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 16, 2009

Members Present: Robert Caldwell, Jim Gordon, Mary Louise Hatley, Wayne Packard, Marc Rankin

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

The 2009 Board of Equalization and Review was called to order by Robert Caldwell, Chairman. The board members were sworn in by Dawn Hutchins, Notary.

Jim Gordon made a motion to nominate Robert Caldwell as Chairman. Mary Louise Hatley seconded the motion. The vote was unanimous. The floor was opened for nominations for 2 Vice-Chairmen. Robert Caldwell made a motion to nominate Wayne Packard as vice-chairman. The motion was seconded by Mary Louise Hatley. The vote was unanimous. Robert Caldwell made a motion to nominate Jim Gordon as second vice-chairman. The motion was seconded by Mary Louise Hatley. The vote was unanimous.

During the meeting Redmond Dill made a suggestion to schedule 3 sessions every 10 minutes apart. The board agreed unanimously.

## CASE # 1-ER-09 - PAGE, DAWN & CURTIS, M. - PARCEL #2783872332 - NO SHOW

The current tax value of this property is \$59,519. There is a double wide on the property that is not liveable. There is power to the property. The tax office makes no further recommendations to the property value.

Mary Louise Hatley made a motion to sustain the tax office value. The taxpayers failed to appear for their meeting. Jim Gordon seconded the motion. The vote was unanimous.

#### CASE #2-ER-09 – SHERRELL, JEFFERY – PARCEL #2764075588

To be rescheduled next session per Doug Huffman's suggestion.

## <u>CASE #3-ER-09 – BRYANT, SCOTT – PARCEL #2773298463</u>

The current tax value of this property is \$103,077. The property is a doublewide mobile home located in Icard. The taxpayer stated that inside the home is in bad condition. The tax office

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made a recommendation to reduce the value of the home to 50% based on the condition inside the home.

Wayne Packard made a motion to reduce the value of the home by 50% based on the condition of the inside of the home. Mary Louise Hatley seconded the motion. The vote was unanimous.

## CASE #4-ER-09 - TIMOTHY HART - PARCEL #2783556990 - NO SHOW

The current tax value of the home is \$162,232. It is currently listed for sale for \$162,500. The tax office has no further recommendations.

Jim Gordon made a motion to sustain the tax value of \$162.232. The taxpayer failed to appear. Wayne Packard seconded the motion. The vote was unanimous.

## CASE #5-ER-09 – KWOK, KI – PARCEL #1794563486

The current tax value of this property is \$212,088. The tax office has no further recommendations.

Mary Louise Hatley was absent from this session.

Jim Gordon made a motion to sustain the tax office value of \$212,088. Wayne Packard seconded the motion. The vote was unanimous.

## CASE #6-ER-09 – BRUCE & PEACHES PIPER – PARCEL #2724873710

The current tax value of this property is \$67,650. The taxpayer paid \$70,000 for this lot in 2007 but feel it should be about 30% less in today's market. The tax office has no further recommendation.

Mary Louise Hatley made a motion to sustain the tax value of \$67,650. Jim Gordon seconded the motion. The vote was unanimous.

#### CASE #7-ER-09 – CRAIG & AMANDA MCGEE – PARCEL #1771370919

The current tax office value is \$721,805. It is a 3500 square foot home located at Silver Creek Plantation. The taxpayer will not sale home for \$600,000. There are no further recommendations.

Jim Gordon made a motion to sustain the tax office value of \$721,805. Mary Louise seconded the motion. The vote was unanimous.

#### CASE #8-ER-09 – ROBERT & MELANIE DUNN – PARCEL #1841608830

The current tax office value is \$273,514. The property is located at Gingercake. The Dunn's paid \$255,000 in 2005 for the property.

Mary Louise Hatley made a motion to sustain the tax office value of \$273,514. Jim Gordon seconded the motion and stated that the homeowner was satisfied with this value. The vote was unanimous.

## CASE #9-ER-09 – TAMARA KANUPP – PARCEL #2770182439 – NO SHOW

The current tax value of this property is \$162,662. The tax office made no further recommendations.

Jim Gordon made a motion to sustain the tax value of \$162,662. The taxpayer failed to appear for their meeting. Wayne Packard seconded the motion. The vote was unanimous.

## CASE #10-ER-09 – ON THAO & BEE VANG – PARCEL #2733349453 – NO SHOW

The tax office value of the property is \$136,763. The home is a 1402 square foot modular home located in Valdese. The tax office recommends to change the grade to "D", put the condition as fair, and adjust the land for topo. This would bring the value to \$105,287.

Jim Gordon made a motion to accept the tax office recommendation to reduce the value to \$105,287. The taxpayer failed to appear. Wayne Packard seconded the motion. The vote was unanimous.

## CASE #11-ER-09 – JAMES PARIS – PARCEL #2744019413

The tax office value is currently \$73,279. Mr. Paris rents the home for \$500 per month. The tax office has no further recommendations.

Jim Gordon made a motion to sustain the tax office value of \$73,279. Wayne Packard seconded the motion. The vote was unanimous.

#### CASE #12-ER-09 – BENNIE PAIGE – PARCEL #2761412670

The tax office value is currently \$2,852. It is a strip of land off of Johnson Bridge Road in George Hildebran. The tax office has no further recommendations.

Marc Rankin made a motion sound value this parcel to \$900. Mary Louise Hatley seconded the motion. The vote was unanimous.

