

**MEMBERS**

Robert Caldwell, Chairman  
James Gordon, Vice-Chairman  
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Kevin Farris  
Mary Louise Hatley  
Marc Rankin  
Betty Greer

# Burke County

Daniel Isenhour  
Clerk to the Board



## Board of Equalization and Review

### MINUTES

December 8, 2009

Members Present: Jim Gordon, Robert Caldwell and Betty Greer

Others Present: Daniel Isenhour, Tax Administrator, Linda Wilbur, Business Personal Property Appraiser, Carol Whisnant

The Board of Equalization and Review was called to order by Robert Caldwell, Chairman.

#### CASE #127-ER-09 – Sharon Oliver – Mobile Homes

The current tax value of the home is \$51,564. The property value also includes a 10x16 shed. The home is on Claude Mabe's land. The taxpayer feels the value should be \$36,750.

Jim Gordon made a motion to set the value at \$40,000 due to the fact that the home is not on her property. Betty Greer seconded the motion. The vote was unanimous.

#### CASE #128-ER-09 – Donald Norman – Mobile Homes

Mr. Norman was appealing the value of three mobile homes.

1. 1996 Sadd 14x68 – Current Tax Value - \$12,053
2. 1998 Skyline 14x80 – Current Tax Value - \$15,533
3. 2000 Fleetwood 14x76 – Current Tax Value - \$34,481 – Includes value of carport & utility shed

Mr. Norman feels the value should be as follows:

1. 1996 Sadd 14x68 - \$6,000
2. 1998 Skyline 14x80 - \$7,500
3. 2000 Fleetwood 14x76 - \$18,000

The tax office made the following recommendation:

1. 1996 Sadd 14x68 – value between \$10,472 to \$12,053
2. 1998 Skyline 14 x 80 – value between \$12,320 to \$15,533
3. 2000 Fleetwood 14x76 – value \$27,000 plus improvements of \$10,000 = \$37,000

Jim Gordon made a motion to accept the tax office recommendation of the maximum value on all three mobile homes. Betty Greer seconded the motion. The vote was unanimous.

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2009\Minutes-December8,2009-BoardofE&R.doc

CASE #129-ER-09 – Food Lion – Real Property Improvements

The appeal was for Food Lion Store #125 located at 120 Bost Road, Food Lion Store #865 located at 1226 Burkemont Ave., and Food Lion Store #2651 located at 511 US Hwy 70 East.

Food Lion listed leasehold improvements on renovated stores. Danny Isenhour and Linda Wilbur reviewed the list item by item. Adjustments were made and the bill was sent. Food Lion contends that leasehold improvements are already picked up in real value although they do not own the real estate. The tax office recommends no value change.

Jim Gordon made a motion to have the tax office review the new information that Wand Landing, Food Lion Representative, brought to the meeting. Danny is to get back with the board for a decision. Betty Greer seconded the motion. The vote was unanimous.

There was no further business conducted by the board.

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Robert Caldwell, Chairman  
Board of Equalization and Review

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Daniel Isenhour, Clerk  
Board of Equalization and Review