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Burke County

Daniel Isenhour
Clerk to the Board



Board of Equalization and Review

MINUTES
July 26, 2007

Members Present: Jim Gordon, Mary Louise Hatley, and Marc Rankin

Others Present: Doug Huffman, Reval Coordinator, Susan Propst

The meeting was called to order by Jim Gordon, Vice-Chairman. .

James Walker with Brazos Tax Group, LLC, Michael T. Medford, Attorney, and Will Cherry, Attorney, representing the Wells Fargo Bank were present for the meeting. The board informed them that they had not filed an appeal in a timely manner based on the General Statutes and would not be able to formally hear the case. They discussed the fact that they had appealed to the tax office during the informal hearing. The value was lowered to \$3,699,543. There was some confusion with the address and Mr. Walker never received the second notification of this decision. The Wells Fargo Group will be informed in writing that they did not comply with the General Statutes and were not timely in appealing to the Board of Equalization and Review.

CASE # 3-ER-07 – Rhoney, Charles L. Sr. – 99-30-2-2, 99-30-2-3

Parcel #99-30-2-2 is a 7.4 acre lot with a tax value of \$93,240 and Parcel #99-30-2-3 is a building and lot valued at \$502,467.

Mr. Rhoney stated that the building is in need of repair and the valued should be lowered.

The tax office made a recommendation to reduce the value on parcel 99-30-2-2 to \$56,240 by changing the class from commercial to industrial and to reduce the value on 99-30-2-3 to \$441,221 by taking off the effective year on the industrial building as well as taking off the mobile home site.

Marc Rankin made a motion to accept the tax office recommendations on both parcels. Mary Louise Hatley seconded the motion. The vote was unanimous.

CASE #99-ER-07 – George Crawford – 93-58-3-92

This is a double wide mobile home in the Enola Fire District valued at \$89,536. Mr. Crawford feels the value should be \$65,857. He has no fire insurance on the home.

The tax office made no further recommendations based on sales in the community.

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Marc Rankin made a motion to sustain the tax office value of \$89,536. Mary Louise Hatley seconded the motion. The vote was unanimous.

CASE #103-ER-07 – Aarons, William – 93-58-3-93

This is a double wide mobile home in the Enola Fire District valued at \$87,672. Mr. Aarons has his home insured at \$71,000. He feels the value should be \$65,857.

The tax office made no further recommendations based on sales in the community.

Marc Rankin made a motion to sustain the tax office value of \$87,672. Mary Louise Hatley seconded the motion. The vote was unanimous.

CASE #107-ER-07 – Robinson, Billy & Wanda – 95-20-1-6

This appeal is concerning acreage. It consists of 2 parcels one with a house and lot with 2.02 acres with a value of \$104,957 and a vacant lot with 2.85 acres with a value of \$22,428. The tax office made some adjustments to the home giving it a new value of \$97,214. This will give a total value of \$119,642. Mr. Robinson was given advice to have the two parcels combined into one for tax purposes.

Marc Rankin made a motion to accept the tax office recommendation to create a new value of \$119,642 on both parcels. Mary Louise Hatley seconded the motion. The vote was unanimous.

CASE #115-ER-07 – Stroup, John & Kathy – 95-92-3-1

This is an 86.50 acre tract of land with a creek and some flood plain. The tax office value is \$259,553. The property was appraised for \$182,000 in 2004. Mr. Stroup feels the value should be more in line with this appraisal.

Marc Rankin made a motion to recognize that the road frontage is in a flood plain and for the value not to exceed \$195,000 based on the fee appraisal. Mary Louise Hatley seconded the motion. The vote was unanimous.

CASE #125-ER-07 – Crooks, Carl Cuba – 7-55-2-8, 7-55-2-10

The value of these parcels is 7-55-2-8, \$7,645 and 7-55-2-10, \$4,410. Mr. Crooks feels the value is too high. Some of the buildings on the property belong to the neighbor. He does have a mobile home on the property. The tax office has no further recommendations.

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

CASE #141-ER-07 – Ruckman, Frank & Linda – 95-108-1-27

This is a 10 acre tract of land off of N.C. 18 valued at \$42,787 or \$4,278 per acre. Mr. Ruckman feels the value is too high based on an adjoining 15 acre tract of land selling for \$50,000 or \$3,300 per acre. He feels the value should be consistent with this adjoining tract.

