

**STATE OF NORTH CAROLINA  
COUNTY OF MCDOWELL COUNTY  
BOARD OF COMMISSIONERS  
SOV PUBLIC HEARING – October 20, 2022**

**Assembly**

The McDowell County Board of Commissioners met for a Public Hearing on Thursday, October 20, 2022, at 5:30 p.m., in the McDowell County Services Building at 60 E. Court Street, Marion, N.C.

**Members Present**

Tony Brown, Chairman; David Walker, Vice-Chairman; Brenda Vaughn; Chris Allison

**Members Absent**

Patrick Ellis

**Others Present**

Ashley Wooten, County Manager; Victoria Craig, Clerk to the Board; Lake Silver, Management Assistant; Tammy Wylie, Tax Assessor; Tim Cain, Property Revaluation Consultant

**McDowell County Revaluation 2023**

Tammy Wylie, Tax Assessor, introduced Tim Cain, who is McDowell County's Property Revaluation Consultant.

"The purpose of a general reappraisal is not to raise revenue, but to equalize property values." -McDowell County 2023 Schedule of Values, *Standards and Rules*.

N.C.G.S. 105-283 states, "all property, real and personal, shall as far as practicable be appraised or valued at its true value in money." The true value in money is "the price estimated in terms of money at which the property would change hands between a willing and financially able buyer and a willing seller, neither being under any compulsion to buy or sell and both having reasonable knowledge of all the uses to which the property is adapted and for which it is capable of being used." The state of North Carolina requires a revaluation at a rate of every 8 years. Most counties have shortened that time to every 4 years, such as McDowell County, or even 2 years.

The goals for the project are simplification, accuracy, equity, and transparency.

**Simplification**

- Creation of a 'McDowell County' model: 1,600 square feet, 3 bedrooms, 2 baths, one story with vinyl or frame siding, on a crawl space
- Less reliance on multipliers and factors
- Neighborhoods based on locational criteria

- Fewer assumptions = simpler answers

#### Accuracy

- Every sale since 1/1/2019 examined
- Extensive sampling
- Assessment/Sale ratio testing
- Vast Majority of weight placed on sales occurring in 2022

#### Equity

- Neighborhood vs. Neighborhood
- Property Type vs. Property Type
- Vacant vs. Improved
- High-Value vs. Low-Value
- Market Value (sales) vs. Assessed Value

#### Transparency

- ALL sales utilized in the project were published and made available to taxpayers during informal appeals, separated by neighborhood, with rationale for qualifying or disqualifying.
- County GIS department already provides tools to allow quick identification of sales within neighborhoods.
- Community and civic presentations will provide specific information to those attending.

#### Timetable in 2023

- January 1: The listing period begins
- January 31: Mail notices of new values with informal appeal form attached
- March 15: Deadline for filing an informal appeal
- April 1-May 6: Initial meeting of the Board of Equalization and Review
- By June 30: Budget adopted (tax rate determined)
- August: Tax bills mailed, reflecting new values

#### General Discussion

For clarity, the Board of Commissioners asked questions to better understand the overview of Tim Cain's presentation.

#### Public Comment

Leonard (Lee) Chasteen expressed concern about how the schedule of values affects those individuals who own multiple parcels of land. He informed attendees of situational issues that he has been dealing with. The Board advised Mr. Chasteen to speak with an attorney regarding his personal hardships with his land.

