

The 2016 County of New Kent Board of Equalization met on Tuesday, June 14, 2016 in the Boardroom of the Administration Building, 12007 Courthouse Circle, New Kent, Virginia, at 2:00 p.m.

ROLL CALL: A roll call determined that Mr. William Wallace, Mr. Mathew Starr, Ms. Amy Pearson and Mr. Baird Jones were present. Mr. William Chandler had called indicating he would be arriving late and did join the meeting at 3:30 p.m. Representing the Commissioner's Office were Deputies Shannon McLaughlin and Devin Caldwell and Commissioner of Revenue Laura Ecimovic.

HEARINGS/CONSIDERATION OF APPEALS: Hearings were scheduled for the following PID numbers: 1880, 108827, 108141, 4606, 5718, 5422, 100452, 2069, 5536, 1189, 6999, 101712 and 2832. The owner of PID number 5422 had called indicating there had been a death in the family and had rescheduled to 4:30 p.m. on Friday, June 17th. PID numbers 6999 and 101712 had been rescheduled from Monday, June 13, 2016. Appeals with pending determinations from the June 13<sup>th</sup> hearing schedule included PID numbers 5859, 3090, 3095, 1997 and 108767.

**DAVIS, Clyde C. etals., PID #1880** – Mr. Charles M. Davis, representing the owners, presented information supporting the appeal. Mr. Davis reported having received a reassessment notice in January indicating a property value of \$670,800 which included 163 acres of farmland, 121 acres of marsh and a one acre home site. A subsequent reassessment notice dated March 21, 2016, which indicated a property value of \$1,218,200, was also received. This notice indicated the property included 161 acres of farmland, 121 acres of marsh and a three acre home site valued at \$580,000. Mr. Davis pointed out this was a 75% increase in value. He also noted most of the waterfront on this property had been divided into fifteen lots and a small waterfront residual with no right of way remained. He also noted major drainage issues were present on the farmland portion of the property and distributed several handouts including a grade stabilization drawing describing the owners' plan to address growing erosion concerns. Mr. Wallace asked if the property was within the floodplain. Mr. Davis noted portions of the property were within the floodplain and Ms. Ecimovic provided a handout depicting floodplain areas. Mr. Davis indicated he had twenty-five years of experience as an appraiser and questioned the three acre home site used in the calculation on the March 21<sup>st</sup> notice. Mr. Wallace pointed out there were four other farm properties with the same ownership and asked if the owners had been satisfied with these reassessments. Mr. Davis jokingly said he was never satisfied but noted he understood the market and the prices at which properties were selling and felt the other property values were reasonable. He pointed out that cropland was valued higher than forestry and he stressed the importance of continuing to have the AFD (Agricultural and Forestal District) program in the County. Ms. Ecimovic noted the issues with drainage and waterfront access were new information which her department could work with. She suggested she could take a look at this information and get back to the Board with a recommendation. She indicated she did not disagree with any of the information Mr. Davis had presented. Mr. Starr asked why the

value had gone up so much. Ms. Ecimovic indicated large acre waterfront properties were valued higher than interior properties and three acres had been attributed to the home sites to reflect this higher value. She indicated the March 21, 2016 notices had been sent once it had been discovered that due to an oversight, the values of large acre waterfront properties were not accurate. She noted this higher value had been captured for large acre waterfront properties which had recently sold but had not been for others. Mr. Davis indicated he felt the value given to this property was unreasonable. Ms. Ecimovic assured him the necessary accommodations would be made to more accurately reflect the property's value. It was noted there were several other large acreage waterfront properties scheduled for hearings. The Board deferred action to allow for similar cases to be heard and for the Commissioner to consider the previously mentioned factors prior to rendering a decision. (A decision was rendered on his case on Thursday, June 16<sup>th</sup>. Please see those minutes for a final determination.)

