Board of Equalization and Review
Formal Appeal: Lakota R Denton PA

Raina Dyer

Property Assessment

INFORMATION

Abstract #	3038284
Business Name	Lakota R Denton PA
Appealed Value	$2,066

STATEMENT OF FACTS

Question Presented

Is the business personal property owned by Lakota R Denton PA (3038284) correctly assessed in accordance with NCGS §105-283?

- ✓ **§105-283**: All property, real and personal, shall as far as practicable be appraised or valued at its true value in money. When used in this Subchapter, the words "true value" shall be interpreted as meaning market value, that is, the price estimated in terms of money at which the property would change hands between a willing and financially able buyer and a willing seller, neither being under any compulsion to buy or to sell and both having reasonable knowledge of all the uses to which the property is adapted and for which it is capable of being used.

STATEMENT OF FACTS

- ✓ On January 7, 2026 the Buncombe County Assessor's Office received the 2026 business personal property filing via email for Lakota R Denton PA (3038284). Within the email submission, Mr. Lakota Denton objected to the taxation of business personal property, describing it as "unconstitutional" and citing statutes related to exemptions (§105-274, §105-274(a)(2)). (Exhibit 1 & 2)

- ✓ The Buncombe County Assessor's Office then processed the listing form by valuing the costs listed using the "2026 Cost Index and Depreciation Schedules" provided by the North Carolina Department of Revenue (NCDOR). (Exhibit 3 & 4)

- ✓ The mail vendor for the Buncombe County Assessor's Office mailed a notice of value dated April 3, 2026. (Exhibit 5)

STATEMENT OF FACTS

- ✓ On April 13, 2026, Mr. Denton filed an informal appeal via email of the business personal property valuation stating, “The property was not (correctly) assessed.” (Exhibit 6)

- ✓ On April 14, 2026, Mr. Derek Green, sent an email to Mr. Denton denying the appeal by referencing the depreciation schedules used to value the property provided by the NCDOR. (Exhibit 7)

- ✓ Also on April 14, 2026, Mr. Denton filed a formal appeal to the Buncombe County Board of Equalization and Review (BOER) stating, “I am appealing again”. (Exhibit 8)

COUNTY RECOMMEDATIONS

- ✓ **The staff recommendation is to affirm the assessed value of $2,066.**

APPENDIX

EXHIBIT 1
Email Accompanying BPP Submission

From: Lakota Denton
To: businesslisting
Subject: business listing
Date: Wednesday, January 7, 2026 11:31:13 AM
Attachments: scan.pdf

Pursuant to NCGS 105-274 I am objecting to this taxation as unconstitutional as described in 105-274(a)(2). Please stop communicating illegal threatening tax solicitation to my business.

-NOTICE: This message (including attachments and conversation history) may contain confidential information, legally privileged communications, or materials subject to absolute or qualified immunity from discovery. Neither the sender nor the intended recipient of this communication intends to waive any applicable right to confidentiality, legally recognized privilege, or right to immunity from discovery. If you are not the intended recipient, or if you suspect any information or materials have been sent to you by mistake, immediately contact the sender for instructions.

Lakota Denton, Attorney
Lakota R. Denton, P.A.
36 Orchard St,
Asheville, NC 28801
P: 828.333.5996
F: 828.333.4798
www.lakotardenton.com

On January 7, 2026 at 11:27:01 AM, Lakota R. Denton, P.A. (copierscanavl@gmail.com) wrote:

> Please see attached scan from Lakota R. Denton, PA.

EXHIBIT 2
BPP Listing Form

EXHIBIT 3
NCDOR Cost Index

COUNTY OF BUNCOMBE North Carolina

00030382842026202600000

2026 BUSINESS PERSONAL PROPERTY LISTING

FT-101

FOR DEPARTMENT USE ONLY ⇨	ACCOUNT NUMBER	DATE	TWP	DISTRICT	CITY	PENALTY	VALUE
	0003038284 BUS			BUN, CAS, SAS			

1	2	3	4	5	6	7
8	B	D	E	F	TOTAL	

LAKOTA R DENTON PA
36 ORCHARD ST
ASHEVILLE NC 28801-2425

Please make any necessary corrections to name, address and location

PRINCIPAL BUSINESS IN THIS COUNTY: lawyer

SIC # OR NAICS CODE:

DATE BUSINESS BEGAN IN THIS COUNTY: 2012

DATE BUSINESS (FISCAL) YEAR ENDS:

FILL IN APPLICABLE CIRCLE:

○ PARTNERSHIP ○ SOLE PROPRIETORSHIP ○ UNINCORPORATED ASSOCIATION
○ LLC
✕ CORPORATION ○ OTHER (SPECIFY)

FILL IN APPLICABLE CIRCLE: BUSINESS CATEGORY

○ RETAIL ○ WHOLESALE ○ MANUFACTURING
✕ SERVICE ○ LEASING/RENTAL ○ FARMING
○ OTHER (SPECIFY)

OTHER N.C. COUNTIES WHERE PERSONAL PROPERTY IS LOCATED:

CONTACT PERSON FOR AUDIT:

ADDRESS & PHONE:

CONTACT PERSON FOR PAYMENT & PHONE:

PHYSICAL ADDRESS: 36 ORCHARD ST

REAL ESTATE OWNED BY:

NAME IN WHICH BUSINESS WAS LISTED LAST YEAR: lakota R Denton PA

NOTE: Business owners who acquired an existing business in the previous year must contact the county tax office for important listing instructions. Click on the link below for a list of county tax office phone numbers and addresses.

IF OUT OF BUSINESS COMPLETE THIS SECTION

DATE CEASED:

FILL IN APPLICABLE CIRCLE:

○ SOLD ○ CLOSED ○ BANKRUPT ○ OTHER

SOLD EQUIPMENT, FIXTURES, SUPPLIES TO:

BUYER'S ADDRESS & PHONE:

SCHEDULE A — PERSONAL PROPERTY - SEE INSTRUCTIONS

GROUP (1) MACHINERY & EQUIPMENT

YEAR ACQUIRED	PRIOR YR. COST	ADDITIONS	DELETIONS	CURR. YR. COST
2025				
2024				
2023				
2022				
2021				
2020				
2019				
2018				
2017				
2016				
2015				
2014				
2013				
2012				
2011				
2010				
PRIOR				
TOTAL				

GROUP (3) OFFICE FURNITURE & FIXTURES

YEAR ACQUIRED	PRIOR YR. COST	ADDITIONS	DELETIONS	CURR. YR. COST
2025				
2024				
2023				
2022				
2021	500			
2020				
2019	1,053			
PRIOR				
TOTAL	1,553			

GROUP (4) COMPUTER EQUIPMENT

YEAR ACQUIRED	PRIOR YR. COST	ADDITIONS	DELETIONS	CURR. YR. COST
2025				
2024				
2023				
2022				
PRIOR	6,142			
TOTAL	6,142			

GROUP (2) CONSTRUCTION IN PROGRESS

LIST TOTAL OF ALL PERSONAL PROPERTY EXPENDITURES IN CIP ACCOUNT ON JANUARY 1, BUT NOT INCLUDED ABOVE - ITEMIZE IN SCHEDULE G

TOTAL CIP: $

DO NOT REMIT THIS FORM TO NC DEPARTMENT OF REVENUE

County addresses and additional schedules are available at:
https://www.ncdor.gov/documents/north-carolina-county-assessors-list

Send to appropriate county tax office.

SCHEDULE A - CONTINUED

PERSONAL PROPERTY - SEE INSTRUCTIONS

GROUP (5) IMPROVEMENTS TO LEASED PROPERTY

YEAR ACQUIRED	PRIOR YR. COST	ADDITIONS	DELETIONS	CURR. YR. COST
2025				
2024				
2023				
2022				
2021				
2020				
2019				
2018				
2017				
2016				
2015				
2014				
2013				
2012				
PRIOR				
TOTAL				

GROUP (6) EXPENSED ITEMS

Capitalization Threshold ⇨

YEAR ACQUIRED	PRIOR YR. COST	ADDITIONS	DELETIONS	CURR. YR. COST
2025				
2024				
2023				
2022				
2021				
2020	2,130			
2019				
2018				
TOTAL	2,130			

OTHER SCHEDULE A PROPERTY

Preparers of this listing form with costs to report that do not fit into any of the seven (7) groups for Schedule A should use Schedule A-1 or A-2 to report those costs. The county tax office should be contacted and made aware of this special reporting of costs prior to usage.