**McDowell County**  
**Random Sample: Resales Within Review Periods**

| PIN             | NBHD                          | AYB  | Sale History |            |           |            | Change  |
|-----------------|-------------------------------|------|--------------|------------|-----------|------------|---------|
|                 |                               |      | Previous     | Date       | Current   | Date       |         |
| 1702-02-57-3336 | 16102: Airport Road RES       | 1993 | 248,000      | 10/23/2018 | 330,000   | 1/4/2022   | 33.06%  |
| 1723-00-45-2104 | 18102: Arbor @ Lake James     | 2008 | 570,000      | 2/13/2017  | 640,000   | 1/6/2022   | 12.28%  |
| 1733-00-49-6207 | 18109: Old Wildlife Club      | 2008 | 1,350,000    | 10/22/2018 | 2,875,000 | 6/1/2022   | 112.96% |
| 1723-00-67-2927 | 18119: Forest Lake Heights    | 1993 | 440,000      | 9/21/2017  | 660,000   | 11/19/2021 | 50.00%  |
| 0668-00-02-5477 | 22100: Crooked Creek Township | 2004 | 193,000      | 3/26/2019  | 366,453   | 9/12/2022  | 89.87%  |
| 0656-00-15-8914 | 22105: Gateway Mountain       | 1985 | 186,900      | 9/18/2017  | 321,500   | 5/12/2022  | 72.02%  |
| 0656-00-26-1432 | 22105: Gateway Mountain       | 1994 | 237,500      | 7/24/2018  | 385,000   | 6/10/2022  | 62.11%  |
| 0666-00-26-9597 | 22105: Gateway Mountain       | 2003 | 175,000      | 2/9/2017   | 446,600   | 7/12/2022  | 155.20% |
| 0656-00-69-2329 | 22105: Gateway Mountain       | 2001 | 449,000      | 9/17/2020  | 709,000   | 4/19/2022  | 57.91%  |
| 1647-00-45-8696 | 23104: Hidden Lake            | 2004 | 262,000      | 8/11/2021  | 365,000   | 9/13/2022  | 39.31%  |
| 1647-00-63-4244 | 23104: Hidden Lake            | 2006 | 315,000      | 1/8/2018   | 500,000   | 12/16/2021 | 58.73%  |
| 1647-00-75-1130 | 23104: Hidden Lake            | 2005 | 370,000      | 4/20/2021  | 479,900   | 9/20/2022  | 29.70%  |
| 1608-00-99-2435 | 24100: Glenwood Township      | 1975 | 270,000      | 1/25/2019  | 390,000   | 9/6/2022   | 44.44%  |
| 1609-00-73-5509 | 24100: Glenwood Township      | 2005 | 223,000      | 6/29/2018  | 270,000   | 11/18/2021 | 21.08%  |
| 1721-03-10-3228 | 25100: Higgins Township       | 1962 | 92,000       | 4/13/2018  | 150,000   | 12/8/2021  | 63.04%  |
| 1730-00-39-6817 | 25101: Cascade Highlands      | 2002 | 181,000      | 5/2/2017   | 325,000   | 5/27/2021  | 79.56%  |
| 1730-00-06-9598 | 25109: Paradise Acres         | 2006 | 189,000      | 5/2/2017   | 360,000   | 11/12/2021 | 90.48%  |
| 0686-00-69-8446 | 27103: The Crossings          | 1998 | 145,000      | 1/4/2019   | 230,000   | 9/27/2021  | 58.62%  |
| 0740-00-11-8487 | 30100: Old Fort Township      | 1987 | 165,900      | 3/12/2018  | 335,000   | 7/13/2022  | 101.93% |
| 0628-00-45-3220 | 30105: High Rock Acres        | 1992 | 208,000      | 7/5/2017   | 386,000   | 4/1/2022   | 85.58%  |
| 0659-05-28-0359 | 30113: Orchard St & 70        | 1973 | 120,000      | 7/31/2017  | 183,000   | 12/10/2021 | 52.50%  |
| 0780-00-08-4849 | 30123: Thousand Oaks          | 1998 | 105,000      | 7/3/2018   | 117,000   | 6/21/2022  | 11.43%  |

Average Increase Over Previous Sale 62.81%

Average Increase Over 2019 Tax Value 69.13%

**Adjournment**

Vice-Chairman Walker made a motion to adjourn at 6:16 p.m., seconded by Commissioner Allison. By a vote of 4-0, the motion passed.

Attest:

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Victoria Craig  
Clerk to the Board

\_\_\_\_\_  
Tony G. Brown  
Chairman