**Board of Equalization and Review**

August 18th, 2025

30 Valley Street Conference Room, Asheville NC, 28801

The Buncombe County Board of Equalization and Review met on Augst 18th, 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**

Chair Randall Barnett welcomed everyone and called the meeting to order. Chair Barnett asked everyone to silence their phones and had everyone on the board introduce themselves.

**II. Approval of the Meeting Minutes**

Vice-Chair Dr. Glenda Weinert motioned to approve the meeting minutes for the 7. 21.2025 meeting. Motion passed unanimously

**III. Hearings**

**a. John and Penny Stollery: 11 Hunting Lodge Dr. Black Mountain NC**

Residential Appraisal Supervisor Bryan Marshall was called to testify and was sworn in by Chair Randal Barnett. Supervisor Marshall provided an overview of the issue being appealed and he provided a timeline of events. He explained that he and a staff member reviewed the property and saw that information listed in MLS was not what was listed with Tax Assessment office. Supervisor Marshall explained the changes that were made to the property. These changes included additional square footage, renovations, new buildings, and patio. Supervisor Bryan Marshall explained the department's position and explained why they utilized the immaterial irregularities and not discovery. He shared that listing errors do not invalidate the tax.

Attorney Sterns asked if the property owners were told why the issue was in the letter.. He shared that the immaterial irregularity letter did not inform them of what the issues were. Chair Randall Barnett asked about why they chose immaterial irregularity over Discovery. Supervisor Marshall shared a

Discovery would be used if the taxpayer was not using permits and tried to hide the improvement or buildings.

Vice-Chair Dr. Glenda Weinert asked if the assessment office was able to get the reports about the permits filed in Black Mountain. Supervisor Marshall shared that the office did likely get the permits but the increase in value was not updated. He explained they do look through permits manually. Chair Barnett asked if they made a site visit. Supervisor Marshall shared they don't normally do site visits if sales information is listed with MLS and appears to be correct.

Interim Assessor Eric Cregger was then sworn in to testify. He made a statement about the permitting process. He explained this was a 10-year-old permit and the process may not have been so smooth then. He also explained the permitting process isn't seen as listing the property. There are reasons why they wouldn't get notified. Just because a permit is pulled doesn't mean that it was reviewed. Ms. Sterns didn't have any questions for Eric Cregger.

Attorney Sterns then testified for John and Penny Stollery. She shared that Mr. and Ms. Stollery sold the property but per the contract they are responsible for any taxes of prior years. She shared that they don't contest the ability of the Assessors office to fix issues on property listing. Attorney Sterns discussed the statues listed around Discovery and Immaterial irregularity. Ms. Sterns reviewed her interpretation of both statues. Ms. Sterns discussed a third statue which allows for changs in the appraised value of property in non-reappraisal year and is 105-287. This only allows for changes to be made moving forward, not to change it retroactively

Ms. Sterns shared that Mr. and Ms. Stollery did not hide anything and followed the appropriate permitting process. She cited court cases, and she then discussed the appropriate statue to use would be 105-287. She asked that the retroactive tax bills be removed.

Chair Randall Barnett asked about what the Davis's knew about the situation. Ms. Sterns shared that yes they knew but she is here representing the Stollery's. Vice-Chair Weinert asked for clarification about what statues the notice included. Ms. Sterns shared that only statue listed was the

immaterial irregularity but that there was language being used from both the discovery and immaterial irregularity statues leading her to believe the county was using both statues in the decision that was made.

Katerina Leeger attempted to ask a question and County Attorney Curt Euler shared the question that they are trying to answer is if the permitting process is notifying the county of changes. Attorney Curt Euler then again explained what the discovery statue is really used for and did the same for the immaterial irregularity. Ms. Sterns shared that they have been through three reappraisals, and they notified the county through the permitting process. Attorney Curt Euler shared that the question is if the permitting process is a notification. Mr. Euler also explained that we need to determine if it is an immaterial irregularity or if it is just a change in value.

Ms. Sterns shared that the immaterial irregularity statue isn't used for these types of situations, and this statute is used to prevent property owners from challenging their tax bills when some things are incorrect. In order to go back five years retroactively for discovery statue. She explained this situation is really a change in value and should be changed going forward.

Vice-Chair Weinert shared that she would encourage the County offices to require people who get permits to report their intent to improve their home to the tax office because she believes that most people don't know they have to report changes to their home to the tax office. Attorney Euler shared that he understood her point and believed that those changes could be made.

Motion was made by Vice-Chair Glenda Weinert to close the hearing. The motion passed unanimously.

Vice-Chair Glenda Weinert explained she believed this needed to move forward as a valuation change and not an immaterial irregularity.

Attorney Curt Euler explained the motion must pass with a majority. There was some deliberation about what the best course of action would be.

Vice Chair Dr. Glenda Weinert made a motion to move this is a valuation change and should not be billed retroactively only moving forward. The motion passed 3-1 with.

Vice-Chair Dr. Glenda Weinert motioned that the issue at hand falls under the statute of 105- 287 and it is a valuation change and should not be billed retroactively only moving forward. Vice-Chair Dr. Glenda Weinert, Chair Randall Barnett, and Preston Edward voted yes. Katerina Leeger voted no. 3-1 the motion passed.

**IV. Adjourn**

Vice-Chair Weinert motioned to adjourn. Motion passed unanimously.