Do you have other schedule A property? ○ YES ☒ NO

If yes, attach schedule ⇨ A-1 or A-2

GROUP (7) SUPPLIES LIST COST ON HAND AS OF JANUARY 1

	COST		COST
1. OFFICE, MAINTENANCE, JANITORIAL, MEDICAL, DENTAL, BARBER AND BEAUTY SUPPLIES		5. RENTAL ITEMS NOT SOLD IN THE NORMAL COURSE OF BUSINESS AND NOT LISTED ELSEWHERE IN SCHEDULE A	
2. FUELS HELD FOR CONSUMPTION		6. ALL OTHER MISCELLANEOUS SUPPLIES NOT LISTED ABOVE	
3. REPLACEMENT PARTS AND SPARE PARTS		TOTAL	
4. RESTAURANT AND HOTEL ITEMS SUCH AS LINENS, CLEANING SUPPLIES AND COOKWARE NOT LISTED ELSEWHERE IN SCHEDULE A			

SCHEDULE B — VEHICULAR EQUIPMENT, MOBILE HOMES AND MOBILE OFFICES

If you answer yes to any of questions 1-7 below, you must attach the appropriate schedule which corresponds with the equipment type listed below. If you answer yes to any of questions 1,2, 3, or 4, attach Schedule B-1, attach Schedule B-2 for watercraft, attach Schedule B-3 for mobile homes or mobile offices, and attach Schedule B-4 for aircraft. Indicate the quantity of short-term rental vehicles owned for question 8.

1. Does your business own any unregistered motor vehicles? ○ YES ○ NO
2. Does your business own any multi-year or permanently registered trailers? ○ YES ○ NO
3. Does your business own any special bodies on vehicles? ○ YES ○ NO
4. Does your business own any **IRP** (International Registration Plan) plated vehicles? ○ YES ○ NO

If yes, attach schedule ⇨ B-1

NOTE: Effective January 1, 2014, IRP plated vehicles are required to be listed with the local county tax office as part of the business personal property listing form process, unless they are already being reported as part of your public service valuation with the N.C. Department of Revenue.

5. Does your business own any watercraft or engines for watercraft? ○ YES ○ NO — **If yes, attach schedule** ⇨ B-2
6. Does your business own any mobile homes or mobile offices? ○ YES ○ NO — **If yes, attach schedule** ⇨ B-3
7. Does your business own any aircraft? ○ YES ○ NO — **If yes, attach schedule** ⇨ B-4
8. Does your business own any vehicles held for short-term rental? ○ YES ○ NO — Quantity ⇨

SCHEDULE C — LEASED PROPERTY OR OTHER PROPERTY IN YOUR POSSESSION THAT IS OWNED BY OTHERS

N.C.G.S. 105-315 and 105-316 require every person having custody of taxable tangible personal property that has been entrusted to them by another for any business purpose to furnish a separate list containing the name and address of the owner, along with a description of the property. If you answer yes to one of the following three questions, or are otherwise required to supply this list, **you must return the list or separate Schedule C-1 by January 15.**

1. Does your business hold any leased property owned by another party (are you a lessee)? ○ YES ○ NO
2. Do you have any property used by your business, or in your possession, that is owned by others? ○ YES ○ NO
3. Do you operate a mobile home park, campground, marina, aircraft storage facility, or similar business? ○ YES ○ NO

SCHEDULE D — SEPARATELY SCHEDULED PROPERTY

1. Does your business own any artwork, displays, statues, or other personal property that is separately scheduled for insurance purposes? ○ YES ☒ NO

   Please describe the items and estimated value of items if applicable.

SCHEDULE E — FARM EQUIPMENT

Does your business own any tractors, implements, bulk barns, and/or other farm equipment? ○ YES ☒ NO ○ Cost on Schedule A

If so, list and attach separate Schedule E-1. If listed by cost on Schedule A, indicate above, but still include information on separate Schedule E-1.

SCHEDULE F — INTANGIBLE PERSONAL PROPERTY

Session Law 2018-98 repealed the taxation of a leasehold interest in exempt real property, effective July 1, 2019. Schedule F is no longer applicable and will be reserved for future use.

SCHEDULE G — ACQUISITIONS AND DISPOSALS DETAIL

Acquisitions and disposals detail of machinery, equipment, furniture and fixtures, computer equipment, and improvements to leased property in the prior year. If there is not enough room below, attach separate Schedule G-1.

