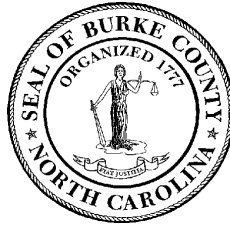


MEMBERS

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

Burke County

Daniel Isenhour
Clerk to the Board



Board of Equalization and Review

MINUTES
April 15, 2010

Members Present: Robert Caldwell, Jim Gordon, Mary Louise Hatley, Wayne Packard, Marc Rankin, Betty Greer, Kevin Farris,

Others Present: Daniel Isenhour, Tax Administrator, Doug Huffman, Reval Coordinator, Redmond Dill, County Attorney, Carol Whisnant

The 2010 Board of Equalization and Review was called to order by Robert Caldwell, Chairman. The board members were sworn in by Phyllis Bailey, Notary.

The floor was opened for nominations for 2 Vice-Chairmen. Wayne Packard made a motion to nominate Jim Gordon as vice-chairman. The motion was seconded by Marc Rankin. The vote was unanimous. Jim Gordon made a motion to nominate Kevin Farris as second vice-chairman. The motion was seconded. The vote was unanimous.

CASE #1-ER-10 – INDOOR STORAGE WAREHOUSE – 2733566850, 2733570333, 2733573173

The tax office value of these parcels is as follows: 2733566850 - \$392,947, 273357033 - \$10,000, 2733573173 - \$3,513,834. The tax office felt the value of the buildings is good compared to the income approach. On parcel #2733573173, Mr. Gardner agreed to the value of \$2,062,680. The remaining two parcels will remain the same. Mr. Gardner stated that the rent was \$4,000 for the top part.

Jim Gordon made a motion to sustain the tax office value on parcel 2733566850 of \$392,947, 273357033 of \$10,000 and reduce the value to \$2,062,680 on parcel 2733573173. Mary Louise Hatley seconded the motion. The vote was unanimous.

CASE #2-ER-10 – MARC & WENDY SEMANDE – 2731234709

This is a 1/2 acre vacant lot on Windy Hill Lane. The tax office value is \$35,735. The tax office made no further recommendations.

Jim Gordon made a motion to sustain the tax office value of \$35,735. Mary Louise Hatley seconded the motion. The vote was unanimous.

CASE #3ER-10 – KACI CRISP – 1773640100 A & B – NO SHOW

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Ms. Crisp paid \$5000 for the property in July 2003. Our total value on the property is \$4,546. The tax office made no further recommendations.

Jim Gordon made a motion to sustain the tax office value. The taxpayer failed to appear. Wayne Packard seconded the motion. The vote was unanimous.

CASE #4-ER-10 – ALBERT & DOROTHY WELLMAN – 2740584910

This property is valued at \$74,401. The tax office feels this property is valued consistently with the other properties. There were no further recommendations.

Mary Louise Hatley made a motion to sustain the tax value of \$74,401. Jim Gordon seconded the motion. The vote was unanimous.

CASE #5-ER-10 – GEORGE DALY JR. – (11) PARCELS

These lots are off of Gingercake Road. The current tax values are as follows:
1841218492 - \$27,000, 1841219532 - \$28,350, 1841316616 - \$11,250, 1841315558 - \$10,350,
1841315409 - \$8,100, 1841310205 - \$23,850, 1841313383 - \$7,200, 1841313216 - \$7,200,
1841219672 - \$31,950, 1841314441 - \$7,425, and 1841312149 - \$8,325. The tax office looks to the board for further recommendations.

Jim Gordon made a motion to sustain the tax values on all parcels. Mary Louise seconded the motion. The vote was unanimous.

CASE #6-ER-10 – COOK PROPERTIES – 2782133235 – RESCHEDULED

CASE #7-ER-10 – RUFUS POTEAT – 2763658380

The current tax value of this parcel is \$22,416. The parcel has access and is valued at \$5037 per acre. The tax office has no further recommendations.

Mary Louise Hatley made a motion to sustain the tax value of \$22,416. Jim Gordon seconded the motion. The vote was unanimous.

CASE #8-ER-10 – JAMES D. BRITTAIN – (5) PARCELS

These lots are double wide lots off of NC 18 on Dalton Drive. The price the owner paid for these lots was not an arms length transaction. The lots were auctioned off. The lots are currently valued at: 2716795176 - \$15,750, 2716884433 - \$13,125, 2716884546 - \$13,650, 2716882483 - \$16,537, and 2716881443 - \$17,588. The tax office has no further recommendations.

Jim Gordon made a motion to sustain the tax office value on all parcels. Mary Louise seconded the motion. The vote was unanimous.

CASE #9-ER-10 – DAVID & VANESSA STOUT – 1760144508

This is a double wide home located in Elk Court Subdivision. This home is consistent with the other home values. The tax office has no further recommendations.

Mary Louise made a motion to reduce the home by 50% and for the tax office to revisit the site. Jim Gordon seconded the motion. The vote was unanimous.

