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

# **Burke County**

Daniel Isenhour Clerk to the Board



# **Board of Equalization and Review**

MINUTES April 18, 2006

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

Others Present: Daniel Isenhour, Tax Administrator, Doug Huffman, Reval Coordinator, Susan Propst

The 2006 Board of Equalization and Review was called to order by Robert Caldwell, Chairman. The board members were sworn in by Susan Propst, Notary.

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

CASE #	TAXPAYER	PARCEL #	OLD VALUE	NEW VALUE
1-ER-06	Baker	64-68-2-39	\$12,033	\$10,032
3-ER-06	Brown	97-56-1-4	\$99,497	\$49,748
4-ER-06	Cook	87-86-5-2	\$83,938	\$72,729
6-ER-06	Heavner	87-68-1-5	\$43,733	\$29,956
		87-68-1-6	\$10,172	NO CHANGE
11-ER-06	Smith	93-2-1-21	\$39,432	\$27,610
12-ER-06	Paschall	7-8-2-52	\$113,625	\$66,931
13-ER-06	Icard	74-34-4-10	\$51,109	\$26,788
14-ER-06	Buff	95-30-3-21	\$9,240	NO CHANGE
		95-30-3-70	\$16,560	NO CHANGE
18-ER-06	Cordell	72-56-1-5	\$33,044	\$24,925
30-ER-06	Johnson	89-2-3-14	\$66,178	\$32,509
29-ER-06	McGalliard	16-9-2-33	\$1,567	\$999

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## CASE #16-ER-06 - Ragena F. Truman - 89-58-6-85

The tax office value on this property is 67,803. The tax office made a recommendation to reduce the value to 60,986 by changing the grade on the mobile home to D+ due to using the 2001 schedule of values. Ms. Truman had a 2005 appraisal valuing the property at 52,000. She was requesting the value be reduced to this.

Mary Louise Hatley made a motion to reduce the value to \$52,000. Wayne Packard seconded the motion. After discussion regarding the schedule of values the motion was declined with a vote of 2 in favor of and 3 opposing.

Jim Gordon then made a motion to accept the tax office recommendation to reduce the value to \$60,986 as recommended by the tax office. Kevin Farris seconded the motion. The motion was passed with a 4 - 1 vote. Mary Louise was the opposing vote.

## CASE #2-ER-06 – Johnny & Nancy Abee – 97-4-1-13, 97-12-2-16, 2-5

Jim Gordon made a motion to sustain the tax office recommendation to reduce the value per acre on 97-12-2-5 to \$2,188 for a total value of \$36,564. Parcels 97-4-1-13, 97-12-2-16 will remain the same because of the appellant's failure to appear. Kevin Farris seconded the motion. The vote was unanimous.

## CASE #5-ER-06 - Max & Faye Whisnant - 7-20-1-18

Kevin Farris made a motion to accept the tax office recommendation to reduce the value to \$13,445 due to the appellant's failure to appear. Jim Gordon seconded the motion. The vote was unanimous.

## CASE #8-ER-06 - Kathy & Lisa Ramsey - 7-20-1-8

Jim Gordon made a motion to accept the tax office recommendation to increase the value to \$15,071 due to adding an improved site for a mobile home on the property an adding a land-fill user fee. The appellant did not appear for their hearing. Mary Louise Hatley seconded the motion. The vote was unanimous.

#### CASE #9-ER-06 – Hubert & Jean Pack – 7-8-2-22

Mary Louise Hatley made a motion to dismiss this case for failure to appear. There was no change in value. Jim Gordon seconded the motion. The vote was unanimous.

## CASE #10-ER-06 - Bryan Yonish, Et Al - 1-70-2-38

Jim Gordon made a motion to sustain the tax office recommendation that the land does not qualify for land use leaving the value at \$59,778. The appellant did not appear for their hearing. Kevin Farris seconded the motion. The vote was unanimous.

## CASE #15-ER-06 - Thomas R. Collins - 76-2-1-45, 76-2-1-39

Jim Gordon made a motion to sustain the tax office recommendation of no change in value. The appellant did not appear for their hearing. Kevin Farris seconded the motion. The vote was unanimous.

With their being no further cases, the meeting was recessed until, Tuesday, May 2, 2006 at 3:00 p.m.

Robert Caldwell, Chairman Board of Equalization and Review