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Burke County

Daniel Isenhour
 Clerk to the Board



Board of Equalization and Review

MINUTES
 May 8, 2008

Members Present: Robert Caldwell, Jim Gordon, and Kevin Farris

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

The 2008 Board of Equalization and Review was called to order by Robert Caldwell, Chairman.

Jim Gordon made a motion to approve the minutes of April 24, 2008. Kevin Farris seconded the motion. The vote was unanimous.

CASE #33-ER-08 – KR Morganton – 46-56-1-24L

This case was presented by Walter McFadden. This property is located on US 64 at the Wal-Mart shopping center. Wal-Mart is not part of the appeal. The appeal consists of all the other stores in the shopping center. The current tax value is \$8,823,489. Mr. McFadden presented a performa analysis dated 12/31/06. The average rent is \$9 per square foot. They feel the value for the land and building should be \$7.5 million.

Kevin Farris made a motion on Case #33-ER-08 for the value not to exceed \$7.5 million. Jim Gordon seconded the motion. The vote was unanimous.

Jim Gordon made a motion to approve the consent agenda. Kevin Farris seconded the motion.

CONSENT ITEMS

CASE #	TAXPAYER	PARCEL #	OLD VALUE	NEW VALUE
100-ER-08	HENSLEY	44-72-3-19	\$850,340	\$621,391
101-ER-08	MURRAY	44-22-3-17	\$112,508	\$97,233
114-ER-08	INGLES MKT.	48-46-2-8	\$5,900,970	\$5,362,296
107-ER-08	CLONINGER	1-74-3-52	\$81,384	\$55,074
119-ER-08	ROPER	91-52-2-48	\$49,596	NVC
		91-52-4-49	\$27,719	\$23,840
120-ER-08	ONEIL	16-29-1-5	\$38,989	\$14,909
115-ER-08	ADKINS	11-28-2-13	\$101,175	\$104,603

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23-ER-08	HENSON	16-38-3-48 16-38-3-52 71-12-2-6	\$42,944 \$13,785 \$94,536	\$50,682 \$9,649 \$93,641
4-ER-08	HORNE	1-76-2-2	\$41,207	\$41,659
5-ER-08	ZIMMERMAN	1-76-2-19 1-76-2-28	\$54,000 \$5,200	\$40,500 NVC
67-ER-08	HENRY	95-4-3-46 95-4-3-47	487,524 \$30,017	\$76,866 \$18,301
102-ER-08	ROBBINS	13-20-3-79	\$193,670	\$79,059
108-ER-08	PORTFOLIO	89-72-1-8 89-72-1-26	\$43,938 \$43,408	439,500 \$42,500
112-ER-08	BOWER	89-42-1-106	\$52,196	\$29,289
117-ER-08	AVERY	11-44-3-14	\$112,497	\$82,989

01-ER-08 – George Daly – 1-66-4-4 thru 1-66-4-10

Mr. Daly called and said he had a conflict and could not appear. The recommendation on the lots was to give a F/E adjustment of 50%.

Kevin Farris made a motion to accept the tax office recommendation on the parcels appealed. Jim Gordon seconded the motion and to make a note that the taxpayer could not attend due to a conflict. The vote was unanimous.

CASE #02-ER-08 – William A. Loven – 1-70-2-37 – NO SHOW

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

CASE #10-ER-08 – Wells Fargo Bank – 7-64-2-3

This case was presented at the April 24, 2008 meeting.

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

CASE #83-ER-08 – Anne Bostain – 99-40-1-2

Ms. Bostain was not notified of the meeting. It was unsure based on the letter sent whether she was appealing or not. The tax office made a recommendation to make data corrections and sustain the tax value of \$82,881.

CASE #121-ER-08 – Ralph Calabrese – 64-120-1-34

Mr. Calabrese did not receive a notice on the informal appeal. The tax office recommends no value change.

CASE #122-ER-08 – Douglas Pitts – 16-8-2-19, 2-24

Mr. Pitts did not receive a notice. The tax office recommends to reduce the value from \$24,475 to \$24,303 on parcel 16-8-2-19 and to reduce the value from \$17,775 to \$8,888 on parcel 16-8-2-24 due to giving a topo and shape adjustment.

Jim Gordon made a motion to sustain the tax office recommendations on Cases #83-ER-08, 121-ER-08, and 122-ER-08 and they would be able to appeal to Raleigh. Kevin Farris seconded the motion. The vote was unanimous.

118-ER-08 – Lehi Properties – 89-58-6-91, 6-107, 6-108

Mr. Coffey did not attend the meeting. The tax office made a recommendation to put a tract size adjustment on the properties because they are on the same deed. On 89-58-6-108 a recommendation to put a F/E adjustment of 75% on the parcel because of the road running through the front portion.

Jim Gordon made a motion to accept the tax office recommendation on these parcels. Kevin Farris seconded the motion. The vote was unanimous.

6-ER-08 – Randall, John – 1-108-3-8

Mr. Randall called and said he would not be able to make the meeting due to a conflict. He is from Florida. The current value is \$67,493 and the tax office has no further recommendations.

Jim Gordon made a motion to sustain the tax office value and that Mr. Randall did contact the tax office concerning his absence from the meeting. Kevin Farris seconded the motion. The vote was unanimous.

97-ER-08 – Carl Andrews – 93-8-2-48 – No Show

Jim Gordon made a motion to sustain the tax office value of \$87,500. Kevin Farris seconded the motion. The vote was unanimous.

89-ER-08 – Hildebran Properties – 87-88-3-6

The current value of this property is \$2,354,633. The case was presented by Bill Hadley from Florida. He presented an appraisal for \$1.4 million dollars dated 6-8-07. He leases this building for \$140,000 per year which calculates to \$46.07 per square foot. The tax payer was asked if at the time of purchase if the lease was discussed. He stated that it had. The tax office had no further recommendations.

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

96-ER-08 – Neil & Claire Cotty – 7-104-1-48

The current tax value of this house and land located at Lake James is \$1,558,543. The Cotty's feel the value should be around \$1,286,000. The land was purchased in November 2005 for

\$615,000. The home was picked up in November, 2007 for \$715,456. The dock was picked up at this time for \$33,587. There were no further recommendations from the tax office.

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

80-ER-08 – Howell Williams – 99-6-7-25 – No Show

The tax office made a recommendation to reduce the value from \$109,828 to \$107,012 due to some adjustments being made to the out buildings.

Jim Gordon made a motion to sustain the tax office recommendation on this case. The taxpayer failed to appear at their appointed time. Kevin Farris seconded the motion. The vote was unanimous.

109-ER-08 – Michael Berry – 87-60-1-1 – No Show

The tax office had no further recommendations on this parcel. The current value is \$21,037.

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

With there being no further business, Jim Gordon made a motion to adjourn the 2008 Board of Equalization and Review. Kevin Farris seconded the motion. The vote was unanimous.

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

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