

REQUEST FOR BOARD ACTION

HENDERSON COUNTY

BOARD OF COMMISSIONERS

MEETING DATE: September 16, 2026

SUBJECT: Tax Release – W Gilliam

PRESENTER: Charles Russell Burrell, County Attorney

ATTACHMENT(S): Yes
1. Document received from W. Gilliam

SUMMARY OF REQUEST:

The attached request for the release of *ad valorem* taxes for certain real property has been received.

From the public record, the taxpayer owned two parcels with a structure on January 1, 2025. On February 3, 2025, the North Carolina Department of Transportation filed a condemnation action taking one of the parcels and the entire structure. No notice was given to your tax office of the taking, and the 2026 *ad valorem* property tax bill included both parcels and the structure as property to be taxed.

Taxpayer seeks release of the portion of his tax bill covering the structure and one of the parcels.

County staff will be present and prepared if requested to give further information on this matter.

BOARD ACTION REQUESTED:

Approval of the grant of a release of the tax bill to the extent of the error referenced above.

Suggested Motion:

I move the Board grant the release of the portion of the tax bill for the subject property resulting from the taxation of the structure and the portion of the real property taken by the North Carolina Department of Transportation.

To Whom It May Concern,

Please consider this letter as my appeal and defense to the enforcement of the collection of a tax imposed upon my property (parcel number 10013892).

In support of this defense, I offer the following:

The tax is imposed through a clerical error.

The property was formerly .300 acres and had a building, of approximately 900 square feet which served as an insurance agency office.

In early May 2025, the North Carolina Department of Transportation condemned a large portion of the property through eminent domain. The taking by the North Carolina Department of Transportation included the building and all other improvements.

In mid 2025, North Carolina Department of Transportation, then as owner, razed the structure and removed all improvements.

After the taking, I was left with .136 acres which is undevelopable and the Department of Transportation appraiser assigned a value of \$2,200.00. This opinion was by North Carolina Department of Transportation's appraiser not an appraiser hired by me.

The bill which I recently received is for an assessment of \$163,500.00 and indicates that the building which has not existed since mid 2025 is located on the property.

The appraiser's conclusion as to being undevelopable is supported by the fact that the .136 acres is equal to 5,924.16 square feet, far smaller than the 8,000 square feet minimum lot size required for the property which is zoned C-2.

I attach hereto the Department of Transportation appraiser's summary, conclusion and the appropriate section of the Hendersonville Zoning Ordinance.

I appreciate your consideration of this matter.

Sincerely,

William M. Gilliam

828-606-5320

Onyourside_1@yahoo.com

North Carolina Department of Transportation-Right of Way Unit REVIEW CERTIFICATION

TIP/Parcel No.: U-5886/019 WBS Element: 44710.2.1 County: Henderson
Owner(s): William M. Gilliam and wife Kasey B. Gilliam Fed Aid Project: N/A

I HEREBY CERTIFY THAT, to the best of my knowledge and belief the facts and data reported by me and used in the review process are true and correct.

I understand that this estimate of value is to be used in connection with a highway project and/or NCDOT Real Estate transaction.

The analyses, opinions, and conclusions in the **Review Report** are limited only by the critical assumptions and limiting conditions stated in the **Review Report** and are my personal, unbiased professional analyses, opinions, and conclusions.

I have no direct or indirect, present or prospective interest in the subject property or in any benefit from the acquisition of the subject property and I have no personal interests or bias with respect to the parties involved.

I have ☐, have not ☒, performed an appraisal and / or any other services as an appraiser or any other capacity, regarding the property that is the subject of this appraisal within the three year period immediately preceding acceptance of the assignment.

My compensation is not contingent on an action or event resulting from the analyses, opinions, or conclusions in, or the use of, the **Review Report**.

My estimate of the value of all items which are Compensable under State law but not eligible for Federal Aid reimbursement is \$ N/A

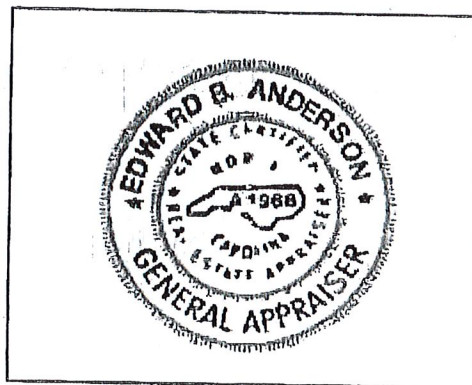
I personally inspected the subject parcel. I did ☒ did not ☐ personally inspect all sales/rentals considered to be comparable to the subject parcel.

