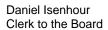
MEMBERS Robert Caldwell, Chairman Mary Louise Hatley, Vice-Chairman James Gordon, Vice-Chairman Wayne Packard Kevin Farris Betty Greer

Burke County

BURK



*ICHTH CAROLL

Board of Equalization and Review

MINUTES June 12, 2006

Members Present: Robert Caldwell, Jim Gordon, and Betty Greer

Others Present: Daniel Isenhour, Tax Administrator, and Susan Propst

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

CASE #33-ER-06 - Caterpillar - Business Personal Property Audit

Mr. Isenhour introduced Mr. Jonathan Horn, Business Resource Manager, with Caterpillar. He presented the case in lieu of Ms. Nancy Nunn whose office is in Peoria, Illinois. The reason for the appeal was not the fact that there was an additional assessment made by the Tax Management Associates. Caterpillar has agreed with the auditor on the discovery itself but is asking for the release of penalties amounting to \$8,702.54 which are associated with this discovery.

Mr. Isenhour referred to Statute 105-380 regarding the release of penalties by a governing board could result in the board being financially responsible for the amount released, and such action would open the door to other request and may be unconstitutional.

After this discussion, Mr. Gordon made a motion to deny the request as presented to the board. Betty Greer seconded the motion. The vote was unanimous.

CASE #34-ER-06 – Zion Industries – Personal Property

Danny presented the case. Zion Industries is requesting this Board to release the 10% penalty for failure to list during the regular listing period. This request would fall under the same statute as in Case #33-ER-06.

Jim Gordon made a motion to deny the request as presented to the board. Betty Greer seconded the motion. The vote was unanimous.

CASE #35-ER-06 - O'Mara Texturing Corp

Danny presented the case. The 2005 Board heard a business personal property case for O'Mara. The decision was appealed to the Property Tax Commission. The tax office staff along with the Dept. of Revenue and a tax representative had a joint meeting on site in early 2006. After reviewing the information presented and seeing the operation first hand, the administrator made a

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recommendation to the taxpayer regarding the leasehold improvements. The appeal to the tax commission was withdrawn.

Jim Gordon made a motion to accept the recommendation as made by the Tax Administrator. Betty Greer seconded the motion. The vote was unanimous.

With there being no further discussion the board was recessed pending future appeals.

Robert Caldwell, Chairman Board of Equalization and Review