

# Halifax County Board of Commissioners

Vernon J. Bryant, Chairman  
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Carolyn C. Johnson  
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T. Patrick W. Qualls



Tony N. Brown  
County Manager  
Andrea H. Wiggins  
Clerk to the Board  
M. Glynn Rollins, Jr.  
County Attorney

## Monday June 1, 2020 Board of Equalization and Review Meeting 9:30 AM

Halifax County Historic Courthouse  
10 North King Street, Post Office Box 38, Halifax, North Carolina 27839  
252-583-1131/Fax: 252-583-9921  
[www.halifaxnc.com](http://www.halifaxnc.com)

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**The mission of the Halifax County Board of Commissioners is to provide leadership and support for an effective county government that seeks to enhance the quality of life for the people of Halifax County.**

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1. **Call to Order** Chairman Vernon J. Bryant
2. **Conflict of Interest** Chairman Vernon J. Bryant  
  
*In accordance with the Halifax County Board of Commissioners Rules of Procedures and N. C. G. S. Sec.153A-44, it is the duty of every member present to vote on all matters coming before the Board, unless there is a conflict of interest as determined by the Board or by law. Does any Board member have any known conflict of interest with respect to any matters coming before the Board today? If so, please identify the conflict and the remaining Board members will vote to consider the requested excuse.*
3. **Board of Equalization and Review Appeals Presentation** C. Shane Lynch, County Assessor  
  
*(A listing of tax appeal(s) will be presented by C. Shane Lynch, County Assessor, along with the Tax Department's recommendations. After each presentation, Chairman Bryant will provide an opportunity for the property owner(s) to address the Board. After each appeal has been heard, the Board will make a motion to approve or deny the request.)*
  - A. **Edward Pike Late Present Use Value Application**
  - B. **Connell, Mark and Karen Value Appeal of Parcel 0911156**
4. **Adjournment Pursuant to G. S. 105-322(f)** Chairman Vernon J. Bryant

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*Accommodations for individuals with disabilities may be arranged by contacting the County Manager's office at 252-583-1131 at least 48 hours prior to the meeting.*

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**AGENDA**  
**Halifax County Board of Commissioners**  
**Board of Equalization and Review**

**TO:** Halifax County Board of Equalization and Review

**FROM:** C. Shane Lynch, Tax Assessor

**PRESENTER:** C. Shane Lynch, Tax Assessor

**SUBJECT:** Edward Pike Late Present Use Value Application

**DATE:** June 1, 2020 Board of Equalization and Review

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**SUPPORTING INFORMATION:**

Applications for Present Use Value must be filed during the regular listing period, or within 30 days of a notice of a change in valuation, or within 60 days of a transfer of the land. The Halifax County listing period for 2020 was from January 1, 2020 until February 14, 2020. Mr. Pike was included in our 2020 Present Use Value audit. It was at this time Mr. Pike realized that parcels 0500202 and 0530106 were not included in the audit and were not in the program.

Mr. Pike was advised that his application for parcels 0500202 and 0530106 would be late for 2020 and that he would have to request that it be approved by the County Board. Mr. Pike was understanding. He submitted an application and letter to the board on April 13, 2020.

See the attached letter from Mr. Pike with additional details. Also see attached NCGS 105-277.4(a1) which addresses the late application issue.

**ATTACHMENTS:**

Description

▯ Pike Letter and Statute

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**TOTAL COST:**

**COUNTY COST:**

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**REQUEST:** The Board of Equalization and Review's approval to accept the late application for the 2020 tax year is the only recourse Mr. Pike has to receive present use value on parcels 0500202 and 0530106. The property owner meets all of the PUV requirements and had the application been received on time, it would have been approved. If approved, the owner is aware that this application is only good for 2020 and that he will have to submit a timely application for 2021.

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Edward Pike  
13762 Justice Branch Road  
Littleton, NC 27850

2525837791  
eepikefarms@gmail.com

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4/13/2020

Shane Lynch  
Halifax County Tax Office  
PO Box 68  
Halifax, NC 27839

Mr. Lynch,

I would like to justify my rationale for a late submittal of my Land Use Evaluation for tracts 0500202 and 0530106. I have owned these tracts for several years, but was unaware of the lack of a Land Use Evaluation on them. When I received the renewal application for my other tracts, I realized that 0500202 and 0530106 were not listed. Therefore, as I was acquiring the needed documents for the renewal on my other tracts, I decided it was a good time to get these two tracts added into the program.