CASE #10-ER-10 – JAMES & MOLLY KURISUMMOOTIL – 1771095867 – NO SHOW

The current tax value of this property is \$652,880 located on the 18th hole of Silver Creek Plantation. The tax office has no further recommendations.

CASE #11-ER-10 – NINA PHILLIPS – 2712925196 – NO SHOW

The current tax value of this property is \$182,239. It is located on NC 18 South. The appraisal states that the house is valued at \$167,000 but is dated 11/5/2009. It also states that the house was recently listed for \$183,000. The tax office has no further recommendations.

CASE #12-ER-10 – ETHEL MAE SMITH – 1775967556 – NO SHOW

This is 4.80 acres located off NC 181 and is valued at \$35,030. The tax office has no further recommendations.

Mary Louise made a motion to sustain the tax value on Case Numbers 10, 11, and 12. The taxpayers failed to appear. Marc Rankin seconded the motion. The vote was unanimous.

CASE #13-ER-10 – ROGER WICKBOLDT – WITHDRAWN

CASE #14-ER-10 – DONNA & JOSEPH JASKOLSKI – 2724788715

CASE #15-ER-10 – ANTHONY PIZZELANTI – 2724895476

These two parcels are located in the settings. A representative from the Settings came for the taxpayers. Parcel 2724788715 on Case #14-ER-10 is valued at \$167,250, and parcel 2724895476 is valued at \$267,600. The tax office has no further recommendations.

Jim Gordon made a motion to state that there was a representative from the Settings at the meeting to represent the taxpayers. Also, that this case be continued until the next meeting for to receive further information from the tax office. Mary Louise seconded the motion. The vote was unanimous.

CASE #16-ER-10 – WILLIAM & GAIL CLONTZ – 2736117490 – NO SHOW

This is a 13.5 acre tract of land of which 5.95 acres is taxed in Burke and the rest is taxed in Caldwell. The current value is \$21,182 and is in line with the Caldwell County values. The tax office recommends no further changes in value.

Jim Gordon made a motion to sustain the tax office value of \$21,182. The taxpayer failed to appear. Mary Louise Hatley seconded the motion. The vote was unanimous.

CASE #17-ER-10 – LARRY & LINIDA GRINDSTAFF – (3) PARCELS

The current tax value of the parcels is as follows: 2774819695 - \$4,125, 2774819724 - \$5,250, and 2774818696 - \$4,688. The tax office has no further recommendations.

Mary Louise made a motion to sustain the tax office value of \$4,125, \$5,250, and \$4,688 on the three parcels. Jim Gordon seconded the motion. The vote was unanimous.

CASE #18-ER-10 – WILLIAM RONALD PEELER – 2743250631 – NO SHOW

This house is located on Eldred Street in Valdese. The current value is \$171,898. The tax office looks to the board for a recommendation.

CASE #19-ER-10 – PATRICK BRITTAIN – 2763983465 & 2763982791 – NO SHOW

This is a house and lot and a building and lot used for a construction company. Some of the data on the warehouse was updated but the value did not change. The tax office recommends no further changes.

Jim Gordon made a motion on Case 18 & 19 to sustain the tax office values. The taxpayers failed to appear. Mary Louise seconded the motion. The vote was unanimous.

CASE #20-ER-10 – LINDA COLLINS – 2783638597

The current tax value is \$177,473. The tax office recommends to make some adjustments to the data but leave the value as is. The taxpayer agreed to the value.

Jim Gordon made a motion to sustain the tax value of \$177,473. Wayne Packard seconded the motion. The vote was unanimous.

CASE #21-ER-10 – ROBERT & DORA BELTON – 2763472429

This home is valued at \$303,663. The taxpayer submitted an appraisal from 2009. Our value is less than 10% different from the appraised value. The tax office recommends no further changes.

Mary Louise made a motion to sustain the tax value of \$303,663. Jim Gordon seconded the motion. The vote was unanimous.

CASE #22-ER-10 – TROY STAMEY – 2732449374 – NO SHOW

The tax office visited the property. There were some data adjustments that were made to the property record card. There would only be a minimal reduction so the tax office recommends no further changes to value.

Jim Gordon made a motion to sustain the tax value of \$170,768. The taxpayer failed to appear. Wayne Packard seconded the motion. The vote was unanimous.

CASE #23-ER-10 – KEVIN & KIM MCCURRY- (SEE CONSENTS)

CASE #24-ER-10 – HOLLY DUANGTA – 1773648015 – NO SHOW

The current tax value is \$66,030. The owner listed a shed on the listing form. The appraiser picked up the shed for \$275. The owner appealed the value based on an October appraisal. The tax office recommends leave value of \$66,030.

Mary Louise made a motion to sustain the tax value of \$66,030. The taxpayer failed to appear. Jim Gordon seconded the motion. The vote was unanimous.

CASE #25-ER-10 – CHARLIE PATTON – 1782022590 – NO SHOW

The tax value of this property is \$138,718. The home was visited and some adjustments made. The tax office recommends reducing the value to \$134,633.