**HAZELWOOD, Kenneth S and Katherine T., PID #108827** – The Hazelwoods presented information including a recent appraisal of the property in support of their appeal. Mr. Hazelwood reported he and his wife had been in the process of refinancing when the appraisal which valued the property at \$365,000 had been conducted. He pointed out the County's assessment was much higher at \$400,900. Mr. Caldwell indicated agreement with the appraisal figures and suggested the higher value had been the result of an incorrect grade ("C+") having been given to the property. The Commissioner's Office recommended the land value of \$62,900 remain unchanged and the value of the improvements be reduced to \$303,300. Upon a motion made by Ms. Pearson and seconded by Mr. Jones, the Board voted to change the assessment to \$366,200 as recommended by the Commissioner with a value of \$62,900 given to the land and \$303,300 given to the improvements, by a vote of 4:0.

**KIDD, Rossie J, Jr. and Nancy O., PID #108141** – Mr. Kidd presented information supporting his appeal. Mr. Kidd indicated he felt the \$140,200 assessment was unreasonable and noted the property had been on the market for \$100,000 for some time and had not sold. Mr. Wallace agreed the assessment was too high if no interested buyers could be found at \$40,000 lower than assessed value. Ms. Ecimovic noted this was a commercial condo unit and pointed out no appeal had been filed with her office. She indicated Mr. Kidd had supplied income and expense information for the property which had made it possible for her office to make a recommended assessment value based on actual income. The recommended assessed value was \$99,000. Upon a motion made by Mr. Jones and seconded by Ms. Pearson, the Board voted to accept the Commissioner's recommendation to reduce the assessment to \$99,000, by a vote of 4:0.

**MINTER, Michael Edward, PID #4606** – Mr. Minter presented information in support of his appeal. He indicated he had received a reassessment notice which had included a 33% increase in value. He reported he had come to the Commissioner of Revenue with an appeal and when he had received the results of that appeal, the value had increased an additional \$4,000. He noted a number of concerns with the property including cracks in the foundation, settling problems, interior doors that would not close, electrical problems, generally poor construction workmanship and its location just sixty yards off of I-64. He

estimated there were approximately seventy homes in the neighborhood and suggested his lot was one of the worst in the community. Mr. Starr suggested the property may have been graded incorrectly and asked Ms. McLaughlin for some additional information on property grades. Ms. McLaughlin indicated average properties were generally given a grade of “C” and the grade would be moved up or down based on characteristics of the structure. She noted Mr. Minter had mentioned several deficiencies in the property and suggested “cost to cure” could be considered. Mr. Wallace asked if any discounts were given for close proximity to an interstate highway. Ms. McLaughlin indicated this discount was available and had been given to the Minter property. She suggested the increase could be attributed to the current market and the addition of air conditioning which had not previously been included in the property description. Mr. Minter indicated he and Paul Robinson (local realtor) were friends and reported Mr. Robinson had suggested it would be difficult to sell the property for the assessed value. Mr. Jones noted Mr. Minter had alluded to a number of problems which could significantly impact the property value. Mr. Wallace suggested it would take \$10,000 to \$20,000 to get the property ready to sell and asked Ms. McLaughlin what the impact would be of reducing the grade. She suggested that if Mr. Minter was agreeable, Commissioner’s staff could come out to the property and conduct an interior inspection which could have an impact on the property grade. It was noted that if the Board were to make a determination, the Commissioner’s Office would not be able to override the Board of Equalization’s ruling. Mr. Minter agreed to the interior inspection and an inspector visit was scheduled for 3:00 p.m. on Thursday, July 16<sup>th</sup>. (A decision was rendered on his case on Thursday, June 16<sup>th</sup>. Please see those minutes for a final determination.)

**ROSE, Carroll L., PID #5718** – Mr. Rose presented information in support of his appeal. He indicated the value of his property had increased by 144% which he felt was unreasonable. Ms. Ecimovic noted the Rose property was not the typical commercial property. The property, located between two roads, was not in a prime area, was of older construction and public water and sewer were not available. Ms. Ecimovic also noted that no rental data had been provided, there were no comparable properties and the abnormal physical depreciation had been considered. Mr. Rose indicated the property was currently rented but he was working to get the tenants to leave. The current rent was \$700 per month for the entire building. Mr. Rose noted the building was in poor condition and he wanted to clean up the property and sell it. He indicated he had no idea of what the selling price would be. Ms. Ecimovic noted she had no argument with Mr. Rose’s assessment of the building’s condition and indicated there were some calculators that could be applied to reduce the assessment. After some additional discussion, the Board decided to defer action until the Commissioner had reviewed the information received and provided a recommendation. (A decision was rendered on his case on Thursday, June 16<sup>th</sup>. Please see those minutes for a final determination.)