Marc Rankin made a motion to reduce the value to \$35,000. Mary Louise Hatley seconded the motion. The vote was unanimous.

CASE #151-ER-07 – Cooper, Frank – 11-22-3-7, 46-52-1-15, 16-20-6-7, 16-8-11-11

The values of the parcels are as follows – 11-22-3-7 - \$69,653, 46-52-1-15 - \$210,179, 16-20-6-7 - \$62,225, and parcel 16-8-11-11 will be on the consent items that follow at the end of the minutes. Parcel 11-22-3-7 is a house and lot on Oak forest Drive. It is valued at \$69,653 and is a rental house that rents for \$450 per month. He feels the value should be \$30,751. Parcel 46-52-1-15 is a home off of Starmount Circle. It has a value of \$210,179. He feels the value of the home should be \$185,000. Parcel 16-20-6-7 is a small house valued at \$62,225 and is a rental house that rents for \$400 per month. He feels the value should be \$55,000.

Marc Rankin made a motion to sustain the tax office value of \$69,653 on parcel 11-22-3-7. Mary Louise Hatley seconded the motion. The vote was unanimous.

Marc Rankin made a motion on parcel 46-52-1-15 for a land adjustment and for the value not to exceed \$190,000. Mary Louise Hatley seconded the motion. The vote was unanimous.

Marc Rankin made a motion to sustain the tax office value of \$62,225 on parcel 16-20-6-7. Mary Louise Hatley seconded the motion. The vote was unanimous.

CASE #159-ER-07 – Jesse & Jean Fisher – 91-26-3-56

This is a large mobile home park valued at \$604,112. Mr. Fisher's only concern is one 99 Redman Mobile Home which he feels is valued too high. The tax value on the home is \$39,857. He had an appraisal of the home done by Claude Mabe for a value of \$23,791. He rents it for \$475 when he can get it.

Marc Rankin made a motion to reduce the value on the mobile home not to exceed \$25,000. Mary Louise Hatley seconded the motion. The vote was unanimous.

CASE #160-ER-07 – Tellis & Louise Benfield – 95-32-1-3, 95-108-1-20

Parcel 95-32-1-3 is a two acre tract valued at \$12,000. Mr. Benfield stated that this tract was purchased in the 1980s for \$2,500. Only ½ acre lays good enough to build on. He would probably sell it for \$10,000. Parcel 95-108-1-20 is a 1.46 acre tract valued at \$14,322. The neighborhood is not too good. There is a burned out mobile home on the property that needs to be cleaned up. He would probably sell it for \$8,000.

Marc Rankin made a motion on parcel 95-32-1-3 to reduce the value not to exceed \$10,000. Mary Louise Hatley seconded the motion. The vote was unanimous.

Marc Rankin made a motion on parcel 95-108-1-20 to reduce the value not to exceed \$8,000. Mary Louise Hatley seconded the motion. The vote was unanimous.

CASE #61-ER-07 – Pamela McGuire – 11-58-2-246 – No Show

Marc Rankin made a motion to sustain the tax office value of \$82,553 on this parcel. The taxpayer failed to appear. Mary Louise Hatley seconded the motion. The vote was unanimous.

CASE #104-ER-07 – Carolyn Leonhardt – 74-66-2-7 – No Show

Marc Rankin made a motion to accept the tax office recommendation to reduce the value to \$79,216. The taxpayer failed to appear. Mary Louise Hatley seconded the motion. The vote was unanimous.

CASE #143-ER-07 – Walter & Althea Brown – 11-58-3-47 – No Show

Marc Rankin made a motion to sustain the tax office value of \$137,037. The taxpayer failed to appear. Mary Louise Hatley seconded the motion. The vote was unanimous.

CASE #162-ER-07 – Randy & Rosemary Powell – 97-20-1-80

This is a 1.89 acre tract on High Peak Mountain valued at \$16,392. Mr. Powell feels the value should be between \$12 - \$13,000.

Marc Rankin made a motion to sustain the tax value of \$16,392 on this parcel. Mary Louise Hatley seconded the motion. The vote was unanimous.