ACQUISITIONS - ITEMIZE IN DETAIL	100% ORIGINAL COST	DISPOSALS - ITEMIZE IN DETAIL	YEAR ACQUIRED	100% ORIGINAL COST

SCHEDULE H — REAL ESTATE IMPROVEMENTS

During the past calendar year, did your business make improvements and/or other additions to real property owned by your business? If yes, attach separate Schedule H-1 with information on such improvements. ○ YES ☒ NO

SCHEDULE I — BILLBOARDS - OUTDOOR ADVERTISING STRUCTURES

Does your business own any billboards, or outdoor advertising structures?
If yes, attach separate Schedule I-1 with requested information. ○ YES ☒ NO

SCHEDULE J — LEASED EQUIPMENT

Does your business lease equipment to others?
If yes, attach separate Schedule J-1 with requested information. ○ YES ☒ NO

AFFIRMATION

LISTING MUST BE SIGNED BY A LEGALLY AUTHORIZED PERSON - Please check the capacity in which you are signing the affirmation.

For Individual Taxpayers: ☐ Taxpayer ☐ Guardian ☐ Authorized Agent ☐ Other person having knowledge of and charged with the care of the person and property of the taxpayer.

For Corporations, Partnerships, Limited Liability Companies, Unincorporated Associations:

☒ Principal Officer of the Taxpayer Title _____

☐ Full-time employee of the taxpayer who has been officially empowered by a principal officer to list the property and sign the affirmation. Title _____

☐ Authorized agent. If this capacity is selected, I certify that I have NCDOR Form AV-59 on file for this taxpayer: ☐ Yes ☐ No

Under penalties prescribed by law, I affirm that to the best of my knowledge and belief, this listing, including any accompanying statements, inventories, schedules, and any other information, is true and complete. (If this is signed by an individual other than the taxpayer, they affirm that they are familiar with the extent and true value of all of the taxpayer's property subject to taxation in this county and that their affirmation is based on all the information of which they have any knowledge.)

Signature _____ Date 1-7-26

Telephone Number 828-273-6676 Fax Number

Authorized Agent Address _____

Email Address kwesta@bkbtaxdefense.com

Any individual who willfully makes and subscribes an abstract listing required by Subchapter II of Chapter 105 of the North Carolina General Statutes, which they do not believe to be true and correct as to every material matter, shall be guilty of a Class 2 misdemeanor. (Punishable by imprisonment up to 60 days.)

Name LAKOTA R DENTON PA **Account** 0003038284 **County** Buncombe **Year** 2026

SCHEDULE A-1 **ADDITIONAL SCHEDULES FOR MACHINERY & EQUIPMENT**

YEAR ACQUIRED	GROUP (1) MACHINERY & EQUIPMENT			
	PRIOR YR. COST	ADDITIONS	DELETIONS	CURR. YR. COST
2025				
2024				
2023				
2022				
2021				
2020				
2019				
2018				
2017				
2016				
2015				
2014				
2013				
2012				
2011				
2010				
PRIOR				
TOTAL				

YEAR ACQUIRED	GROUP (1) MACHINERY & EQUIPMENT			
	PRIOR YR. COST	ADDITIONS	DELETIONS	CURR. YR. COST
2025				
2024				
2023				
2022				
2021				
2020				
2019				
2018				
2017				
2016				
2015				
2014				
2013				
2012				
2011				
2010				
PRIOR				
TOTAL				

YEAR ACQUIRED	GROUP (1) MACHINERY & EQUIPMENT			
	PRIOR YR. COST	ADDITIONS	DELETIONS	CURR. YR. COST
2025				
2024				
2023				
2022				
2021				
2020				
2019				
2018				
2017				
2016				
2015				
2014				
2013				
2012				
2011				
2010				
PRIOR				
TOTAL				

YEAR ACQUIRED	GROUP (1) MACHINERY & EQUIPMENT			
	PRIOR YR. COST	ADDITIONS	DELETIONS	CURR. YR. COST
2025				
2024				
2023				
2022				
2021				
2020				
2019				
2018				
2017				
2016				
2015				
2014				
2013				
2012				
2011				
2010				
PRIOR				
TOTAL				

Name LAKOTA R DENTON PA **Account** 0003038284 **County** Buncombe **Year** 2026

SCHEDULE A-2 **MULTIPLE YEAR SCHEDULE FOR MACHINERY & EQUIPMENT**

YEAR ACQUIRED	GROUP (1) MACHINERY & EQUIPMENT			
	PRIOR YR. COST	ADDITIONS	DELETIONS	CURR. YR. COST
2025				
2024				
2023				
2022				
2021				
2020				
2019				
2018				
2017				
2016				
2015				
2014				
2013				
2012				
2011				
2010				
2009				
2008				
2007				
2006				
2005				
2004				
2003				
2002				
2001				
2000				

