MEMBERS Robert Caldwell, Chairman Mary Louise Hatley, Vice-Chairman James Gordon, Vice-Chairman Wayne Packard Kevin Farris Betty Greer

# **Burke County**



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# **Board of Equalization and Review**

MINUTES December 19, 2006

This meeting was held per a phone conversation with three of the board members and Danny Isenhour. The members contacted were Robert Caldwell, Kevin Farris, and Jim Gordon.

## CASE # 36-ER-06 – Fisher MHP – Jessie Fisher

Mr. Fisher purchased the multi-section personal property mobile for \$10,700, spent \$8,887.99 on repairs and has a rent to own contract for \$29,500. The home is currently in a mobile home park. The current tax value is \$41,358.

The tax office recommendation was to reduce the value to \$30,718.

## CASE #37-ER-06 - Cindy Buchanan

Ms. Buchanan purchased this single section personal property mobile home for \$6,600 from another county as a repossessed home. It is currently in a mobile home park and cannot be moved. The current value is \$17,717.

The tax office staff recommends to reduce the value to \$16,900.

#### CASE #38-ER-06 - Cindy Buchanan

Ms. Buchanan purchased this single section personal property mobile home for \$4,000 from another county as a repossessed home. It is currently in a mobile home park and cannot be moved. The current value is \$14,327.

The tax office staff recommends no change in value.

#### CASE #39-ER-06 - Blue Ridge Radiology Assoc. PA

The taxpayer stated that the trending or depreciation was incorrect on their machinery and equipment. After consulting with the department of revenue, the staff made the following recommendation. The staff made a recommendation to reduce the value from \$3,181,262 to \$2,899,706 due to the correction in the trending schedule on certain equipment from a ten year life to a six year life.

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After hearing these cases, each member voted to accept the tax office recommendations on Case # 36, 37, 38, and 39.

Robert Caldwell, Chairman Board of Equalization and Review