

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 29, 2010

Members Present: Robert Caldwell, Jim Gordon, Mary Louise Hatley

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

The meeting was called to order by Robert Caldwell, Chairman. Jim Gordon made a motion to approve the minutes of April 15, 2010. Mary Louise Hatley seconded the motion. The vote was unanimous.

CASE #36-ER-10 – SHEILA WALKER – 2754536932

The current tax value of this home is \$150,625. It was reduced in an informal action from \$161,763. Ms. Walker estimates the value of the house to be \$135,000. The tax office recommends no further changes.

Mary Louise Hatley made a motion to sustain the tax value of \$150,625. Jim Gordon seconded the motion. The vote was unanimous.

CASE #38-ER-10 – David & Linda Henson – 2720840683

This is a double wide mobile home with an addition. The 2009 appraisal of \$80,000 does not include the addition. The current tax value of this home is \$98,679. The fire insurance on the home is \$69,000. There were no further recommendations from the tax office.

Jim Gordon made a motion to sustain the tax value of \$98,679. Mary Louise Hatley seconded the motion. The vote was unanimous.

CASE #86-ER-10 – Jimmy Benfield – 2723024998

This is a .71 acre lot off of Summers Road. There is one mobile home picked up on this card as real property. The other mobile home is listed as personal property. The taxpayer's estimate of value is \$19,900. It is not on a state maintained road. The personal property mobile home is rented for \$200 per month. The current tax value is \$36,360. The tax office has no further recommendations.

C:\Documents and Settings\Daniel\My Documents\REVAL\Board of E & R\BOER 2010\Minutes-April 29, 2010- Board of E&R.doc

Jim Gordon made a motion to sustain the tax value of \$36,360. Mary Louise Hatley seconded the motion. The vote was unanimous.

CASE #92-ER-10 – Matthew Zopp – 1785571762

This home was purchased for \$42,500 in 2007. It was a foreclosure sale. It has 3 bedrooms and 1 bath. M. Zopp brought in a 2010 appraisal for \$75,000. The current tax value is \$86,959. The tax office has no further recommendations.

Mary Louise Hatley made a motion to sustain the tax value of \$86,959. Jim Gordon seconded the motion. The vote was unanimous.

CASE #40-ER-10 – Gary Mill – 2647377175 & 2647262716

This property under appeal is for 2 vacant lots totaling 10.71 acres. There is no deeded right of way, but the tax office has already given an access adjustment. The current tax value is \$14,613 and \$9,583. The tax office recommends no further changes.

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

CASE #37-ER-10 – Ani Kishan Inc. – 2712273509

This is the Quality Inn, formerly the Holiday Inn. The current tax value is \$3,759,089. The taxpayers estimation of value is \$2,800,000. The tax office recommends a 95% functional and economical factor on the buildings for a value of \$3,620,734.

Mary Louise Hatley made a motion of no value change then amended the motion to accept the tax office recommendation to apply the functional and economical factor to reduce the value to \$3,620,734. Jim Gordon seconded the motion. The vote was unanimous.

CASE #45-ER-10 – Nutek Custom Hosiery – 2782143463

M. Quince Spencer, owner, presented the case. This is a warehouse purchased in October, 2008 for \$118,500. The asking price was \$150,000. Some of the building is rented. The current tax value is \$190,954. The tax office has no further recommendations.

Mary Louise Hatley made a motion to sustain the tax office value of \$190,954. Jim Gordon seconded the motion. The vote was unanimous.

CASE #41-ER-10 – Kou Lor & Yja Vang – 1659789771

The current tax value of this home is \$137,498. M. Vang states on her appeal form that it is old and falling apart. Her estimation of value is \$118,500. The tax office has no further recommendations.

Mary Louise Hatley made a motion to sustain the tax value of \$137,498. Jim Gordon seconded the motion. The vote was unanimous.

