

Decision On Paper Company's Tax Appeal Still Pending

BY RAHN ADAMS

A decision has long been reached but not yet announced in an appeal that could lower property taxes paid by a forest products company in Brunswick County.

The N.C. Property Tax Commission's ruling on a consolidated appeal by four paper and forest products companies in 16 counties across the state may be made public this month, according to Director Frank Goodrum. The commission is scheduled to meet Sept. 27 through 29 in Raleigh.

Goodrum said that although a decision has been made, the commission is waiting for additional information from attorneys involved in the appeal before signing a written order in the case.

"This is a very important matter . . . and there has been a lot of rewriting," Goodrum said, referring to the order.

The counties are represented by Morganton attorney John Alexander, while the paper companies are represented by Greensboro attorney Jim Phillips.

Alexander indicated last Wednesday that the attorneys are completing their review of numerous exhibits that were used in last September's commission hearing. "I suspect that very shortly the initial decision will be announced," he said.

Across the state, the consolidated appeal involves almost 148,000 acres of timberland owned by Boise-Cascade, Champion International, Georgia-Pacific and Weyerhaeuser.

The other counties involved in the appeal include Anson, Bertie, Bladen, Burke, Chatham, Currituck, Franklin, Granville, Hertford, Martin, Onslow, Pamlico, Polk, Rutherford and Washington.

Georgia-Pacific initially appealed its property tax valuation to the Brunswick County Board of Equalization and Review in 1987. The board denied the appeal, which involved 8,087 acres of timberland throughout the county but mostly in Waccamaw Township.

According to Brunswick County Tax Administrator Boyd Williamson, the dispute is over the constitutionality of a state statute that treats in-

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—Boyd Williamson
Tax Administrator

dividual and corporate owners of timberland differently.

Current state law does not allow public corporations to qualify for present use valuations, which range from \$100 to \$425 per acre for timberland owned by individuals or family companies.

Instead, land owned by public corporations is appraised at its highest and best use. By that method, the average value of timberland in Brunswick County is between \$1,200 and \$1,500 per acre, depending on its location, Williamson said.

Georgia-Pacific's 1987 property

valuation in Brunswick County was more than \$2.4 million, with a tax bill of \$12,585.45, according to Tax Collector Nancy Moore.

Although the company's valuation this year is about the same, its taxes rose to \$13,576.07, due to an increase in the county tax rate. "We've billed for the current year as we always have," Williamson noted.

Ms. Moore said the paper company paid its 1987 taxes in full. However, Williamson indicated that if the statewide appeal eventually is decided in the four companies' favor,

Brunswick County would have to reappraise Georgia-Pacific's property and refund the difference between the two tax bills.

Even though a ruling for the companies would immediately affect only Georgia-Pacific's 1987 taxes in Brunswick County, Williamson said the change could have a more far-reaching effect.

"If a decision was reached in favor of the paper companies, then it would be my assumption that all of the paper companies would apply, and they would have to file for exemptions," Williamson said. "It would result in the loss of millions of dollars in tax base and thousands of dollars in tax revenue."

A 1987 study by the Institute of Southern Studies in Durham showed that five of the 10 largest landholders in Brunswick County were major paper and forest products companies. Statistics for the study were compiled during the two years prior to its release last fall.

During the study period, Federal Paper Board, International Paper, Boise-Cascade, Weyerhaeuser and

Georgia-Pacific together owned about 36 percent of the land in Brunswick County, with the companies controlling about 197,770 of the county's 550,714 total acreage.

Of the four companies involved in the statewide appeal, only Champion International was not listed by the Institute as a major landowner in Brunswick County.

Federal Paper Board and International Paper, which are not involved in the appeal, were named as the county's top two landowners, controlling about 163,174 acres or almost 30 percent of the county. The two companies paid approximately \$280,217 in property taxes last year.

Officials have said the commission's decision undoubtedly will be appealed. Alexander said last week that the case may bypass the N.C. Court of Appeals and go directly to the N.C. Supreme Court.

"There were some discussions early on that if this is going to the Supreme Court anyway, it should just go on to the Supreme Court, although procedurally it would go to the Court of Appeals," he said.

Canal Dredging Project Gets Go-Ahead From Sunset Council

BY RAHN ADAMS

Faced with losing the town's initial investment in the proposed project, Sunset Beach Town Council this week decided to proceed with a canal dredging project, even though the town must cover assessments that haven't been paid yet by participating property owners.

