to audits conducted under G.S. 105-296(j) and (l) of property classified at present-use value and property exempted or excluded from taxation.
- d. To hear and decide all appeals relating to personal property under G.S. 105-317.1(c). (1939, c. 310, s. 1105; 1965, c. 191; 1967, c. 1196, s. 6; 1971, c. 806, s. 1; 1973, c. 476, s. 193; 1977, c. 863; 1987, c. 45, s. 1; 1989, c. 79, s. 3; c. 176, s. 1; c. 196; 1991, c. 110, s. 5; 1991 (Reg. Sess., 1992), c. 1007, s. 22; 1993, c. 539, s. 720; 1994, Ex. Sess., c. 24, s. 14(c); 2001-139, ss. 6, 7; 2002-156, s. 3.)

Attachment B (continued)

Yancey County Tax Department Findings

PROBLEMS

Inconsistency

Since the completion of the revaluation project, many parcels are inconsistently priced within neighborhoods, lots have been recombined without a recorded instrument (or NOT split, although recorded instruments exist), and miscommunication between departments has resulted in error messages and null values within the online GIS application.

Example 1

Moody Mountain subdivision, developed by Burnsville Land Co, LLC, is currently priced at \$10,000 per acre. A two-acre tract within the development, which sold for \$200,000 on 11/1/07 is priced at \$55,000 per acre (although it is surrounded by \$10,000 per acre lots, and its sale price actually supports \$100,000 per acre). A single change in valuation to \$100,000 per acre (as supported by the sale prior to 1/1/08) would result in an increase of value of over \$12 million.

Example 2

Gregory Bryant deeded his interest in 14 lots within the Barebridge Fields subdivision to Teresa Bryant. The recorded deed (at Book 593, Page 419) stipulates the conveyance of individual lots, and the GIS department recognizes 14 unique parcels. The Tax department recombined the individual (and sometimes, non-contiguous) lots, and valued the single new parcel at \$31,847 per acre, although it appears that they continue to be offered for individual sale, and are surrounded by other lots within the same subdivision priced at \$100,000 per acre. A correction to reflect the surrounding neighborhood rates would increase the value of this holding by over \$750,000.

During the course of the revaluation project, several tax base valuation "snapshots" were taken of the system. These snapshots provided a review tool that tracked the impact of changes made by the Board of Equalization and Review (BOER) on budgetary and tax rate items being formulated at that time. When the BOER was convened, the tax base was \$2,595,500,565; the BOER reduced that base by \$52,656,448 (approximately \$5.1 million of this amount was a temporary reduction due to incomplete construction of subdivision amenities, to be reinstated once complete). Once all changes were entered into the system (10/18/08), the expectation was that the new tax base for 2008 would be \$2,542,844,117. Instead, the system snapshot indicated that it was only \$2,490,012,350; which was \$52,656,448 lower than instructed by the BOER. This represents a **loss in revenue of \$237,743 for the 2008 tax year**. This difference has never been explained.

The revaluation resulted in a measure of 99.74% (per North Carolina Department of Revenue's review) of true market value, and the 2008 BOER found property values supportable (maintaining county recommendations 99.53% of value appealed). This reduced the base only \$1,269,800 more than county recommendations. However, changes were made resulting in significantly less tax value. Furthermore, these reductions were made outside of the BOER proceedings, but while they were in session.

Lack of Organization

It is inefficient (and embarrassing, when confronted by a taxpayer) to repeatedly return to a property several times to capture the same permit activity. This has been necessitated several times during 2007, 2008 and 2009 new construction pick-up visits, without explanation. This issue has been significantly mitigated by the data entry of the new construction pick-ups by the firm responsible for the actual field work (instead of turning the manually completed property record cards into the Tax department). An underlying issue is the lack of a sustained tracking of such parcels by the existing software, which would ensure that revisits necessitated by incomplete (at year end) construction are flagged for follow-up and that previous visits are duly noted.

Accountability

There is a lack of accountability, as it pertains to valuation issues, within the Tax department. Much of this is due to the lack of any recognized standard procedures in processing changes (transfers, splits, merges, etc.) and the lack of a recordation mechanism within the software of those making such changes. The CLT Univer CAMA software utilized by the Tax department records a time and date when changes are made, granted, but no unique identifier has to be entered by the person making the changes, no unique passwords limit access (for recording purposes), and - once the changes have been made - no previous, historical record of the parcel information is maintained. It is a matter of record that during the 2008 BOER appointments, many valuation changes were performed outside of the BOER proceedings.

While in session, the Board of Equalization and Review maintains the sole power to effect changes to the tax roll. The 2008 Yancey County Board of Equalization and Review was convened on May 5, 2008. Initial appeals were heard on June 9th. Hearings were concluded on August 21st, and all promulgated changes by the board were entered into the CAMA system by October 15th, 2008. The BOER made decisions affecting 655 parcels during this period. However, a total of 6,305 parcels (38.5% of total within county) were updated between the initial convening of the board and October 15th, when the last changes were recorded. 4,302 parcels were updated while the BOER was actively hearing appeals, between June 9th and August 21st. All updates – with the exception of the 655 directed by the board – lack valid initials of the party responsible for the update.

PROPOSED SOLUTIONS

Policy & Procedures manual

The lack of any formal, systematic process of performing work is the single biggest cause of inconsistency and lack of organization and accountability in the Tax department. The publication of - and adherence to - a firm set of standards would:

- a) ensure that all properties are treated equally and processed on a timely basis
- b) foster accountability by chain of established protocols
- c) promote consistency within neighborhoods, and
- d) support a streamlined initiative to track permitting, capture new construction, etc.