CASE #163-ER-07 – Timothy & Karen Brulet – 74-88-3-26

The current tax value of this home is \$156,074. Mr. Brulet purchased the home in 2003 for \$151,000. The previous value was \$101,000. His basement is not 50% finished as stated on the property record card. He feels he paid too much for the home but had a time limit to move from his previous home. He feels the value should be between \$148,000 go \$151,000.

Marc Rankin made a motion to make data corrections and reduce the value not to exceed \$151,000. Mary Louise Hatley seconded the motion. The vote was unanimous.

CASE #174-ER-07 – Francis M. Denton – 93-58-1-29

This is a 7 acre tract of land valued at \$30,461. He feels it is prone to flooding and cannot sell for building purposes. He feels the value should be \$20,000.

Marc Rankin made a motion to sustain the tax value of \$30,641. Mary Louise Hatley seconded the motion. The vote was unanimous.

CASE #289-ER-07 – Michael & Paula Smith – 97-16-1-19

This is a 1.11 acre tract of land with a mobile home site on it. It has a topography adjustment of 80. The current tax value is \$21,563.

Marc Rankin made a motion to sustain the tax value of \$21,563. Mary Louise Hatley seconded the motion. The vote was unanimous.

CASE #254-ER-07 – Joe & Dawn Poore – 1-62-1-21

This is a waste collection site for Burke County that is rented from Ms. Poore for \$300 per month. The current value is \$32,472. Her reason for appeal was based on the collection site on US 64 which is rented for \$375 and has a lower value.

Marc Rankin made a motion to reduce the value to \$25,200 based on incorrect lease information. Mary Louise Hatley seconded the motion. The vote was unanimous.

CONSENT ITEMS

Marc Rankin 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
27-ER-07	MEES	91-98-1-13	\$11,235	\$8,102
		91-102-1-2	\$4,780	NO CHANGE
		91-106-1-13	\$9,784	\$7,338
		91-106-1-26	\$6,383	NO CHANGE
53-ER-07	PRESTWOOD	16-10-6-5	\$93,847	\$91,174
		16-10-6-6	\$189,760	\$165,341
69-ER-07	BARRIER	1-68-5-3	\$43,726	NO CHANGE
		1-68-5-11	\$78,090	\$87,390
		1-68-6-9	\$62,850	\$55,107
		1-68-6-20	\$11,754	NO CHANGE
		1-68-6-21	\$7,047	NO CHANGE
70-ER-07	TURNER	1-108-5-25	\$276,166	\$262,437
93-ER-07	WHEELER	7-14-4-10	\$15,750	\$14,766
		7-14-4-12	\$13,875	\$11,139
		7-42-1-63	\$11,400	410,972
		16-26-6-34	466,992	462,224
		16-26-6-35	\$52,982	NO CHANGE
		16-26-6-36	\$62,940	NO CHANGE
		16-26-6-112	\$20,596	\$16,346
94-ER-07	HICKORY HILL	74-62-1-7	\$1,253,111	\$1,030,528
		74-62-2-1	\$61,830	NO CHANGE
		74-62-1-8	\$3,600	NO CHANGE
		74-62-3-14	\$24,328	\$12,253
		74-62-3-15	\$7,500	NO CHANGE
		74-80-1-10	\$1,288,278	\$845,886
106-ER-07	CLARK	1-110-3-1	\$11,138	\$8,353
		1-110-3-3	\$12,488	NO CHANGE
		1-110-3-4	\$239,684	\$221,346
		1-110-4-1	\$7,087	\$3,544
119-ER-07	SUTTLES	91-48-2-95	\$20,160	\$16,222
122-ER-07	BRITAIN	95-20-1-20	\$117,640	NO CHANGE
		95-20-3-1	\$243,094	NO CHANGE
		95-20-3-2	\$77,177	\$57,525
		95-20-3-5	\$73,003	\$84,969
133-ER-07	HUFFMAN	93-6-2-17	\$155,150	NO CHANGE
134-ER-07	HOPKINS	97-2-2-4	\$113,274	\$95,824