Chairman Starr called for a brief recess at 3:30 p.m. Mr. Chandler also joined the meeting at this time.

**WENTLING, David G. and Robin L., PID #100452** – The Wentlings presented information in support of their appeal. Mr. Wentling indicated he was basing his claim

on his property's close proximity to the winery. He indicated he had not been aware of how much noise there would be with a winery and suggested there were 600 people there on any given Friday, Saturday and Sunday. He reported loud music and "drunks coming through the neighborhood". He noted that lots in a neighboring community had not sold for several years and suggested the noise associated with the winery was a factor. He indicated his home was a log home and suggested that log homes did not appreciate in value but rather depreciated. He reported there had been termite problems in the home but a recent inspection had indicated the property was now free and clear. Mr. Caldwell noted the change in the building value was largely due to items that had been missing from the property record, i.e. unreported square footage. Ms. Wentling indicated she did not believe the home was any larger than the 1,464 square feet previously reported. Mr. Caldwell reported that a field assessor had visited the property and taken measurements indicating the home was 1,640 square feet. Mr. Caldwell noted an 8' x 22' area on the back of the home which had not been reported. The Wentlings suggested this area was not present. There was also some discussion regarding a structure on the property which the Wentlings described as a pole shed but had been described by the Commissioner's Office as a garage. Mr. Starr asked Mr. Caldwell to explain to what he attributed most of the increase. Mr. Caldwell indicated the increase was due to the increased land values and the addition of items that had previously been omitted from the property record. Ms. Pearson asked if the noise had been taken into consideration. Mr. Caldwell indicated that it had. A picture of the back of the home clearly showing the 8' x 22' area previously mentioned was distributed. Mr. Caldwell provided an overview of comparable properties. Mr. Chandler noted the Wentlings had suggested the value of the property was \$425,000 and asked for an explanation of this figure. Mr. Wentling indicated he had based his suggested value on the previous assessment and had factored in some inflation. He indicated he had purchased 87 acres so that he could be in the woods. He also noted he had provided pictures which depicted the adjoining winery property cleared to the Wentling property line as well as some of the garbage and other unsightly views on the winery property. An insurance statement indicating the home was insured for \$190,000 had also been included. Mr. Wallace suggested the Wentlings may want to have a certified appraisal to determine the value of the property. He noted an appraiser would take all factors into consideration and would depreciate on the basis of noise. The Board deferred action to allow time for further consideration. (A decision was rendered on his case on Thursday, June 16<sup>th</sup>. Please see those minutes for a final determination.)

**DANIEL, Mark S. and Joanne F., PID #2069** - Mr. Daniel was present to share information in support of his appeal. Mr. Caldwell reported the Commissioner's Office had discovered the subject parcel had been described as a buildable lot without restriction. He noted this was a clerical error which had since been corrected. He also noted the property had access to public water but not public sewer. The Health Department had also documented that the property would not perk for a conventional septic system. The Commissioner's Office was recommending an adjusted assessment value of \$14,100. Mr. Starr asked Mr. Daniel if he would be happy with this figure. Mr. Daniel indicated he would be much happier with \$11,000 which had been the previous assessment. Mr. Caldwell noted there were no comparables and he had no basis upon which to argue the difference between \$11,000 and \$14,100. Mr. Daniel noted roadwork

was currently in progress on one side of this property. He further noted there was no curb cut into the property and he was not sure if he would have access to the property once this work was completed. Upon a motion made by Mr. Jones and seconded by Ms. Pearson, the Board voted to reduce the assessment to \$12,500, by a vote of 5:0.

