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Burke County

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Board of Equalization and Review

MINUTES
August 16, 2007

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

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

The meeting was called to order by Robert Caldwell, Chairman.

Jim Gordon made a motion to approve the minutes of August 9, 2007. Robert Caldwell seconded the motion. The vote was unanimous with Jim and Robert voting.

CASE #204-ER-07 – Robert D. & Joann Crooks – 89-13-1-40 & 41

This case was a consented item heard on August 9, 2007. The values should be as follows: On Parcel 89-13-1-41 the value should be \$434,586 and on parcel 89-13-1-40 the value should be \$48,384. Jim Gordon made a motion to amend these values as presented by the tax office. Robert Caldwell seconded the motion. The vote was unanimous with Jim and Robert voting.

Jim Gordon made a motion to accept the tax office recommendation on both parcels. Marc Rankin 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. Betty Greer seconded the motion. The vote was unanimous.

CASE #	TAXPAYER	PARCEL #	OLD VALUE	NEW VALUE
224-ER-07	MORGANTON MOTEL ASSO.	44-76-2-37	\$3,498,651	\$3,383,243
306-ER-07	COOK	64-86-1-12	\$79,475	\$68,356
317-ER-07	LAIL	1-108-2-10	\$430,521	\$381,504
		1-108-2-11	\$55,500	\$27,750

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CASE #252-ER-07 – Wilford & Karel Johnson – 7-36-2-69

The current tax value of this property is \$814,182. There were no further recommendations to be made by the board.

The Johnson's appeal was for the land only. They feel that the land value of \$352,450 is too high compared with other properties in their area. This property was purchased in 1996 for \$82,500.

Jim Gordon made a motion to sustain the tax value of \$814,182. Betty Greer seconded the motion. The vote was unanimous.

CASE #250-ER-07 – Gary A. Lane – 89-20-1-20

The current tax value of this property is \$141,553. Mr. Lane was contesting the value of his barn and lean too. He feels the value of \$33,752 is too high. Mr. Lane built the building with poles and scrap siding. He feels the value should only be \$8,000. The tax office had made a recommendation to give the barn and lean too a "D" grade and the condition factors be reduced by 25%. This would decrease the value from \$141,553 to \$127,696.

Jim Gordon made a motion to accept the tax office recommendation on parcel 89-20-1-20. Betty Greer seconded the motion. The vote was unanimous.

CASE #258-ER-07 – Lora Melott & Mark Melott – 74-24-3-3

The tax value of this property is \$231,376. The Melott's brought in an appraisal dated 7/26/2006 with an estimated value of \$198,000. The house is insured for \$190,000. The tax office had made a recommendation to make some adjustments to the property to lower the value to \$220,292.

Jim Gordon made a motion to accept the tax office recommendation to reduce the value to \$220,292. Betty Greer seconded the motion. The vote was unanimous.

CASE #260-ER-07 – Charles & Shirley Davis – 89-70-2-4

The current tax value of this property is \$13,312. This is a 1.42 acre tract of land on Conley Road. Mr. Davis feels the value should be decreased because of chicken houses that have been built behind his property. There is a strong odor and flies coming from the houses. The tax office has no further recommendations for the property.

Jim Gordon made a motion to give an additional 5% adjustment to the property. Betty Greer seconded the motion. The vote was unanimous.

CASE #273-ER-07 – Willard Hardin, Jr. – 44-92-5-5, 5-6, 5-7, 44-90-1-73, 1-74

The current tax values are as follows:

- 44-92-5-5 - \$5,875
- 44-92-5-6 - \$3,531
- 44-92-5-7 - \$65,583
- 44-90-1-73 - \$6,563
- 44-90-1-74 - \$5,880

Mr. Hardin feels the values are extremely high. The tax office has no further recommendations on these parcels.

Jim Gordon made a motion to sustain the tax values as presented. Betty Greer seconded the motion. The vote was unanimous.