136-ER-07	ROSS	91-20-2-17	\$55,814	NO CHANGE
137-ER-07	PRUETT	11-58-2-268	\$11,271	\$11,071
138-ER-07	PRUETT	11-58-2-15	\$90,054	\$89,172
139-ER-07	BUTLER	95-30-4-3	\$132,603	\$54,815
140-ER-07	ABEE	76-34-4-42	\$13,710	NO CHANGE
142-ER-07	PARLIER	91-26-3-28	\$42,149	\$33,167
144-ER-07	WHISENANT	91-20-1-10P	\$35,930	\$37,901
145-ER-07	PATTON	11-28-2-23 1-14-1-1 1-14-4-2	\$15,120 4163,012 \$8,779	\$9,450 NO CHANGE \$5,094
146-ER-07	KICKINASS	11-58-2-202U	\$148,261	NO CHANGE
147-ER-07	COSTNER	74-42-7-5	\$249,208	\$225,026
148-ER-07	COSTNER	95-58-2-1	\$189,111	\$182,772
151-ER-07	COOPER	16-8-11-11	\$76,136	\$59,832
154-ER-07	ANNAS	74-74-1-10 74-74-1-28 74-74-1-29 74-74-1-30 74-74-2-17	\$11,554 \$11,025 \$11,880 \$11,362 \$1,035	NO CHANGE \$7,848 NO CHANGE \$8,088 \$518
155-ER-07	LOWMAN	99-68-2-17 99-68-2-63	\$153,080 \$14,365	\$143,615 NO CHANGE
158-ER-07	SHULL	99-8-9-28	\$621,805	\$499,257
164-ER-07	HUNT	99-50-3-41	\$101,999	\$100,894
166-ER-07	CLARK	11-42-2-38	\$100,567	NO CHANGE
167-ER-07	PODUBYNSKYJ	93-58-3-113	\$92,686	\$83,656
168-ER-07	SPEAGLE	97-10-1-21	\$41,361	\$41,116
171-ER-07	HOYLE	64-36-2-2 64-36-2-7	\$91,837 \$17,406	\$84,476 NO CHANGE
172-ER-07	PHILLIPS	91-26-3-69	\$192,119	\$147,451
173-ER-07	BAKER	99-8-2-33	\$237,416	\$206,058
175-ER-07	SHUFFLER	11-28-2-32L	\$31,125	NO CHANGE
176-ER-07	WELLS	97-20-1-2U	\$986,885	\$962,172
180-ER-07	SWINK	95-30-1-10	\$42,832	\$36,129
184-ER-07	CHAPMAN	89-60-7-4	\$104,718	\$84,153
186-ER-07	FED NATL MORT	87-24-2-167	\$116,879	\$101,222
188-ER-07	CLINE	42-20-1-6 42-20-1-7	\$67,864 \$74,695	\$58,028 \$60,531
191-ER-07	WILLIAMS	91-2-6-13	\$191,735	\$128,277
192-ER-07	DENTON	42-66-1-2	\$100,571	\$86,990
194-ER-07	DALE	44-78-2-25	\$110,882	\$99,324
195-ER-07	HUBBARD	87-86-2-2	\$109,307	\$102,152
199-ER-07	CLONTZ	44-92-1-112	\$221,231	\$212,741
209-ER-07	MOORE	7-48-4-19	\$34,582	\$24,427
211-ER-07	MORRISON	89-58-3-12U	\$459,539	NO CHANGE
221-ER-07	DENNIE	99-42-3-4	\$121,848	\$118,381
227-ER-07	MCGALLIARD	89-26-1-18	\$10,241	NO CHANGE

