Board of Equalization and Review
August 18th, 2025

Real Property
Appeal of Immaterial Irregularity
061961420100000
11 Hunting Lodge Dr.

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August 18, 2025
061961420100000

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STATE OF NORTH CAROLINA
COUNTY OF BUNCOMBE

BEFORE THE BUNCOMBE COUNTY
BOARD OF EQUALIZATION AND REVIEW

In the matter of the appeal of:
11 Hunting Lodge Dr.
C/O John Stollery and Penny P Stollery

Real Property: **061961420100000**

Question Presented

Is the property correctly assessed for years 2024-2020 in accordance with N.C.G.S. § 105-394 and can it retroactively adjust values and bill for 2024-2020?

Timeline of Events

April 26, 2025 – Property listed for sale.

May 7, 2025 – Appraiser Josh Houston and Appraisal Supervisor Bryan Marshall reviewed the real estate sales listing and determined the building to be substantially understated in comparison to the property record card. It was determined that an Immaterial Irregularity would be issued for 2025 plus five years retroactively.

May 9, 2025 – Immaterial bills mailed to John and Penny Stollery via certified mail.

June 6, 2025 – Attorney Anna Stearns filed a Formal Appeal via UPS overnight delivery on behalf of John and Penny Stollery for the property located at 11 Hunting Lodge Dr, Black Mountain, NC 28711.

June 12, 2025 – The property transferred from John and Penny Stollery to Marvin and Donna Davis.

Facts

The subject property consists of a 1 story, single-family residential dwelling containing 1,196sf, and a 541sf accessory dwelling unit.

The property was listed for sale on 4/26/2025 for $725,000 and closed on 6/12/2025 for $750,000. On May 7th, 2025, appraiser Josh Houston reviewed the sales listing and made changes to the property for the current year (2025) back to 2020.

The following changes were made to the property record card: **Building 1**. One full bath added, deck square footage changed from 108sf to 255sf, and overall condition changed from normal (average) to renovated with an effective year built of 2010. An additional building was added (**Building 2**) with 541 square feet of heated living area, 228 square foot area of studio space, and 164sf patio. This building was given a renovated condition, year built of 1956, with an effective year built of 2010. A standard homesite modifier of $10,000 was added to capture the value of the additional homesite for the second building.

Department Position

As part of the due diligence for the Formal Appeal, the Appraiser reviewed the sales transaction, deed, current and prior MLS listings and aerial maps. Failure of the prior owner(s) to properly list the improvements is in violation of *NCGS 105-285 (a) Annual Listing Required – All property subject to ad valorem taxation shall be listed annually.*

Filing a permit is not considered "reporting" to the Assessors office. The Assessor's office does review permit information, when received, and attempts to update properties accordingly. However, the burden is still on the property owner to ensure their property is listed correctly. Given that the office did review the permit and failed to accurately update and code the property, it is common practice to not apply the discovery process described in NCGS 105-312 and instead to utilize the immaterial irregularity process described in NCGS 105-394, which does not apply compounding penalties.

In accordance with NCGS 105-394, the property record card was updated, and an Immaterial Irregularity was issued for tax years 2024-2020. All interested parties were charged with notice of taxes in accordance with NCGS §105-348.

Staff Recommendation

After careful review of submitted materials and State Statutes listed in the exhibits, it has been determined the County Assessor followed proper procedure for listing, appraisal, and assessing the unreported improvements and subsequently issuing retroactive bills for tax years 2024-2020.

Therefore, the Buncombe County Real Property Appraisal staff does not recommend the Board waive the taxes and interest due for tax years 2024-2020.

Bryan Marshall

Buncombe County Real Property Assessment

§ 105-394. Immaterial irregularities.

Immaterial irregularities in the listing, appraisal, or assessment of property for taxation or in the levy or collection of the property tax or in any other proceeding or requirement of this Subchapter shall not invalidate the tax imposed upon any property or any process of listing, appraisal, assessment, levy, collection, or any other proceeding under this Subchapter.

The following are examples of immaterial irregularities:

(1) The failure of list takers, tax supervisors, or members of boards of equalization and review to take and subscribe the oaths required of them.

(2) The failure to sign the affirmation required on the abstract.

(3) The failure to list, appraise, or assess any property for taxation or to levy any tax within the time prescribed by law.

(4) The failure of the board of equalization and review to meet or to adjourn within the time prescribed by law or to give any required notice of its meetings and adjournment.

(5) Any defect in the description upon any abstract, tax receipt, tax record, notice, advertisement, or other document, of real or personal property, if the description be sufficient to enable the tax collector or any person interested to determine what property is meant by the description. (In such cases the tax supervisor or tax collector may correct the description on the documents bearing the defective description, and the correct description shall be used in any documents later issued in tax foreclosure proceedings authorized by this Subchapter.)

(6) The failure of the collector to advertise any tax lien.

(7) Repealed by Session Laws 1983, c. 808, s. 11.

(8) Any irregularity or informality in the order or manner in which tax liens on real property are offered for sale.

(9) The failure to make or serve any notice mentioned in this Subchapter.

(10) The omission of a dollar mark or other designation descriptive of the value of figures upon any document required by this Subchapter.

(11) Any other immaterial informality, omission, or defect on the part of any person in any proceeding or requirement of this Subchapter. (1939, c. 310, s. 1715; 1965, c. 192, ss. 1, 2; 1971, c. 806, s. 1; 1983, c. 808, ss. 10, 11.)

§ 105-308. Duty to list; penalty for failure.

Every person in whose name any property is to be listed under the terms of this Subchapter shall list the property with the assessor within the time allowed by law on an abstract setting forth the information required by this Subchapter.

In addition to all other penalties prescribed by law, any person whose duty it is to list any property who willfully fails or refuses to list the same within the time prescribed by law shall be guilty of a Class 2 misdemeanor. The failure to list shall be prima facie evidence that the failure was willful.

Any person who willfully attempts, or who willfully aids or abets any person to attempt, in any manner to evade or defeat the taxes imposed under this Subchapter, whether by removal or concealment of property or otherwise, shall be guilty of a Class 2 misdemeanor. (1939, c. 310, s. 901; 1957, c. 848; 1971, c. 806, s. 1; 1977, c. 92; 1987, c. 43, s. 4, c. 45, s. 1; 1993, c. 539, s. 717; 1994, Ex. Sess., c. 24, s. 14(c).)

BUNCOMBE COUNTY
PROPERTY ASSESSMENT
182 College Street Asheville NC 28801

5/9/2025

JOHN M STOLLERY & PENNY STOLLERY
11 HUNTING LODGE DR
BLACK MTN, NC 28711-9799

Abstract #: **742958**

Situs Address: **11 HUNTING LODGE DR BLACK MOUNTAIN NC**

RE: Parcel ID **061961420100000 - Immaterial Irregularity of Real Property Improvements**

A review of our records indicate that improvements located on the above referenced property were not properly listed, appraised, or assessed by the county for tax year(s) listed on the attached document(s). As a result, those improvements are to be assessed in the year they are discovered. The property values listed on the attached document(s) will be assessed in accordance with North Carolina General Statute § 105-394.

All property owners have the right to appeal a decision made concerning their property by the Property Assessor. You have the right to appeal the value but not the interest. If you wish to submit an appeal, a written letter must be returned to the Property Assessor within 30 days of this notice.

Upon receipt of a timely filed appeal, the Property Assessor will arrange a conference to allow you to present any evidence or argument you may have regarding the immaterial irregularity. Within **15** days of the conference, you will be given notice of decision from the Property Assessor. If you disagree with the final notice of decision, you have **15** days from the date of the notice of decision to request a formal review by the Board of Equalization and Review.

The attached taxes, with interest, will become final unless a written appeal is filed with the Property Assessor within **30** days from the date of this notice. You may call **(828) 250-4940** with questions concerning your property.

Sincerely,

Buncombe County Property Assessor

IMMATERIAL IRREGULARITY BILL

BUNCOMBE COUNTY PROPERTY ASSESSOR
94 COXE AVENUE
ASHEVILLE, NC 28801

PIN: 061961420100000 **Prepared on:** 5/9/2025

Owner: JOHN M STOLLERY
PENNY STOLLERY

Address: 11 HUNTING LODGE DR
BLACK MTN, NC 28711-9799

Situs Address: 11 HUNTING LODGE DR BLACK MOUNTAIN NC

Tax Year:	Assessment Amount:	Tax Rate:	Tax Amount:	Interest Due:	Total Tax:
2024	$190,600.00	0.838600	$1,598.38	$79.92	$1,678.30
2023	$190,600.00	0.819000	$1,561.02	$218.55	$1,779.57
2022	$190,600.00	0.794000	$1,513.37	$348.08	$1,861.45
2021	$190,600.00	0.794000	$1,513.37	$484.28	$1,997.65
2020	$166,800.00	0.861500	$1,436.98	$589.16	$2,026.14
		TOTALS:	$7,623.12	$1,719.99	$9,343.11

****M** IMMATERIAL IRREGULARITY BILL **M****

SNEED & STEARNS
Attorneys at Law

Ronald E. Sneed
ron@sneedlaw.com
Anna V. Stearns
anna@sneedlaw.com
Johanna Finkelstein
Johanna@sneedlaw.com

June 06, 2025

Eric Cregger, Interim Tax Assessor
Buncombe County Tax Assessor's Office
182 College Street
Asheville, NC 28801

Transmitted via UPS overnight delivery, signature confirmation required

Re: Formal Appeal – Discovery Assessment under N.C.G.S. § 105-312
Parcel No.: 0619-61-4201-00000
Property Address: 11 Hunting Lodge Drive, Black Mountain, NC 28711
Owners: John Stollery and Penny P. Stollery

Dear Mr. Cregger:

I represent John and Penny Stollery, owners of the above-referenced property. I am writing to formally appeal the assessment and tax bills issued under N.C.G.S. § 105-312, as reflected in the notice titled "Immaterial Irregularity of Real Property Improvements" dated May 9, 2025, which seeks to impose five years of retroactive taxes on the property because the improvements "were not properly listed, appraised, or assessed" for tax years 2020 – 2024.