CASE #262-ER-07 – Herbert Vogt – 7-36-2-71 – NO SHOW

The current tax value of this property is \$285,311. The tax office has no further recommendations.

Jim Gordon made a motion to sustain the tax value of \$285,311. The taxpayer failed to appear for the hearing. Betty Greer seconded the motion. The vote was unanimous.

CASE #264-ER-07 – Jerry & Lela Hildebran – 99-54-3-91 – NO SHOW

The current tax value of this property is \$154,235. The tax office made a recommendation to reduce the value from \$154,235 to \$140,470 by changing the condition factor from “C” to “C-08”.

Jim Gordon made a motion to accept the tax office recommendation on this parcel. The taxpayer failed to appear for the hearing. Betty Greer seconded the motion. The vote was unanimous.

CASE #272-ER-07 – Hampton Byram – 64-44-1-18

The current tax value of this property is \$70,960. Mr. Byram purchased this property from an estate auction in July, 2005 for \$52,000. He has fire insurance valued at \$98,000. The tax office has no further recommendations.

Jim Gordon made a motion to sustain the tax value of \$70,960 on this parcel. Betty Greer seconded the motion. The vote was unanimous.

CASE #278-ER-07 – The Evelyn Hawks RLT – 64-106-2-8

The current tax value of this home is \$114,937. Mr. & Mrs. Hawks feel the home has many outdated features for the home. The basement floods when it rains hard. They think they could only get about \$85,000 if they sold it. The tax office made a recommendation to reduce the value from \$114,937 to \$110,499 after applying some adjustments to the property.

Jim Gordon made a motion to reduce the value to \$110,499 as recommended by the tax office. Betty Greer seconded the motion. The vote was unanimous.

CASE #279-ER-07 – Ricky Junior Ammons – 87-50-4-95, 4-102L, 4-128

The current tax value of these parcels are as follows:

87-50-4-95 -	\$42,122
87-50-4-102L -	\$7,500
87-50-4-128 -	\$5,625

He feels the value is too high for these three parcels. The tax office made a recommendation to increase the value from \$42,122 on parcel 87-50-4-95 to \$52,246. No recommendations were made on the remaining two parcels.

Jim Gordon made a motion to sustain the tax office recommendation to increase the value to \$52,246 on parcel 87-50-4-95 and no change on the remaining two. Betty Greer seconded the motion. The vote was unanimous.

CASE #288-ER-07 – Ollie Holman – 87-36-2-9 & 2-14

The current tax value of 87-36-2-9 is \$21,200 and 87-36-2-14 is \$111,231. The tax office had made a recommendation to reduce 87-36-2-9 to \$15,983 and 87-36-2-14 to \$110,228. Ms. Holman feels these values are still too high. She showed an appraisal she had done that was dated 8/6/2007. The value of the appraisal on 87-36-2-9 was \$13,000 and on parcel 87-36-2-14 is \$96,000.

Jim Gordon made a motion for the value on parcel 87-36-2-9 not to exceed \$13,500 and parcel 87-36-2-14 not to exceed \$98,500 based on the appraisal Ms. Holman had. Betty Greer seconded the motion. The vote was unanimous.

CASE #295-ER-07 – Glenda Holman – 87-36-2-206

The current tax value of this parcel is \$21,600. The tax office made a recommendation to reduce the value to \$18,781. Ms. Holman feels this value is still too high. Ms. Holman showed an appraisal she had done that was dated 8/6/2007. The value of the appraisal on 87-36-2-206 that was dated 8/6/2007 was for \$13,300.

Jim Gordon made a motion for the value not to exceed \$13,500 based on the appraisal Ms. Holman had. Betty Greer seconded the motion. The vote was unanimous.

CASE #268-ER-07 – Erik A. Stallings Trustee – 7-62-2-30 – NO SHOW

The current tax value is \$37,800. The tax office made a recommendation to reduce the value to \$28,350 by giving a shape & size adjustment of 80.

Jim Gordon made a motion to sustain the tax office recommendation. The taxpayer failed to appear for their hearing. Betty Greer seconded the motion. The vote was unanimous.