The action came at Monday night's 1½-hour town council meeting. The full board was present, with the exception of council member Kathy Hill Peed.

On a motion by Councilman Al Odum, the town board voted unanimously to advertise for bids on the dredging work, which will involve four east-end canals and the entrance to Jinks Creek.

Prior to the vote, Finance Officer Minnie Hunt indicated that \$232,096 or about 78 percent of the project's original \$296,000 estimated cost has been collected from property owners.

Mrs. Hunt noted that the total project cost probably will top the

\$300,000 mark. The dredging work itself is expected to cost around \$200,000. The town has already paid \$20,000 for engineering services.

"The question is, do you want to invest \$51,000 to get the \$20,000 back you've already invested?" Mrs. Hunt asked her fellow board members. Also, Odum pointed out that the assessments covered by the town eventually would be recovered.

By law, the town cannot assess the 75 participating property owners until after the work is completed. Property owners then have up to 10 years to pay the assessment.

Due to the expected expense of the project, property owners were asked to make voluntary, up-front payments of \$1,760 per lot. The council's goal was to receive up-front payments amounting to 90 percent of the project cost.

Annexation Delayed

Also at Monday's meeting, Council delayed action until next month on a request from Long Bay Developers

for the voluntary satellite annexation of a commercial tract near the intersection of N.C. 904 and N.C. 179 at Seaside.

The board unanimously approved Mrs. Hunt's motion for the town's administrative staff to obtain information on the estimated cost of extending town services to the Long Bay Development and the estimated tax revenue that would be derived from it.

During a public hearing Monday on the matter, Long Bay official Bill Benton and Shallotte attorney Steve Yount said a shopping center that is planned for the tract definitely will include a Food Lion supermarket. Also, the U.S. Postal Service is negotiating the purchase of four lots, Yount said.

Yount estimated that the annexation would add \$3.5 million dollars to the town's tax base. At the town's 16.7 cents per \$100 valuation tax rate, the property would net approximately \$5,887 in annual property taxes.

Public Hearings Set

Council set two public hearings for its Oct. 3 meeting.

One hearing will involve a proposed accommodations tax that would allow a surcharge of up to three percent on lodging rentals, with the proceeds to be used for tourism promotion and other tourism-related expenditures.

The other hearing will deal with a proposed amendment to the town's animal ordinance which would prohibit residents from keeping livestock or wild animals.

Other Action

In other action at Monday's meeting, the council:

•Held a public hearing, then later annexed a .32-acre tract located behind Town Hall.

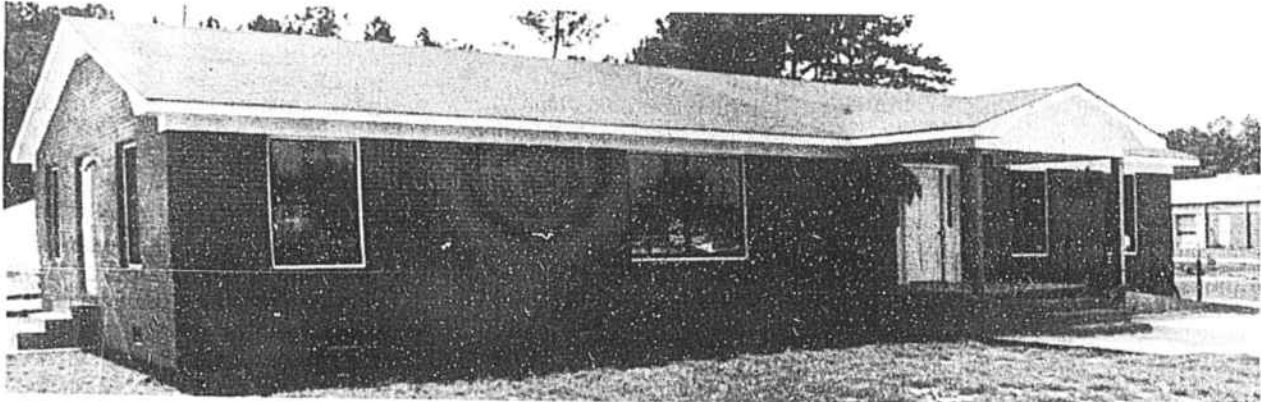
•Voted to zone an undeveloped tract located on the Intracoastal Waterway within the town's one-mile extraterritorial boundaries as AF-1, a transitional designation for agricultural and forest lands. Property owners Joe Stanaland and Pauline Ransom questioned town officials about the zoning during a public hearing Monday.