229-ER-007	COLE	44-92-1-14 44-92-1-15	\$22,125 \$74,877	\$16,594 NO CHANGE
230-ER-07	DALMAS	76-52-5-4	\$11,548	NO CHANGE
232-ER-07	FRANCISSEN	7-62-2-66	\$37,297	\$29,617
236-ER-07	HENRY	48-52-1-12	\$184,238	\$134,394
237-ER-07	WEBB	89-74-2-23	\$161,417	\$142,774
238-ER-07	POWELL	64-116-1-11	\$103,255	\$84,322
240-ER-07	BRYSON	87-82-5-17	\$116,012	\$104,714
251-ER-07	JHAVERI	93-56-3-59	\$360,796	\$336,741
253-ER-07	KEHOE	89-20-1-50	\$2,394	NO CHANGE
256-ER-07	FRANKLIN	99-64-2-35	\$177,170	\$158,486
259-ER-07	GRIESER	99-42-3-10	\$173,688	\$159,622
261-ER-07	GRILL	95-102-2-5	\$141,903	\$127,254
267-ER-07	HILDEBRAN ASSOCIATES	99-22-4-12S 99-22-4-12L	\$2,255,175 \$475,602	\$1,939,847 NO CHANGE
269-ER-07	CHAPMAN	64-84-1-8	\$99,839	\$95,371
271-ER-07	CHURCH	87-54-7-16	\$45,512	\$39,581
274-ER-07	FRANKLIN	97-14-3-65	\$33,214	\$28,194
275-ER-07	MARTIN	87-86-1-2	\$56,472	\$47,067
280-ER-07	WHISNANT	64-68-4-14	\$59,936	\$51,478
282-ER-07	DONNAHUE	64-74-1-8	\$260,551	\$234,957
283-ER-07	LAIL	76-56-1-3	\$57,262	\$50,707
285-ER-07	BEAVER	87-44-1-14	\$192,109	\$182,281
286-ER-07	DENTON	44-84-1-7	\$55,321	\$47,649
292-ER-07	RECTOR	64-36-2-8	\$53,538	\$41,031
293-ER-07	WILLIAMS	7-82-6-1	\$30,375	\$23,505
299-ER-07	MALLARD	64-60-1-7	\$61,624	\$60,479
304-ER-07	BATES	1-106-1-5 1-106-1-16	\$275,203 \$39,040	\$213,324 NO CHANGE
312-ER-07	EGGERS	42-32-2-6	\$73,915	\$64,081

CASE #198-ER-07 – PUCKETT, VICTOR & LISA – 93-58-3-95

The current tax value is \$157,715. The tax office recommended to reduce the value to \$128,576 per a recent appraisal.

Jim Gordon made a motion to accept the tax office recommendation to reduce the property value to \$128,576. Kevin Farris seconded the motion. The vote was unanimous.

CASE #15-ER-07 – SMITH, JAMES A. – 93-6-4-91U & 93-6-4-89U

The taxpayer failed to appear for the hearing. The tax office recommended a topo adjustment on parcel 93-6-4-91U which would reduce the value from \$11,095 to \$8,919 and on parcel 93-6-4-89U a recommendation to give a F/E adjustment to reduce the value from \$10,724 to \$4,942.

Jim Gordon made a motion to accept the tax office recommendation on both parcels. The taxpayer failed to appear for the hearing. Kevin Farris seconded the motion. The vote was unanimous.

CASE #58-ER-07 – MIDNIGHT ENTERPRISES – 13-20-3-61

The taxpayer failed to appear for the hearing. The current value is \$81,952. The tax office made a recommendation to apply a condition factor of 50% on the home, removing the effective year, and showing the condition of the home to be very poor, bringing the value to \$31,376.

Jim Gordon made a motion to accept the tax office recommendation to reduce the value to \$31,376. The taxpayer failed to appear for the hearing. Kevin Farris seconded the motion. The vote was unanimous.

CASE #73-ER-07 – TATE, BESSIE L. ET AL – 16-26-8-6

The taxpayer failed to appear for the hearing. The tax office recommended to note that the condition of the home is very poor and picking up the second mobile home site reducing the value to \$55,120 from \$58,681.

Jim Gordon made a motion to accept the tax office recommendation to reduce the value to \$55,120. The taxpayer failed to appear for the hearing. Kevin Farris seconded the motion. The vote was unanimous.

CASE #80-ER-07 – MORGAN, JASPER T. – 11-50-3-4

The taxpayer failed to appear for the hearing. The tax office made a recommendation to adjust the grade to a C+ and remove the effective year. This would reduce the value to \$87,240 from \$98,960.

Jim Gordon made a motion to accept the tax office recommendation to reduce the value to \$87,240. The taxpayer failed to appear for the hearing. Kevin Farris seconded the motion. The vote was unanimous.

