

**Gates County Board of Commissioners
Regular Meeting Minutes
October 20, 2008**

The Gates County Board of Commissioners reconvened in Regular Session on Monday, October 20, 2008 at 7:00 p.m. in the main court room, 202 Court Street, Gatesville, NC. Commissioners Pierce, Jernigan, Askew, Nickens and Twine were present. Also present was Interim County Manager, Justin Hembree.

Chairman Pierce opened the Public Hearing on the Proposed 2009 Revaluation.

Renee McGinnis, Tax Assessor, explained that revaluation is a state-required process that updates the assessed tax value of each property to keep those values consistent with what the property is worth in the current market. A county revaluation is governed by North Carolina General Statute 105-286 and must be completed at least once every eight years. Gates County's last revaluation was effective January 1, 2001. The new tax values will become effective on January 1, 2009. Property owners will be notified of the new property values in late 2008. The new value will be reflected on the tax bill residents receive in July 2009.

Mrs. McGinnis, and Robert Ezzel of Pearson's Appraisal Services, Inc., presented a power point presentation on how the value of real property was determined.

Dan Bazemore stated he would like to see the new values on Mr. Askew's farm on Turner Lane. He stated he did not see any low-end transactions on the power point presentation. He also questioned if there were different levels in which residential property was being taxed. He feels agriculture land is not taxed properly. It is the most valuable land but has the lowest tax rate. He is not asking for a tax decrease, he just wants all property valued properly. He feels the original zoning issue was not handled properly when citizens had requested their property be reviewed and re-zoned.

John Hora questioned what was the total revaluation amount for 2009.

Mr. Ezzel responded that a total figured had not been determined. He also stated a copy of the Proposed Tax Revaluation was available in the Tax Office and the County Manager's Office for review. He stated no tax value can be put on timber.

Henry Jordan questioned the use of the Dept. of Revenue guidelines for the use value of property.

Mr. Ezzel stated you have to follow the state schedule or they will not support you.

John Hora questioned where did the soil typing come from.

Mrs. McGinnis stated it came from the State. The soils overlay are available on the GIS.

Peggy Pearce questioned what is meant by soil type.

Mr. Ezzel stated there were approximately 25 – 30 different soil types and this was noted on the property record card.

Paulette Brett questioned if a final decision had been made regarding the Board of Equalization and Review.

Chairman Pierce stated no decision has been made.

Frances Greene questioned if you have a neighbor who doesn't take care of their property, would it affect the value of your property.

Mr. Ezzel stated it could affect the value.

Henry Jordan stated he would like to see how many houses have been sold at or below tax value and/or market value.

Mr. Ezzel stated when property is sold in the county all sales are listed, the highs and lows are dismissed, the average is showed.

Dan Bazemore questioned what determined a building lot.

Mr. Ezzel stated all pieces of land are considered a building site until it is shown not to perk.

Henry Jordan questioned if farm land was sold last year, are deferred taxes paid.

Ms. McGinnis responded it depended on the use of the property. If it continued to be used as farm land and the new owner applies, the tag will continue with that property. If it is not to be used as farm land the deferred taxes will be assessed on the current year and the previous three years.

Frances Greene questioned if a mobile home is taxed the same as a house.

Mr. Ezzel stated double wides are; single wides are personal property unless the tongue is removed and a foundation is constructed, then they become real estate.

Ms. McGinnis stated there is a difference on the schedule of values. Double wides are scheduled differently than on site built homes; modular homes are the same as site built; frame homes are different than a brick home.

Tommy Langston stated the Planning Board and the assessors need to get together.

Peggy Pearce wanted to know the income for the elderly exclusion.

Mrs. McGinnis stated \$25,600, but there are other exclusions other than income and age. Citizens need to check with the tax office and apply.

John Hora questioned how many tax exempt properties are in Gates County.

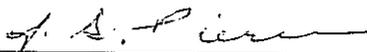
Mrs. McGinnis stated approximately 200.

Henry Jordan questioned if the agriculture exemption needed to be applied for annually.

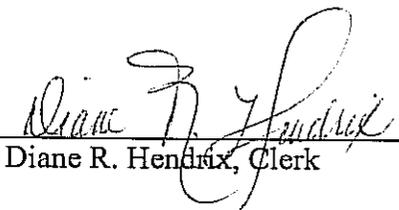
Mrs. McGinnis stated no, it was accessed every eight (8) years.

Chairman Pierce closed the public hearing.

Commissioner Jernigan made a motion to adjourn. Commissioner Nickens seconded the motion, motion carried without opposition.



J. S. Pierce, Chairman



Diane R. Hendrix, Clerk

GATES COUNTY BOARD OF COMMISSIONERS