•Instructed Town Attorney Mike Isenberg to draft an ordinance for future consideration that would regulate the use of jet skis at Sunset Beach.



COMMISSIONER CHRIS CHAPPELL (fourth from left) expresses his position Monday in support of the proposed expansion of the county jail and Social Services building. Also pictured (clockwise from left) are

Grace Beasley, Frankie Rabon, David Clegg, Lithia Hahn, Jim Poole, Regina Alexander, Benny Ludlum and John Smith.



THIS NEW BUILDING, located near the county garage at the local government complex in Bolivia, opened Friday to house offices for Operations Services, Solid Waste, and Building and Grounds.

Marina Permit Action Delayed

A decision on whether to issue a permit to Channel Side Corp. for a 50-slip marina at its Lockwood Folly development is still on hold, awaiting more information from the developers.

Preston Howard, manager of the Division of Environmental Management's regional office in Wilmington, said Channel Side's engineering firm has submitted additional material last week relating to its sewage treatment plan for the 500-acre golf and residential development, as requested. "We wanted them to be more specific about which areas are to be served by which type of system, not just in general terms," said Howard.

The information was reviewed and sent with comments early this week to DEM's Raleigh office, for additional consideration before forwarding to the N.C. Office of Coastal Management which will make the final decision on Channel Side's application for a major CAMA permit.

That decision was due Sept. 1, but was delayed when it was discovered that sewage treatment plans had not

been included in the application packet.

However, the decision will be delayed still further, Howard said Tuesday, because the Channel Side engineers have notified him they are proposing additional changes in the plan.

Said Howard, "It's on hold until we hear from them again."

While a few of the 10 state and four federal agencies commenting on the project expressed some reservations, only one agency has gone on record opposing the project, which is located just south of Varnamtown on the Lockwood Folly River.

Division of Marine Fisheries Director William Hogarth said his agency opposes the project because of the river's sensitivity and frequent closures due to stormwater runoff, and its importance to the area's shellfishing resource.

While establishing a marina doesn't automatically close surrounding waters to shellfish, he said every other marinas in the state has a shellfish closure associated to it.

Expansion Projects To Be Tackled

(Continued From Page 1-A)

Operations Board, to discuss the study before the alternatives discussed in it are given formal consideration. Webb had indicated that a work committee would be formed to review the study.

The study was prepared by consulting engineers, Houston and Associates (formerly Lewis and Associates) of Shallotte.

Also at Monday's meeting, the commission discussed a project by the Lower Cape Fear Water and Sewer Authority (LCFWSA) to construct a raw water line across northern Brunswick County to Cape Industries in New Hanover County.

Brunswick County Attorney David Clegg, who also serves as chairman of the authority, confirmed that Takeda Chemical Products and the City of Wilmington also are considering buying raw water from LCFWSA. Both parties have authorized engineering studies of the proposed service, he said.

Brunswick County presently is LCFWSA's only customer and, therefore, is responsible for paying the authority's entire indebtedness. The addition of new customers would decrease the financial burden on Brunswick County, Clegg said.

Responding to questions from commissioners and Smith, Clegg assured that the county would not have to expend local funds on the estimated \$8

"(The county should) get on with those two projects as soon as possible."

—Chris Chappell
County Commissioner

million project, if Takeda and Wilmington decide to buy water along with Cape Industries.

Further discussion revealed that Pender County also has contacted the authority about possible raw water service, according to Clegg. Also, Smith said there has been "favorable" contact recently between local administrators and Wilmington officials about Brunswick County supplying treated water to the city.

Other Business

Also during Monday's work session, commissioners:

•Briefly discussed in public the proposed purchase of a 300-acre tract of paper company property adjacent to the county landfill for expansion of the facility. Smith said the county is preparing to open the last section of the landfill.

•Voted to allow Smith and Finance Director Lithia Hahn to approve small capital expenditures, instead of continuing to require that all capital matters be brought to the commission for approval.

•Heard a report from Smith that he has received proposed job descrip-

tions from Onslow County's Clean County program and from Keep America Beautiful for the director of Brunswick County's proposed Clean County Department. Smith indicated that the department could be in place by the first of the year.

•Voted to request at least quarterly financial reports from agencies that receive county funding.

THE BRUNSWICK BEACON

Established Nov. 1, 1962

Telephone 754-6890

Published Every Thursday

At 4709 Main Street

Shallotte, N. C. 28459

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