I now understand that my application for tracts 0500202 and 0530106 was late. If it is not possible for me to get the Land Use Evaluation on these two tracts, I respectfully ask that my documentation for tract 0500202 and 0530106 be returned and I will resubmit in the next application window.

Sincerely,

A handwritten signature in cursive script, appearing to read "Edward Pike".

Edward Pike

**§ 105-277.4. Agricultural, horticultural and forestland - Application; appraisal at use value; appeal; deferred taxes.**

(a) **Application.** - Property coming within one of the classes defined in G.S. 105-277.3 is eligible for taxation on the basis of the value of the property in its present use if a timely and proper application is filed with the assessor of the county in which the property is located. The application must clearly show that the property comes within one of the classes and must also contain any other relevant information required by the assessor to properly appraise the property at its present-use value. An initial application must be filed during the regular listing period of the year for which the benefit of this classification is first claimed, or within 30 days of the date shown on a notice of a change in valuation made pursuant to G.S. 105-286 or G.S. 105-287. A new application is not required to be submitted unless the property is transferred or becomes ineligible for use-value appraisal because of a change in use or acreage. An application required due to transfer of the land may be submitted at any time during the calendar year but must be submitted within 60 days of the date of the property's transfer.

(a1) **Late Application.** - Upon a showing of good cause by the applicant for failure to make a timely application as required by subsection (a) of this section, an application may be approved by the board of equalization and review or, if that board is not in session, by the board of county commissioners. An untimely application approved under this subsection applies only to property taxes levied by the county or municipality in the calendar year in which the untimely application is filed. Decisions of the county board may be appealed to the Property Tax Commission.

(b) **Appraisal at Present-use Value.** - Upon receipt of a properly executed application, the assessor must appraise the property at its present-use value as established in the schedule prepared pursuant to G.S. 105-317. In appraising the property at its present-use value, the assessor must appraise the improvements located on qualifying land according to the schedules and standards used in appraising other similar improvements in the county. If all or any part of a qualifying tract of land is located within the limits of an incorporated city or town, or is property annexed subject to G.S. 160A-37(f1) or G.S. 160A-49(f1), the assessor must furnish a copy of the property record showing both the present-use appraisal and the valuation upon which the property would have been taxed in the absence of this classification to the collector of the city or town. The assessor must also notify the tax collector of any changes in the appraisals or in the eligibility of the property for the benefit of this classification. Upon a request for a certification pursuant to G.S. 160A-37(f1) or G.S. 160A-49(f1), or any change in the certification, the assessor for the county where the land subject to the annexation is located must, within 30 days, determine if the land meets the requirements of G.S. 160A-37(f1)(2) or G.S. 160A-49(f1)(2) and report the results of its findings to the city.

(b1) **Appeal.** - Decisions of the assessor regarding the qualification or appraisal of property under this section may be appealed to the county board of equalization and review or, if that board is not in session, to the board of county commissioners. An appeal must be made within 60 days after the decision of the assessor. If an owner submits additional information to the assessor pursuant to G.S. 105-296(j), the appeal must be made within 60 days after the assessor's decision based on the additional information. Decisions of the county board may be appealed to the Property Tax Commission.

(c) **Deferred Taxes.** - Land meeting the conditions for classification under G.S. 105-277.3 must be taxed on the basis of the value of the land for its present use. The difference between the taxes due on the present-use basis and the taxes that would have been payable in the absence of this classification, together with any interest, penalties, or costs that may accrue thereon, are a lien on the real property of the taxpayer as provided in G.S. 105-355(a). The difference in taxes must be carried forward in the records of the taxing unit or units as deferred taxes. The deferred taxes for the preceding three fiscal years are due and payable in accordance with G.S. 105-277.1F when the property loses its eligibility for deferral as a result of a disqualifying event. A disqualifying event occurs when the land fails to meet any condition or requirement for classification or when an application is not approved.

