

April 27, 2011

2011 Haywood County Revaluation
How did our Board of Equalization and Review Members Assessments Change?
Will they be paying more or less tax this year?

It's been sometimes asked of me, 'How did the Board of Equalization and Review Members fair with this new Revaluation?'

The following analysis was performed April 21, 2011 to determine how the Revaluation affected our Board of Equalization and Review Members property holdings.

Our Board of Equalization and Review Members:

- **Mary Ann Enloe** [D]
- Wade Francis [D]
- Carroll Meese [D]
- **Mark Swanger** [D]
- Evelyn Cooper [D]
- **Bill Upton** [D] * (Alternate)

Mark Swanger and **Bill Upton** appointed themselves to be on the Board of Equalization and Review, the second step in their defined process for complaints regarding your new assessment. (**Upton** is an alternate).

Let's see how these folks made out in the Revaluation. See the spreadsheet on the third (3rd) page.

Assumptions and basis for the spreadsheet.

- All data obtained from the Maps Online feature on www.haywoodnc.net.
- All prior years Assessment information has been intentionally deleted from the county website.
- Members properties listed in the spreadsheet were located using a simple name search.
- The Tax Card for each property listed under the name of each Member was used for the spreadsheet, and found on Maps Online.
- Tax information for prior years 2009 and 2010 was obtained from the Tax Cards.

Definitions of columns in the spreadsheet:

1. Address - Property Address
2. Market Value - total of Assessed values and any deferred values.
3. Deferred Value - amount not taxable based on land type.
4. Assessed Value - Market value less Deferred Value. This is the new assessed value based on the revaluation, and what the tax is based on.
5. Sales Price - where listed, sometimes spotty, for the original purchase of the property. (Why is this spotty?).
6. % Chg - Percent change in Sales Price and new Assessment value.
7. 2009 Tax - Tax paid on the property in 2009
8. 2010 Tax - Tax paid on the property in 2010.
9. Computed Tax (New). This is the bottom line for this spreadsheet. It computes the new tax for the property based on the current tax rate value (.514 per \$100, the current tax rate) and multiplies it by the new assessed values. It does not include the Rural Fire Tax rate (.060 per \$100, not an insignificant amount) as there was no easy method to determine if a property fell into this category from Maps Online. The Landfill fee of \$92 is added to this amount.

Finally, sums are tabulated for each Member.

Results:

- **Mary Ann Enloe** [D] **Tax Increased!**
- Wade Francis [D] **Tax Increased!**
- Carroll Meese [D] **Tax Decreased!**
- **Mark Swanger** [D] **Tax Decreased!**
- Evelyn Cooper [D] **Tax Increased!**
- **Bill Upton** [D] (Alternate) **Tax Increased!**

Note: Considerable change in the property designations for Wade Francis. Evidently, it was a large section of land prior to the revaluation (about 91 acres), and split into multiple smaller sections of land. There are no prior years taxes ever collected on the smaller subdivided sections. This land was, and still is in an agricultural deferred status. This is a complicated example, according to personnel in the GIS office. The final acreage does not match the initial acreage, so it is not easily possible to determine if any subdivided land was sold from the original block.

Wade Francis is also associated with the Haywood County Fairground Board [re: Toeprints, Vol 2, Issue 4, www.haywoodtp.net].

Wade Francis is lucky! He is one of the few people I have observed who have their property in a deferred status that does not appear to have their new assessment skyrocket in value.

Disclaimer - if any of the Members feel that there is an error in the following analysis, they are all free to contact me to make any necessary corrections. They can all take the opportunity to provide me with their previous assessments that were intentionally eliminated from Maps Online, so that I can add them to this spreadsheet. Once I get any responses from the commissioners regarding corrections, I will feed that information back to the GIS department, so that the next individual making such analysis can do so knowing they will be working with more updated and accessible information.

How much are these people getting paid for their service on the Board of Equalization and Review. See the last two pages, as this was snuck in during the March 7, 2011 Board of County Commissioners Meeting. Interesting areas are **highlighted in yellow**.