YEAR ACQUIRED	GROUP (1) MACHINERY & EQUIPMENT			
	PRIOR YR. COST	ADDITIONS	DELETIONS	CURR. YR. COST
1999				
1998				
1997				
1996				
1995				
1994				
1993				
1992				
1991				
1990				
1989				
1988				
1987				
1986				
1985				
1984				
1983				
1982				
1981				
1980				
1979				
1978				
1977				
1976				
PRIOR				
TOTAL				

Name LAKOTA R DENTON PA **Account** 0003038284 **Year** 2026

SCHEDULE C-1

PROPERTY IN YOUR POSSESSION ON JANUARY 1 THAT IS OWNED BY OTHERS

NAME AND ADDRESS OF OWNER	DESCRIPTION OF PROPERTY	DATE OF LEASE	MONTHLY PAYMENT	LENGTH OF LEASE	ACCOUNT OR LEASE NUMBER	SELLING PRICE NEW

EXHIBIT 4
Workpapers

Work Paper

Abstract #	Total Assessed Value
0003038284-2026-2026-0000 BUS	$2,066.00

Owner Information

Owner ID	Name	Mailing Address	Owner Order
782266	LAKOTA R DENTON PA	36 ORCHARD ST ASHEVILLE NC 28801-2425	PRIMARY

Situs Information

Detail/Generic Address	Taxing Jurisdiction
36 ORCHARD ST	BUNCOMBE COUNTY
	ASHEVILLE
	ASHEVILLE SCHOOL

Abstract Information

Assessed Real Value:		**Listing Received Date:**	01/30/2026	**Listed Flag:**	On Time
Assessed Personal Value:	$2,066.00	**Extension Approved Through:**		**Late/Disc (%):**	
Prelim Billing Date:		**Extension Request Date:**		**Late/Disc Value ($):**	
Bill Due Date:	09/01/2026	**Void Eff Date:**		**Late/Disc Ovrr Value: ($):**	

Business Information

NAICS Code:		Business Class:	Commercial

Property Information

Property Type	Description	Exemption	List Flag	Appraised Value	Override Value	Assessed Value	# of Solid Waste Units	# of Motorized Vehicles
Business	K10 OFFICE FURNITURE		ON TIME	$742.00		$742.00	0	0
Business	U5 COMPUTERS & SOFTWARE		ON TIME	$116.00		$116.00	0	0
Supplies	SUPPLIES		ON TIME	$250.00		$250.00	0	0
Business	EXPENSED ITEMS		ON TIME	$767.00		$767.00	0	0
Business	EXPENSED COMPUTERS		ON TIME	$191.00		$191.00	0	0

Business Property Detail

Schedule/Category:	K10-8: K10 OFFICE FURNITURE				
Year Acquired	**Current Year Cost**	**% Good**	**Appraised Value**	**Assessed %**	**Assessed Value**
2025	$0.00	90.00	$0.00		$0.00
2024	$0.00	83.00	$0.00		$0.00
2023	$0.00	74.00	$0.00		$0.00
2022	$0.00	66.00	$0.00		$0.00
2021	$500.00	62.00	$310.00		$310.00
2020	$0.00	54.00	$0.00		$0.00
2019	$1,053.00	41.00	$432.00		$432.00
PRIOR	$0.00	25.00	$0.00		$0.00
TOTAL	$1,553.00		$742.00		$742.00

Schedule/Category:	U5-5: U5 COMPUTERS & SOFTWARE				
Year Acquired	**Current Year Cost**	**% Good**	**Appraised Value**	**Assessed %**	**Assessed Value**
2025	$0.00	80.00	$0.00		$0.00
2024	$0.00	62.00	$0.00		$0.00
2023	$0.00	42.00	$0.00		$0.00
2022	$0.00	21.00	$0.00		$0.00
PRIOR	$2,318.00	5.00	$116.00		$116.00
TOTAL	$2,318.00		$116.00		$116.00

Schedule/Category:	A8-7: EXPENSED ITEMS				
Year Acquired	**Current Year Cost**	**% Good**	**Appraised Value**	**Assessed %**	**Assessed Value**
2025	$0.00	87.00	$0.00		$0.00
2024	$0.00	77.00	$0.00		$0.00
2023	$0.00	66.00	$0.00		$0.00
2022	$0.00	56.00	$0.00		$0.00
2021	$0.00	46.00	$0.00		$0.00
2020	$2,130.00	36.00	$767.00		$767.00
PRIOR	$0.00	25.00	$0.00		$0.00
TOTAL	$2,130.00		$767.00		$767.00