A uniform policy for the handling and valuation of parcels would end any perception of discrimination in the treatment of different owners, land classifications, etc., and would ensure that all changes were reflected on a timely basis. A by-product of this endeavor would be an online GIS platform that was always current and free of errors. **Total cost estimate: \$0.**

Consider changing tax software

Currently, the Tax department utilizes CLT/Unifers CAMA for valuation, LanDisc for photograph inventory, Munis software for collections, and a third party individual (High Country) for other printing and valuation assignments. While somewhat inefficient (aging platform, integration issues with other software, etc.), the most worrisome potential problem is the complete reliance on a third party to make everything work when it's time to send out bills or notices. The unique, specialized knowledge maintained by a single individual might potentially put the county into a precarious position in the event of sickness, death, contract disputes, etc., without recourse.

OneTax, a software platform developed by Cox and Company (of Charlotte), has an excellent track record of converting counties with multiple platforms to a single, integrated system including CAMA, collections, vehicles, permitting and other needs with no upfront expense. The system is sold on an annual lease program, ensuring that system updating is seamless and customer service paramount. Quite simply, the company has to perform because there isn't a long-term commitment on the part of the county. They've converted previous CLT and Munis counties - and are familiar with the particularities associated therewith - and provide system rollovers at no additional charge. They are somewhat local and we have found them to always be responsive.

The installation of the OneTax software platform would fully realize the efficiencies brought about by implementing standardized procedures, maintain accountability and historical records, and foster an adherence to a single PIN identifier by every department within the county, from Permitting to Register of Deeds to GIS to Tax. **Total cost estimate: \$10,000 to \$12,000 annually.** This cost is reflective of the difference between existing maintenance contracts and the \$32,000 annual lease to Cox and Company

ONLY. There would also be significant savings in man hours (elimination of redundant data entry), efficiencies of scale utilizing the PIN exclusively by all county departments, and the immeasurable benefit of tracking permits by the software from origin - ensuring timely taxation.

Move GIS hosting

At the conclusion of the revaluation project, we provided - at no additional expense to the County - a GIS hosting platform (administered by Withers & Ravenel, of Cary) that included a user-friendly interface, all photographs and property record cards, weekly updates, and zero errors. We utilized it during informal and formal appeals to graphically illustrate conformity of valuations within neighborhoods, comparable sales, topographical adjustments, etc., and the public used it to perform their own research. We - and the GIS department - have been repeatedly asked about its absence, by the public, as recently as last week.

It was the decision of the previous administration to move this function (at least partially) in-house, and the quality, flexibility and reliability of the online GIS function has suffered considerably. While the original intent was accessibility by the public and reduced foot traffic in the GIS and Tax departments, it is actually generating more calls to the GIS and Tax departments due to missing photographs and "null" property valuations.

A return to the original hosting platform provided by Mobile311 (a subsidiary of Withers & Ravenel) would result in increased reliability (99% uptime, guaranteed), additional tools (actual property record cards, comparable sales, etc.), and an continuously updated (twice monthly) database. Mobile311 offers this service nationally, and they have the expertise and resources to ensure accountability and utility standards are maintained. **Total cost savings: approximately \$5,000 annually** (based upon the elimination of Highland Mapping and Appalachian Network Services contracts; less \$400 monthly to Mobile311).

Combine Tax and GIS departments

Much of the work related to property transfers, splits and merges is already being performed by the GIS department, and this "gray area" of responsibility has, in effect, created a need to duplicate functions. Additionally, taxpayers with questions about properties in Yancey County find themselves walking repeatedly back and forth between the departments in a convoluted process of attaining requisite answers to their unique questions.

Consolidating the operations - within the existing Tax department office space - would result in a more compact, de facto (with the additional component of the Register of Deeds located across the hall) 'Land Records' department. This move would echo much of what is already happening elsewhere in the state, and would streamline processes for taxpayers and county employees.

This consolidation - in conjunction with the installation of a new software system – would result in a simplified transfers/splits/merges function, ensure dependable valuation protocols, foster the maintenance of one consistent database, and provide for additional field representation (by existing GIS personnel) for review purposes. The streamlined motor vehicle property tax collection system currently being developed statewide will also aid in this transformation. **Total cost savings: approximately \$40,000 annually** (the elimination of one position plus benefits, redundant copiers, etc.).

Create the new position of Tax Administrator

We believe that the creation of the position of Tax Administrator would promote accountability within the department while providing a unified vision of leadership for the future. As the current Assessor and tax clerk contemplates retirement in the near future, a Tax Administrator would also further a continued and uninterrupted process during the transfer of responsibilities necessitated by these retirements.

It is our opinion that the appointment of a current county employee would more than adequately fill this new position. **Total cost savings: up to \$50,000 annually** (eliminating the need to hire an outsider with salary and benefits, and offset by a negotiated increase to ██████ for additional duties).

2012 Revaluation

Going to a four-year (from the existing eight-year) cycle actually offers several positives: first and foremost, it allows for the ongoing correction of any misapplications of the 2008 Schedule of Values. Secondly, any potential sticker shock in value increases (such as we saw in 2008) is mitigated. The county realizes the increase in values sooner, and might be able to reduce tax rates. If new software is also to be implemented, new Schedules can be built within the new system - instead of attempting to reverse-engineer already preexisting valuations on a different software platform. The potential for a new Tax Administrator, if that path is chosen, to be an integral part of implementing new software and a revaluation would ensure continuity of mission and soundness of results. **Total cost savings: at least \$750,000** (the recapture of \$237,743 - in current tax dollars - per year, four years sooner, assuming no other changes, plus the elimination of the current \$25,000 annual contract for new construction pick-ups, which would be included as part of revaluation).