**MOORE, E. Taylor, Jr. and Kristine K., PID #5536** – Mr. and Mrs. Moore were present to share information supporting their appeal. Linwood Gregory, representing the Roger Gregory, III family, also joined the Moores at the table during their presentation. Both families had indicated issues concerning the reassessment of their properties were similar and information they would share was not only relevant to their properties but also to a number of other waterfront properties. Mr. Moore had prepared binders containing a variety of information on the responsibilities of the Board of Equalization, several pieces of correspondence and property cards for a number of large waterfront properties. He indicated he had been involved in real estate for over thirty years and named a number of large projects in which he had been involved. Mr. Moore noted the main issue he had was the March assessments of nineteen large riverfront properties. He reported there had been a meeting with the Commissioner of Revenue and staff the previous day where the Commissioner had explained the March assessments had been initiated to capture riverfront values that had not been captured in the past. He also reported the Commissioner had suggested it was sometimes difficult to fit all properties into a particular slot with the CAMA system (real estate assessment management). Mr. Moore then stressed the importance of a clear division between the Board of Equalization and the Commissioner of Revenue. He then drew attention to a number of sections contained in the Virginia Department of Taxation's Board of Equalization Manual and reminding the Board of their duties. After having cited a number of manual sections, Mr. Chandler reminded him that his time was limited and urged him to make a point regarding his property. Mr. Moore continued on with his review of the manual drawing attention to the fourth paragraph from the bottom of page 52 a portion of which stated "Before relief can be given, it must appear that the assessment is out of line generally with other neighborhood properties, which in character and use bear some relation to that of a petitioner." Mr. Moore indicated he had two main issues with the reassessment. First, his concerns focused on the methodology, consistency and uniformity. He noted properties other than the large waterfront properties were being assessed on the basis of a one-acre home site while the large waterfront properties were being assessed on the basis of a three-acre home site. He suggested the Commissioner of Revenue was using a technical "correction" method to reappraise a "small targeted group" of waterfront properties. He also suggested this one-acre/three-acre difference was not a consistent and uniform valuation process. In addition, he suggested the Commissioner of Revenue had failed to notify the property owners of the change in home site acreage and had not applied home site acreages uniformly. His second issue was timing. He indicated he had found the Commissioner to be very open and that she had indicated her department had discussed implementing a way to "capture additional value" from riverfront property owners in 2015. He noted that although this had been discussed, it had not been implemented prior to the January 1, 2016 "legal cut off date". He pointed out the three-acre home site issue was impacting nineteen properties all of which had been assessed on the basis of a one-acre home site in the January 2016 notices. He indicated the "3 acre

bomb” had not been received until March 23<sup>rd</sup>. He indicated the Commissioner had suggested these reassessments were a correction to capture actual values. He questioned the legality of such a correction to values that should have been established prior to January 1, 2016.

Mr. Moore indicated the Commissioner of Revenue had supplied him with information on the nineteen impacted properties. Details on each had been included in the binders provided. Mr. Moore drew attention to several of the properties including:

- Gregory – January notice one acre home site valued at \$65,000 – March notice three acre home site valued at - \$592,100 – an increase of \$527,100;
- “The Green 15” – (15 of the 19 properties) all with three-acre home sites valued on average at \$164,493 per acre;
- Moore – January notice \$2,254,100 – March notice – \$2,618,900 – an increase of \$916,000; and
- Randolph – January notice \$2,498,000 – March notice - \$2,918,600 – an increase of \$420,600.

He suggested it was not reasonable to believe the original assessments on these properties had been off by this much and that the computerized assessment system was not accurate. He summarized his comments by suggesting the timing of the actions of the Office of the Commissioner of Revenue had not been correct, the assessments were not even close to being uniform and the CAMA system had been improperly utilized. He suggested the Office of the Commissioner of Revenue should drop the three-acre rule and return to the one-acre home site. He further suggested the Commissioner should consider a uniform one-acre home site valuation for riverfront properties in the \$65,000 to \$85,000 range. He further suggested he had presented more than enough information for the Board to rule not only in his favor but also in the favor of the other riverfront property owners and indicated the owners were respectfully seeking an independent decision from the Board. (A decision was rendered on this case on Thursday, June 16<sup>th</sup>. Please see those minutes for a final determination.)