CASE #48-ER-10 – Danny Misser – 2733228424 & 2733227249

The current tax value of these parcels is \$75,354 on the house and lot and \$14,490 on the vacant lot. The house was built in the 60's. It is built out of block and cheap construction. The lot has old apple trees on it. The tax office recommends picking up the h/ac and vinyl siding which will increase the value to \$75,406.

Mary Louise made a motion on the vacant land not to exceed \$8,000 and to pick up the improvements on the house but leave the value as is. Jim Gordon seconded the motion. The vote was unanimous.

CASE #6-ER-10 – Cook Properties – 2782133235 – (Rescheduled from 4-15-10)

The current tax value of this property is \$44,033. The property is located in the Town of Hildebran. We have it listed as a "D" grade which is poor condition. The taxpayer's question was the value of the land itself. The land value is \$35,625. M. Cook feels the value should be \$20,000 on the land.

Jim Gordon made a motion to sustain the tax office value of \$44,033. Mary Louise seconded the motion. The vote was unanimous.

CASE #49-ER-10 – Karen Doms – 1754939062

The current tax value of this property is \$1,173,833. The taxpayer's estimate of value per her appeal form was \$808,000. The home was purchased in September 2009. They turned in an appeal last year but it was too late. The tax office has no further recommendations.

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

CASE #55-ER-10 – Earl Digh – 1767505322

M. Digh was unable to attend due to illness. Clint Lytle presented the case for M. Digh. There is a three acre tract of land with a cabin located on Peterson Road. The land is valued at \$11,666 per acre. The surrounding property is valued at 4000 to 5500 per acre. The current tax value is \$130,355.

Mary Louise made a motion for the land value not to exceed \$6500 per acre. Jim Gordon seconded the motion. The vote was unanimous.

CASE #52-ER-10 – Mark Emery Trustee – 1774623598

The current tax value of this property is \$459,921. This is a house and 51 acres of land on Highway 126. The appraiser suggested the milk house be put on at no value. There is also a mobile home on the property that is being demolished.

Mary Louise Hatley made a motion to put no value on the milk house and on the trailer. Jim Gordon seconded the motion. The vote was unanimous.

CASE #59-ER-10 – Jaschob Trustees – 2742049713

The current tax value of this property is \$263,182. It is located on Mineral Springs Mountain. The property was purchased in 2006 for \$275,000. His estimation of value is \$220,284.

Mary Louise Hatley made a motion to sustain the tax value of \$263,182. Jim Gordon seconded the motion. The vote was unanimous.

CASE #57-ER-10-A-E – (Various Parcels)

Theresa Jaynes presented this case for her siblings. This property belonged to her mother and was subdivided between M. Jaynes and her siblings. There is no access to the land. A road does not exist and a bridge would have to be constructed to access the land per the surveyor's suggestion. The tax office has no further recommendations.

Mary Louise Hatley made a motion to sustain the tax value on all parcels included in this appeal. Jim Gordon seconded the motion. The vote was unanimous.

CASE #44-ER-10 – Zacheous Daw – 1793853372

M. Daw contacted Danny Isenhour and informed him that he would not be able to attend the meeting. Danny told him that he would not be able to use the 2009 appraisal he had. The current tax value of the property is \$236,900. It appears that in the neighborhood it is not overvalued.

Jim Gordon made a motion to sustain the tax value and stated that the taxpayer could not appear and did not notify the tax office. Mary Louise Hatley seconded the motion. The vote was unanimous.

CASE #58-ER-10- Myrtle Chapman – 2724829511

The case was presented by Kenneth & Robie Bolick. M. Chapman is now in a rest home. Her house is not occupied. It has a bad mold problem and is in disrepair.

Mary Louise made a motion to reduce the value not to exceed \$36,500. Jim Gordon seconded the motion. The vote was unanimous.

CASE #60-ER-10 – Wogan, Phyllis – 1783480148

Robert Caldwell asked to be excused from this case. The tax value is currently \$273,069. The appraisal done in 5/09 for a re-finance was for \$215,000. The tax office reviewed the property and there were some improvements that had not been recorded. This would raise the value to \$281,336.

