

**Minutes of the 3 May 2010  
Special Meeting of the Yancey County Board of Commissioners  
Held at 6:00 o'clock p.m. in the Yancey County Courtroom  
Yancey County Courthouse, Burnsville, North Carolina**

Present at the 3 May 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, Yancey County Tax Administrator Jeff Boone, Wally Beard and Lyn Shore of Assessment Solutions.

**Call to Order and Approval of Agenda**

Chairman Savage called the meeting to order and entertained a motion to approve the agenda. The motion was made by Commissioner Storie and seconded by Commissioner Riddle and the vote to approve was unanimous. (Attachment A)

**2009 Tax Appeals**

The Board first heard from Mr. Lyn Shore and Mr. Wally Beard of Assessment Solutions who have both looked at properties that were in appealed to the Board of County Commissioners for the 2009 tax period. Mr. Beard first addressed Mr. Armin Wessel who told the Board that his new property was valued higher than his neighbors' houses. His original value had been \$609,000 but Mr. Beard stated that there was a square footage issue and that the value should be lowered to \$548,410. Upon hearing from Mr. Beard Chairman Savage made a motion to accept the recommendation of Assessment Solutions and accept the value of \$548,410. The motion was seconded by Commissioner Storie and the vote to approve was unanimous. (Attachment B)

The Board next heard from Mr. Beard about the other piece of property owned by Mr. Wessel. According to Mr. Beard and Mr. Shore when they went to look at the new property owned by Mr. Wessel they discovered that the previous house that Mr. Wessel lived in and still owns was undervalued. Mr. Shore and Mr. Beard therefore recommended to the Board that the value of the property at 245 Shepherd Way be increased to \$429,030 from \$313,670. The Board had discussions with Mr. Shore and Mr. Beard if this could be done and they both responded that if a taxpayer files an appeal and during the investigation of that appeal it is discovered that the neighboring property is valued to low then the neighboring property value can be raised. The Board spoke about the need to be fair to all taxpayers and therefore Commissioner Riddle made a motion to increase the value of the Wessel property to \$429,030 to be consistent with the rest of the neighborhood. The motion was seconded by Chairman Savage. The vote to approve was unanimous. (Attachment C)

The Board next heard from Mr. Shore who had recently visited Blood and Fire Ministries which is applying to the county to be a tax exempt religious entity. Mr. Shore stated that when he visited the site that he discovered a house that had only been reported as a one-story house was actually a one and a half story house. He also stated that he discovered more outbuildings than was on the previous listing. He further stated that at the time of his visit that there was nothing to indicate that there was any religious activity going on at the site and he did not see anything that would justify excluding this property on the basis of a religious entity. Upon hearing from Mr. Shore Chairman Savage made a motion to deny the religious tax exemption to Blood and Fire Ministries and to raise the valuation of the property to \$1,156,770. The motion was seconded by Commissioner Riddle and the vote to approve was unanimous. (Attachment D)

**Releases and Refunds**

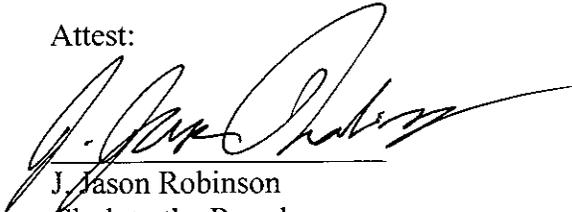
The Board then heard from Mr. Shore and Mr. Beard about a settlement reached by Ms. Katherine Boka, who was appealing her value before the North Carolina Property Tax Commission. The settlement that was agreed to by Ms. Boka and approved by the Property Tax Commission was to lower the value of her property from \$278,000 to \$239,150. Upon hearing from Mr. Beard and Mr. Shore Commissioner Storie made a motion to reduce and release the amount of the Katherine Boka property to \$239,150 consistent with the Property Tax Commission value and to authorize staff to issue a refund on taxes that have already been paid. The motion was seconded by Chairman Savage and the vote to approve was unanimous. (Attachment E)

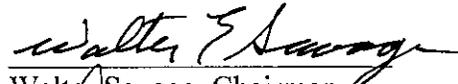
**Adjournment**

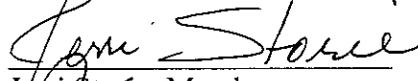
Having no further business Commissioner Storie made a motion to adjourn and it was seconded by Commissioner Riddle. The vote to adjourn was unanimous.