We respectfully challenge the basis of the county's action for the following reasons:

1. **Proper Disclosure of Improvements:**

My clients obtained all required building permits for improvements to the property, including renovations to the primary residence and an accessory dwelling unit. For convenience purposes, these permits have been enclosed with this letter. These renovations were performed between 2001 and 2003; and 2012 and 2015, respectively. Building permits were obtained by the property owners for these renovations and those permits were, in keeping with the Town's ordinary administrative process, filed with the county by the Town and were available for

review by the assessor. There was no omission, concealment, or failure to disclose any improvement to the property by my clients. The improvements were legally permitted and information disclosing any change in value was fully available to the county through standard channels. The failure to properly value the improvements on the property was not due to any action or inaction by the taxpayer.

The property has been reappraised by the county assessor's office numerous times since the first home renovations were performed in 2001, and at least twice since the completion of the most recent renovations in 2015. At the time of each assessment, the property tax record listed both structures and gave the owners no reason to doubt that the assessor's office had properly valued their structures.

2. Improper Application of N.C.G.S. § 105-394 ("Immaterial Irregularity" Statute):

The county's notice is entitled "Immaterial Irregularity of Real Property Improvement," and states that it is reassessing the property in accordance with N.C.G.S. §105-394. This statute is entitled "Immaterial Irregularities", and it provides that any "[i]mmaterial irregularities in the listing, appraisal, or assessment of property for taxation or in the levy or collection . . . shall not invalidate the tax imposed..." The statute goes on to provide a list of examples of immaterial irregularities, including: the failure of an official to take an oath; the failure of the board of equalization to timely meet or adjourn; the omission of the dollar mark; and defects in the description of property taxed. This statute is intended to allow the assessor to make corrections in those instances where, but for a clerical or procedural error, the value of land or improvements would have been properly listed and taxed. *In re Notice of Attachment & Garnishment Issued by Catawba County Tax Collector*, 59 N.C. App. 332, 296 S.E.2d 499 (1982). It further serves to protect the tax assessor or collector from challenges to the levy or collection of taxes based on purely administrative or clerical errors. This statute is not intended to cover situations where the county failed to properly value the improvements based on information already in its possession.

Here, my clients obtained and recorded all legally required building permits, making the improvements a matter of public record and known or knowable to the assessor. This is not an "immaterial irregularity" in the listing or valuation of the land or improvements in keeping with the statute. Rather, it is an attempt by the assessor to

revalue the property in a year in which county-wide revaluation is not being conducted.

This same misuse of the immaterial irregularity statute was rejected by the North Carolina Court of Appeals in *In re Pace/Dowd Properties Ltd.*, 233 N.C. App. 7 (2014). There, the county attempted to retroactively reassess property based on a revised valuation and argued that the correction fell under either N.C.G.S. § 105-312 (Discovered Property) or § 105-394 (Immaterial Irregularity). The court held that where the property was already listed and the supposed error was due to the assessor's own failure to properly value it, the reassessment must proceed, if at all, under § 105-287 (Changing appraised value of real property in years in which general reappraisal is not made), which only allows for prospective value adjustments, not retroactive. The court emphasized that using the discovery or immaterial irregularity statutes in this context was legally improper and that the county could not reach back into prior years merely because it came to a new conclusion about value.

The present case is indistinguishable in principle. The improvements were properly permitted and disclosed, and the county has *twice* reappraised the property since the most recent improvements were made. If the county failed to reflect those changes in prior assessments, that is not a statutory "discovery" or "immaterial irregularity," it is a valuation oversight that must be corrected, if at all, under N.C.G.S. § 105-287 prospectively—not retroactively.

We respectfully request that the county withdraw the tax bills for calendar years 2020-2024, which were issued under the Immaterial Irregularity statute and limit any adjustment to the property's valuation on a prospective basis. We further request that no collection actions or penalties be pursued while this appeal is pending. Please confirm receipt of this appeal and advise of the procedural steps for hearing before the Board of Equalization and Review, if required.

Sincerely,



Anna V. Stearns

Enclosures:

Building Permit 4961, issued 11/19/2001
Building Permit 5572, issued 06/12/2003
Building Permit 8776, issued 10/30/2012
Certificate of Occupancy, issued 03/13/2015
Building Permit 2355, issued 10/06/2015

cc: John & Penny Stollery

FROM : PHONE NO. : Nov. 16 2001 10:24AM P2

WORK COMP 11-19-01 AE

BUILDING PERMIT APPLICATION

0019-01-4201

Town of Black Mountain
106 Montreat Rd., Black Mountain, NC 28711
Phone - 828-669-6437 - Fax - 828-669-8143

Permit # 4961

Zoning: (X) Residential ( ) Flood Zone _____
( ) Commercial Elevation _____
( ) Other

Location 431 Hunting lodge rd
Subdivision: _____ Lot _____
PIN # 0619196131 35

Name of Owner John Stollery Phone # 236-0091
Address 431 LAKEY GAP Rd (Hunting Lodge Acres) BK mtn NC

Attached to and part of this application are the following:

( ) Site plan showing location of structure in relation to the required zoning setbacks, septic tank field, water tap, driveways, and other natural features such as streams, shrubs, bulkheads, rock formations, etc.
( ) Two (2) sets of complete house plans, including foundation layout, pier footing, floor plans for each floor, attic and crawlspace, ventilation calculations, engineer seal when required, and other information that may be requested by the building official.
( ) Septic Permit/Sewer MSD
( ) Boundary Line Survey (Lic. Surveyor) if required
( ) Archeo Site Review
( ) House numbers must be attached and visible from road
( ) Town Privilege License # 1140
( ) Zoning Compliance
( ) Elevation Certificate (Lic. Surveyor) - if applicable
( ) Sedimentation/ Erosion Control Permit - if applicable
( ) C P & L Premise Acct # _____

Zone	Type Building	Min Lot Area	Setbacks Front	Rear	Side	Max Ht	Remarks
( ) R-20							
( ) R-10							
( ) O-I							
( ) C-1							
( ) C-2							
( ) C-3							
( ) I-1							
( ) I-2							
( ) F-1							
( ) M-1							
( ) IND							
( ) WP-O							

- MECH -

Information to be filled out and approved by the Zoning Administrator
Signed _____ Zoning Administrator

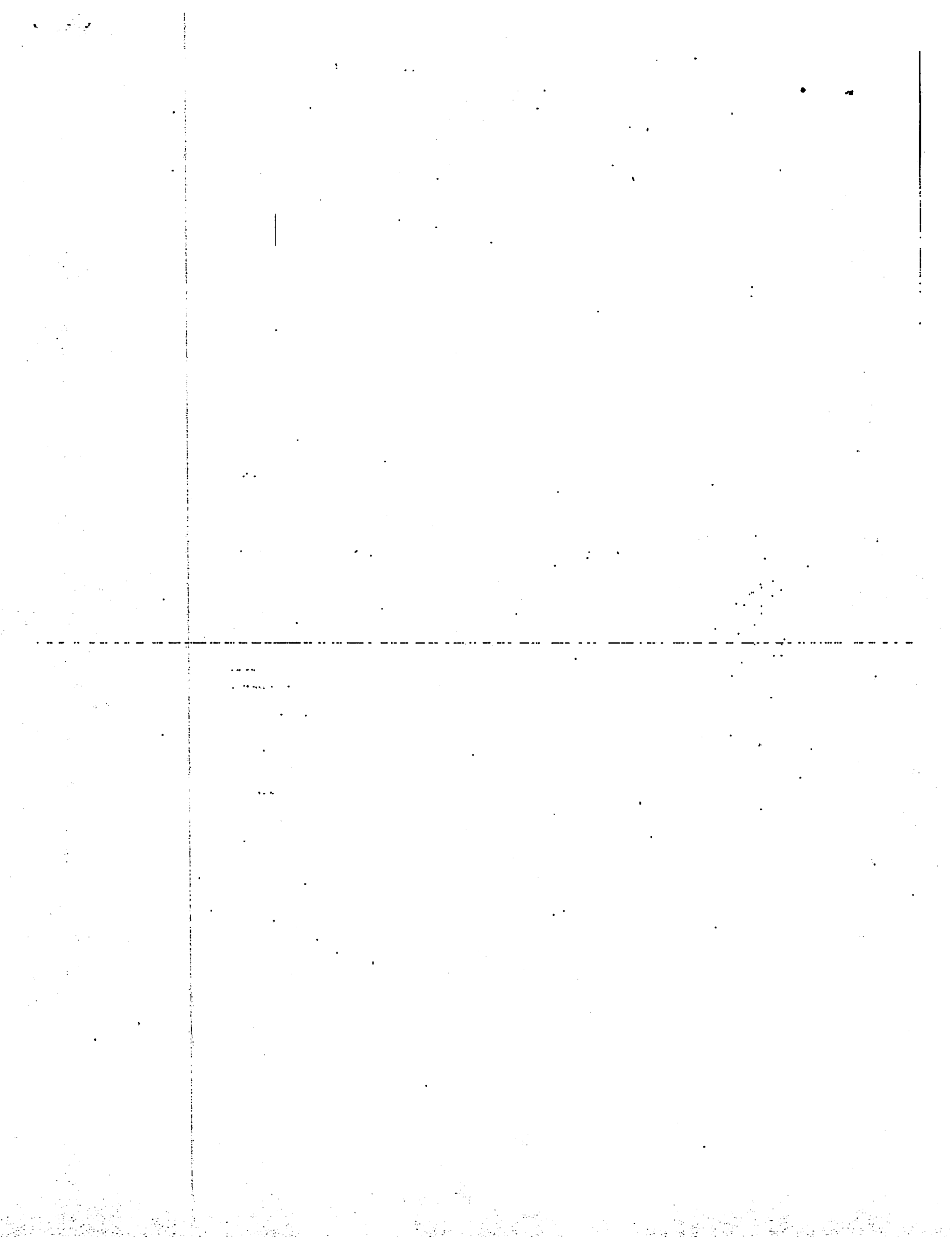
AREAS:	Square Feet	Total $ Value
Total Heated Sq. Ft	GAS PIPING	
Covered Unheated		
Open Decks		
Concrete/Asphalt		