My analyses, opinions, and conclusions were developed and the **Review Report** was prepared in compliance with NCDOT Real Estate Appraisal Standards and Legal Principles and the Uniform Standards of Professional Appraisal Practice. The appraisals in this assignment are to be made in accordance with all of the requirements set out in the NCDOT Real Estate Appraisal Standards and Legal Principles and the Uniform Standards of Professional Appraisal Practice and shall also comply with all applicable **Local, State, and Federal** laws, ordinances, regulations, restrictions and/or requirements; and any additions, revisions and/or supplements thereto. No one provided me with significant professional assistance with the **Review Report**.

The value opinion stated in the appraisal report is adequately supported as the estimate of just compensation. The difference indicated, if any, in the "Market Value" of the entire tract **Before the Acquisition** and the "Market Value" of the remaining property immediately **After the Acquisition** is \$350,625, as allocated:

Allocation

Right of Way	<u>\$106,600</u>	
Permanent Easements	<u>\$6,500</u>	6,600
Temporary Easements	<u>\$125</u>	50



Total Value of Land Acquired	<u>\$113,225</u>	113,250
Value of Improvements Acquired	<u>\$137,150</u>	
Damage to Remainder	<u>\$100,250</u>	88,550
Benefits to Remainder	<u>\$0</u>	
DIFFERENCE	<u>\$350,625</u>	338,950

VOIDS AND SUPERSEDES PREVIOUSLY APPROVED APPRAISAL

November 6, 2023
DATE OF CERTIFICATION

[Signature]
REVIEW APPRAISER

Un-Economic Remnant to the Owner is a Factor ☒ Yes ☐ No

Area 0.136 Acre Amount \$9,525

0.136 2,200 Administrative Approval

[Signature]
APPROVED BY:

November 6, 2023
DATE:

Redline Adjustment needed due to plan revisions.

APPROVED: Frankie J. Dills Jr 11-20-2023

North Carolina Department of Transportation

Right of Way Unit

Appraisal Summary Sheet

1. TIP/Parcel No.: U-5886/019 WBS Element: 44710.2.1 County: Henderson
 2. Owners(s): William M. Gilliam and wife Kasey B. Gilliam Fed Aid Project: N/A
 3. Plan Sheet No.: 5 Survey Stations: SS 24+55.00 to SS 26+30.00 SL-L

4. Land Areas:	AREA LT. OF R/W	AREA IN R/W	AREA RT. OF R/W	TOTAL
	0.000 AC	0.164 AC	0.156 AC 0.136 AC	0.320 AC 0.300 AC
5. Less: Land Area in Existing R/W:	0.000 AC	0.000 AC	0.000 AC	0.000 AC
6. Appraise Net Areas	0.000 AC	0.164 AC	0.156 AC 0.136 AC	0.320 AC 0.300 AC

7. Easements:

TCE:	<u>0.002 ac</u> 0.006 ac	AUE:	<u>0.000 ac</u>	PDE:	<u>0.000 ac</u>
TDE:	<u>0.000 ac</u>	PUE:	<u>0.000 ac</u>	PCE:	<u>0.000 ac</u>
TUE:	<u>0.000 ac</u>	DUE:	<u>0.111 ac 0.113 ac</u>	Other:	<u>0.000 ac</u>

8. Improvements Lt. of R/W	Improvements to be Acquired	Improvements Rt. of R/W
N/A	1-S-F-Bus, Landscaping, Concrete Parking, Wood Planter Bed	Msc. Landscaping

9. Rights and Interests to be Appraised: **Unencumbered Fee Simple Interest**
 (Subject to Existing Easements and Restrictions as Affected by Highway Acquisition.)