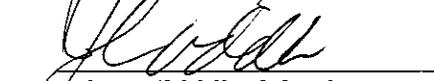
Approved and authenticated on this the \_\_\_\_\_ 1st \_\_\_\_\_ day of June 2010.

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**  
**MAY 3, 2010**  
**6:00pm**

- I. Call to Order---Chairman Walter Savage
- II. Approval of Agenda
- III. 2009 Tax Appeals -- Jeff Boone, Tax Administrator
- IV. Releases and Refunds
- V. Adjourn

*Recommend Attachment B*

RESIDENTIAL PROPERTY RECORD CARD

YANCEY COUNTY, NORTH CAROLINA

EFFECTIVE DATE OF VALUE:

SHEPHERD WAY OFF      PARCEL ID: 082009178122.000      MAP/CODE/LOT # 1203B0400291      CLASS: R      STATE CLASS: 511      CARD #: 1 OF 1

CURRENT OWNER/ADDRESS	ZONING:	LAND DATA:	TYPE	SIZE	RATE	INFLUENCE FACTORS	%	LAND VALUE	VALUE FLAG: COST
WESSEL, ARMIN L & RENEE A	NC	28714							- ASSESSMENT INFORMATION -
341 SHEPARD WAY BURNSVILLE			PRIMARY	1.000	52000			52,000	PRIOR
			RESIDUAL	0.570	8330			4,750	CURRENT
									LAND FARM USE BUILDING TOTAL
									21,200      56,800
									21,200      491,610
									548,410

DEED BOOK: 500  
DEED PAGE: 643  
DEED DATE: 20050907

- DATA COLLECTION INFORMATION -  
19990709 002 INFO AT DOOR UNOCCUPIED  
009  
20090617 LS

DATE	TYPE	PRICE	VALID	BOOK/PAGE	TOTAL ACREAGE:	TOTAL LAND VALUE:
20050907	1	25,000	F	500-643	1.570	56,800
20030821	1	50,000	G	439-775		
	1	10,300		209-416		

ADDITION DATA:

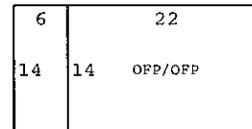
PERMIT DATA	DATE	NUMBER	PURPOSE	COST	Lower Level	First Floor	Second Floor	Third Floor	Area	Value
2008 NEW					A OFP	Wddk			84	3000
					B OFP	OFp			308	13400
					C	FrOH			24	1500
					D	FrOH			42	2600
					E	OFp			173	3800
					F Bsmt	FGar			614	30000
					G					00
					H				0	00

DWELLING DATA:

Story Ht. 1.00  
Style: RANCH  
Walls: FRAME  
Bedrooms: 4  
Total Rooms: 9  
Basement: FULL  
Attic: NONE  
Full Baths: 3  
Half Baths: 1  
Add'l Fixtures: 3  
Total Fixtures: 13  
Heating System: HEAT PUMP  
Type: ELECTRIC  
Fin. Bsmt. Living Area: 2116  
Basement Rec Room Area:  
Total Fireplace:  
Basement Garage (# Cars) 2  
Ground Flr Area: 2116  
TOT LIVING AREA: 2182  
Quality Grade: 8+  
Condition: GD  
Year Built: 2008  
Eff. Year Built: 2008  
CDU: GD

COST APPROACH COMPUTATIONS

Base Price 121,790  
Plumbing 8000  
Additions 54300  
Unfin. Area  
Basement 24,500  
Attic  
Heat/AC Adj. 3,520  
FBLA 71,940  
Rec Rm  
Fireplace  
Bsmt. Gar. 2,600  
SUBTOTAL 286,650  
Grade Factor 1.40  
C & D factor 25  
TOTAL RCN \$501,640  
% Good 0.98  
Market Adj.  
TOTAL RCNLD \$491,610



3 8

3 14 PrO

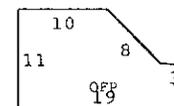
OUTBUILDING DATA

Type Qty Yr Size1 Size2 Grd Cond Value

NOTES:

ADDED DWELLING 09  
LOTS 11 & 8 SHEPHERD WAY DEV

MISC. OUTBUILDING TO  
OUTBUILDING TOTAL:



Old Valuation

05/03/10 8:49:56 AM

RESIDENTIAL PROPERTY RECORD CARD

YANCEY COUNTY, NORTH CAROLINA

EFFECTIVE DATE OF VALUE:

SHEPHERD WAY OFF PARCEL ID: 082009178122.000 MAP/CODE/LOT # 1203B0400291 CLASS: R STATE CLASS: 511 CARD #: 1 OF 1

CURRENT OWNER/ADDRESS	ZONING:	LAND DATA:	TYPE	SIZE	RATE	INFLUENCE FACTORS	%	LAND VALUE	VALUE FLAG: COST
WESSEL, ARMIN L & RENEE A	NC	28714							- ASSESSMENT INFORMATION -
341 SHEPHERD WAY BURNSVILLE			PRIMARY	1.000	52000			52,000	PRIOR
			RESIDUAL	0.570	8330			4,750	CURRENT
								LAND FARM USE BUILDING TOTAL	21,200
									56,800

DEED BOOK: 500  
DEED PAGE: 643  
DEED DATE: 20050907

- DATA COLLECTION INFORMATION -  
19990709 002 INFO AT DOOR UNOCCUPIED  
20090617 LS

TOTAL ACREAGE: 1.570 TOTAL LAND VALUE: 56,800

DATE	TYPE	PRICE	VALID	BOOK/PAGE
20050907	1	25,000	F	500-643
20030821	1	50,000	G	439-775
	1	10,300		209-416

ADDITION DATA:

PERMIT DATA	DATE	NUMBER	PURPOSE	COST
			2008 NEW	

	Lower Level	First Floor	Second Floor	Third floor	Area	Value
A	OFF	Wddk			84	3000
B	OFF	OFF			308	13400
C		FroH			24	1500
D		FroH			42	2600
E		OFF			173	3800
F						00
G						00
H					0	00

DWELLING DATA:

Story Ht. 1.00  
Style: RANCH  
Walls: FRAME  
Bedrooms: 4  
Total Rooms: 9  
Basement: FULL  
Attic: NONE  
Full Baths: 3  
Half Baths: 1  
Add'l Fixtures:  
Total Fixtures: 13  
Heating System: HEAT PUMP  
Type: ELECTRIC  
Fin. Bsmt. Living Area: 3796  
Basement Rec Room Area:  
Total Fireplace:  
Basement Garage (# Cars) 2  
Ground Flr Area: 3796  
TOT LIVING AREA: 3862  
Quality Grade: B+  
Condition: GD  
Year Built: 2008  
Eff. Year Built: 2008  
CDU: GD

COST APPROACH COMPUTATIONS

Base Price	194,450
Plumbing	8000
Additions	24300
Unfin. Area	
Basement	39,120
Attic	
Heat/AC Adj.	5,620
FBLA	129,060
Rec Rm	
Fireplace	
Bsmt. Gar.	2,600
SUBTOTAL	403,150
Grade Factor	1.40
C & D factor	
TOTAL RCN	\$564,410
% Good	0.98
Market Adj.	
TOTAL RCNLD	\$553,120

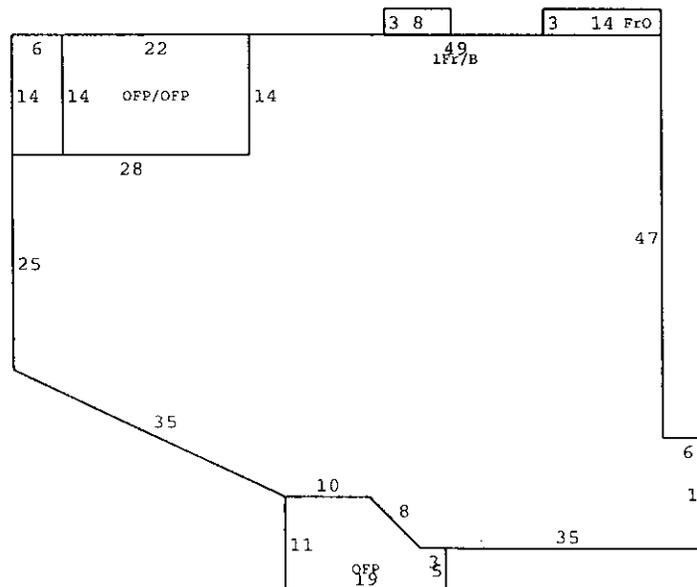
OUTBUILDING DATA

Type Qty Yr Size1 Size2 Grd Cond Value

NOTES:

ADDED DWELLING 09  
LOTS 11 & 8 SHEPHERD WAY DEV

MISC. OUTBUILDING TO  
OUTBUILDING TOTAL:





*Previous Valuation*

245 SHEPHERD WAY PARCEL ID: 082009166985.000 MAP/CODE/LOT # 1203B04002912 CLASS: R STATE CLASS: 511 CARD #: 1 OF 1

CURRENT OWNER/ADDRESS ZONING: NBHD ID: 1201.00 LIVING UNITS: 1 VALUE FLAG: COST  
 WESSEL, ARMIN L & RENEE A LAND DATA: TYPE SIZE RATE INFLUENCE FACTORS % LAND VALUE - ASSESSMENT INFORMATION -

TYPE	SIZE	RATE	INFLUENCE FACTORS	%	LAND VALUE	PRIOR	CURRENT
NC 28714	0.700	69830	PRIMARY		48,880	48,900	48,900
						LAND FARM USE BUILDING TOTAL	48,900 264,770 313,670

264,770  
313,670

DEED BOOK: 257  
 DEED PAGE: 552  
 DEED DATE: 19940101

- DATA COLLECTION INFORMATION -

19990709 002 009 SIGNATURE NOT AT HOME  
 20060425 24

TOTAL ACREAGE: 0.700 TOTAL LAND VALUE: 48,900

DATE	TYPE	PRICE	VALID	BOOK/PAGE
19940101	2	168,000	0	257-552
19940101	2	184,000	0	250-640
19880101	2	95,000	0	212-112

ADDITION DATA:

PERMIT DATA	Lower Level	First Floor	Second Floor	Third Floor	Area	Value
DATE NUMBER PURPOSE COST	A	Wddk			306	4400
19880101	B	OFF			322	7000
	C	Wddk			170	2400
	D	Wddk			210	3000
	E	OFF			130	2800
	F	FGar			276	6800
	G	1sFr			276	23800
	H				0	00

DWELLING DATA:

Story Ht. 2.00  
 Style: CONTEMPORARY  
 Walls: FRAME  
 Bedrooms: 3  
 Total Rooms: 6  
 Basement: FULL  
 Attic: NONE  
 Full Baths: 2  
 Half Baths:  
 Add'l Fixtures: 8  
 Total Fixtures: 8  
 Heating System: FLOOR FURNCE  
 Type: GAS  
 Fin. Bsmt. Living Area:  
 Basement Rec Room Area:  
 Total Fireplace: 1  
 Basement Garage (# Cars)  
 Ground Flr Area: 1530  
 TOT LIVING AREA: 3336  
 Quality Grade: C+  
 Condition: AV  
 Year Built: 1986  
 Eff. Year Built: 1986  
 CDU: AV

COST APPROACH COMPUTATIONS

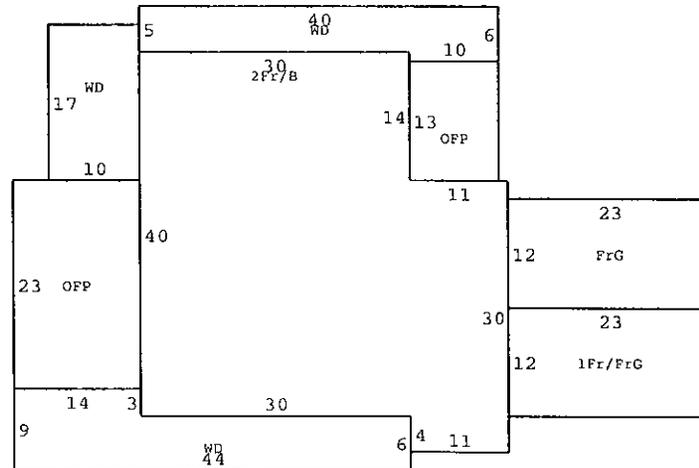
Base Price 159,140  
 Plumbing 3000  
 Additions 50200  
 Unfin. Area  
 Basement 19,400  
 Attic  
 Heat/AC Adj. -9,200  
 FBLA  
 Rec Rm  
 Fireplace 4,000  
 Bsmt. Gar.  
 SUBTOTAL 226,540  
 Grade Factor 1.10  
 C & D factor 25  
 TOTAL RCN \$311,490  
 % Good 0.85  
 Market Adj.  
 TOTAL RCNLD \$264,770