(d) **Exceptions.** - Notwithstanding the provisions of subsection (c) of this section, if property loses its eligibility for present use value classification solely due to one of the following reasons, no deferred taxes are due and the lien for the deferred taxes is extinguished:

(1) There is a change in income caused by enrollment of the property in the federal conservation reserve program established under 16 U.S.C. Chapter 58.

(2) The property is conveyed by gift to a nonprofit organization and qualifies for exclusion from the tax base pursuant to G.S. 105-275(12) or G.S. 105-275(29).

(3) The property is conveyed by gift to the State, a political subdivision of the State, or the United States.

(e) Repealed by Session Laws 1997-270, s. 3, effective July 3, 1997.

(f) The Department shall publish a present-use value program guide annually and make the guide available electronically on its Web site. When making decisions regarding the qualifications or appraisal of property under this section, the assessor shall adhere to the Department's present-use value program guide. (1973, c. 709, s. 1; c. 905; c. 906, ss. 1, 2; 1975, c. 62; c. 746, ss. 3-7; 1981, c. 835; 1985, c.



**AGENDA**  
**Halifax County Board of Commissioners**  
**Board of Equalization and Review**

**TO:** Halifax County Board of Equalization and Review

**FROM:** C. Shane Lynch, Tax Assessor

**PRESENTER:** C. Shane Lynch, Tax Assessor

**SUBJECT:** Connell, Mark and Karen Value Appeal of Parcel 0911156

**DATE:** June 1, 2020 Board of Equalization and Review

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**SUPPORTING INFORMATION:**

Mr. and Mrs. Connell appealed their assessed value of parcel 0911156 informally on January 15, 2020. Following a review of the property and the information provided by Mr. and Mrs. Connell, Tax Appraiser Lynne Simeon and the Tax Assessor both agreed there was not enough evidence to adjust the assessed value.

The Connells appealed that decision to the Halifax County Board of Equalization and Review on March 6, 2020.

See the scanned attachment of both appeal letters (including their evidence), the notice of no value change, the appellant's property tax card and Board of Equalization and Review procedures.

The Tax Assessor will demonstrate the effect on the parcel's value from Schedule of Value changes; a price per square foot comparison of the appellants' comparable properties; and photos of the comparable properties supplied.

**ATTACHMENTS:**

Description

- ▢ Connell appeal letter, notice, tax card and procedures

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**TOTAL COST:**

**COUNTY COST:**

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**REQUEST:** The Tax Assessor requests that the Board of Equalization and Review determine whether the taxpayer has presented sufficient evidence that their property is valued incorrectly and that it substantially exceeds true market value as of the effective date of the most recent reappraisal January 1, 2020.

March 6, 2020

Halifax County Tax Assessor and Board:

Request to appear before the board in reference to parcel #0911156

Reasons for the appeal are as follows:

Since the 2015 appraisal:

- 1) There has been no home improvement or additions to our property
- 2) There has been no new single family homes constructed in our neighborhood or surrounding neighborhoods
- 3) The road leading to our home and the road parallel to our road has not been paved or repaired since we purchased the house in 2006 and the road parallel to ours is probably one of the worst road in the city – full of pot holes. We use it every day to get home.
- 4) Recent sales for homes have been:  
213 Harvest Road - \$163,000  
221 Hunting Ridge Road - \$177,000  
105 Harvest Road - \$193,000 sold at a loss from 2018 purchase price \$225,000
- 5) There are at least 3 homes that we know of, and maybe even more, that cannot sale so they have to rent them when a renter is available:  
241 Hunting Ridge Road  
237 Hunting Ridge Road  
102 Harvest Road
- 6) And finally and most detrimental to the value of property is the construction of low income apartments, Rooney Ridge, right around the corner for our once prosperous neighborhood.

Taking all this into consideration, we feel the appraisal of our home is not accurate and our house has not increased in value.