10. Estimated "MARKET VALUE" of Property Immediately Before:

Land	<u>\$208,000 195,000</u>
Improvements	<u>\$146,150</u>
TOTAL	<u>\$354,150 341,150</u>

11. Estimated "MARKET VALUE" of Property Immediately After:

Land	<u>\$3,525 2,200</u>
Improvements	<u>\$0</u>
TOTAL	<u>\$3,525 2,200</u>

12. "DIFFERENCE" Between Before and After Value (If Benefited, Type "BENEFITS")

~~\$350,625~~ 338,950

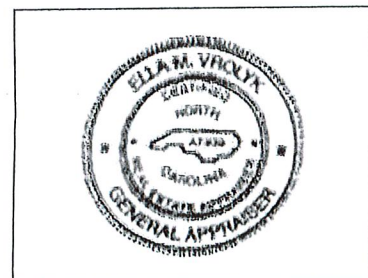
Ella M. Vrolyk

Signed

October 6, 2023

Date of Appraisal

Name: Ella M. Vrolyk, MAI Phone: 704-331-1282
 Address: 1120 South Tryon Street, Suite 200
Charlotte, NC 28203
 E-Mail Address: Ella.Vrolyk@cbre.com





1120 South Tryon Street, Suite 200
Charlotte, NC 28203
T 704-331-1282
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www.cbre.com

October 27, 2023

Mr. Randy Guess
NORTH CAROLINA DEPARTMENT OF TRANSPORTATION - RIGHT OF WAY UNIT
6 Roberts Rd., Suite 102
Asheville, North Carolina 28803

RE: Appraisal of: Parcel 019 - Gilliam, Ins. Office
200 White Street
Hendersonville, Henderson County, North Carolina
CBRE, Inc. File No. CB23US056969-11

Dear Mr. Guess:

At your request and authorization, the following report is an estimate of the market value of the fee simple estate of the subject property. The subject is a single-tenant office property and related site improvements located on a 0.320-acre parcel at 200 White Street, Hendersonville, North Carolina 28739. The property currently operates as an insurance office. The value estimate for this project is given "as is" on the date of inspection, October 6, 2023.

I have inspected the site, the improvements, the comparable market data, reviewed the project plans and submit the following report. This appraisal contains the introductory and descriptive material, market data collection methods, highest and best use analysis and the value of the fee simple estate.

The "as is" before value of the subject property was:

~~\$354,150~~ 341,150

The "as is" after value of the subject property was:

~~\$3,525~~ 2,200

The difference between the before and after value of the subject was:

~~\$350,625~~ 338,950

Sincerely,

Ella M. Vrolyk



Ella M. Vrolyk, MAI
NC State-Certified General Real Estate Appraiser # A7339

William Ward



William Ward,
NC State-Certified General Real Estate Appraiser # A7032

ZONING AND APPLICABLE ORDINANCES

The following chart summarizes the subject's zoning requirements.

ZONING SUMMARY	
Current Zoning	C-2 (Commercial)
Legally Conforming	Yes
Uses Permitted	This zoning district classification is designed primarily to accommodate a) existing developments of mixed commercial and light industrial uses, and b) certain commercial and light industrial uses compatible with one another but inappropriate in certain other zoning district classifications.
Zoning Change	Not likely
Source: Planning & Zoning Dept.	

The C-2 (Commercial) zoning district classification is designed primarily to accommodate a. existing developments of mixed commercial and light industrial uses, and b. certain commercial and light industrial uses compatible with one another but inappropriate in certain other zoning district classifications.

The subject is required to conform to the following dimensional requirements.

Minimum lot area in square feet:	8,000 (6,000 for residential use)
Lot area per dwelling unit in square feet:	6,000 for the first dwelling unit; 4,000 square feet for one additional dwelling unit in any one building.
Minimum lot width at building line in feet:	None except for structures containing dwelling units which shall have a minimum lot width at building line of 50 feet.
Minimum yard requirements in feet:	Front: 15 except for structures containing dwelling units which shall have a minimum front yard of 20 feet. Side: 5 (Side yards are not required, but when provided must be a minimum of five feet. Common wall construction is permitted in the C-2 Zoning District Classification. On all corner lots, a ten-foot side yard setback is required.) Rear: None except for structures containing dwelling units which shall have a minimum setback of ten feet. Otherwise, rear yards are not required unless the C-2 Zoning District Classification abuts an established residential district. In this case, the rear yard setback requirement shall be a minimum of ten feet.
Maximum height in feet:	48