OUTBUILDING DATA

Type Qty Yr Size1 Size2 Grd Cond Value

NOTES:

MISC. OUTBUILDING TO  
 OUTBUILDING TOTAL:



*Attachment D*

RESIDENTIAL PROPERTY RECORD CARD

YANCEY COUNTY, NORTH CAROLINA

EFFECTIVE DATE OF VALUE:

1118 PRICES CREEK ROAD PARCEL ID: 979900907682.000 MAP/CODE/LOT # 11006 0123 CLASS: A STATE CLASS: 101 CARD #: 1 OF 3

CURRENT OWNER/ADDRESS	ZONING:	LAND DATA:	TYPE	SIZE	RATE	INFLUENCE FACTORS	%	LAND VALUE	ASSESSMENT INFORMATION -
BLOOD -N-FIRE OF ATLANTA % DAVID VAN CRONKHITE P O BOX 17972 ATLANTA GA 30316	GA 30316		PRIMARY	3.000	30000	LOCATION	VIEW	150	90,000
			SECONDARY	2.000	20630	LOCATION	VIEW	150	41,250
			WOODLAND	51.820	5870	LOCATION	VIEW	150	304,100
									LAND FARM USE BUILDING TOTAL
									430,400 435,400
									561,870 721,370
									992,270 1,156,770

DEED BOOK: 598  
DEED PAGE: 735  
DEED DATE: 20081030

- DATA COLLECTION INFORMATION -  
19980908 008 NOT AT HOME  
19990706 001 NOT AT HOME  
20061009 22

TOTAL ACREAGE: 56.820 TOTAL LAND VALUE: 435,400

DATE	TYPE	PRICE	VALID	BOOK/PAGE
20081030	2	1,600,000	0	598-735
20020624	2	835,000	0	402-314
19940602	2	500,000	0	294-468

ADDITION DATA:

PERMIT DATA	DATE	NUMBER	PURPOSE	COST	Lower Level	First Floor	Second Floor	Third Floor	Area	Value
19940602					A	CPat			408	3700
					B	OPF			24	500
					C	OPF			936	20400
					D	Wddk			144	2100
					E					00
					F					00
					G					00
					H				0	00

DWELLING DATA:

Story Ht. 1.50  
Style: OTHER  
Walls: FRAME  
Bedrooms: 4  
Total Rooms: 9  
Basement: FULL  
Attic: NONE  
Full Baths: 2  
Half Baths:  
Add'l Fixtures:  
Total Fixtures: 8  
Heating System: HEAT PUMP  
Type: ELECTRIC  
Fin. Bsmt. Living Area:  
Basement Rec Room Area:  
Total Fireplace: 1  
Basement Garage (# Cars) 1  
Ground Flr Area: 2112  
TOT LIVING AREA: 3696  
Quality Grade: C+  
Condition: AV  
Year Built: 1986  
Eff. Year Built: 1990  
CDU: AV

COST APPROACH COMPUTATIONS

Base Price 164,190  
Plumbing 3000  
Additions 26700  
Unfin. Area  
Basement 24,460  
Attic  
Heat/AC Adj.  
FBLA  
Rec Rm  
Fireplace 4,000  
Bsmt. Gar. 1,700  
SUBTOTAL 224,050  
Grade Factor 1.10  
C & D factor 1.50  
TOTAL RCN \$369,690  
% Good 0.88  
Market Adj.  
TOTAL RCNLD \$325,330