Market Value of Structure
$ _____
Permit Fees _____
Accommodations _____
Bedrooms _____
Baths _____ Kitchen _____
No. of Stories _____

PAID NOV 19 2001

FEES:
PERMIT _____
Plumbing _____
Mechanical $50 ±
Electrical _____
HR (Fund) _____
Cert. of Occ. _____
Gas _____
Fire/Sprinkler _____

TOTAL Building Permit Fee $ 50.00



FROM : PHONE NO. : Nov. 16 2001 10:24AM P3

CERTIFICATION

I (We) agree to conform to all Federal, State and local codes and ordinances. All materials will be kept presentable on the lot and all debris will be removed prior to issuance of a Certificate of Occupancy.

DATE 11-16-01 SIGNED BY _____ OWNER

DATE 11-16-01 SIGNED BY _____ CONTRACTOR/AGENT

PERMIT APPROVAL DATE 11-19-01 BUILDING OFFICIAL _____

NOTE: If the work has not been started within six (6) months of permit issuance date, or the work has been ceased for twelve (12) months, the permit will become void, and all fees will be surrendered.

SPECIFICATIONS

FOUNDATIONS
( ) Concrete Block
( ) Poured Wall
( ) Slab on Grade
( ) Other _____

WALLS
( ) Wood Siding
( ) Vinyl Siding
( ) Stucco (provide compliance reports) Indicate type _____
( ) Other _____

SUB-FLOORING
( ) Diagonal
( ) Plywood (T & G)

FLOORING
( ) Hardwood
( ) Tile
( ) Vinyl
( ) Carpet

ROOFING
( ) Fiberglass
( ) Wood
( ) Metal
( ) Other _____

HEATING & AIRCONDITIONING
( ) None ( ) Elect. Resist
( ) Heat Pump ( ) Central Air
( ) Fireplace ( ) Window Units
WALL HEATER

PLUMBING FIXTURES: Give number of
( ) Lavatories ( ) Closets ( ) Sinks
( ) Tub/Showers ( ) Water Heaters

Gas Appliances: List Appliances & BTU demands (if gas installed for other than fireplaces, detailed schematic required)
25,000 BTUH WALL Heater, NAT. GAS, VENTED Installed, Leaflet
Add 1/2" Black GAS pipe From Rear Gas Inlet to Bldg.

Concrete: ( ) Under House ( ) Driveway ( ) Other _____

Insulation	Type	Thickness	R-Factor
Exterior Wall			
Ceiling			
Floor			

Contractor Information	Phone	License No.
1. General Contractor		
2. Electrical Contractor		
3. Mechanical Contractor BANKS Heating & AIR INC	230-4527 Cell	20336
4. Plumbing Contractor		
5. Other		

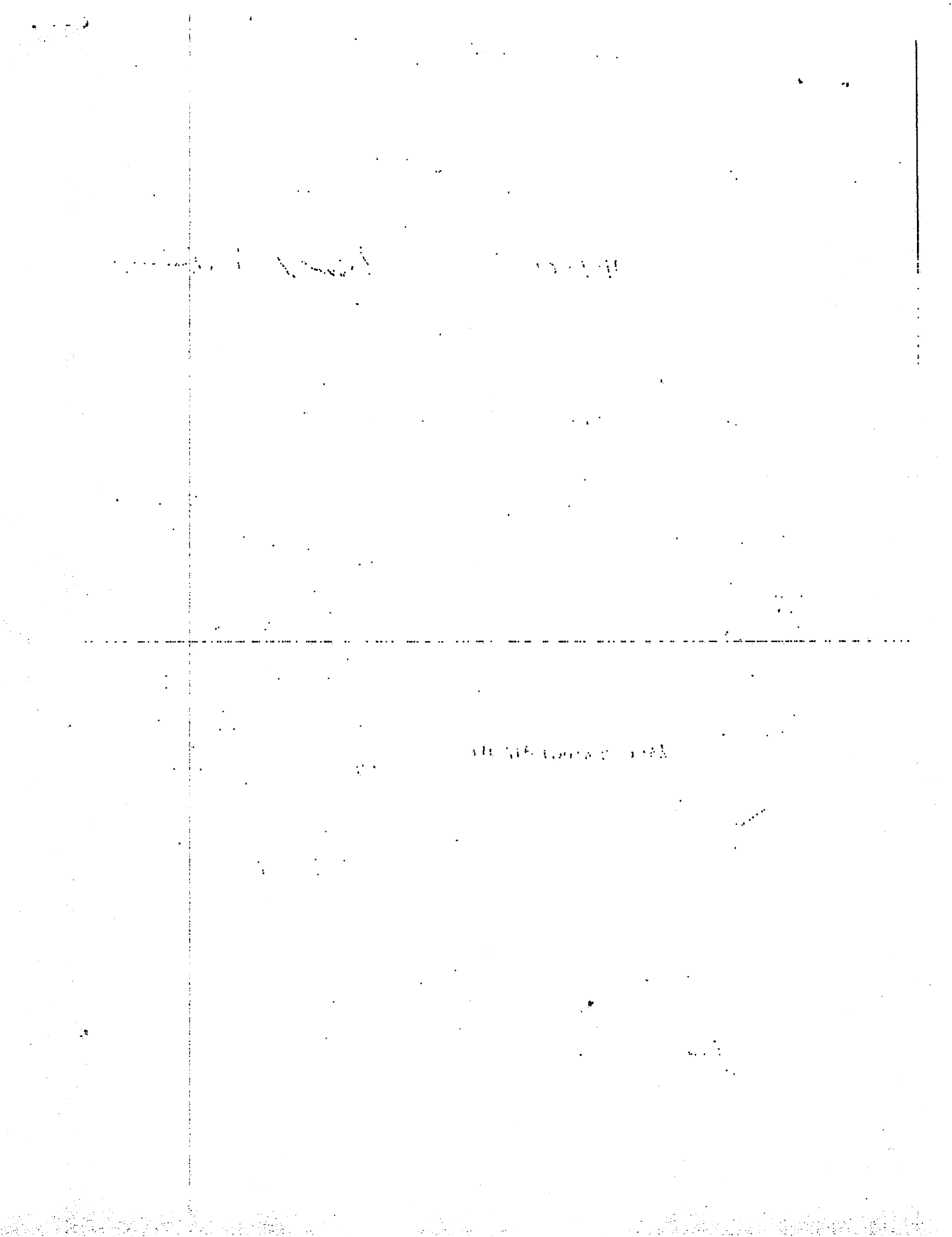
IMPORTANT NOTICE:
Construction site must be kept clean and presentable at all times. Do not allow debris to blow on adjacent properties, roads, streams, etc. A "STOP WORK ORDER" will be issued for violations.

Contractors shall remove all construction advertisement signs within 30 days upon completion of said job.

Sub-Contractor's Signatures

Electrician _____ Plumber _____
Mechanical _____ Other _____

Additional Comments: _____



BUNCOMBE COUNTY

APPLICATION FOR MECHANICAL PERMIT
(Heating, Ventilating, A/C, Refrigeration)

Please fill in completely before presenting for approval. All information must be accurate and legible. If you made an error be certain to correct it on all sheets. This will be a permanent record. BE NEAT.

BUILDING PERMIT NO.

Location of Project

Number	Street
	431a LA Kay Gap Rd (Chestnut Lodge Dr.) Black mountain NC 28711

Phone: 230-4327

Contractor: Darrell Banks Banks Heating & Air Inc

Contractor's Address: 21 Stacy Ridge Ct Asheville NC 28805 Zip: 28805

State License No.: H-1 | H-2 | H-3 20336 GA | Comm. Refrig.