Schedule/Category:	U5-5: EXPENSED COMPUTERS				
Year Acquired	**Current Year Cost**	**% Good**	**Appraised Value**	**Assessed %**	**Assessed Value**
2025	$0.00	80.00	$0.00		$0.00
2024	$0.00	62.00	$0.00		$0.00
2023	$0.00	42.00	$0.00		$0.00
2022	$0.00	21.00	$0.00		$0.00

Schedule/Category:	U5-5: EXPENSED COMPUTERS				
Year Acquired	**Current Year Cost**	**% Good**	**Appraised Value**	**Assessed %**	**Assessed Value**
PRIOR	$3,824.00	5.00	$191.00		$191.00
TOTAL	$3,824.00		$191.00		$191.00

EXHIBIT 5
Notice Of Value

BUNCOMBE COUNTY
PROPERTY ASSESSMENT

182 College Street Asheville NC 28801

CERTIFICATE OF EXCELLENCE IN ASSESSMENT ADMINISTRATION

April 3, 2026

382 T1 P1
LAKOTA R DENTON PA
36 ORCHARD ST
ASHEVILLE NC 28801-2425

RE: 2026 NOTICE OF VALUE ****THIS IS NOT A BILL***
Abstract#: 0003038284

Dear Property Owner:

This is a courtesy notice of your business personal property value, based on the assets you reported on the 2026 business listing form submitted to our office. The 2026 Assessed Value for your business personal property is $2,066.

Please note this is not a bill. No action is required on your part unless you choose to appeal the value. Property owners who disagree with their assessment should submit an appeal within thirty days of the notice date. Once the appeal period expires the value will become final.

For your convenience a fillable appeal form is available online at buncombenc.gov/businesslisting and may be submitted via email at businesslisting@buncombenc.gov or by mail to Buncombe County Property Assessor, Attn: Business Listing, 182 College St., Asheville, NC 28801.

This process supports our continued effort to better serve business owners by giving them advance notice of their assessments before tax bills are mailed in August. Our office is here to help, if you have questions, concerns, or want to schedule an appointment, please contact us at (828) 250-4930.

Sincerely,

Raina Dyer

Raina Dyer
Business Personal Property Supervisor

This is a notice of value and is not a bill.
The Board of County Commissioners sets the tax rate in June of each year. Bills will be mailed beginning in August.

Each property owner has the opportunity and the responsibility to verify and correct the information used to value their property. You may review this information at **http://tax.buncombenc.gov.**

EXHIBIT 6
Initial Appeal

FT-105

BUNCOMBE COUNTY
PROPERTY ASSESSMENT

182 College Street Asheville NC 28801

CERTIFICATE OF EXCELLENCE IN ASSESSMENT ADMINISTRATION

****Appeal must be submitted within 30 days of your first Notice of Value****

FT-105 - Personal Property Appeal

ABSTRACT NUMBER	OWNER NAME	LOCATION
0003038284	Lakota R. Denton PA	36 Orchard St Asheville NC

Please provide the reason for your appeal and attach any supporting documentation.

The property was not correctlly assessed.

Signature

4.13.26
Date

Owner
Title

Form may be submitted via email to businesslisting@buncombecounty.org

EXHIBIT 7
Appeal Response

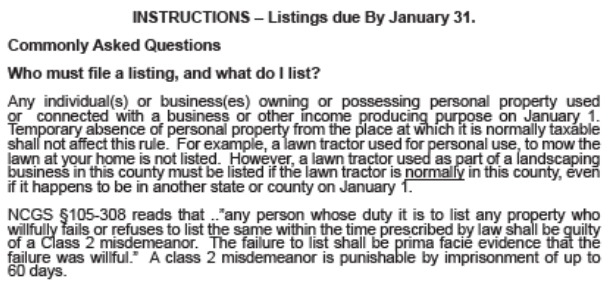
From: businesslisting
To: "Lakota Denton"
Bcc: Raina Dyer
Subject: RE: appeal attached
Date: Tuesday, April 14, 2026 4:06:00 PM
Attachments: image001.png
2026 BPP Instruction Page.pdf
00030382842026202600000 (1).pdf
image002.png

Hi Lakota,

The Buncombe County Assessor's Office is in receipt of the appeal form for your business personal property (abstract number: 3038284).