Mary Louise made a motion to increase the value to \$281,336 by picking up the improvements. Jim Gordon seconded the motion. The vote was unanimous with Robert Caldwell abstaining from the vote.

CASE #62-ER-10 – John McElhinney – 1791679240

The current tax value is \$214,962. The home was purchased in June 2009 for \$164,000. The tax office made a recommendation to make some changes to the property card by adding a deck and correcting the data on the basement which would reduce the value to \$214,607.

Jim Gordon made a motion to accept the tax office recommendation to reduce the value to \$214,607. Mary Louise seconded the motion. The vote was unanimous.

CASE #46-ER-10 – The Omer Revocable Living Trust – 2703362255

This property is located at 306 S. Sterling Street and is currently rented. Fareeda Omer feels the value of \$201,586 is too high. He feels the value should be \$130,000.

Jim Gordon made a motion to sustain the tax value of \$201,586 and note that the taxpayer sent a letter due to the fact that they were out of town. Mary Louise seconded the motion. The vote was unanimous.

CASE #71-ER-10 – James Gravelly – 1764608231

This property was purchased in 2009 for \$7500 from a foreclosure. The adjacent property is poorly maintained and has inert debris land fill located on it. The current tax value is \$16,320.

Jim Gordon made a motion to give the property a functional and economical adjustment of 75% for a new value of \$12,240. Mary Louise seconded the motion. The vote was unanimous.

CASE #61-ER-10 – Esther Williams – 2733051096

M. Williams did not attend but did call the tax office. The recommendation was to put a zero value on the pool and add the carport reducing the value to \$140,081.

Jim Gordon made a motion to accept the tax office recommendation to reduce the value to \$140,081. Mary Louise Hatley seconded the motion. The vote was unanimous.

CASE #74-ER-10 – Jack & Gayla Hanby – 1770609088

The current value is \$280,506. The property was purchased for \$195,000 thru a bank foreclosure. The tax office visited the property and made some changes to the property thus reducing the value to \$267,226.

Mary Louise made a motion to accept the tax office recommendation to reduce the value to \$267,226. Jim Gordon seconded the motion. The vote was unanimous.

CASE #76-ER-10 (A-D) – Larry & Sarina Mnton (Various Parcels)

M. & Ms. Mnton presented their case along with her two brothers, Shawn White and Zachery White. Sonya White was also present for her parcel which adjoins the other parcels. Three chicken houses have been built across from these parcels. They get the smell, runoff, flies, etc. from the houses. They feel this has a significant effect on the value of their property.

Jim Gordon made a motion on Case 74-ER-10 (A-D) for a functional and economic adjustment of 90% on the land and 80% on the dwellings on these parcels. Mary Louise seconded the motion. The vote was unanimous.

CASE 14-ER-10 AND 15-ER-10 – Deferred from April 15, 2010

Jim Gordon made a motion to accept the tax office recommendations on values on these two cases. Mary Louise seconded the motion. The vote was unanimous.

CASE #89-ER-10 – Lewis Eckard – 2772584641

Danny Isenhour presented this case. Due to a regulatory land fill that was on this property in the 1960's an adjustment of 50% should be made to this property and the adjoining parcel on tax office record number 23700.

Jim Gordon made a motion to accept the tax office recommendation to give a 50% adjustment on parcel 2772584641 and parcel 2772587930 which is the adjoining property. Mary Louise seconded the motion. The vote was unanimous.

CASE #80-ER-10 – Jesse D. Searcy – 1766971663 – No Show

The tax office made a recommendation to make data corrections and reduce the value to \$181,004.

Jim Gordon made a motion to accept the tax office recommendation and reduce the value to \$181,004. Mary Louise Hatley seconded the motion. The vote was unanimous.

CASE #79-ER-10 – American Roller Bearing – 2713080446 – No Show

Jim Gordon made a motion to reduce the value of this property to \$3,340,162 due to the adjustments the tax office made. Mary Louise seconded the motion. The vote was unanimous.