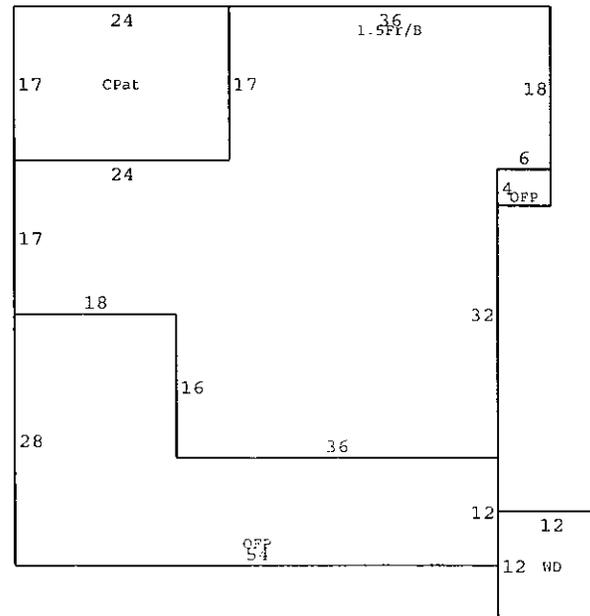
OUTBUILDING DATA

Type	Qty	Yr	Size1	Size2	Grd	Cond	Value
AB4	1	%196550	27	D	F		\$5,920
RS1	1	%199030	16	D	F		\$1,700
RS1	1	%199834	18	D	F		\$4,240
RS1	1	%199012	20	D	F		\$850

NOTES:

CHAIN ACROSS DRIVE

MISC. OUTBUILDING TO  
OUTBUILDING TOTAL: 14,700



1118 PRICES CREEK ROAD PARCEL ID: 979900907682.000 MAP/CODE/LOT # 11006 0123 CLASS: A STATE CLASS: 101 CARD #: 2 OF 3

CURRENT OWNER/ADDRESS ZONING: LAND DATA: NBHD ID: 1101.00 LIVING UNITS: 1 VALUE FLAG: COST  
 BLOOD -N-FIRE OF ATLANTA % DAVID VAN CRONKHITE P O BOX 17972 ATLANTA GA 30316  
 TYPE SIZE RATE INFLUENCE FACTORS % LAND VALUE - ASSESSMENT INFORMATION -  
 PRIOR CURRENT  
 LAND FARM USE 430,400 435,400  
 BUILDING 561,870 721,370  
 TOTAL 992,270 1,156,770

DEED BOOK: 598  
 DEED PAGE: 735  
 DEED DATE: 20081030

- DATA COLLECTION INFORMATION -  
 19980908 008 NOT AT HOME  
 19990706 001 NOT AT HOME  
 20061009 22

DATE TYPE PRICE VALID BOOK/PAGE TOTAL ACREAGE: 56.820 TOTAL LAND VALUE: 435,400  
 20081030 2 1,600,000 0 598-735  
 20020624 2 835,000 0 402-314  
 19940602 2 500,000 0 294-468

ADDITION DATA:

PERMIT DATE	DATA NUMBER	PURPOSE	COST	Lower Level	First Floor	Second Floor	Third Floor	Area	Value
19940602				A	0FP			150	3300
				B					00
				C					00
				D					00
				E					00
				F					00
				G					00
				H					00

DWELLING DATA:

Story Ht. 1.50  
 Style: OLD STYLE  
 Walls: FRAME  
 Bedrooms: 3  
 Total Rooms: 5  
 Basement: FULL  
 Attic: NONE  
 Full Baths: 1  
 Half Baths: 1  
 Add'l Fixtures: 7  
 Total Fixtures: 7  
 Heating System: NONE  
 Type: OIL  
 Fin. Bsmt. Living Area:  
 Basement Rec Room Area:  
 Total Fireplace: 1  
 Basement Garage (# Cars)  
 Ground Flr Area: 625  
 TOT LIVING AREA: 1094  
 Quality Grade: C+  
 Condition: AV  
 Year Built: 1998  
 Eff. Year Built: 1998  
 CDU: AV

COST APPROACH COMPUTATIONS

Base Price 77,360  
 Plumbing 2000  
 Additions 3300  
 Unfin. Area  
 Basement 11,530  
 Attic  
 Heat/AC Adj. -4,470  
 FBLA  
 Rec Rm  
 Fireplace 4,000  
 Bsmt. Gar.  
 SUBTOTAL 93,720  
 Grade Factor 1.10  
 C & D factor 50  
 TOTAL RCN \$154,640  
 % Good 0.90  
 Market Adj.  
 TOTAL RCNLD \$139,180

