

Workshop Session – September 18, 2018

The Graham County Board of Commissioners met Tuesday, September 18, 2018 at 5:00 p.m. in the Graham County Community Building located at 196 Knight Street Robbinsville, NC for their regular monthly workshop session. All board was present.

1. Chairman Eller called the workshop session to order.
2. Chairman Eller asks Emma Stinnett to speak on her property tax appeal for 273 Atoah Street Robbinsville, NC.
3. Ms. Stinnett stated that she would like to appeal her last tax appraised value on the property located at 273 Atoah Street on the grounds that the tax office did not notify her of the value change as required by the law of North Carolina. Ms. Stinnette stated that she was not notified of the value change until after the Board of Equalization and Review had adjourned and by law every taxpayer has to be notified if any change is made on an off re-valuation year. Ms. Stinnett stated that she pays her taxes every year and her value was changed three times without notification from the tax assessor's office. Ms. Stinnette stated that her value went from \$49k to \$98K and now \$116k for a one bedroom 1076 square foot house. Ms. Stinnett stated that her neighbors lived in a three bedroom home with 2900 square feet and their tax bill is less than hers. Ms. Stinnette stated that she called two real estate brokers (Maxine and Chelsey) and they stated that no way could she get that much from her house. Ms. Stinnett stated that the tax office raised her taxes three times without notifying her and this notification must be sent on an off re-valuation year. Ms. Stinnette also stated that she was charged for a deck and a deck does not exist on the back side of her house.
4. Manager Garland stated that this is the reason that Ms. Stinnette is speaking with the board because she was not given proper notice and was not given due process to appeal her taxes. Ms. Stinnette stated that she can take her appeal to Raleigh because they will hear the appeals every month. Ms. Stinnette stated that this was illegal for the tax assessor to go up and down on the valuation of property without proper notification to the taxpayer.
5. Chairman Eller stated that the board would review the paperwork given to them and will make a decision within (30) days.
6. Susie Laney, Emma Stinnett's sister asks if she can speak. Ms. Laney stated that she pays her taxes each year and wants to know what year are we paying taxes for right now. The board answered 2018 taxes are being paid now. Ms. Laney stated that when she paid her taxes they were for 2017 taxes. Tax Assessor, Brandy Cook stated that we are paying for 2018 taxes unless you failed to pay for the 2017 taxes and if so then the 2017 taxes will be paid first. The board had discussion. Commissioner Wiggins stated that no one has been billed for 2019 taxes. Manager Garland stated that you can pre-pay your 2019 taxes. Manager Garland stated that she would speak with the tax office and see what was going on.
7. Ms. Stinnett stated that she received a refund from overpayment on her taxes.
8. Manager Garland stated that she would pull the tax history for Ms. Laney. Tax Assessor Brandy Cook stated that the assessing side did not have anything to do with the tax collections side, they only assess and create values to bill. Ms. Laney asks that they pull her records all the way back to 2009.
9. Commissioner Williams stated that the taxes are not due until January 6th of the following year and Manager Garland stated that you pay what you owe as of January 1st of the current year.
10. Tax Assessor Brandy Cook gave the board pictures of Ms. Stinnett's home before and after the remodeling and stated that they changed the year of the home from 1925 to 1995 and raised the quality from a one to a three. Ms. Cook stated that the house looks brand new. Ms. Cook stated that in 2017 Jacob Nelms signed a completion on the house and she received the elderly exemption. Ms. Cook stated that they did have a wooden deck on the house but this was corrected. Ms. Cook stated that the square footage went from 1079 square feet to 961 square feet. Ms. Cook stated that she did not send a letter of the correction because she was not told that this needed to be done. Ms. Cook stated that her overall bill dropped \$185.00 on the tax side not including the city tax for Robbinsville.
11. Manager Garland stated that she received a request from Steve Duncan. Mr. Duncan was applying for the elderly exemption but prior to submitting the request he began to have health problems. Mr. Duncan submitted the paperwork confirming the health problems and is asking the board if they will allow him to have the elderly exemption due to these factors.

12. The board will address this request in open session.

13. Commissioner Wiggins made the motion to adjourn. Commissioner Orr seconded this motion.
Vote unanimous.

Keith Eller, Chairman, Graham County Board of Commissioners

Connie Orr, Vice-Chairman, Graham County Board of Commissioners

Jacob Nelms, Member, Graham County Board of Commissioners

Dale Wiggins, Member, Graham County Board of Commissioners

Raymond Williams, Member, Graham County Board of Commissioners

ATTEST:

Kim Crisp, Clerk to the Board