

**Minutes of the 13 August 2018**  
**Special Meeting of the Yancey County Board of Commissioners**  
**Held at 5:15 o'clock p.m. in the Commissioners Boardroom**  
**Yancey County Courthouse, Burnsville, North Carolina**

Present at the 13 August 2018 special meeting of the Yancey County Board of Commissioners were: Chairman Johnny Riddle, Commissioner Jill Austin, Commissioner Mark Ledford, Commissioner John Stallings, Commissioner Jeff Whitson, County Manager Nathan Bennett, County Attorney Donny Laws, County Tax Assessor/Administrator Danny McIntosh, and Business Property Appraiser Amanda Fender.

Also present were representative from Country Cablevision: Bryan Hyder, Dean Russell and Paul Badgley, CPA and members of the general public.

**Call to Order and Approval of Agenda**

Chairman Riddle called the meeting to order and welcomed those in attendance. Chairman Riddle then asked for a motion to approve the agenda. Commissioner Stallings made a motion to approve the agenda. The motion was seconded by Commissioner Austin. The vote to approve was unanimous (Attachment A).

**Tax Appeal**

Chairman Riddle recognized County Tax Assessor/Administrator Danny McIntosh to provide the Board a summary of the subject appeal filed by Country Cablevision regarding multiple years of business personal property valuation. Mr. McIntosh advised the facts of this matter involves the issue whereby the taxpayer, Country Cablevision, self-reported value of their business personal property to the county tax assessor's office for multiple years with the value of the property including an additional amount for labor as a portion of the total value. This amount for labor should not have been included in those reported numbers, thereby increasing the value of the property in error and overstating the value of those items on the form submitted to the tax office used for billing purposes.

Mr. McIntosh advised that the taxpayer and county discovered the error after an appeal was filed in 2017 by the taxpayer and the tax assessor researched the matter. The 2017 appeal was discovered timely and the overstated value was corrected by the tax department and the current value going forward is accurate. The taxpayer is now asking for a refund for those tax payments made based on the inaccurate value for all prior years. Mr. McIntosh advised that the N.C. Statutes limit refunds to only the previous five (5) years, if a refund is applicable. This would subject the refund request for tax years 2013, 2014, 2015 and 2016 for a total requested refund amount of \$46,441.85.

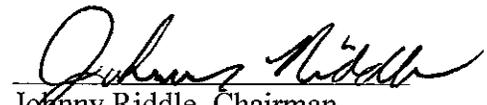
The Board then asked County Attorney Donny Laws to discuss legal requirements. Mr. Laws advised the Board that the Machinery Act sets out the mechanism for a refund. Once the tax is paid there must be a situation whereby the tax must be the fault of the county, by either being an illegal tax, clerical error or a tax for an illegal purpose. The Board has latitude in how it can address this issue. The representatives of the taxpayer provided the scenario of how their previous accountant made this error in reporting this inaccurate value to the tax department due to confusion with making other reports to the Internal Revenue Service and other regulatory agencies of the federal government. Discussion followed.

Due to the complexity of the issue, Mr. Laws advised the Board and taxpayer that in order to determine a legal opinion he will need to research this matter more fully before he makes any recommendation to the Board on how to proceed with making a decision in this matter. All were agreeable to this assessment and consensus of the Board was to allow Mr. Laws and Mr. McIntosh to research this matter fully and return to the Board when prepared to make a recommendation but for that work to be completed as soon as practical.

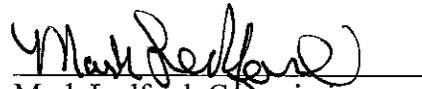
**Adjournment**

Having no further business Commissioner Ledford made a motion to adjourn and it was seconded by Commissioner Whitson. The vote to adjourn was unanimous.

Approved and authenticated on this the 13<sup>th</sup> day of November 2018.

  
Johnny Riddle, Chairman

  
Jill Austin, Vice-Chairman

  
Mark Ledford, Commissioner

  
John Stallings, Commissioner

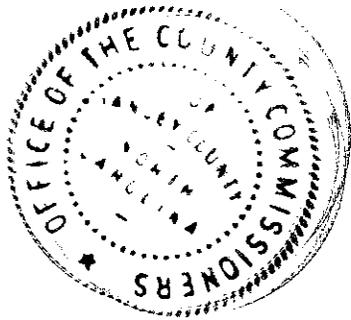
  
Jeff Whitson, Commissioner

Attest:



Nathan R. Bennett,  
County Manager  
and Assistant Clerk to the Board

(county seal)



*Attachment A*



**AGENDA**  
**YANCEY COUNTY BOARD OF COMMISSIONERS**  
**SPECIAL MEETING**  
**August 13, 2018**  
**5:15 P.M.**

- I. Call to Order – Chairman Johnny Riddle
- II. Approval of the Agenda
- III. Tax Appeal – Danny McIntosh, Tax Administrator/Assessor
- IV. Adjourn