CASE #82-ER-07 – RECTOR, MAMIE – 64-64-2-17

The taxpayer failed to appear for the hearing. The property card was updated to show the house is heated and cooled and put the needed adjustments on the land reducing the value to \$235,061 from \$249,486.

Kevin Farris made a motion to accept the tax office recommendation. The taxpayer failed to appear for the hearing. Jim Gordon seconded the motion. The vote was unanimous.

CASE #88-ER-07 – COOKE, BRENT & BESSIE – 87-76-5-1

The taxpayer failed to appear for the hearing. A recommendation was made to reduce the value from \$110,311 to \$102,060.

Kevin Farris made a motion to accept the tax office recommendation. The taxpayer failed to appear for the hearing. Jim Gordon seconded the motion. The vote was unanimous.

CASE #98-ER-07 – ROSE, REAVIS & BETTY – 46-70-1-81

The taxpayer failed to appear for the hearing. The tax office recommended giving the home a functional/economic adjustment reducing the value from \$122,558 to \$102,777.

Jim Gordon made a motion to accept the tax office recommendation to reduce the value to \$102,777. The taxpayer failed to appear. Kevin Farris seconded the motion. The vote was unanimous.

CASE #124-ER-07 – CARSWELL, HAZEL – 48-76-3-1

The taxpayer failed to appear for the hearing. The house burned. The recommendation was to give the house a \$0 value and remove the land fill user fee when the fire report was brought in. If it was prior to 1-1-07 we can change the value, otherwise the changes will be for next year.

Jim Gordon made a motion to sustain the tax value of \$79,184. The taxpayer failed to appear for the hearing. Kevin Farris seconded the motion. The vote was unanimous.

CASE #64-ER-07 – ALLMAN, MICHAEL & CAROL – 7-38-5-1, 7-38-4-20, 4-19

The taxpayer failed to appear for the hearing. The following recommendations were made by the tax office. Parcel – 7-38-4-19 – Reduce the value from \$87,279 to \$87,279 due to the condition of the home being in fair condition. Parcel – 7-38-5-1 – Reduce the value from \$12,600 to \$9,450 by adjusting the lots acreage based on GIS. Parcel – 7-38-4-20 – Reduce the value from \$7,200 to \$5,850 by adjusting the lots acreage based on GIS.

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

CASE #17-ER-07 – MORGAN, LOGAN S. & MARCIA – 91-32-3-8, 3-9, 3-10, 3-11, 3-12, 3-13, 3-14, 3-18, 3-19

The taxpayer failed to appear for the hearing. The only recommendation was made on parcel 91-32-3-8 to make an adjustment on the pool and picked up a shed and deck we did not have. This would reduce the value from \$123,481 to \$121,875. The value of parcel 91-32-3-9 is \$7,125, parcel 91-32-3-10 is \$6,750, parcel 91-32-3-11 is \$6,938, parcel 91-32-3-12 is \$6,750, parcel 91-32-3-13 is \$6,562, parcel 91-32-3-14 is \$7,125, parcel 91-32-3-18 is \$6,938, and parcel 91-32-3-19 is \$9,562. There were no recommendations for these parcels.

Jim Gordon made a motion to accept the tax office recommendation on all parcels. The taxpayer failed to appear for the hearing. Kevin Farris seconded the motion. The vote was unanimous.

CASE #50-ER-07 – SMITH, KATHERINE – 42-60-1-17

The taxpayer failed to appear for the hearing. The current tax value is \$10,524. The tax office made no further recommendations.

Jim Gordon made a motion to sustain the tax value of \$10,524. The taxpayer failed to appear for the hearing. Kevin Farris seconded the motion. The vote was unanimous.

Also, let the record show that there were 36 appeals scheduled for tonight's meeting. Of the 19 appeals, 10 taxpayers appeared, there were 18 taxpayers who failed to appear, 2 taxpayer

withdrew, there were 2 held for a decision from a previous meeting, Danny presented 1 case, and there were 23 taxpayers who were rescheduled until a later time. The consent agenda contained 13 appeals.

With there being no further business, the board was recessed until a future meeting. The meeting ended a 8:00 p.m.

Robert Caldwell, Chairman
Board of Equalization and Review