Monroe A. Miller Jr.
Haywood County Taxpayer

Board of Equalization and Review members new Appraised Property Values

Address	Market Value	(Deferred) Assessed Value	Sales Price	% Chn	Tax 2009	Tax 2010	Computed Tax (New)	Acres
Swanger Property 1257 Poplar Cove	398,900	398,900	0		2,592	2,614	2,142	
Upton Property 8 Pasadena Street	144,200	144,200	32,500	344%	782	804	833	
Enloe Properties 146 Haywood Ave. Haywood Ave.	121,800 300	121,800 300	20,000	509%	623 17	645 17	718	
Mease Property 89 Pebblebrook St.	139,000	139,000	145,500	-4%	906	928	806	
Cooper Property 71 Allens Creek	52,200		0		304	326	360	
Francis (Wade) Properties (before split)	1,193,450	979,435	214,015	0		1,342		91.1

(After Split)								
859 Francis Farm	24,400	24,400	0		0	0		0.406
1049 Francis Farm	141,800	141,800	0		0	0		0.576
off Francis Farm	81,100	76,416	4,684	0	0	0		9.255
off Francis Farm	37,600	23,427	14,173	0	0	0		0.347
off Francis Farm	21,900	21,776	124	0	0	0		0.249
931 Francis Farm	357,900	294,975	62,925	0	0	0		53.616
off Francis Farm	122,200	117,187	5,013	0	0	0		13.957
off Francis Farm	100,600	94,935	5,665	0	0	0		11.498
Totals	887,500	628,716	258,784				1,422	89.904
Tax/\$100	0.514							
Rural Fire Tax	0.060							
Landfill Fee (2010)	92.00							
Landfill Fee (2009)	70.00							

Computed Tax = (New Assessed value * .514)/100 + 92
 Does not include Rural Fire Tax (Didn't know which ones applied).

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HAYWOOD COUNTY BOARD OF COMMISSIONERS

RESOLUTION

APPOINTING BOARD OF EQUALIZATION AND REVIEW

Regular Meeting
March 7, 2011

WHEREAS, pursuant to G.S. 105-322, a county board of commissioners is authorized, upon adoption of a resolution, to appoint a special board of equalization and review to carry out the duties imposed under that section; and

WHEREAS, such action is required to be adopted not later than the first Monday in March of the year for which it is to be effective; and

WHEREAS, the aforesaid statute also provides for the fixing of compensation and allowances to be paid members for their services and expenses; and

NOW, THEREFORE, BE IT RESOLVED:

(1) That Mark Swanger is hereby appointed to serve as Chairman of the Haywood County Board of Equalization and Review.

(2) That the other four (4) members of this special Board of Equalization and Review shall be: Evelyn Cooper, Mary Ann Enloe, Carroll Mease and Wade Francis. That Bill Upton shall serve as an alternate. At all meetings of the special Board of Equalization and Review, a quorum of three (3) of the five (5) members shall be required. The terms of office shall expire on December 31, 2011.

(3) That the qualifications shall be citizens and residents of Haywood County who are either members of the Haywood County Board of Commissioners, or are persons experienced in public affairs and knowledgeable of land values and the geography of Haywood County.

(4) That the terms of office shall be from the date of appointment until the adjournment and completion of hearing of year 2011 appeals to the Board of Adjustment, but not later than December 31, 2011.

(5) That the vacancies shall be filled by action of the Haywood County Board of Commissioners sitting at an official meeting.

(6) That compensation shall be \$105 per day per board member, and the chairman receiving compensation of \$130 per day. Members may be reimbursed mileage for the use

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of personal automobiles at the rate currently in effect for the reimbursement of county employees.

(7) That the Board of Equalization and Review shall publish at least three times a notice in some newspaper having general circulation in the county the date, hours, place and purpose of the first meeting 10 days prior to their first meeting.

Witness my hand and official seal, this 7th day of March, 2011.

(Seal)
Chairman, Haywood County Board of Commissioners

ACCOUNT # 4145 - 517000 (?)