The appeal is denied as the property is assessed correctly according to guidance received from the North Carolina Department of Revenue (NCDOR). The depreciated value referenced in your notice is based on the 2026 Business Listing Form filed with our office detailing, and attesting to, the total cost of all assets on hand as of January 1, 2026 (see attached). The costs are depreciated based on the 2026 NCDOR Cost Index and Depreciation Schedules found here.

Accompanying your PDF submission of the 2026 Business Listing Form on January 7, 2026, you wrote, *"Pursuant to NCGS 105-274 I am objecting to this taxation as unconstitutional as described in 105-274(A)(2)."* The aforementioned statute references property exempt from taxation. If you believe your business qualifies as an exempt entity, please file an exemption application with our office via this email address in PDF format for our office to review. You can find a copy of this form online here. Also attached to this email is a copy of the instruction page supplied by our office. The first paragraph of this page details, *"Any individual(s) or business(es) owning or possessing personal property used or connected with a business or other income producing purpose on January 1… NCGS §105-308 reads that .. '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.' A class 2 misdemeanor is punishable by imprisonment of up to 60 days."* (see snipped image below).



INSTRUCTIONS – Listings due By January 31.

Commonly Asked Questions

Who must file a listing, and what do I list?

Any individual(s) or business(es) owning or possessing personal property used or connected with a business or other income producing purpose on January 1. Temporary absence of personal property from the place at which it is normally taxable shall not affect this rule. For example, a lawn tractor used for personal use, to mow the lawn at your home is not listed. However, a lawn tractor used as part of a landscaping business in this county must be listed if the lawn tractor is normally in this county, even if it happens to be in another state or county on January 1.

NCGS §105-308 reads that .."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." A class 2 misdemeanor is punishable by imprisonment of up to 60 days.

It is also of note, the value referenced on your notice is not a bill amount. While the 2026 rates are yet to be set by the Buncombe County Board of Commissioners (these will be finalized in

June/July), using the 2025 tax rates as an estimate, an **expected bill amount** based on the valuation of $2,066 is **$22.69**. Again, this is only an estimate. The bill is expected to be available in August and will fluctuate accordingly, based on the published rates.

This email serves as a notice of the denial of your appeal. Should the information provided above not satisfy your appeal, please contact our office immediately. **If no response is received by April 29, 2026, our office will consider this matter closed.** Should you have any additional questions or concerns please feel free to reach out.

Regards,

Derek Green
Property Assessment
Business Personal Property Appraiser
(828) 250-4930
182 College St, Asheville, NC 28801
Respect. Integrity. Collaboration. Honesty. Equity.
Facebook • X • Threads • Instagram • YouTube • LinkedIn

The Buncombe County Assessor's Office kindly requests that you update your records to reflect our new mailing address of 182 College Street Asheville, NC 28801.

From: Lakota Denton <lakota@lakotardenton.com>
Sent: Monday, April 13, 2026 9:51 AM
To: businesslisting <businesslisting@buncombenc.gov>
Subject: appeal attached

-NOTICE: This message (including attachments and conversation history) may contain confidential information, legally privileged communications, or materials subject to absolute or qualified immunity from discovery. Neither the sender nor the intended recipient of this communication intends to waive any applicable right to confidentiality, legally recognized privilege, or right to immunity from discovery. If you are not the intended recipient, or if you suspect any information or materials have been sent to you by mistake, immediately contact the sender for instructions.

Lakota Denton, Attorney
Lakota R. Denton, P.A.
36 Orchard St,
Asheville, NC 28801
P: 828.333.5996
F: 828.333.4798
www.lakotardenton.com

On April 13, 2026 at 9:50:30 AM, Lakota R. Denton, P.A. (copierscanavl@gmail.com) wrote:

Please see attached scan from Lakota R. Denton, PA.

EXHIBIT 8
Appeal to BOER

From: Lakota Denton
To: businesslisting
Subject: RE: appeal attached
Date: Tuesday, April 14, 2026 4:39:17 PM

I am appealing again.

-NOTICE: This message (including attachments and conversation history) may contain confidential information, legally privileged communications, or materials subject to absolute or qualified immunity from discovery. Neither the sender nor the intended recipient of this communication intends to waive any applicable right to confidentiality, legally recognized privilege, or right to immunity from discovery. If you are not the intended recipient, or if you suspect any information or materials have been sent to you by mistake, immediately contact the sender for instructions.

