

**MINUTES
BURKE COUNTY BOARD OF COMMISSIONERS
SPECIAL MEETING**

The Burke County Board of Commissioners held a special meeting on Tuesday, October 4, 2022, at 4:00 p.m. The purpose of the special meeting was to adopt the Schedule of Values and the Present Use Schedule of Values, standards, and rules to be used in the 2023 reappraisal of real property in Burke County, as well as to conduct a closed session pursuant to NCGS 143-318.11(a)(3) & (5). Chairman Mulwee executed the notice, and it was published on September 29, 2022. The meeting was streamed live on the County's YouTube channel, BurkeCountyNC, and it was broadcast on the local cable systems. The agenda, in its entirety, was posted to the County's website, www.burkenc.org, several days prior to the meeting. Those present were:

COMMISSIONERS:

Scott Mulwee, Chairman
Johnnie W. Carswell, Vice Chairman
Wayne F. Abele, Sr.
Jeffrey C. Brittain
Maynard M. Taylor

STAFF:

Bryan Steen, County Manager
Margaret Pierce, Deputy County Manager/Finance Director
J.R. Simpson, II, County Attorney
Kay Honeycutt Draughn, Clerk to the Board

CALL TO ORDER

Chairman Mulwee called the meeting to order at 4:29 p.m. The Board's three o'clock pre-agenda meeting lasted longer than anticipated.

APPROVAL OF THE AGENDA

Motion: To approve the agenda as presented.

RESULT:	APPROVED [UNANIMOUS]
MOVER:	Maynard M. Taylor, Commissioner
AYES:	Scott Mulwee, Johnnie W. Carswell, Wayne F. Abele, Sr., Jeffrey C. Brittain and Maynard M. Taylor

ITEMS FOR DECISION**TAX DEPT. - APPROVAL OF 2023 SCHEDULE OF VALUE, PRESENT USE SCHEDULE OF VALUE**

John Bridgers, Tax Administrator, requested official approval of the 2023 schedule of values.

Background Information:

NCGS 105-286 requires that each county in North Carolina conduct a general revaluation at least every eight (8) years. The primary purpose of a reappraisal is to equalize the tax base between the different classes of property (Real, Personal, and Public Utility). During the period between reappraisals, Real Property Values remain basically untouched regardless of what the real estate market or economy is doing. This means in a typical economy, market values increase but tax values remain the same. In accordance with NCGS 105-287, Tax

Values can only change between reappraisals when improvements have been added to or deleted from the property or to correct a data error. Increases or decreases in tax value cannot be made for economic reasons.

NCGS 105-286(a) (2) allows the Board of County Commissioners to advance the Reappraisal Cycle. By advancing the cycle, tax values can more closely follow market trends. Burke County's last reappraisal became effective January 1, 2019. The next reappraisal is scheduled for January 1, 2023, which advances the maximum cycle four (4) years from the required date of January 1, 2027.

As part of a Reappraisal Project, a *Schedule of Values (SOV)* and a *Present Use Schedule of Values* must be developed for the Real Property and property in the Present Use Value Program, approved by the Board of Commissioners, and applied to the tax data. These schedules are comprised of cost tables for various types of structures, land, soil, and other features, along with tables for quality of construction, size, and depreciation. Values in the schedule of values were derived using various cost schedules, fee appraisals, and real estate sales in Burke County. Values for the Present Use Schedule of Values have been adopted from the recommendations of the North Carolina Use-Value Advisory Board. Schedules will be applied using the standards and rules of the Uniform Standards of Professional Appraisal Practice (USPAP) Standard 6 and the North Carolina Machinery Act (NCGS 105). When these schedules are applied to the tax data, the results will be tax values that represent Market Values and Use Values.

NCGS 105-317 requires the following steps for the approval of both the *Schedule of Values* and the *Present Use Schedule of Values*:

1. September 6th - The Tax Assessor presents both schedules to the Board.
2. September 7th - Publish notice informing the public that the schedules are available for public inspection and publish the public hearing notice. (Both schedules will be open for public review in the Tax Assessor's Office and on the County's website.)
3. September 20th - Conduct a public hearing on both schedules.
4. October 4th - (Conduct Special Meeting) - Request the Board to approve both schedules. Once approved, the Board will issue an order adopting each schedule and publish a notice of this order.
5. October 6th - Publish a notice saying the Board has approved the schedules.
6. October 9th - Publish a notice that the Board has approved the schedules.
7. October 16th - Publish a notice that the Board has approved the schedules.
8. October 23rd - Publish a final notice saying the Board has approved the schedules.
9. November 5th - The last day for any taxpayer to appeal either schedule to the Property Tax Commission.

Note: Steps 1 - 3 were completed in accordance with NCGS 105-317. The public notices were published in the News Herald, and they were posted on the County's website, www.burkenc.org.

Motion: To adopt the Schedule of Values and the Present Use Schedule of Values, standards, and rules to be used in the 2023 reappraisal of real property in Burke

County.

RESULT:	ADOPTED [UNANIMOUS]
MOVER:	Jeffrey C. Brittain, Commissioner
AYES:	Scott Mulwee, Johnnie W. Carswell, Wayne F. Abele, Sr., Jeffrey C. Brittain and Maynard M. Taylor

CLOSED SESSION**BOC - CLOSED SESSION TO DISCUSS LITIGATION & ACQUISITION OF REAL PROPERTY**

A closed session was needed pursuant to NCGS 143-318.11(a)(3) & (5) - to consult with the attorney to preserve the attorney-client privilege and discuss threatened or pending litigation (Opioid); and to establish, or to instruct the public body's staff or negotiating agents concerning the position to be taken by or on behalf of the public body in negotiating (i) the price and other material terms of a contract or proposed contract for the acquisition of real property by purchase, option, exchange, or lease.

Motion: To go into closed session.

RESULT:	APPROVED [UNANIMOUS]
MOVER:	Jeffrey C. Brittain, Commissioner
AYES:	Scott Mulwee, Johnnie W. Carswell, Wayne F. Abele, Sr., Jeffrey C. Brittain and Maynard M. Taylor

Motion: To come out of closed session.

RESULT:	APPROVED [UNANIMOUS]
MOVER:	Maynard M. Taylor, Commissioner
AYES:	Scott Mulwee, Johnnie W. Carswell, Wayne F. Abele, Sr., Jeffrey C. Brittain and Maynard M. Taylor

RETURN TO OPEN SESSION

Chairman Mulwee announced that no action was taken during the closed session.

ADJOURN**Motion: To adjourn at 4:56 p.m.**

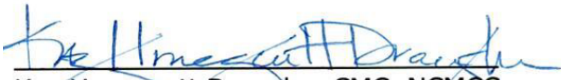
RESULT:	APPROVED [UNANIMOUS]
MOVER:	Wayne F. Abele, Sr., Commissioner
AYES:	Scott Mulwee, Johnnie W. Carswell, Wayne F. Abele, Sr., Jeffrey C. Brittain and Maynard M. Taylor

Approved this 20th day of June 2023.



Scott Mulwee, Chairman
Burke Co. Board of Commissioners

Attest:



Kay Honeycutt Draughn, CMC, NCMCC
Clerk to the Board