Mechanic in charge: Darrell Banks

Building Owner: John Stollery

Building Owner's Address: 431 Lakay Gap Rd Chestnut Lodge Dr. Black mtn NC

Work will be ready for inspection: H-HP-DI

Remarks: owner Installed wall Heater use 20J about 5' Gas line in Basement

( ) New Construction
( ) Additions
( ) Alterations or Repairs

BUILDING USED FOR:
( ) Residential ( ) Institutional (Hospital, etc.) ( ) Industrial (Factory, etc.) (X) Other
( ) Business ( ) Assembly (Theatre, Restaurant) ( ) Storage (Warehouse, etc.)

( ) Oil	(X) Gas	( ) L.P. Gas	( ) Electric	( ) New Work	( ) Replace Appl. Only ( ) Replace Appliance & Ducts

BTU Input | HP | Tons

Size Oil Tank | Size and Type Flue

Item	No.	Fee	Item	No.	Fee	Item	No.	Fee
Gas Dryers			Duct Heaters			A/C Units		
Convection Burners			Space Heaters			Refrigeration Units		
Floor Furnaces			Water Htrs. Gas or Oil			Distribution System		
Warm Air Furnaces			Boilers			Range Hoods		
Pressured Heaters			Steam Coil Htr Rad.			Other: Gas Line	1	
Wall Heaters	1		Heat Pumps					
Unit Heaters			Absorption Units			Extra Trip Fee		
						Double Fee Charge		

THE UNDERSIGNED HEREBY MAKES APPLICATION FOR PERMIT AND INSPECTION OF ALL WORK DESCRIBED, AND AGREES TO COMPLY WITH ALL BUILDING REGULATIONS AND OTHER LAWS APPLICABLE TO THE USE OF THE BUILDING REFERRED TO HEREIN. IT IS UNDERSTOOD THAT INSPECTION FEES MAY BE HANDLED ON AN OPEN ACCOUNT AS A COURTESY TO THE CONTRACTOR, IT WOULD THE ADDITIONAL CHARGE OF 1½ PERCENT PER MONTH, ENTIRE BALANCE MUST BE PAID WITHIN 10 DAYS OF BILLING DATE.

TOTAL FEES $50.00

Describe in detail how location can be reached.

This Building is located behind a green house at Ground Circle Drive #431 on mail Box Take 40 E To exit 65 Go Rt to Wendys go left to Lakey Gap Go Rt. 1/2 mile to Mustang lodge Acres Go left 3rd house on left Building in Back will be open

FEE SCHEDULE FOR COUNTY OF BUNCOMBE PERMITS (FEES EFFECTIVE)

0 to 200,000	$ 50.00
201,000 to 400,000	65.00
401,000 to 1,000,000	85.00
1,000,001 - up	175.00

AIR CONDITIONING & REFRIGERATION:

0 to 5 tons	$ 50.00
6 to 15 tons	65.00
16 to 50 tons	125.00
51 tons - up	175.00

Make checks payable to: Treasury of Buncombe

DO CALL FOR INSPECTION BEFORE WORK IS COVERED UP AND WHEN JOB IS COMPLETE.

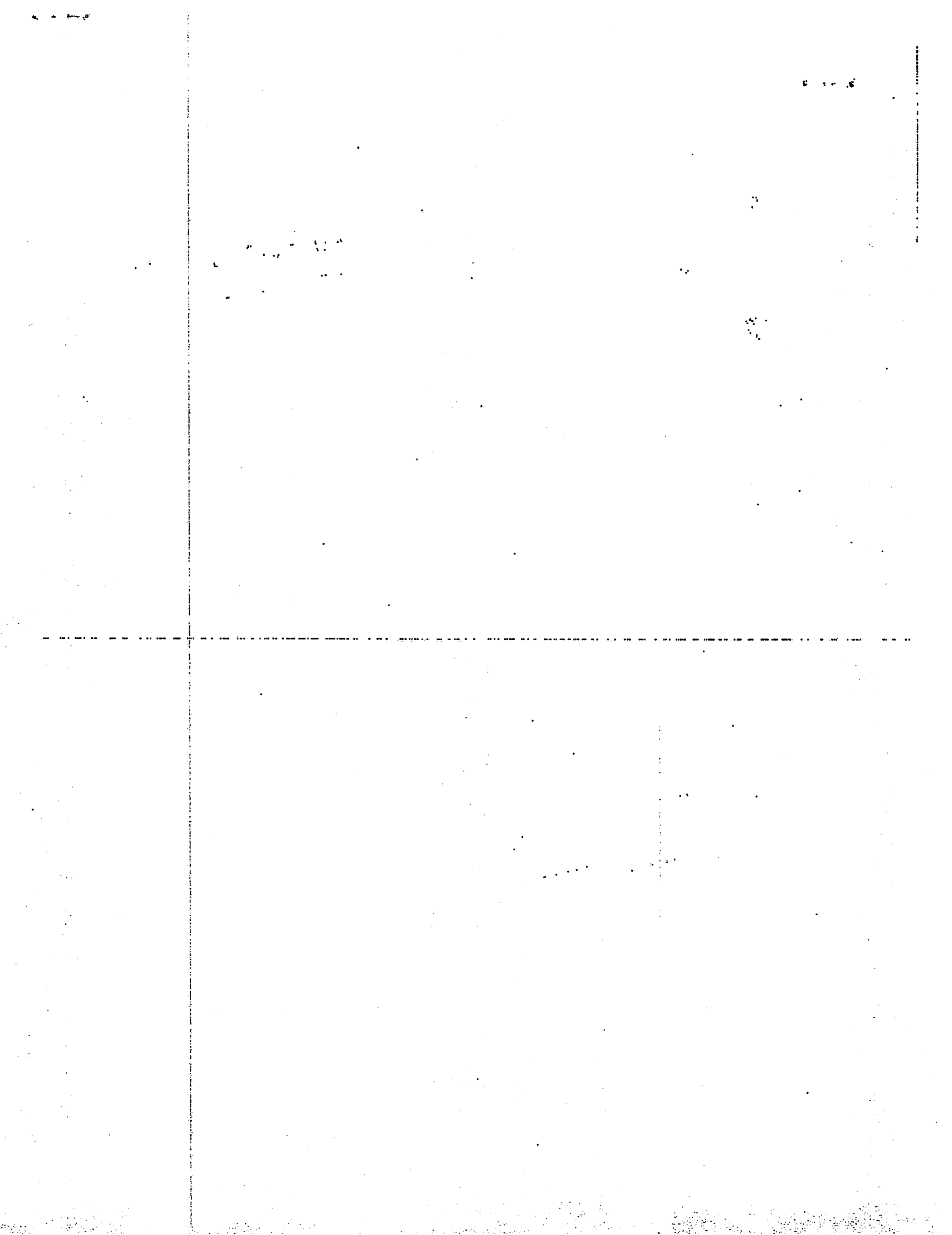
Signature of Applicant: [signature]

Date 11-10-01

NOTE: 1. Call for inspection at proper stage of work.
2. This application becomes a permit only when initialed and approved by the Inspection Division.

BUNCOMBE COUNTY ENGINEERING
30 VALLEY STREET
ASHEVILLE, NC 28801

Final Inspection:	
Permit Approved	
Permit No.	



0619-41-4201

BUILDING PERMIT APPLICATION VOID FEB 25 2008

Town of Black Mountain
106 Montreat Rd., Black Mountain, NC 28711
Phone - 828-669-6437 - Fax - 828-669-8143

Permit # 5572

Zoning: (X) Residential ( ) Flood Zone ____
( ) Commercial Elevation ____
( ) Other

Location #2 Hunting Lodge DR
Subdivision: ____ Lot #2
PIN # 0619196131 35

Name of Owner John Stollery Phone # 669-1133
Address #2 Hunting Lodge DR.

Attached to and part of this application are the following:

(✓) Site plan showing location of structure in relation to the required zoning setbacks, septic tank field, water tap, driveways, and other natural features such as streams, shrubs, bulkheads, rock formations, etc.
(✓) Two (2) sets of complete house plans, including foundation layout, pier footing, floor plans for each floor, attic and crawlspace, ventilation calculations, engineer seal when required, and other information that may be requested by the building official.
( ) Septic Permit/Sewer MSD
( ) Boundary Line Survey (Lic. Surveyor) if required
( ) Archeo Site Review
(✓) House numbers must be attached and visible from road
(✓) Town Privilege License # 5550
( ) Zoning Compliance
( ) Elevation Certificate (Lic. Surveyor) - if applicable
( ) Sedimentation/ Erosion Control Permit - if applicable
( ) C P & L Premise Acct # ____

Zone	Type. Building	Min Lot Area	Setbacks Front	Rear	Side	Max Ht	Remarks
(✓) R-20							Secondary Living Unit
( ) R-10							
( ) O-I							
( ) C-1							
( ) C-2							
( ) C-3							
( ) I-1							
( ) I-2							
( ) F-1							
( ) M-1							
( ) TND							
( ) WP-O							

RESID Addition

Information to be filled out and approved by the Zoning Administrator
Signed ____ Zoning Administrator

AREAS: Square Feet Total $ Value Market Value of Structure

Total Heated Sq. Ft — INTERIOR WORK - NO INCREASE TO FOOTPRINT
Covered Unheated
Open Decks
Concrete/Asphalt

28,500.00
.006

$ ____
Permit Fees ____
Accommodations ____
Bedrooms ____
Baths ____ Kitchen ____
No. of Stories ____

FEES:

PERMIT 171.00
Plumbing 25.00
Mechanical 25.00
Electrical 25.00
HR (Fund) ____
Cert. of Occ. 30.00
Gas ____
Fire/Sprinkler ____

TOTAL Building Permit Fee $ 276.00

CERTIFICATION

I (We) agree to conform to all Federal, State and local codes and ordinances. All materials will be kept presentable on the lot and all debris will be removed prior to issuance of a Certificate of Occupancy.