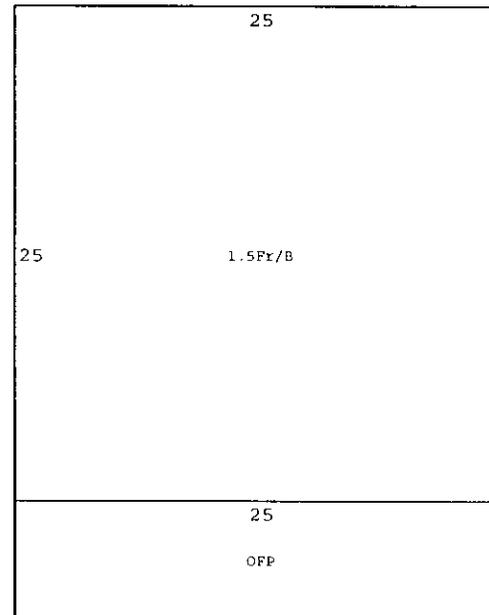
OUTBUILDING DATA

Type Qty Yr Size1 Size2 Grd Cond Value

NOTES:

CHAIN ACROSS DRIVE

MISC. OUTBUILDING TO  
 OUTBUILDING TOTAL:



1118 PRICES CREEK ROAD PARCEL ID: 979900907682.000 MAP/CODE/LOT # 11006 0123 CLASS: A STATE CLASS: 101 CARD #: 3 OF 3

CURRENT OWNER/ADDRESS ZONING: LAND DATA: NBHD ID: 1101.00 LIVING UNITS: 1 VALUE FLAG: COST  
 BLOOD -N-FIRE OF ATLANTA TYPE SIZE RATE INFLUENCE FACTORS % LAND VALUE - ASSESSMENT INFORMATION -  
 % DAVID VAN CRONKHITE  
 P O BOX 17972  
 ATLANTA GA 30316  
 LAND FARM USE BUILDING TOTAL 430,400 435,400  
 561,870 721,370  
 992,270 1,156,770

DEED BOOK: 598  
 DEED PAGE: 735  
 DEED DATE: 20081030

- DATA COLLECTION INFORMATION -  
 19980908 008 NOT AT HOME  
 19990706 001 NOT AT HOME  
 20061009 22

TOTAL ACREAGE: 56.820 TOTAL LAND VALUE: 435,400

DATE	TYPE	PRICE	VALID	BOOK/PAGE
20081030	2	1,600,000	0	598-735
20020624	2	835,000	0	402-314
19940602	2	500,000	0	294-468

ADDITION DATA:

PERMIT DATA DATE	NUMBER	PURPOSE	COST	Lower Level	First Floor	Second Floor	Third Floor	Area	Value
19940602				OFF	OFF			480	20800
									00
									00
									00
									00
									00
									00
									00

DWELLING DATA:

Story Ht. 1.50  
 Style: OLD STYLE  
 Walls: FRAME  
 Bedrooms: 2  
 Total Rooms: 4  
 Basement: FULL  
 Attic: NONE  
 Full Baths: 2  
 Half Baths:  
 Add'l Fixtures:  
 Total Fixtures: 8  
 Heating System: HOT AIR  
 Type: GAS  
 Fin. Bsmt. Living Area:  
 Basement Rec Room Area:  
 Total Fireplace:  
 Basement Garage (# Cars)  
 Ground Flr Area: 1200  
 TOT LIVING AREA: 2100  
 Quality Grade: C+  
 Condition: AV  
 Year Built: 2003  
 Eff. Year Built: 2003  
 CDU: AV

COST APPROACH COMPUTATIONS

Base Price 110,940  
 Plumbing 3000  
 Additions 20800  
 Unfin. Area  
 Basement 16,530  
 Attic  
 Heat/AC Adj. 3,210  
 FBLA  
 Rec Rm  
 Fireplace  
 Bsmt. Gar.  
 SUBTOTAL 154,480  
 Grade Factor 1.10  
 C & D factor 50  
 TOTAL RCN \$254,900  
 % Good 0.95  
 Market Adj.  
 TOTAL RCNLD \$242,160

OUTBUILDING DATA

Type Qty Yr Size1 Size2 Grd Cond Value

NOTES:

CHAIN ACROSS DRIVE

MISC. OUTBUILDING TO  
 OUTBUILDING TOTAL:

