

Halifax County Board of Commissioners

Vernon J. Bryant, Chairman
J. Rives Manning, Jr., Vice-Chairman
Carolyn C. Johnson
Linda A. Brewer
Marcelle O. Smith
T. Patrick W. Qualls



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

Monday August 10, 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

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.

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. Lowes Home Centers Inc. Value Appeal and Consent Decision

4. Adjournment Pursuant to G. S. 105-322(f) **Chairman Vernon J. Bryant**

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.



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: Lowes Home Centers Inc. Value Appeal and Consent Decision

DATE: August 10, 2020 Board of Equalization and Review

SUPPORTING INFORMATION:

On April 14, 2020 the Halifax County Tax Assessor received a letter (see attached) from attorney Daniel Zazzali appealing the \$7,571,800 assessed value of his client Lowes Home Center, Inc. d/b/a Lowe's Home Improvement parcel 0919856 for tax year 2020. The taxpayer's opinion of value was \$3,785,900.

An appraiser from the Tax Department reviewed the parcel on May 14, 2020 and found some data errors on the property record card. Based on the corrections to the parcel data, the Assessor notified the appellant of a reduction in value from \$7,571,800 to \$7,517,700 per a letter dated May 19, 2020 (see attached).

In a letter dated May 22, 2020 the attorney for the appellant further appealed to the Halifax County Board of Equalization and Review, still contending the \$3,785,900 opinion of value (see the attached letter and Power of Attorney).

In lieu of a recent Property Tax Commission decision on an appeal of (2) Lowe's Home improvement stores in Gaston County, NC, the Assessor proposed a value of \$7,167,700 using a similar price per square foot as the Commission's recent decision. The taxpayer agreed.

Attached you will find a signed Consent Decision between both parties agreeing on a value of \$7,167,700 that spans this entire revaluation cycle (January 1, 2020 - December 31, 2023).

ATTACHMENTS:

Description

- ▢ Lowe's appeal letter, value letter and Consent Decision

TOTAL COST:

COUNTY COST:

REQUEST: The Assessor requests that the Board of Equalization and Review approve the Consent Decision value of \$7,167,700 for parcel 0919856 for the 2020 tax year and all subsequent years in this revaluation cycle.

NORTH CAROLINA
HALIFAX COUNTY

BEFORE THE HALIFAX COUNTY
BOARD OF EQUALIZATION
AND REVIEW

In the Matter of the Tax Appeal of
Lowe's Home Centers Inc.
A North Carolina Corp
Attn: Tax Dept.
1000 Lowe's Blvd
Mooresville, NC 28117,

Taxpayer

CONSENT DECISION

This matter coming on to be heard by the Halifax County Board of Equalization and Review regarding the Tax Appeal by Lowe's Home Centers Inc. regarding the following property:

County Identification/Description of Property Under Appeal:

Parcel/PIN/Account# **0919856** Property Address: **1600 Julian R Allsbrook Hwy**

Description of Property: **Lowe's Home Improvement** Assessed Valuation Under Appeal: **\$7,517,700**

☒ Real ☐ Personal ☐ Both

It appearing to the Board that the County Assessor and the Taxpayer have engaged in discussions prior to this hearing, and after the exchange of information and/or negotiation, have reached consensus that the adjusted assessed valuation of the property of the property should be **\$7,167,700**; and

It further appearing to the board that the County Assessor and the Taxpayer both request that the Board adopt the adjusted assessed valuation agreed to by consensus; and

It further appearing that if the requested valuation is adopted by the Board, the Taxpayer will waive the right to further appeals for the remainder of the current revaluation period unless the County Assessor adjusts the valuation pursuant to G.S. 105-287;

NOW, THEREFORE, based upon the representations made by the County Assessor and the Taxpayer and by other evidence and testimony presented, the Board renders the following DECISION:

1. The assessed value of the above-referenced property for the year 2020 is **\$7,167,700**.
2. The Taxpayer waives any further appeal of assessed valuation for the year 2020 and the remainder of the current revaluation period.


Adopted by the Board this _____ day of _____, _____.

Chairman, Board of Equalization and Review

We Consent and Ask That It Be Done:


County Assessor

Date: 7/24/2020


DANIEL ZAZZALI, ESQ.

McCarter & English, LLP - Attorneys for the Taxpayer, Lowe's
Date: 7/24/2020

May 22, 2020

VIA OVERNIGHT MAIL AND CERTIFIED MAIL

Halifax County Tax Department
Board of Equalization and Review
357 Ferrell Lane
Halifax, NC 27839
P: 252-583-2121

**Re: Board of Equalization and Review Appeal
1600 Julian R Allsbrook Hwy
Parcel ID: 0919856**

Dear Sir/Madam:

We represent the Owner, Lowes Home Centers Inc & A North Carolina Corp, with respect to the appeal of the assessment of the above-referenced property to the Board of Equalization and Review. This correspondence will serve to confirm that Owner objects to the revised appraised market value of the Halifax Tax Assessor.

Based upon market data, the property is over-assessed. The taxpayer can demonstrate that the fair market value of the real property is \$3,785,900.

The telephone number of the Owner is c/o Daniel Zazzali, Esq. at 973-639-7982. The mailing address is c/o Daniel Zazzali, Esq., McCarter & English, LLP, Four Gateway Center, 100 Mulberry St., Newark, NJ 07102. The contact email address is dzazzali@mccarter.com. Please see Power of Attorney, attached hereto.

I have enclosed an additional copy of this letter. **Please have the copy stamped "RECEIVED" and return same in the enclosed self-addressed envelope.**

Should you have any questions or concerns, please do not hesitate to contact me or my associate, Michael Benak, Esq., at 973-639-7982. After you have the opportunity to review this information, kindly contact us to discuss resolution.

I appreciate your courtesies and cooperation.

Respectfully submitted,



Daniel Zazzali

Enclosures

POWER OF ATTORNEY

Know all men by these presents that I, Marisa Gast, Accountant, in the County of Iredell, State of North Carolina, City of Mooreville, do hereby make, constitute and appoint, Daniel P. Zazzali, Esq. (national counsel) my true and lawful attorney in fact & Michael Benak, Esq. (national counsel) to appear for me and represent me before the board of county commissioners or the county board of equalization and review in the County of Halifax in connection with any matter involving the ad valorem taxation of the property described below; I grant unto said attorney in fact the full power and authority to appeal the property tax value assigned by the County to the described property, and the power to make full and complete settlement or other disposition of the matter; I hereby authorize the said County to disclose to my attorney in fact all information used by the County in connection with the listing, appraisal, or assessment of the said property, including specifically information of a confidential nature.

I understand that in the event of an adverse decision by either County Board, that if this matter is appealed to the North Carolina Property Tax Commission, the property tax value may be lowered, left unchanged, or increased as a result of the appeal. I also understand that my attorney in fact, unless he/she is an attorney at law, authorized to practice law in the State of North Carolina will not be allowed to prepare or file any documents with the North Carolina Property Tax Commission or represent me at any hearing to be held before the Commission, for such representation would constitute the unauthorized practice of law.

The specific property which my attorney in fact is authorized to appeal is described as follows: Real Property Parcel#(s)/Personal Property Account #: 0919856

NOTE: PLEASE USE THE PROPERTY TAX PARCEL IDENTIFICATION NUMBER(S) FOR REAL PROPERTY; PERSONAL PROPERTY SHOULD BE DESCRIBED AS CLEARLY AS POSSIBLE. ATTACH ADDITIONAL INFORMATION SHEETS IF NECESSARY.

I am the record owner of the property described above: YES NO (circle one). If No, please identify the record owner and state the relationship between the record owner and the person executing the Power of Attorney.

Marisa Gast, Accountant, Lowe's Home Centers Inc.

Witness my hand this the 12th day of March, 2020.

Marisa C. Gast
TAXPAYER

STATE OF NORTH Carolina
COUNTY OF MECKLENBURG

The foregoing instrument was duly acknowledged before me by Marisa Gast for the uses and purposes therein expressed.

Witness my hand and seal this the 12TH day of March, 2020.

My commission expires: MARCH 29 2024 Christal D. Powell
Notary Public



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

May 19, 2020

LOWES HOME CENTERS INC
A NORTH CAROLINA CORP
ATTN: TAX DEPT
1000 LOWES BLVD
MOORESVILLE, NC 28117

Dear Taxpayer:

In regards to your revaluation appeal, our staff conducted another review of the parcel(s) and have made changes as reflected in the New Assessed Value(s) below.

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 #	Location	New Assessed Value
0919856	1600 JULIAN R ALLSBROOK HWY	\$7,517,700



Where the Spirit of Independence Was Born



Daniel Zazzali
Partner
T. 973-639-6944
F. 973-297-3770
dzazzali@mccarter.com

McCarter & English, LLP
Four Gateway Center
100 Mulberry Street
Newark, NJ 07102-4056
www.mccarter.com

April 14, 2020

VIA FIRST CLASS MAIL & ELECTRONIC MAIL (TAXHELP@HALIFAXNC.COM)

Halifax County Tax Assessor
PO Box 68
Halifax, NC 27839
P: 252-583-2121

Re: Property Tax Appeal
1600 Julian R Allsbrook Hwy
Parcel ID: 0919856

Dear Sir/Madam:

We represent the Owner, **Lowes Home Centers Inc & A North Carolin**, with respect to the appeal of the assessment of the above-referenced property. This correspondence will serve to confirm that Owner objects to the current appraised market value of the Halifax County Tax Assessor.

Based upon market data, the property is over-assessed. The taxpayer can demonstrate that the fair market value of the real property is \$3,785,900.

The telephone number of the Owner is c/o Daniel Zazzali, Esq. at 973-639-7982. The mailing address is c/o Daniel Zazzali, Esq., McCarter & English, LLP, Four Gateway Center, 100 Mulberry St., Newark, NJ 07102. The contact email address is dzazzali@mccarter.com. Please see Power of Attorney, attached hereto.

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Should you have any questions or concerns, please do not hesitate to contact me or my associate, Michael Benak, Esq., at 973-639-7982. After you have the opportunity to review this information, kindly contact us to discuss resolution.

I appreciate your courtesies and cooperation.

Respectfully submitted,

Daniel Zazzali

Enclosures