DATE _____ SIGNED BY _____ OWNER

DATE 6-9-03 SIGNED BY _____ CONTRACTOR/AGENT

PERMIT APPROVAL DATE 6-12-03 BUILDING OFFICIAL _____

NOTE: If the work has not been started within six (6) months of permit issuance date, or the work has been ceased for twelve (12) months, the permit will become void, and all fees will be surrendered.

SPECIFICATIONS

FOUNDATIONS
( ) Concrete Block
( ) Poured Wall
(X) Slab on Grade
( ) Other_____

WALLS
(X) Wood Siding
( ) Vinyl Siding
( ) Stucco (provide compliance reports) indicate type _____
( ) Other_____

SUB-FLOORING
( ) Diagonal
( ) Plywood (T & G)

FLOORING
( ) Hardwood
( ) Tile
( ) Vinyl
(X) Carpet

ROOFING
(X) Fiberglass
( ) Wood
( ) Metal
( ) Other _____

HEATING & AIRCONDITIONING
( ) None ( ) Elect. Resist
(X) Heat Pump ( ) Central Air
( ) Fireplace ( ) Window Units

PLUMBING FIXTURES: Give number of
(1) Lavatories ( ) Closets (2) Sinks
(1) Tub/Showers ( ) Water Heaters

Gas Appliances: List Appliances & BTU demands (if gas installed for other than fireplaces, detailed schematic required)
N/A

Concrete: ( ) Under House ( ) Driveway ( ) Other _____

Insulation	Type	Thickness	R-Factor
Exterior Wall	Fiberglass		15
Ceiling	"		38
Floor	" N/A	Concrete 4"	~~19~~

Contractor Information		Phone	License No.	TOWN PRIV. LIC. #
1. General Contractor	Ewing	773-2997		52011
2. Electrical Contractor	Gillespie			18121L
3. Mechanical Contractor	Banks			20336
4. Plumbing Contractor	Swanson			12629
5. Other				

IMPORTANT NOTCE:
Construction site must be kept clean and presentable at all times. Do not allow debris to blow on adjacent properties, roads, streams, etc. **A "STOP WORK ORDER" will be issued for violations.**

Contractors shall remove all construction advertisement signs within 30 days upon completion of said job.

Sub-Contractor's Signatures

Electrician _____
Mechanical _____
Plumber _____
Other _____

Additional Comments: _____

Ewing & McConnaughy, Inc.
3161 Old 70 East
Black Mountain, NC

DAN, Everything is existing including 1- BATH

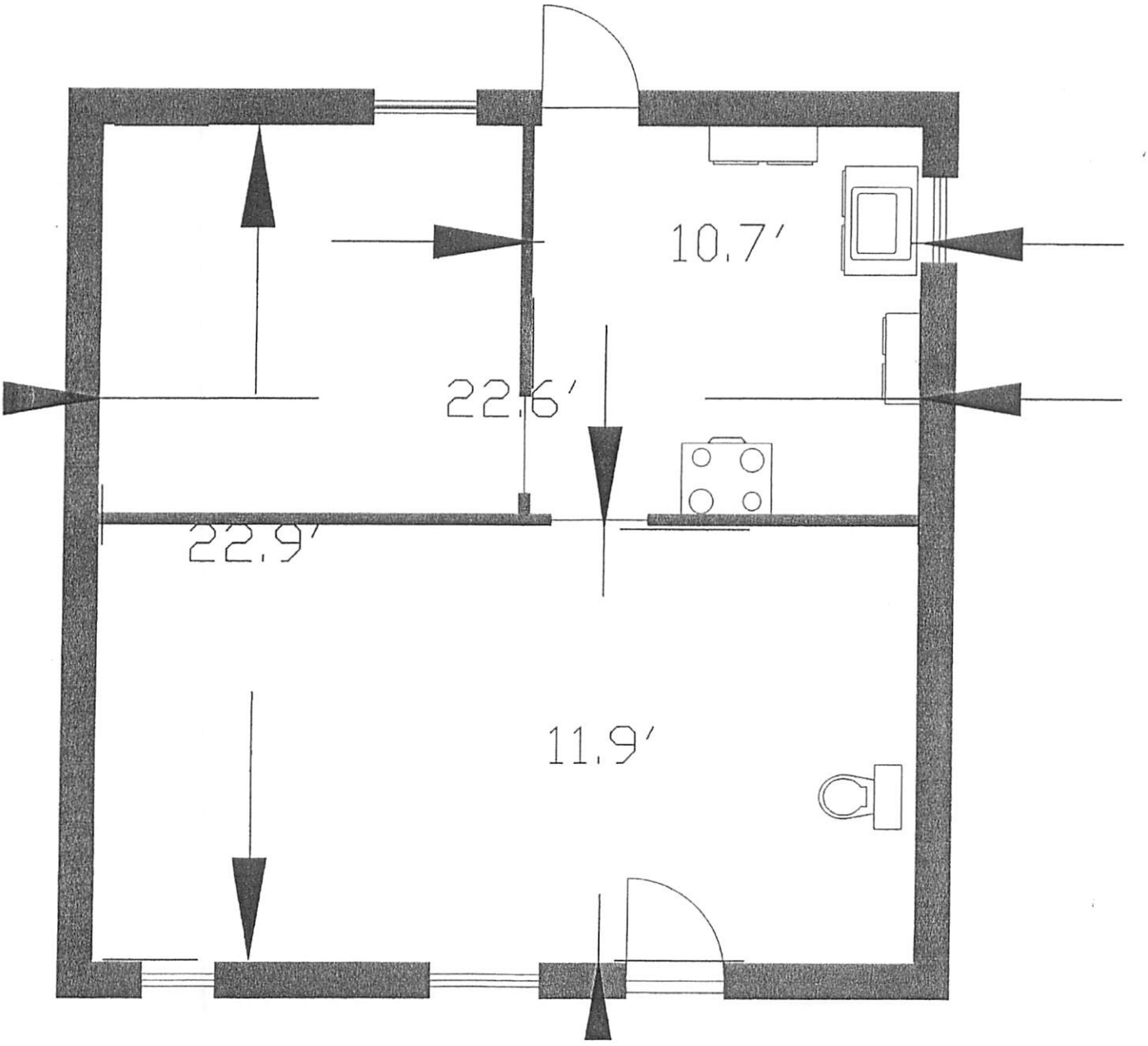
Existing Apar

NO - MSD OR Health Dept.

Call w/ questions

Thanks.

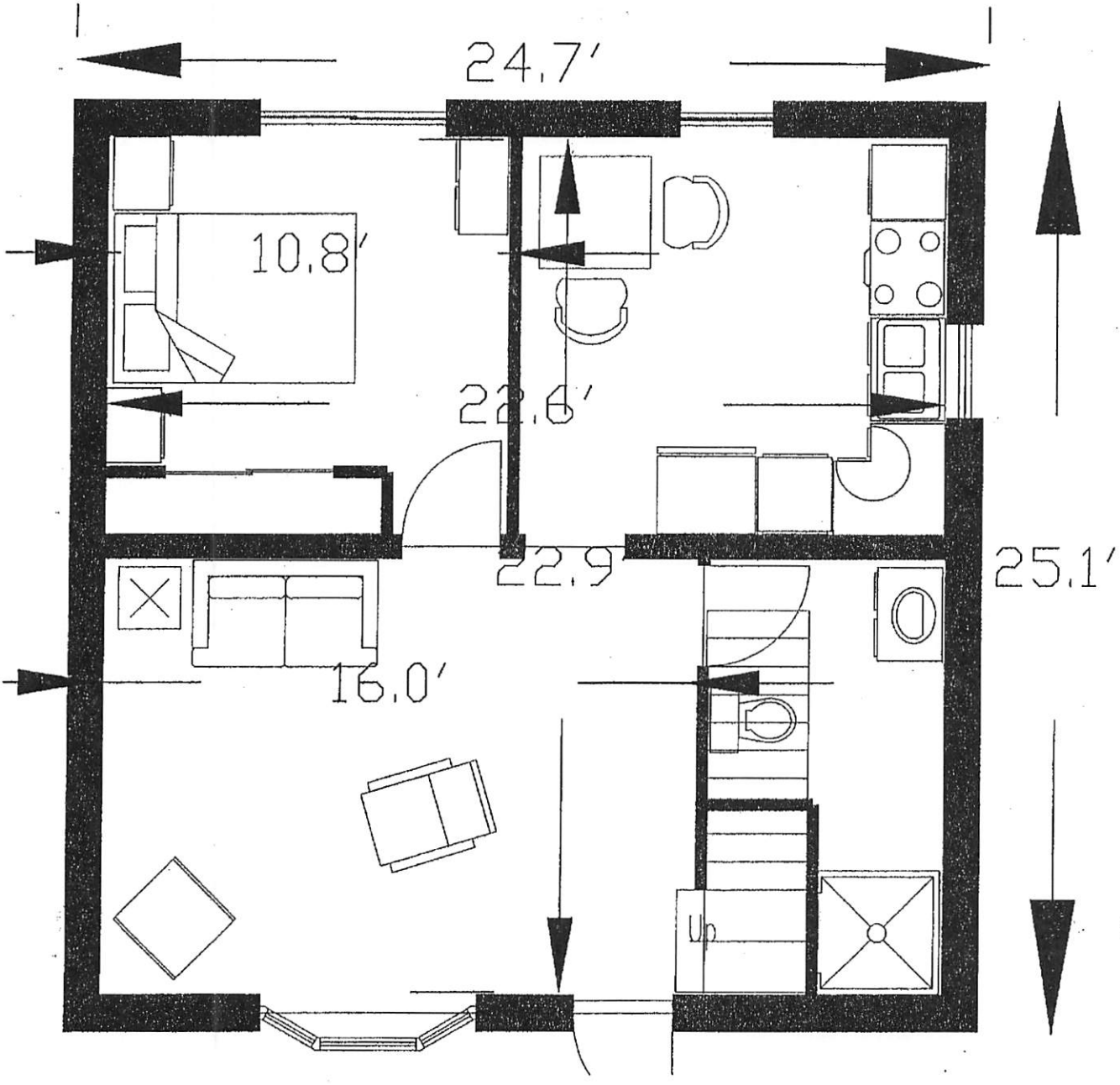
Ewing



Ewing & McConnaughy, Inc.
3167 Old 70 East
Black Mountain, NC 28711

Ewing & McConnaughy, Inc.
3161 Old 70 East
Black Mountain, NC 28711

Proposed Remodel



6-18-03	SLAB PLUMB OK
7-1-03	SLAB OK
7-28-03	MECH R.I. OK
7-29-03	PLUMB R.I. OK
7-31-03	ELECT R.I. OK
	FRAMING OK
8-14-03	INSUL. OK
9-15-03	PLUMB FINAL OK
9-17-03	ELECT FINAL OK call in

Town of Black Mountain Inspection Report

Permit #: 8776
Address: 11 Hunting Lodge Dr.

PIN #: 0619-61-4201
Permit Type: resid. remodel

Inspection	Pass (✓)	Fail (x)	Comments	Date	Contractor	Inspector
Footers	✓			4/4/11	Stollery	DC
Foundation						
Slab						
T-pole						
Slab plumbing						
Slab electrical						
Water line						
Sewer line						
Gas line						
Plumbing RI		X		7.21.11	Stollery	DC
Mechanical RI						
Electrical RI	✓			5-4-11		
Framing	✓			7.21.11	Stollery	DC
Insulation						
Marriage wall						
Bonding						
Radon						
Fire sprinkler						
Plumbing final						
Mechanical final						
Electrical final	✓			8-13-14		DC
Gas final						
Building final	✓			3-13-15		DC
C.O.	✓			3-13-15		DC
Re-Inspections						
consult	✓		deck looks ok	4/7/11	murphy	DC
Consult		X	no one home. plumbing concerns	7.19.11	Stollery	DC
Consult	✓		ATTIC UNIT location	8-17	TW+Co.	
elect RI	✓			9.24		
plumb RI	✓		Re-RS	9.29		

Completed Date: 3-13-15 Inspector: Dan Cordell

John Stollery

#8776

RES*check* Software Version 4.4.3
Compliance Certificate

Project Title: 11 Hunting Lodge Drive

Energy Code:	**North Carolina Energy Conservation Code**
Location:	**Black Mountain, North Carolina**
Construction Type:	**Single Family**
Glazing Area Percentage:	**13%**
Heating Degree Days:	**4140**
Climate Zone:	**4**

Construction Site:
11 Hunting Lodge Drive
BLack Mountain, NC 28711
Permit # 8776

Owner/Agent:

Designer/Contractor:
Jim McConnaughy
Ewing & McConnaughy
3161 Old 70 East
Black Mountain, NC 28711
828-231-9767

Compliance: Passes using UA trade-off

Compliance: **7.9% Better Than Code** Maximum UA: **215** Your UA: **198** Maximum SHGC: **0.40** Your SHGC: **0.28**

The % Better or Worse Than Code index reflects how close to compliance the house is based on code trade-off rules. It DOES NOT provide an estimate of energy use or cost relative to a minimum-code home.

Assembly	Gross Area or Perimeter	Cavity R-Value	Cont. R-Value	Glazing or Door U-Factor	UA
Ceiling 1: Cathedral Ceiling	1320	25.0	25.0		26
Wall 1: Wood Frame, 16" o.c.	975	15.0	0.0		64
Window 1: Vinyl Frame:Double Pane with Low-E SHGC: 0.28	130			0.330	43
Door 1: Solid	20			0.330	7
Floor 1: All-Wood Joist/Truss:Over Unconditioned Space	1230	19.0	0.0		58

Compliance Statement: The proposed building design described here is consistent with the building plans, specifications, and other calculations submitted with the permit application. The proposed building has been designed to meet the North Carolina Energy Conservation Code requirements in RES*check* Version 4.4.3 and to comply with the mandatory requirements listed in the RES*check* Inspection Checklist.

Name - Title _____ Signature _____ Date _____

RES*check* Software Version 4.4.3
Inspection Checklist

Energy Code:	**North Carolina Energy Conservation Code**
Location:	**Black Mountain, North Carolina**
Construction Type:	**Single Family**
Glazing Area Percentage:	**13%**
Heating Degree Days:	**4140**
Climate Zone:	**4**

Ceilings:

☐ Ceiling 1: Cathedral Ceiling, R-25.0 cavity + R-25.0 continuous insulation

Comments: _____

Above-Grade Walls:

☐ Wall 1: Wood Frame, 16" o.c., R-15.0 cavity insulation

Comments: _____

Windows:

☐ Window 1: Vinyl Frame:Double Pane with Low-E, U-factor: 0.330, SHGC: 0.28,

For windows without labeled U-factors, describe features:

#Panes ____ Frame Type _____ Thermal Break? ____ Yes ____ No

Comments: _____

Doors:

☐ Door 1: Solid, U-factor: 0.330

Comments: _____

Floors:

☐ Floor 1: All-Wood Joist/Truss:Over Unconditioned Space, R-19.0 cavity insulation

Comments: _____

Floor insulation is installed to maintain permanent continuous contact with the underside of the subfloor decking, and insulation ends are blocked. Insulation supports that are noncontinuous (i.e., tension support wires) are spaced no more than 18 inches apart and are within 6 inches from each end of the insulation.

Solar Heat Gain Coefficient:

☐ Solar Heat Gain Coefficient (SHGC) values are determined in accordance with the NFRC test procedure or taken from the default table.

Air Leakage:

☐ Joints (including rim joist junctions), attic access openings, penetrations, and all other such openings in the building envelope that are sources of air leakage are sealed with caulk, gasketed, weatherstripped or otherwise sealed with an air barrier material, suitable film or solid material.

☐ Air barrier and sealing exists on common walls between dwelling units, on exterior walls behind tubs/showers, and in openings between window/door jambs and framing.

☐ Recessed lights in the building thermal envelope are 1) type IC rated and ASTM E283 labeled and 2) sealed with a gasket or caulk between the housing and the interior wall or ceiling covering.

☐ Access doors separating conditioned from unconditioned space (e.g., attic, unconditioned basements and crawlspaces) are weather-stripped and insulated (without insulation compression or damage). Where loose fill insulation exists, a wood framed or equivalent baffle is installed to maintain insulation application. Required insulation values are as follows:

(1) Hinged vertical doors have a minimum of R-5 insulation.

(2) Hatches/scuttle hole covers have a minimum of R-10 insulation.

(3) Pull down stairs have a minimum of R-5 rigid insulation.

☐ Site-built masonry fireplaces have doors and comply with Section R1006 of the North Carolina Residential Code for combustion air.

Air Sealing and Insulation:

☐ Building envelope air tightness and insulation installation complies with one of the following (mark the method that was applied):

(1) ____ Post rough-in blower door test result of less than or equal to 5 ACH at 50 pascals.

(2) ____ Post rough-in blower door test result of less than or equal to 0.30 CFM50/square foot of surface area.

(3) ____ Visual inspection. The following items, along with all other air leakage requirements in this report, are certified by the builder, permit holder or registered design professional as completed.

(a) Ceiling/attic: Sealants or gaskets provide a continuous air barrier system joining the top plate of framed walls with either the ceiling drywall or the top edge of wall drywall to prevent air leakage. Top plate penetrations are sealed.

(b) Ceiling/attic: For ceiling finishes that are not air barrier systems such as tongue-and-groove planks, air barrier systems (e.g., taped house wrap) are used above the finish.