Furthermore, you have a value on our 2007 boat of over \$16,000. This does not seem realistic either because when we purchased this boat over 12 years ago, we purchased it new for \$19,000. Therefore, our appraisal of real property is saying our boat has only decreased in value over 12 years, \$3,000. According to Priceonomics' Price Guide for boats, "Estimates suggest that a \$20,000 boat loses 20% of its value in the first year, 15% in the second, 14% in the third, and so on." So in this case, our boat would only be worth around \$4500 for a 13 year old boat. *<This has been adjusted once it was brought to the attention of the department; but the other has not.>*

These reason above are why we would like to talk with you further concerning our new tax value. Please let us know when we need to be present by calling us at either 252-532-2420 or 252-532-4537.

Thanks so much for your consideration.

Sincerely,



Mark and Karen Connell

212 Harvest Road

Roanoke Rapids, NC 27870

# Halifax County Tax Department

Post Office Box 68  
357 Ferrell Lane  
Halifax, NC 27839  
Phone: (252) 583-2121  
Fax: (252) 583-9311

Doris B. Hawkins, Tax Coordinator/Collector  
hawkinsd@halifaxnc.com

C. Shane Lynch, Tax Assessor  
lynchc@halifaxnc.com

February 25, 2020

CONNELL, MARK A  
CONNELL, KAREN J  
212 HARVEST ROAD  
ROANOKE RAPIDS, NC 27870

Dear Taxpayer:

In regards to your revaluation appeal, our staff conducted a second review of the parcel(s) and concluded that we believe the value is correct.

If you wish to further pursue your appeal and request an appearance before the Board of Equalization and Review, you must make that request in writing and submit it to this office within **15 days of the date of this letter** so that we can schedule your appearance before the Board. If we do not receive a written request, we will consider the appeal resolved and closed. **Under North Carolina law, ad valorem tax assessments are presumed to be correct**, and a taxpayer appearing before the Board of Equalization and Review to challenge such assessments **must present substantial evidence** to show that an arbitrary method of valuation was used or that an illegal method of valuation was used and that the assessment substantially exceeded the true value in money of the property.

If you wish to discuss your appeal further, please contact me at this office. The phone number is (252) 583-2121 and office hours are 8:30 a.m. to 5:00 p.m. Monday through Friday, excluding county holidays.

Sincerely,



C. Shane Lynch  
Halifax County Assessor

**Parcel #**  
0911156

**Location**  
212 HARVEST RD

**Assessed Value**  
\$169,500



*Where the Spirit of Independence Was Born*

January 15, 2020

Halifax County Tax Assessor:



This appeal is in reference to parcel #0911156

Reasons for the appeal are as follows:

Since the 2015 appraisal:

- 1) There has been no home improvement or additions to our property
- 2) There has been no new single family homes constructed in our neighborhood or surrounding neighborhoods
- 3) The road leading to our home and the road parallel to our road has not been paved or repaired since we purchased the house in 2006 and the road parallel to ours is probably one of the worst road in the city – full of pot holes. We use it every day to get home.
- 4) Recent sales for homes have been:
  - 213 Harvest Road - \$163,000
  - 221 Hunting Ridge Road - \$177,000
  - 105 Harvest Road - \$193,000 sold at a loss from 2018 purchase price \$225,000
- 5) There are at least 3 homes that we know of, and maybe even more, that cannot sale so they have to rent them when a renter is available:
  - 241 Hunting Ridge Road
  - 237 Hunting Ridge Road
  - 102 Harvest Road
- 6) And finally and most detrimental to the value of property is the construction of low income apartments, Rooney Ridge, right around the corner for our once prosperous neighborhood.

Taking all this into consideration, we feel the appraisal of our home is not accurate and our house has not increased in value.

Furthermore, you have a value on our 2007 boat of over \$16,000. This does not seem realistic either because when we purchased this boat over 12 years ago, we purchased it new for \$19,000. Therefore, our appraisal of real property is saying our boat has only decreased in value over 12 years, \$3,000. According to Priceonomics' Price Guide for boats, "Estimates suggest that a \$20,000 boat loses 20% of its value in the first year, 15% in the second, 14% in the third, and so on." So in this case, our boat would only be worth around \$4500 for a 13 year old boat.

We would like to talk with you further concerning our new tax value, so please call us at either 252-532-2420 or 252-532-4537 to schedule a time.

Thanks so much for your consideration.