Lakota Denton, Attorney
Lakota R. Denton, P.A.
36 Orchard St,
Asheville, NC 28801
P: 828.333.5996
F: 828.333.4798
www.lakotardenton.com

On April 14, 2026 at 4:06:29 PM, businesslisting (businesslisting@buncombenc.gov) wrote:

> Hi Lakota,
>
> The Buncombe County Assessor's Office is in receipt of the appeal form for your business personal property (abstract number: 3038284).
>
> The appeal is denied as the property is assessed correctly according to guidance received from the North Carolina Department of Revenue (NCDOR). The depreciated value referenced in your notice is based on the 2026 Business Listing Form filed with our office detailing, and attesting to, the total cost of all assets on hand as of January 1, 2026 (see attached). The costs are depreciated based on the 2026 NCDOR Cost Index and Depreciation Schedules found here.
>
> Accompanying your PDF submission of the 2026 Business Listing Form on January 7, 2026, you wrote, *"Pursuant to NCGS 105-274 I am objecting to this taxation as unconstitutional as described in 105-274(A)(2)."* The aforementioned statute references property exempt from taxation. If you believe your business qualifies as an exempt entity, please file an exemption application with our office via this email address in PDF format for our office to review. You can find a copy of this form online here. Also attached to this email is a copy of the instruction page supplied by our office. The first paragraph of this page details, *"Any individual(s) or business(es)*

owning or possessing personal property used or connected with a business or other income producing purpose on January 1… NCGS §105-308 reads that .. '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.' A class 2 misdemeanor is punishable by imprisonment of up to 60 days." (see snipped image below).



It is also of note, the value referenced on your notice is not a bill amount. While the 2026 rates are yet to be set by the Buncombe County Board of Commissioners (these will be finalized in June/July), using the 2025 tax rates as an estimate, an **expected bill amount** based on the valuation of $2,066 is **$22.69**. Again, this is only an estimate. The bill is expected to be available in August and will fluctuate accordingly, based on the published rates.

This email serves as a notice of the denial of your appeal. Should the information provided above not satisfy your appeal, please contact our office immediately. **If no response is received by April 29, 2026, our office will consider this matter closed.** Should you have any additional questions or concerns please feel free to reach out.

Regards,

Derek Green
Property Assessment
Business Personal Property Appraiser
(828) 250-4930
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Facebook** • **X** • **Threads** • **Instagram** • **YouTube** • **LinkedIn

The Buncombe County Assessor's Office kindly requests that you update your records

to reflect our new mailing address of 182 College Street Asheville, NC 28801.

From: Lakota Denton <lakota@lakotardenton.com>
Sent: Monday, April 13, 2026 9:51 AM
To: businesslisting <businesslisting@buncombenc.gov>
Subject: appeal attached

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Lakota Denton, Attorney

Lakota R. Denton, P.A.

36 Orchard St,

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On April 13, 2026 at 9:50:30 AM, Lakota R. Denton, P.A. (copierscanavl@gmail.com) wrote:

> Please see attached scan from Lakota R. Denton, PA.

Email correspondence to and from this address may be subject to the North Carolina Public Records Law and may be disclosed to third parties.

This electronic communication may contain information that is confidential,

privileged, proprietary, or otherwise legally exempt from disclosure. Additionally, the unauthorized disclosure of juvenile, health, legally privileged, proprietary, or otherwise confidential information may be prohibited by law. If you have received this email in error, you are hereby notified that you are not authorized to read, print, retain, copy, or disseminate this communication, any part of it, or any attachments. Please notify the sender immediately and delete all records of this email. There is no intent on the part of the sender to waive any privilege that may attach to this communication.

EXHIBIT 9
Notice of Hearing

May 27, 2026

Lakota Denton
36 Orchard St.
Asheville, NC 28801-2425

Certified Mail, Return Receipt Requested
 # 9214 8901 0661 5400 0219 9540 84

RE: Appeal of Business Personal Property Value
Abstract Number: 3038284

Dear Mr. Denton,

This letter is to advise you that the appeal to the Board of Equalization and Review will be heard on the updated date **Monday, June 22, 2026**. 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 35 Woodfin St. Asheville, NC 28801.

If you have other information pertinent to this appeal, please forward to our office by June 12, 2026, 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 Raina Dyer at (828) 250-4994

Sincerely,

Eric Cregger
Clerk, Board of Equalization and Review