(c) Above Grade Walls: Sill plate is gasketed or sealed to subfloor or slab.

(d) Windows/doors: Space between window and door jambs and framing are sealed.

(e) Floors: Air barrier system is installed at any exposed edge of insulation.

Sunrooms:

☐ Sunrooms that are thermally isolated from the building envelope have a maximum fenestration U-factor of 0.40 and the maximum skylight U-factor of 0.75.

☐ Sunrooms with cooling systems shall have a maximum fenestration SHGC or 0.40 for all glazing.

Materials Identification and Installation:

☐ Materials and equipment are installed in accordance with the manufacturer's installation instructions.

☐ Materials and equipment are identified so that compliance can be determined.

☐ Manufacturer manuals for all installed heating and cooling equipment and service water heating equipment have been provided.

☐ Insulation R-values and glazing U-factors are clearly marked on the building plans or specifications.

Duct Insulation:

☐ Supply and return ducts in unconditioned space and outdoors are insulated to R-8. Supply ducts inside semi-conditioned space are insulated to R-4.

Duct Construction and Testing:

☐ Building framing cavities are not used as supply ducts.

☐ All joints and seams of air ducts, air handlers, filter boxes, and building cavities used as return ducts are sealed. Joints and seams comply with Part V - Mechanical, Section 603.9 of the North Carolina Residential Code.

☐ All ducts and air handlers are located within conditioned space.

Temperature Controls:

☐ Where the primary heating system is a forced air-furnace, at least one programmable thermostat is installed to control the primary heating system and has set-points initialized at 70 degree F for the heating cycle and 78 degree F for the cooling cycle.

☐ Heat pumps having supplementary electric-resistance heat have controls that prevent supplemental heat operation when the compressor can meet the heating load.

Heating and Cooling Equipment Sizing:

☐ Heating and cooling equipment shall be sized in accordance with the North Carolina Mechanical Code.

☐ For systems serving multiple dwelling units documentation has been submitted demonstrating compliance with 2009 IECC Commercial Building Mechanical and/or Service Water Heating (Sections 503 and 504).

Circulating Service Hot Water Systems:

☐ Circulating service hot water pipes are insulated to R-2.

☐ Circulating service hot water systems include an automatic or accessible manual switch to turn off the circulating pump when the system is not in use.

Heating and Cooling Piping Insulation:

☐ HVAC piping conveying fluids above 105 degrees F or chilled fluids below 55 degrees F are insulated to R-3.

Swimming Pools:

☐ Heated swimming pools have an on/off heater switch.

☐ Pool heaters operating on natural gas or LPG have an electronic pilot light.

☐ Timer switches on pool heaters and pumps are present.
Exceptions:

Where public health standards require continuous pump operation.

Where pumps operate within solar- and/or waste-heat-recovery systems.

North Carolina Energy Efficiency Certificate

Insulation Rating	R-Value
Ceiling / Roof	50.00
Wall	15.00
Floor / Foundation	19.00
Ductwork (unconditioned spaces):	_____

Glass & Door Rating	U-Factor	SHGC
Window	0.33	0.28
Door	0.33	NA

Heating & Cooling Equipment	Efficiency
Heating System:_____	_____
Cooling System:_____	_____
Water Heater:_____	_____

Building Air Leakage and Duct Test Results	
Air Leakage Compliance Method:	___ Visual Inspection ___ Air Leakage Test
Building Air Leakage Test Results	_____
Name of Air Leakage Tester	_____
Duct Tightness Test Results	_____
Name of Duct Tester	_____

Name: _____ Date: _____

Comments:

Complete
10-21-15
DC

MECHANICAL, ELECTRICAL & PLUMBING PERMIT APPLICATION

Town of Black Mountain
160 Midland Avenue
Black Mountain, N.C. 28711
Phone: 828-419-9300 Fax: 828-669-2030

PERMIT #: 2355
(-) Residential
( ) Commercial

Owner Name: John Stollery Owner Phone #: 664-0091
Owner Address: 11 Hunting Lodge Drive BLK Mtn NC 28711

Address of Job: Same **PIN #:** 0619 61 4201

Please circle the type of permit and give brief description of job: (please note that mechanical permits for heat pumps, water heaters, etc. **must** have electrical included for wiring of unit)

Mechanical / Gas (natural or LP)**:** (please list BTU demands and size):

Plumbing: (please list pipe size and length - water lines **must** have 100 lbs of pressure and a personal shut-off valve within 3 feet of the meter): 3/4" - 80'- Meter to house

Electrical: (please list amperes):

Progress Energy Premise #:

PAID OCT 16 2015

Contractor Information:

Name	Phone	License #	BM Priv. Lic. #
Ewing & McConaughy Const	273-2997	52011	5550
Dan Swanson Plumbing	777-0605	12629	14561

Alan Culbertson — Alan Culbertson — 10-13-15

Print Name — **Signature** — **Date**

Fees:

Electrical:
Mechanical:
Plumbing: ✓
Clean Up Fee:

Total Permit Fees: $75
Cash: Check #: 4138

Permit Approval Date: 10-16-15 **Building Official:** David J Cuddy

A Final Inspection Must be Scheduled
To Schedule an Inspection, please call 419-9300 ext. 372.

Town of Black Mountain
160 Midland Avenue, Black Mountain, NC 28711
OFFICE OF THE BUILDING INSPECTOR
828-419-9300 (office) 828-669-2030 (fax) 1-800-735-2962 (TTD)

CERTIFICATE OF OCCUPANCY & COMPLIANCE
NORTH CAROLINA GENERAL STATUTE 160A-423

****Date of Issue: 3/13/2015**

Address: 11 Hunting Lodge Dr.

Address 2: Black Mountain, NC 28711

Owner: J. Stollery

Contractor: Owner

Occupant/Business Name: Residential Remod.

Building Permit #: 8776

A Certificate of Occupancy and Compliance is hereby issued for the above listed location and occupancy. This certificate is non-transferable and valid only as outlined above and in accordance with the law.

Electrical ☒ **Building** ☒ **Plumbing** ☒ **Heating** ☒ **Gas** ☒ **Zoning** ☐

Fire ☐ **Other** ☐

Remarks: All inspections completed, compliances met and occupancy granted.

Signature: Daniel I. Cordell

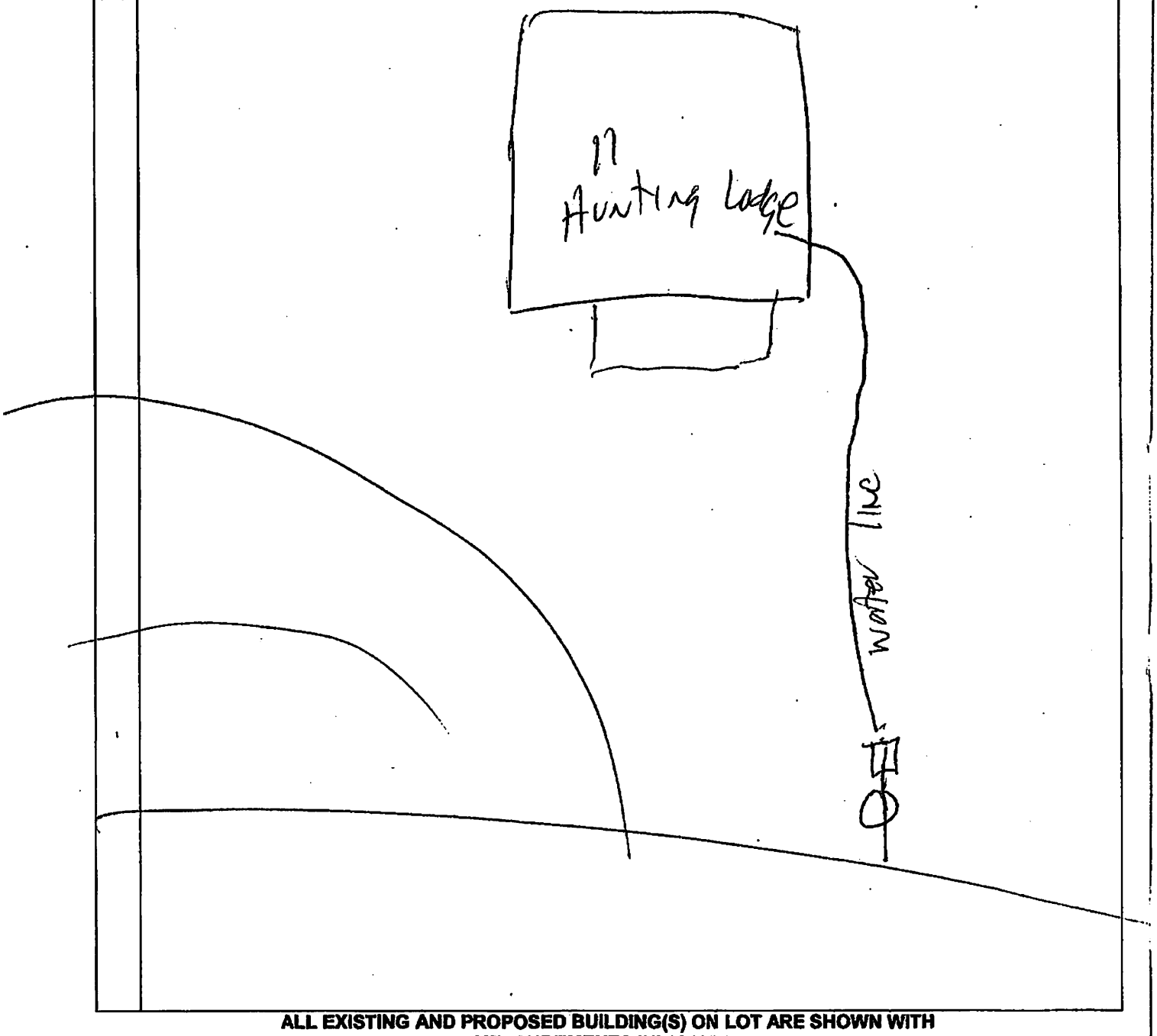
Daniel I. Cordell, Building Inspector

**** This structure was in compliance with the North Carolina Building Code and Fire Code in effect on the date of inspection(s).**

- PLOT PLAN -

PMT # 23005

— 3/4" PEX water line



ALL EXISTING AND PROPOSED BUILDING(S) ON LOT ARE SHOWN WITH MEASUREMENTS INDICATED.

