Board of Equalization and Review

July 21st, 2025

30 Valley Street Conference Room, Asheville NC, 28801

The Buncombe County Board of Equalization and Review met on July 21st, 2025, at 30 Valley Street, Asheville, NC 28801.

Board Members Present: Chair Randall Barnett, Vice-Chair Dr. Glenda Weinert, Katerina Leeger, Preston Edwards.

Board Members Absent: Phil Blake

I. Call to Order

Introductions were completed and the meeting was called to order by Chair Randall Barnett at 1:02 pm. Chair Randall Barnett requested that everyone silence their phones

II. Approval of Consent Agenda

a. Approval of 6.16.2025 Meeting minutes
    i. Vice Chair Dr. Glenda Weinert made a motion that the meeting min from 6/16/2025 be approved. Motion passed unanimously.

III. Appeal Hearings

a. General Equipment

Buncombe County Business Personal Property (BPP) Manager Raina Dyer was sworn in. BPP Manager Raina Dyer provided information about the late listing for General Equipment Rental Inc. BPP Manager Raina Dyer explained that the Business Personal Property department position is the penalty is assessed appropriately within NCGS 105-312h. Chair Randal Barnett asked when they the department informed General Equipment Rental of the amount of the penalty. Attorney Curt Euler explained the penalty is not on the notice because the tax rate was not set at the time they were mailed. Chair Randal Barnett asked some clarifying question for Curt Euler. Vice Chair Dr. Glenda Weinert asked if there were any exceptions made for individuals due to Helene. BPP Manager Raina Dyer explained there were not. Preston Edwards asked if they had always filed timely in the past. BPP Manager Raina Dyer explained they had. Vice Chair Dr. Glenda Weinert asked what the penalty was BPP Manager Raina Dyer stated it was $769.66. Clerk to the

Board Eric Cregger explained the billing process. There were no other questions.
Appellant Craig Ponzi was sworn in. He introduced himself. He shared the reasons for the late listing. He shared the hurricane and embezzlement issue that his company was having. His bookkeeper was embezzling from the company. He explained that there were also family issues. He explained the embezzler was charged and does have to do restitution for parole. He shared he filed with insurance.

BPP Manager Raina Dyer asked when the embezzlement was discovered He shared that last week of October and explained the circumstances of the situation. He shared that during this time they were also dealing with a lot of Helene related supply chain issues.

BPP Manager explained that the listing forms of 2025 were mailed out on the 27 of December and the due date is 31st of January. BPP Manager asked if the business was damaged by Helene. He shared that there were some trees that fell on some equipment, and they had to pay out of pocket for it. He shared they were open the Monday after the storm, and they were supporting the hurricane clean up and relief. There were no other witnesses or evidence. The County did not have any rebuttal evidence.

The Board then deliberated. Vice Chair Dr. Glenda Weinert shared that it is in her opinion there is good cause. She said there is a deadline that is set in stone, but she believed that the request was made is less than 12 hours of the deadline. She shared that she does believe that Helene was a contributing factor and then the family and embezzlement situation added to it. She shared that as he has always filed timely she feels they can wave the penalty partially or fully. Vice Chair Glenda Weinert motioned that they waive the penalty 100% they voted, and the motion passed unanimously.

b. Chai Pani
BPP Manager Raina Dyer explained the evidence that Buncombe County had for the discovery penalty made on Chai Pani Grove Arcade LLC. She shared the penalty and then information regarding when the appeal happened. Vice Chair Dr. Glenda Weinert asked clarifying questions about the missing listing forms. The Board didn't have any other questions.

Ann Grove was then sworn in and introduced herself. She explained they do not disagree with the penalty amount. It was just an oversight with them being unfiled. She shared the filled all other locations and they are asking for forgiveness for the one honest oversight. Vice Chair Dr. Glenda Weinert asked why this fell through the cracks. Ann Grove shared she was not with the business then and she was not sure if CPA or the restaurant was responsible, but it was determined that ultimately it is the business's responsibility to make sure that things are filed timely. The county didn't have any other questions. There was an explanation of the penalty and tax due date and the amount of each.

Chair Randall Barnett motioned the denial of the forgiveness of the penalty. The motion passed unanimously.

IV. New Business

a. Next hearing date is 8.18.2025 @ 1:00 pm.

V. Adjourn

Vice Chair Dr. Glenda Weinert motioned to adjourn the meeting. Motion Passed unanimously meeting adjourned 1:41 pm.