Sincerely,

Mark and Karen Connell  
212 Harvest Road  
Roanoke Rapids, NC 27870

Lynne went over  
property record card  
w him - there were no  
errors



PAR ID: 0911156

Map #:

JURIS CD: 09 ROANOKE RAPIDS

Route #:

PIN #: 4908-13-03-8284

Ownership: 130617

CONNELL MARK A

CONNELL KAREN J

212 HARVEST ROAD

ROANOKE RAPIDS NC 27870

HALIFAX CO, NC - Property Card  
SITUS:  
212 HARVEST RD

Printed: 05/19/20 Card: 1 of 1

Appraiser: LS/KBC

Subd: Hlyo Holly Oak

Nbhd: R122 Nbhd R122

Deeded Acres: .3124  
Legal Description:  
LT#31 Holly Oak Sec 4

Parcel: 510

Sale Dt 1 S Price Db/Pg Valid Code  
04/27/06 1 2 192.500 2131/182 NOT VALIDATED  
No Valid Sale

Location:

Parking:

Utility: 1 all public;

Zoning: RR\_R-12

Sketch Vectors

Vector

A00CU37R37D34L14D3L23 A1R21U51CD8R6D6R10U14L16 A2R20CD4L6U4R6  
A3U51CD14R27U6L6U8L21 A4R37U36CD9VR2U2U5VL2U2

Improvement Description: R Residential conventional

Story: 1.5  
Class: FP Stacks: 1  
Ext Wall: frame  
Yr Blt: 1990  
Eff Year:  
Heating: central w/ ac  
Fuel:  
System: heatpump  
Bsmt: crawl  
BSMT Gar:  
Attic: none  
Rooms: 6  
Bedrooms: 3  
Unfin Area:  
Fin Bsmt Area:  
Misc 1:  
Misc 2:  
Rec Room Area:  
Phys Cond: VG  
CDU: V  
Over Depr Tb:  
Funct Dep %:  
Funct Desc:  
Extra Fict:  
Econ Dep%:  
Econ Desc:  
N-Fact:  
% Complete: C+  
Grade:  
C&D Fact:  
C&D Desc:  
TV/SF  
SP/SF  
RCN/SF  
RCNLD/SF

Assessment: 2020

Method: COST APPROACH  
Land: \$40,500 Excluded:  
BLDG: \$129,000 Ag Use:  
Market: \$169,500 RR  
Deferred: \$0 RRS  
Exempt: \$0  
Taxable: \$169,500

L#	Low	1st	2nd	3rd	Description	Area	Value(RCN)	Yr Bt	EFF Yr	Bt	Grd	CDU	%Gd	Table	%Cmp
D	0				Conventional	1,327	145,830	1990			C+	V		75	
W															
L	1				Stoop Stoop	188	3,046	1990			C+	V		75	
L	2				Omp Open Masonry	24	570	1990			C+	V		75	
A	3				1s Ft Frame	330	14,612	1990			C+	V		75	
D	4				Ftday Frame Bay	14	620	1990			C+	V		75	
D															
N															
S															

RCNLD  
Revisi: 109,373  
Reason: 2,285  
Appr Date 428  
LS 03/19/19 REVAL ON-S  
RM 04/04/14 REVAL ON-S  
RM 03/17/06 REVAL ON-S  
118 07/28/98 OTHER - SEE

Building Permit

Date Permit # Permit \$ CO Date Fig

HSC:

7 225

TSC:

7 547

164 678

Total:

492 640

PAR ID: 0911156

Map #:

JURIS CD:09 ROANOKE RAPIDS

Route #:

PIN #: 4908-13-03-8284

HALIFAX CO, NC - Property Card

Printed: 05/19/20 Card: 1 of 1

Appraiser: LS/KBC

Land Description: LUC: 510 NBHD: R122 Nhd R122

Ag Use	LN	Soil	Acres	Rate	Value
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N-Fact: Topot: level  
Zoning: RR\_R-12 Topoz:Road 1: paved  
Road 2:  
Traffic:

L#	Type	Code	Desc	Size	BaseRate	Adj	AdiRate	Value
0	S	1	Home Site	13.608	1.93		1.93	40,480

Total Parcel Size:	AC	0.3124	Rate/AC	129,577.46	Value	40,480
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Value

