

Board of Equalization and Review – April 14, 2020

The Graham County Board of Equalization and Review met Tuesday, April 14, 2020 by teleconference due to the COVID19 Pandemic. Board present was Dale Wiggins, Lynn Cody, Keith Eller, Connie Orr, Jacob Nelms, Juanita Colvard and Becky Garland. Also present was Tax Assessor Brandy Cook and Assistant Tax Assessor Nikki Stewart. Board absent Bryan Farley.

1. Chairman Wiggins called the meeting to order.
2. Chairman Wiggins asks Tax Assessor Brandy Cook to take over. Assessor Cook stated that Ben Crowe would be presenting his appeal to the board and asks Ben Crowe to speak with the board.
3. Mr. Crowe stated that he and his wife built their home themselves on family owned land and it will never be sold so no profit will ever be made for the home. Assessor Cook stated that Mr. Crowe would need to get some comparables to present to the board due to the home being 3744 heated square feet with five bedrooms and five bathrooms. Assessor Cook stated that they did have the porch drawn wrong and this was corrected. Mr. Crowe stated that no one had told him of this correction. Assessor Cook asks Mr. Crowe why he feels that the price is not right. Mr. Crowe stated that they did all the work themselves and it sits on family land so it would be hard to find a true comparable and the reason for the bedrooms and bathrooms was for the kids. Assessor Cook stated that the only homes of this size in Graham County are located at the Town of Lake Santeetlah. Mr. Crowe stated that theirs is not a vacation home but their actual home. Mr. Crowe stated that he did not have \$380,000.00 in his home. Chairman Wiggins asks that Ben Crowe go get a couple of comparables to present to the board on April 28th at 5:00 p.m. because building your own home does not exempt you from paying property taxes or make it worth less money. Chairman Wiggins asks that he take a couple of weeks and find a comparable and the board would look at the value. Chairman Wiggins stated that if Mr. Crowe used a comparable from the Town of Lake Santeetlah the value of the land would not be taken into consideration. Mr. Crowe thanked the board for their time and stated that he would be back on April 28. The board discussed the value being adjusted due to the correction on the porch and this lowered the value to 367,200.00, which amounts to about a \$31.00 deduction.
4. Chairman Wiggins asks Billy Farr to discuss his issue. Mr. Farr stated that he has a trailer that is in his name that he sold to his niece who passed away and then the husband passed away and the trailer is on someone else's property who rents it out but refuses to pay the taxes owed. Mr. Farr stated that he did not have the money to move the trailer and his niece built a room onto the trailer without his knowledge and he is not sure if a wall was taken down. Assessor Cook stated that she did inform Mr. Farr that the property is in his name and he is liable for the taxes. Chairman Wiggins stated that Mr. Farr could try to sell the trailer for taxes owed and let the property owner and the new owner of the trailer settle the discussion of it being on their land. Assessor Cook stated that \$1,979.98 was due in taxes at this time and the trailer is thirty years old. Mr. Farr agreed that the best option was to sell it, pay the taxes and be done with it. Commissioner Orr thanked Mr. Farr for being a Veteran.
5. Chairman Wiggins asks for further discussion. No further discussion.
6. Chairman Wiggins asks for a motion continue the Board of Equalization and Review to April 21, 2020 at 5:00 p.m. by teleconference. Commissioner Orr made the motion to continue the meeting as stated. Member Colvard seconded this motion. Vote unanimous.

Signature page for Board of Equalization and Review Minutes April 14, 2020

Dale Wiggins, Member

Lynn Cody, Member

Jacob Nelms, Member

Keith Eller, Member

Connie Orr, Member

Becky Garland, Member

Juanita Colvard, Member

Bryan Farley, Member

Attest: _____
Brandy Cook, Tax Assessor

Nikki Stewart, Assistant Tax Assessor

Kim Crisp, Clerk to the Board