APPLICANTS SIGNATURE	DATE	PRINT APPLICANT NAME

PLOT PLAN FOR PERMIT APPLICATION
ONE/TWO FAMILY, MODULAR, MOBILE HOME OR ZONING USE

LOCATION

Street # _____ Street Address _____ Permit #:

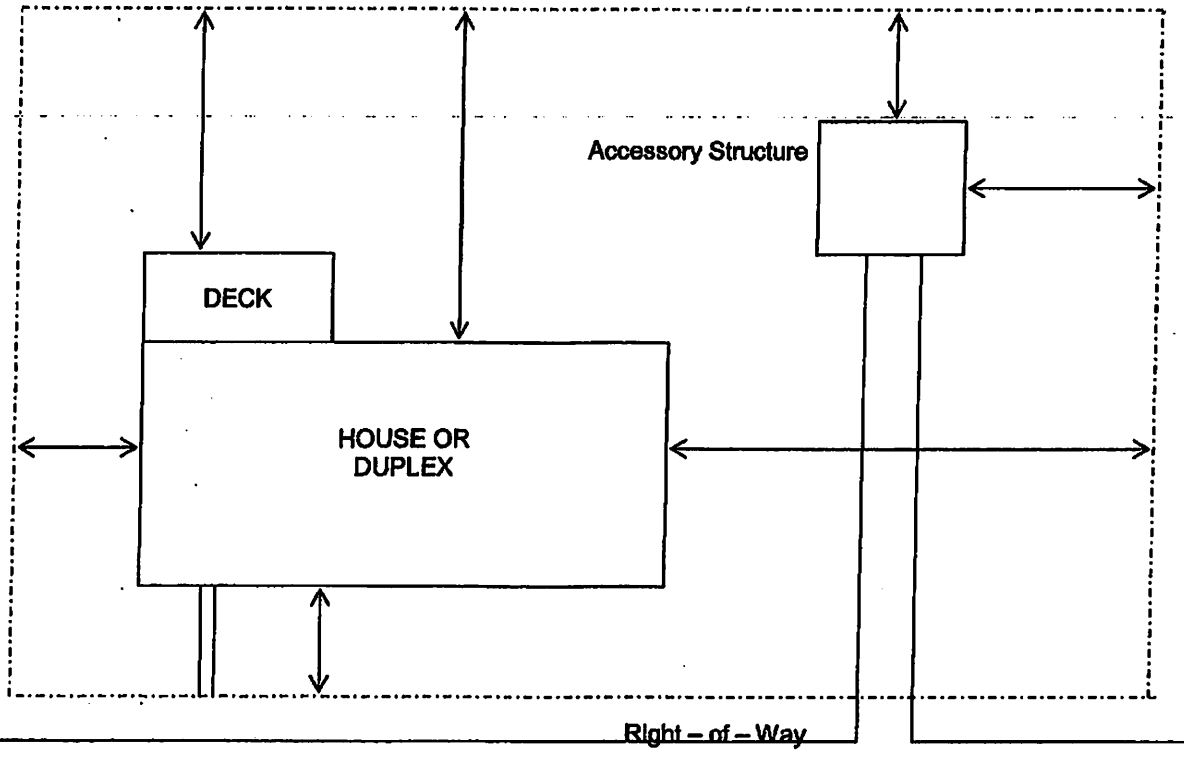
Tax Parcel #: Job #:

- Instructions -

In the space provided on the back side, draw plot plan as neatly and accurately as possible, from survey if available.

1. Draw street(s) and right-of-way(s).
2. Draw property lines with dimensions.
3. Draw proposed and existing buildings showing any attached porch(es), deck(s), chimney(s), carport(s), or garage(s), etc. with dimensions.
4. Show distances of buildings form property lines or other structures.
5. Separate application and plot plan required for each building.

EXAMPLE/PLOT PLAN



AFFIDAVIT OF PROPERTY OWNERS

We, John Stollery and Penny Stollery, being first duly sworn, do hereby state as follows:

We owned the property located at 11 Hunting Lodge Drive, Black Mountain, NC, 28711, Parcel Number 0619-61-4201-00000, from December 10, 1986, until June 12, 2025.

During our ownership of the property, we made the following repairs and improvements:

1. A gas wall heater was installed in the barn along with the gas line connecting the wall heater to a natural gas meter. This work, as shown on permit 4961 issued November 16, 2001, by the Town of Black Mountain, was completed on November 19, 2001.
2. In June 2003, we completed interior renovations of the barn. These renovations included new carpeting; installing a water heater, two (2) sinks, and a shower stall; construction of walls around the bathroom; and construction of a closet in the bedroom. These renovations were all noted on the permit pulled June 9, 2003, and approved on June 12, 2003 by the Town of Black Mountain (see permit number 5572). This work was completed on September 17, 2003.
3. In April 2011, the principal residence was fully renovated. This work included installation of new electrical wiring, mechanicals, and the remodeling of our kitchen. These renovations were completed and the Town of Black Mountain physically inspected and approved the work on March 13, 2015.
4. In October of 2015, an eighty (80) foot section of waterline connecting the house to the public waterline was replaced. This work was completed on October 21, 2015, as shown on building permit #2355 issued by the Town of Black Mountain.

There have been no renovations performed on either the principal structure or accessory dwelling unit since 2015.

Building permits were properly obtained for each renovation.

Further the Affiants sayeth naught.

_____(SEAL)
John M. Stollery

_____(SEAL)
Penny Stollery

NEW YORK, Steuben COUNTY.

SEAL/STAMP Sworn to and subscribed ~~before me~~, this the 14th day of July, 2025.

_____,
Notary Public

Stacy Lynn Pierce
Notary's typed or printed name

My commission expires: 2.9.27

STACY LYNN PIERCE
Notary Public - State of New York
No. 01PI0001225
Qualified in Chemung County
My Commission Expires 02/09/2027

AFFIDAVIT OF JENNIFER TIPTON

I, Jennifer Tipton, being first duly sworn, do hereby state as follows:

I have worked for the Town of Black Mountain in the Planning & Development Services Department since 2005. I currently hold the title of Senior Administrative Assistant, and am responsible for processing building permits. I have been responsible for the approval process since I have been in this office.

During my time in this position, it has been standard practice for our office to send along processed and approved permits to Buncombe County, to alert them to property changes and allow the County to adjust their tax values accordingly.

Further the Affiant sayeth naught.

Jennifer Tipton _____(SEAL)
Jennifer Tipton

NORTH CAROLINA, ~~BUNCOMBE~~ Ashe (WB) COUNTY.

Sworn to and subscribed before me, this the 30th day of July, 2025.

SEAL/STAMP

Wesley M. Barker
NOTARY PUBLIC
Ashe County, NC
My Commission Expires March 27, 2026

_____,
Notary Public

Wesley M. Barker
Notary's typed or printed name

My commission expires: 3-27-2026

August 05, 2025

John & Penny Stollery Appeal
Attn: Anna Stearns
109 Church Street
Black Mountain, NC 28711

Certified Mail, Return Receipt Requested
9214 8901 0661 5400 0210 0013 29

RE: Appeal of Immaterial Irregularity of Real Property Improvements
Parcel No.: 061961420100000

Dear Anna Stearns,

This letter is to advise you that the appeal to the Board of Equalization and Review will be heard on the updated date **Monday, August 18, 2025**. The hearings will begin at 1:00 p.m. and continue until the Board of Equalization and Review has heard all appeals scheduled for that day. We request that you arrive fifteen minutes prior to the start of the hearings. If your appeal is called to be heard and you are not present your appeal will not be rescheduled. The Board of Equalization and Review will decide on your appeal whether you are present or not. This hearing will be held at 30 Valley St. Asheville, NC 28801.

If you have other information pertinent to this appeal, please forward to our office immediately for review prior to this board meeting. Failure to appear and testify before the Board at the time specified above may result in insufficient weight being given to your evidence, if the Board members require further clarification to make a determination.

If you have any questions, please contact Bryan Marshall at (828) 250-4957

Sincerely,

Eric Cregger
Clerk, Board of Equalization and Review