**GREGORY, Roger III, etals., PID #2832** – Linwood Gregory, representing the Gregory family, had previously joined the Moores at the table during their presentation. Both families had indicated issues concerning the reassessment of their properties were similar and information they would share was not only relevant to their properties but also to a number of other waterfront properties. Mr. Gregory provided Board members with copies of his May 6, 2016 letter to the Commissioner of Revenue as well as the Commissioner’s May 12, 2016 response. He indicate that although the January 25, 2016 reassessment noticed had indicated the subject property’s value had increased 27%, he had not felt the assessment was unreasonable and had chosen to not file an appeal. He reported receiving an additional reassessment notice dated March 21, 2016 which had indicated the subject property’s value had increased by 63.89%. No property card had been included with this notice and Mr. Gregory indicated he had requested a property card from the Office of the Commissioner of Revenue to determine what had caused such an increase. Once reviewing the card, he had determined the increase had resulted from an increase from the one acre designated home site to a three acre home site. He suggested this had been done in an attempt to negate the tax relief benefit of the property

being held in an Agricultural and Forestal District (AFD). He questioned the legality of the reassessment process indicating the Office of the Commissioner of Revenue was required by law to complete reassessments by December 31, 2015 and had, with no authority, performed reassessments after that date. The published reassessment book had already been filed with the Circuit Court Clerk's Office at the time these reassessments had been performed and there had been no appeal or error of fact to be corrected. Mr. Gregory indicated he felt the Commissioner was upset with him because he had not come to her first with his concerns. He pointed out the date for an appeal had passed which had resulted in him not considering an appeal to the Commissioner to be an appropriate course of action. He suggested the home was in need of repair and was not located on the waterfront. He requested that the Board of Equalization consider the following:

- Reduce home site to one acre valued at \$65,600 (value from first notice).
- Value two acres included as a part of the home site in the second notice as agricultural land.
- Reduce the value of swamp land to 2014 valuation of \$550 per acre.
- Reduce forest land value to a number less than agricultural land - \$2,500 per acre. Also reduce value of 38 acres of forest land on which timber was harvested in 2014 to a value of \$1,500 per acre.
- Reduce value of home to 2014 assessment of \$250,100.

Mr. Chandler indicated he also questioned the one-acre versus three-acre home site.

Ms. Ecimovic pointed out the AFD designation could not be considered in the reassessment process and achieving fair market value was the focus. She indicated the three-acre home site had been used as a means to more accurately capture values. She noted this could have been done in other ways and that she understood how this had been received by the property owners. She suggested that uniformity did not mean that all land in a certain category was valued at the same price and pointed out that all factors had to be taken into consideration. She indicated the values on all of the large waterfront properties should have been changed prior to the first of the year. Three of the properties had been changed because of sales but the values of the other sixteen had not been addressed. This had been discovered on March 11<sup>th</sup>, corrections had been made on March 15<sup>th</sup> and reassessment notices mailed on March 21<sup>st</sup>. (A decision was rendered on this case on Thursday, June 16<sup>th</sup>. Please see those minutes for a final determination.)

Chairman Starr noted there were several other appeals to be heard and suggested the Board come back to the discussions on the Moore and Gregory properties after hearing the other cases. The Board concurred and discussion was continued until 5:00 p.m.

**BLAND FRANKLIN PROPERTIES, PID #1189** – John Phillips, representing Phillips Energy and Bland Franklin Properties, was present to share information supporting the Bland Franklin appeal. Mr. Phillips indicated that when Phillips Energy (Gloucester County), began considering expanding into New Kent, they had looked at a number of potential locations. He indicated the County assessment and the facility's ability to meet the needs of the business had both played a role in the decision to select the property at 9201 S. Courthouse Road. He indicated the first notice of reassessment had indicated an