Mary Louise made a motion to accept the tax office recommendation to reduce the value to \$134,633. The taxpayer failed to appear. Jim Gordon seconded the motion. The vote was unanimous.

CASE #26-ER-10 – KR MORGANTON INC. – 2702051839 – WITHDRAWN

CASE #27-ER-10 – NAYOSHA MOTEL – 2762761063 – NO SHOW

This is the Icard Inn and is valued at \$575,883. There is a double wide on the property valued at \$51,828 for a total value of \$627,711. The income approach to value calculates out to \$632,360. The tax office recommends no further change.

Mary Louise made a motion to sustain the tax value of \$627,711. Jim Gordon seconded the motion. The vote was unanimous.

CASE #28-ER-10 – JEFFREY WHISNANT – 2658371957

The current tax value of this property is \$14,256. It is a 1.32 acre tract of land located on Rhoney Road. It currently has a tract size adjustment. The tax office recommends no further changes.

Jim Gordon made a motion to sustain the tax value of \$14,256. Mary Louise seconded the motion. The vote was unanimous.

CASE #29-ER-10 – BOBBIE HOGAN & SYLVIA NEELY – 1794922200

The current tax value is \$269,141 for this house on Mt. Vista Street in Morganton. The tax office recommendation is to reduce the value to \$227,207 due to an appraisal submitted.

Jim Gordon made a motion to accept the tax office recommendation of \$227,207. Mary Louise seconded the motion. The vote was unanimous.

CASE #30-ER-10 – JACK & JENNIFER WARD – 1754763741

The current tax value is \$1,074,465. The tax office had living quarters over the garage, however, the appraiser saw that it was unfinished. The Ward's were wanting the value dropped to half the value. The tax office recommends change the call over the garage to unfinished attic and reducing the value to \$1,023,963.

Mary Louise made a motion to make the data correction and reduce value to \$1,023,963. Jim Gordon seconded the motion. The vote was unanimous.

CASE #31-ER-10 – DAVID & LINDA HUFFMAN – 2730360679

The current value of this remodeled home on River Road is \$165,115. The appraisal was for 2010. The tax office has no further recommendations.

Mary Louise made a motion to sustain the tax value of \$165,115. Jim Gordon seconded the motion. The vote was unanimous.

CASE #32-ER-10 – PATRICIA CURTIS – 2750101817 – NO SHOW

This is a mobile home with an addition valued at \$31,791. It appears to be rented. The tax office has no further recommendations.

Jim Gordon made a motion to sustain the tax value of \$31,791. The taxpayer failed to appear. Wayne Packard seconded the motion. The vote was unanimous.

CASE #33-ER-10 – JESSIE CRAWLEY – 1781835828 – WITHDRAWN

CASE #34-ER-10 – CHICK-FIL-A – 2702659992 – WITHDRAWN

CONSENT ITEMS

Jim Gordon made a motion to accept the values as presented to the board on all consent items. They are listed below. Mary Louise Hatley seconded the motion. The vote was unanimous.

CASE #	TAXPAYER	PARCEL #	NEW VALUE
23-ER-10	MCCURRY	1794366030	\$151,100
C1-ER-10	HALL	1782201938	\$369,023
C2-ER-10	POWELL	2743295752	\$449,743
C3-ER-10	KANUPP	2659676604	\$15,500
		2659676457	\$15,500
		2659674757	\$15,500
		2773495953	\$15,500
		2773483803	\$15,500
		2773484851	\$15,500
		2773495832	\$15,500
		2773494699	\$15,500
		2770024898	\$55,665
C4-ER-10	BELADA	1793977034	\$81,788
C5-ER-10	WHITENER	2701694707	\$97,597
C6-ER-10	DAVIS	1782049203	\$98,339
C7-ER-10	MOORE	2703157071	\$29,592
		2703149721	\$24,358
		2703149666	\$30,763
C8-ER-10	TOLBERT	2763441418	\$45,375
C9-ER-10	COOK	2702217581	\$191,045
C10-ER-10	CROWE	2723447179	\$275,835

C11-ER-10	HILDEBRAND	2772888962	\$139,375
C12-ER-10	ROWLAND	1793844435	\$156,160
C13-ER-10	SHERRILL	2772292537	\$157,691
C14-ER-10	ZIMMERMAN	2753561403	\$6,805
C15-ER-10	SKOLOCHENKO	2742388266	\$259,212
C16-ER-10	GOFORTH	2731612257	\$50,000
C17-ER-10	HALL	2773981063	\$17,562
C18-ER-10	SIMMONS IRON.	2783758475	\$54,455
C19-ER-10	BRIGGS	2712848498	\$118,595
C20-ER-10	SMITH	2711504521	\$19,018
C21-ER-10	KANUPP	2750099692	\$65,960
C22-ER-10	GREENE	2782539683	\$157,902
C23-ER-10	PRITCHARD	2714217709	\$183,535

The board was dismissed until the next meeting on Thursday, April 29, 2010.

Robert Caldwell, Chairman
Burke Co. Board of Equalization & Review

Daniel Isenhour, Clerk
Burke Co. Board of Equalization & Review