## Comments:

#	Comment
.1	From Wsd Inc 1459/156
.2	104031



## OB&amp;Y

L#	Code	Yr Bld	Eff Yr	W x L	Area	Grd	Units	Mod Cd	Rate	Ovrd Rte	RCN	Cnd	Funct	%Comp	%Gd	RCNLD
1	PA3	Paving Concrete	1990	x	1,620	C	1		4.00		6,480	A				2,200
2	MC1	Metal Carport	1990	x		C	1		.00			A				750
3	RS1	Frame Utility Shed	1990	8 x 10	80	D	1		11.00		900	F				300
4	PA3	Paving Concrete	2014	12 x 53	636	C	1		4.00		2,540	A				2,200
				x												

Total:

5,450

PROCEDURES FOR QUASI-JUDICIAL HEARINGS  
BEFORE THE HALIFAX COUNTY BOARD OF EQUALIZATION AND REVIEW

Taxpayers who are appearing before the Halifax County Board of Equalization and Review should take notice of the following procedures in presenting their appeal:

1. Once the Chair has called the meeting to order, the Tax Assessor will identify the property under appeal and introduce the appealing taxpayer.
2. The taxpayer will come forward and present his/her case through the use of personal testimony, documentary evidence, and the testimony of other individuals, including expert witnesses, if any. Please note that all persons giving testimony must be placed under oath by being sworn or affirmed.
3. Each board member will be given the opportunity to ask questions of the taxpayer and any witnesses concerning evidence presented. The tax assessor or his/her designee shall also be given the opportunity to cross-examine the taxpayer or his/her witnesses.
4. The tax assessor or his/her designee, also under oath, will present the position of the Tax Office regarding the case under appeal. The tax assessor may also present other witnesses or introduce documentary evidence regarding the county's position on tax value.
5. Each board member will be given the opportunity to ask questions of the tax assessor or other county witnesses. The taxpayer shall also be given the opportunity to cross-examine the tax assessor or other county witnesses.
6. The board, in open session, will consider the evidence presented and render a decision. Provided, the board has the option to take a matter under advisement for the purpose of obtaining additional information, and render a decision at a later time.

Burden of Proof; Failure to Appear.

The Taxpayer has the burden of proving that his/her property was incorrectly valued by the tax assessor's office and that the tax value substantially exceeds the true market value of the property as of January 1, 2020. On a case by case basis, helpful information might include:

- a) appraisals of the property that relate to its value as of January 1, 2020
- b) comparable sales of other like property prior to or soon after January 1, 2020,
- c) photographs of the property
- d) statements of income and expenses for income-producing property
- e) replacement or improvement costs

If a Taxpayer fails to appear at a scheduled hearing, the board will review any information submitted earlier as evidence, hear the position of the tax assessor, and make a decision based on those facts alone. If no evidence has been submitted by the Taxpayer, then the Board will decide the matter in favor of the tax office on the grounds that the Taxpayer has not attempted to carry his/her burden of proof.

#### Non-Attorney Representation.

Hearings before the Board of Equalization and Review are quasi-judicial proceedings. The North Carolina State Bar has issued advisory opinions stating that the presentation of evidence, the examination and cross-examination of witnesses, making legal arguments, and advocating for results on behalf of others in quasi-judicial proceedings constitutes the practice of law which may be performed only by licensed attorneys at law. The unlicensed practice of law is a Class 3 misdemeanor.

If an individual taxpayer wishes to have a non-attorney represent them in proceedings before the Board, he/she must complete the power of attorney form that has been approved by the Halifax County Board of Commissioners for that purpose. Non-attorney representatives are strongly cautioned that the Board does not sanction the unauthorized practice of law and that they engage in such representation at their risk.

If a business entity (eg, corporation, LLC) wishes to have a non-attorney represent them in proceedings before the Board, he/she must complete the power of attorney form that has been approved by the Halifax County Board of Commissioners for a business entity. Non-attorney representatives for a business must be officers or duly authorized employees of the business entity. Again, such non-attorney representatives are strongly cautioned that the Board does not sanction the unauthorized practice of law and that they engage in such representation at their risk.