increase in value of 34% (from \$447,400 to \$599,500). Feeling this was a reasonable value, no appeal had been made. When the March notice had been received, the value had increased to \$735,000. He suggested there had been a lack of uniformity in the reassessment and drew attention to several properties with lower assessments which he considered to be comparables. Ms. Ecimovic noted that use codes which impacted value varied on the comparable properties. Mr. Phillips pointed out the property was not located on a main highway and suggested the value should be reduced to the January value of \$599,500. It was noted Bland Franklin Properties had paid \$739,000 for the property in 2015. Mr. Phillips indicated the business had run out of space in Gloucester and had felt backed into a corner and had paid what he believed was more than the actual value of the property. Mr. Chandler noted the comparables were approximately the same size but pointed out the Bland Franklin (Phillips Energy) building looked like a better facility. Mr. Phillips indicated the building was a metal building with a stone front.

Ms. Ecimovic noted the property, which was zoned EO (Economic Opportunity) and had been built in 2009, was in very good condition. She again noted the focus had been on achieving fair market value and the sale had appeared to be an “arm’s length” transaction. She noted the sales price impacts the value. Mr. Phillips indicated the property had been on the market for eighteen months before the sale. His company had considered the property and had initially walked away because of the price. The company had come back and he felt had paid more than they should have because of the hardship/running out of space at the Gloucester location. He indicated they had purchased, in part, based on the 2014 assessed value. Mr. Starr asked if Bland Franklin had an appraisal for the subject property. Mr. Phillips indicated he did and that he could get a copy for the Board to consider. Mr. Chandler indicated the Board wanted to do everything they could and an appraisal would be helpful. Mr. Starr suggested that much of the increase in value had been due to the sales price. The general consensus was to defer action on this appeal to give Mr. Phillips an opportunity to provide a copy of the appraisal. Mr. Phillips indicated he would have the appraisal to the Board by Friday, June 17<sup>th</sup>. (A decision was rendered on his case on Thursday, June 16<sup>th</sup>. Please see those minutes for a final determination.)

**LAUREL COVE LLC, PID #6999** – Mr. and Mrs. Bruce Howard, representing Laurel Cove LLC, shared information supporting the appeal. Mr. Howard noted the value of the property, which was located on the Diascund Reservoir approximately half a mile off the road, had increased by 42%. He indicated the property had been bought at auction and was “just growing trees”. Ms. Ecimovic noted this was a large acreage property located on the water and her office had determined the waterfront value had not been accurately reflected. Again, she noted fair market value was what her office was working to achieve. She provided an overview of comparables and pointed out river sales had not been considered. An adjustment had been made for the powerline but the right of way factor had not been included. Noting the property was 432.38 acres, she indicated her surprise that application had not been made for inclusion in the AFD program. It was noted the property had sold for \$1,081,545 at auction in 2010 but that auction sales prices were not usually an accurate reflection of fair market value. (A decision was rendered on his case on Thursday, June 16<sup>th</sup>. Please see those minutes for a final determination.)

**HOWARD, Bruce and Betty, PID #101712** - Mr. and Mrs. Howard were present to share information supporting their appeal. The Howards indicated the value of the property had increased 40%, the property was currently being used for storage and the building was not in the best of condition. They questioned why the value of their property had increased when a property just around the corner had decreased in value. Ms. Ecimovic reported her office had discovered the A1 (Agricultural) zoning had not been taken into consideration which had resulted in the value being based solely on use (business). She also noted the property the Howards had referenced with a decreased value was not like the property in question due to the differences in size and use (residential). She reported adjustments based on zoning and use had been made on June 1, 2016 and resulted in a \$138,900 value on the land and a \$366,600 value on the improvements. Upon a motion made by Mr. Chandler and seconded by Mr. Wallace, the Board voted to approve the Commissioner of Revenue recommendation of a total assessed value of \$505,500 with the land value being \$138,900 and the improvement value being \$366,600, by a vote of 5:0.

