

Continued Meeting – February 26, 2024

The Graham County Board of Commissioners met Monday, February 26, 2024, at 9:00 a.m. for a continued meeting in the Graham County Community Building located at 196 Knight Street Robbinsville, NC. All board was present.

1. Chairman Nelms called the meeting to order.
2. Chairman Nelms asks for changes to the agenda. Clerk Crisp stated that we needed to add Closed Session to the agenda. NC GS 143-318.11(a)(1)(3)(5) for privileged or confidential information, attorney client privilege and contracts. Commissioner Cody made the motion to approve the agenda with the stated changes. Commissioner Orr seconded the motion. Vote unanimous.
3. Chairman Nelms ask Brandy Cook, Tax Assessor to speak. Assessor Cook stated that Stan Duncan, NC Department of Revenue was here to brief the board on the upcoming Board of Equalization and Review. Mr. Duncan thanked the board for their time and allowing him a few minutes to go over the general policies for due process. Mr. Duncan stated that the board of commissioners must remove their political hat when serving as the Board of Equalization and Review and be objective. Mr. Duncan explained the dates that the board can be open for appeals and after this date is closed there are no extenuating circumstances to reopen the meeting. Mr. Duncan stated that the tax assessor is given the responsibility to give equal valuation of the properties in Graham County and if there is land found that is not listed on the scrolls, the office must discover the bill and add the past five years. Mr. Duncan stated that the assessor meets with the taxpayers, and she makes the best decision based on the best evidence. Mr. Duncan stated that the office gets the most complaints on a non-reappraisal year because the market changes, but we cannot lower appraisals just because. Mr. Duncan stated that there are cases where the value can be changed by the tax assessor and after the adjournment date the board needs to only take the appeals that had made the timely request and have not yet been heard. Mr. Duncan stated that if the meeting is continued you must notify the sunshine list and give proper notice of the meeting and the tax assessor must be called upon to introduce the appeal with the parcel number before the county responds. Mr. Duncan stated that January 1<sup>st</sup> is a very important date to tax scrolls.
4. Mr. Duncan stated that the board will have issues, but these must be handled by the tax assessor prior to any board discussion. Chairman Nelms asks if the board can take complaints after the adjournment. Mr. Duncan stated that you can take complaints but only prescheduled complaints after the board closes. Member Colvard stated that we have a blended board, and she has taken the training on people going to the commissioners after the board of equalization and review has closed with questions. Mr. Duncan stated that the only provision for the taxpayer going to the board of commissioner's states that it must be provided only if advance notice was given during the review period.
5. Mr. Duncan stated that some counties blend their board with community members instead of using board of commissioner members which works well due to political influences. Commissioner Orr thanked Mr. Duncan for his time and stated that they do want to be correct in their duties.
6. Chairman Nelms asks for new or old business. Commissioner Orr made the motion to replace \$11,570.00 into the Sheriff Account from the LATCF funds for evidence inventory. Commissioner Williams seconded this motion. Vote unanimous.
7. Chairman Nelms asks for a motion to go into closed session under G.S. 143-318.11(a)(1)(3)(5) for privileged or confidential information, attorney client privilege and contracts. Commissioner Eller made the motion as stated. Commissioner Williams seconded this motion. Vote unanimous.
8. Chairman Nelms asks for a motion to go back into open session. Commissioner Williams made the motion as stated. Commissioner Eller seconded this motion. Vote unanimous.
9. Chairman Nelms asks for a motion to adjourn. Commissioner Williams made the motion as stated. Commissioner Cody seconded this motion. Vote unanimous.

Continued Meeting February 26, 2024  
Signature Page

---

Jacob Nelms, Chairman, Graham County Commissioner

---

Natasha Williams, Vice-Chair, Graham County Commissioner

---

Lynn Cody, Member, Graham County Commissioner

---

Connie Orr, Member, Graham County Commissioner

---

Keith Eller Member, Graham County Commissioner

ATTEST:

---

Kim Crisp, Clerk to the Board