#### CASE #13-ER-09 – ROGER & PANSY PATTON – PARCEL #1785206810 – NO SHOW

The tax office value is currently \$9,450. This parcel was reviewed in 2007 and was reduced to \$9,450 per the consent agenda.

James Gordon made a motion to sustain the tax office value of \$9,450. The taxpayer failed to appear. Mary Louse Hatley seconded the motion. The vote was unanimous.

## CASE #15-ER-09 – CRAIG & TARA COOK – PARCEL #2659679928

The current tax value of this property is \$104,453. It is a double wide home in George Hildebran. The owner feels the land is too high. The property was purchased for \$62,500 from a foreclosure. The tax office recommends sustain the tax value but to reduce the value by 10% on the land and add a garage.

Jim Gordon made a motion to accept the tax office recommendation. Wayne Packard seconded the motion. The vote was unanimous.

## CASE #16-ER-09 – DEAN SCHWERY – PARCEL #2762719515 – NO SHOW

The current tax office value is \$344,922. Mr. Schwery was not able to be reached by the tax office. The office could not find out if any of the downstairs is finished. If the tax office could find out this information, they would suggest changes based on that information. Otherwise, the recommendation is no change in value.

Jim Gordon made a motion to sustain the tax office value. Mr. Schwery did not show up for the meeting. Mary Louise Hatley seconded the motion. The vote was unanimous.

## CASE #17-ER-09 – BURRIS, LOY RAY III – PARCEL #2744000890 – WITHDRAWN

# <u>CASE #18-ER-09 – NORMAN & GAIL RHONEY – PARCELS – 2782086353, 2782083609, 2782087818 – NO SHOW</u>

The current tax values are as follows: 2782086353 - \$60,389, 2782083609 - \$19,969, 2782087818 - \$21,677. The tax office went out and visited the property and updated the record cards. We picked up a deck we did not have and added adjustments on the property for sewer and power line easements. The recommendation is to reduce the total value from \$101,935 to \$101,794 on all three parcels.

Jim Gordon made a motion to sustain the tax office value. The Rhoney's did not appear for their meeting. Mary Louise Hatley seconded the motion. The vote was unanimous.

## CASE #20-ER-09 – KEVIN FONG ET AL – PARCEL #2724990269 – NO SHOW

The current tax value of this property is \$311,100. Mr. Fong paid \$320,000 for this lot on 7/10/07. There are no further recommendations.

Robert Caldwell made a motion to sustain the tax office value. Mr. Fong was not present for the meeting. Mary Louise Hatley seconded the motion. The vote was unanimous.

## CASE #21-ER-09 - CHARLES STAMEY - PARCEL #2724352253 - NO SHOW

The current value is \$102,492. The appraiser visited the property in December, 2008 and picked up heating and air conditioning, a patio, and a shed. A pool was taken off the property. The house is 1300 square foot with an enclosed porch. No further recommendations are made.

Marc Rankin made a motion to sustain the tax office value of \$102,492. The Stamey's did not appear for their scheduled meeting. Jim Gordon seconded the motion. The vote was unanimous.

## CASE #22-ER-09 - HOWARD & ARLENE BAKER - PARCEL #2723238640 - NO SHOW

The current tax value is \$15,782. The value was reduced in 2007 due to a natural gas line running up one side of the property. There are no further recommendations.

Marc Rankin made a motion to sustain the tax value of \$15,782. The Baker's did not appear for their appointed time. Jim Gordon seconded the motion. The vote was unanimous.

## **CONSENT ITEMS**

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

CASE#	TAXPAYER	PARCEL#	NEW VALUE
C1-ER-09	RHONEY	2782535563	\$296,605
C2-ER-09	REDMAN	1793758462	\$359,988
C3-ER-09	YOUNG	2771105912	\$211,205
C4-ER-09	MCREE	2774527435	\$117,852
C5-ER-09	BARRIER	2723962124	\$8,032
C6-ER-09	DANNER	2772480197	\$43,072
C7-ER-09	PETTY	2744060215	\$97,238
C8-ER-09	FRANKLIN	2751439921	\$26,164
C9-ER-09	HARRISON	2733024363	\$141,977
C10-ER-09	NORTON	2773593251	\$90,137
C11-ER-09	FREDELL	2762396363	\$84,865
C12-ER-09	HENDRIX	2782176439	\$110,575
C13-ER-09	BRITTAIN	2760563105	\$15,000
C14-ER-09	DUCKWORTH	2762718770	\$392,169
C15-ER-09	FLETCHER	2723861373	\$93,211
C16-ER-09	PALMGREN	2704836661	\$113,662
C17-ER-09	GUY	1669679039	\$8,475
		1669668975	\$68,063
		1669771334	\$9,993
C18-ER-09	CLONTZ	2723054636	\$3,550
C19-ER-09	MACE	2741020438	\$78,005
C20-ER-09	PARKER	2742059995	\$55,912
C21-ER-09	CLARK	2659851745	\$70,854
C22A-ER-09	LOR	2783683067	\$51,051
C22B-ER-09	WALL	2730250143	\$80,469
		2730257134	\$35,629
C23-ER-09	VANHORN	2752163817	\$5,380
C24-ER-09	REECE	2734664602	\$42,230
C25-ER-09	CURTIS	2742019769	\$110,274
C26-ER-09	SIMON	2647522496	\$143,128

The board was dismissed until the next meeting to be held on Thursday, April 30, 2009 at 4:00 p.m.

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