**MOORE AND GREGORY APPEALS – DISCUSSION RESUMED –**

The Commissioner of Revenue distributed additional information on the subject properties. She drew attention to the Moore property and pointed out the presence of 1,750 linear feet of waterfront. She noted the location of the improvements on the property had no bearing on the waterfront classification. The home could be set back a great distance from the water but when the property was evaluated, the land was looked at first and then the improvements. She stressed the importance of establishing fair market value and noted nothing in the current assessment would disqualify the property from the AFD program. She drew attention to a list of impacted waterfront properties noting that several of the owners had appealed, three of the nineteen properties which had recently been sold had waterfront calculators in place and the other sixteen did not. She apologized for the oversight and suggested the law allowed for the correction of erroneous assessments when found. Mr. Starr asked Ms. Ecimovic if she felt Mr. Moore's assessment was correct. She indicated she did and noted a computer model had been used to arrive at the assessment. She also noted consideration of the entire property was necessary and parts of the property could not be pulled out in the process. Mr. Wallace asked why the property could not just be classified as riverfront rather than three-acre riverfront. Ms. Ecimovic suggested she could look for a better way to reflect the fair market value of the property. Mr. Wallace asked why the same price per acre for the same type of land (timber, swamp, farm land, etc.) could not be used. Ms. Ecimovic suggested this could not be done due to the "law of diminishing returns". Mr. Wallace asked Ms. Ecimovic to explain in layman's terms how the assessments had been calculated. Ms. Ecimovic suggested the process involved a "complicated computer program". Mr. Wallace suggested the assessments for the nineteen properties be returned to the 2015 levels. Mr. Chandler suggested the Board of Equalization do nothing and allow the appeals to go to the court system. Mr. Wallace suggested the Board would be shirking its responsibilities if they decided to go this route. Mr. Starr noted he was a big believer in "If it's not broke, don't fix it" and asked why the Commissioner's office had decided to increase the size of the home site from one acre to three acres. Ms. Ecimovic

suggested the process had been broken and indicated she did not believe the 2015 assessments had been correct. The question now was “Are the properties worth what we have them valued at?” Mr. Jones asked Mr. Moore what would make him happy in regard to his property assessment. Mr. Moore suggested he would be happy if the “total is the sum of the parts.” He indicated his home was 1,600 feet away from the river and that he could not see the river from the home’s second floor. Ms. Ecimovic suggested they all wanted to do the right thing and conceded she understood the confusion over how the assessments had been done. She noted she believed there was a better way to do the assessments but indicated she did not think her opinion on values would change. She indicated she was open to the idea that it could be done differently but pointed out the current values were based on sales. Mr. Moore indicated his wife had suggested the assessments be taken back to the January 16<sup>th</sup> figures when a one-acre home site had been used and any other issues could be worked out in the next assessment session. Mr. Chandler noted he too was having difficulty understanding why a three-acre home site had been used for these large acreage properties. Ms. Ecimovic indicated again this method had been used to try to capture the riverfront value. Mr. Moore suggested there were no comparables for 6,000 acre farms. Discussion continued and Mr. Moore suggested that Ms. Ecimovic and he conclude their comments and leave the issue to the Board of Equalization for resolution. Ms. Ecimovic indicated she had prepared information for the Board and suggested they review what had been distributed. She acknowledged the assessment probably could have been done a better way. Discussion continued regarding several properties which had recently sold. Mr. Moore suggested a meeting with Ms. Ecimovic to work on a resolution to be brought back to the Board by Friday. Ms. Ecimovic agreed and noted any resolution that may be reached would be applied to all of the properties where the three-acre home site had been used. (Decision was rendered on these cases on Thursday, June 16<sup>th</sup>. Please see those minutes for a final determination.)

OTHER BUSINESS: Chairman Starr stated that there were no other appeals to be heard and considered on today’s agenda. The Board would be meeting again at 2:00 p.m. on Thursday, June 16, 2016 to hear additional appeals.

ADJOURNMENT: On a motion made by Mr. Wallace and seconded by Mr. Chandler, the meeting was adjourned at 6:42 p.m.

William Wallace	Aye
Mathew Starr	Aye
Amy Pearson	Aye
William B. Chandler	Aye
E. Baird Jones	Aye

Approved by email

Mathew Starr, Chairman

Date Finalized: 11/16/16