CASE #35-ER-10 – Thomas Hess – 2754536932 – No Show

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

CASE #42-ER-10 – James Norman – 1780044780 – No Show

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

CASE #47-ER-10 – Dennis Arrowood – 1784298837 – No Show

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

CASE #50-ER-10 – Georgia Gross – 2703149258 – No Show

CASE #53-ER-10 – Jacky Workman – 2753528685 & 2753624687 – No Show

Jim Gordon made a motion to sustain the tax office value on Cases 50 & 53-ER-10. The taxpayers failed to appear. Mary Louise seconded the motion. The vote was unanimous.

CASE #56-ER-10 – Ronnie Hughes – 1785453822 – No Show

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

CASE #63-ER-10 – Brent Mill – 2712225056 – No Show

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

CASE #68-ER-10 – Bobby Hildebran – 2762458614 – No Show

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

CASE #73-ER-10 – Leo Helfer – 1669268757 – No Show

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

CASE #75-ER-10 – Peter Clark – 1743097465 – No Show

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

CASE #78-ER-10 – Naomi Bryant – 1760691027 – No Show

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

CASE #51-ER-10 – Josiah Swartz – 1796170207 – No Show

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

CASE #43-ER-10 – Gregory Gervasio – 2764260417 – CONSENT

Robert Caldwell made a motion to accept the tax office recommendation to reduce the value to \$128,400. Jim Gordon seconded the motion. The vote was unanimous.

CASE #54-ER-10 – David Johnson – 2762489848 – CONSENT

Mary Louise Hatley made a motion to accept the tax office recommendation to reduce the value to \$122,301. Jim Gordon seconded the motion. The vote was unanimous.

CASE #64-ER-10 – Luther Branch – 2721475739 – CONSENT

CASE #65-ER-10 – Jesse McDaniel – 2713860971 – CONSENT
CASE #66-ER-10 – Carla Efrid – 2762486252 – CONSENT
CASE #67-ER-10 – Lottie Bowen – 2704724862 – CONSENT
CASE #69-ER-10 – Richard Wetherill – 1754754512 – CONSENT
CASE #70-ER-10 – Wn Robert Bradshaw – 2753047879 – CONSENT
CASE #72-ER-10 – Clark Shade – 1762428618 – CONSENT

Jim Gordon made a motion to accept the tax office recommendation on Case #64, 65, 66, 67, 69, 70, & 72 as consented to by the taxpayer. Mary Louise seconded the motion. The vote was unanimous.

CASE #81-ER-10 – Frances Mleski – 2721088766 – CONSENT
CASE #82-ER-10 – Fred Acuff – PPMH – CONSENT
CASE #83-ER-10 – Rachel Slagle – PPMH – CONSENT
CASE #84-ER-10 – Morganton Properties LLC – CONSENT
CASE #85-ER-10 – Croston, Michael – CONSENT
CASE #87-ER-10 – Hardwoods of Morganton – 2703183228 & 2703183326 – CONSENT
CASE #88-ER-10 – George Orville – 1751710096 – CONSENT
CASE #90-ER-10 – The Settings – Various – CONSENT
CASE #91-ER-10 – Daniel Waters – 1792778753 – CONSENT

Jim Gordon made a motion to accept the tax office recommendation on Case #81, 82, 83, 84, 85, 87, 88, 90, 91 as consented to by the taxpayer. Mary Louise seconded the motion. The vote was unanimous.

CASE # 39-ER-10 – Ann Radaskiewicz – WITHDRAWN
CASE # 77-ER-10 – Long Arm Mn. Partnership – WITHDRAWN

Jim Gordon made a motion to adjourn the 2010 Board of Equalization and Review. Mary Louise Hatley seconded the motion. The vote was unanimous.

Daniel Isenhour, Clerk
Chairman
Board of Equalization & Review
Review

Robert Caldwell,
Board of Equalization &
Review