CASE #270-ER-07 – Boone H. & Sandy Vang Lee – 7-62-2-30 – NO SHOW

The current tax value is \$127,332. The tax office had no further recommendations on the parcel.

Jim Gordon made a motion to sustain the tax office value of \$127,332. The taxpayer failed to appear for their hearing. Betty Greer seconded the motion. The vote was unanimous.

CASE #277-ER-07 – Annie Helms Heirs – 64-52-1-2 – NO SHOW

The current tax value is \$63,396. The tax office made a recommendation to reduce the value to \$52,724 by downgrading the condition from poor to very poor.

Jim Gordon made a motion to accept the tax office recommendation to reduce the value to \$52,724. The taxpayer failed to appear. Betty Greer seconded the motion. The vote was unanimous.

CASE #284-ER-07 – Howard & Margaret Doerle – 7-94-3-57 – NO SHOW

The current tax value is \$204,287. The tax office had no further recommendations.

Jim Gordon made a motion to sustain the tax value on this property. The taxpayer failed to appear. Betty Greer seconded the motion. The vote was unanimous.

CASE #290-ER-07 – Timmy & Betty Smith – 97-14-3-26 – NO SHOW

The current tax value is \$28,655. The tax office made a recommendation to reduce the value to \$25,116 due to GIS measurements on the property.

Jim Gordon made a motion to accept the tax office recommendation to reduce the value to \$25,116. The taxpayer failed to appear. Betty Greer seconded the motion. The vote was unanimous.

CASE #297-ER-07 – Nelson & Merri Rudisill – 76-32-1-101

The current tax value of this property is \$161,562. The heated square footage was questioned. Doug explained to Mr. Rudisill how this was figured. There were no further recommendations made by the tax office.

Jim Gordon made a motion to reduce the value not to exceed \$135,000 on this parcel. Betty Greer seconded the motion. The vote was unanimous.

CASE #291-ER-07 – Gary & Donna Powell – 64-68-4-20

The current tax value of this property is \$187,803. The tax office made a recommendation to reduce the value to \$171,419 by making an overall adjustment on the square footage. Mr. Powell feels the value should be \$168,000 due to the condition of the home and the neighbors.

Jim Gordon made a motion to accept the tax office recommendation to reduce the value to \$171,419. Betty Greer seconded the motion. The vote was unanimous.

CASE #296-ER-07 – Paul Roger Whisenant – 64-56-2-53

The current tax value of this property is \$155,267. The tax office made a recommendation to reduce the value to \$139,213 by changing the class of the home from a “C” to “D+08”. Mr. Whisenant feels the value should be \$110,000 based on the appraisal of \$107,000 that was done when he purchased the home 1-22-04.

Jim Gordon made a motion to accept the tax office recommendation to reduce the value not to exceed \$130,000. Betty Greer seconded the motion.

CASE #306-ER-07 – Cecil R. Cook, Jr. – 64-86-1-12, 1-3

Mr. Cook had consented to the value of \$68,356 on parcel 64-86-1-12. The current tax value of parcel 64-86-1-3 is \$17,985. Mr. Cook feels this value is still too high. He feels the property is not useful for any purpose. It has a 30 ft. sewer right of way on it and has tried to sell the property for \$6,000 with no luck.

Jim Gordon made a motion that on parcel 64-86-1-3 the value not to exceed \$4,000. Betty Greer seconded the motion. The vote was unanimous. Parcel 64-86-1-12 was voted on in the consent items.

CASE #310-ER-07 – Betty S. Williams – 1-14-1-24

The current tax value of this parcel is \$29,937. It is a 6.28 acre tract of land that was purchased thru the family estate in August of 1998. The property is located on Table Rock Mountain Road. It has a very steep drop off. Ms. Williams feels the value of \$29,937 is still too high.

Jim Gordon made a motion to sustain the tax value of \$29,937. Betty Greer seconded the motion. The vote was unanimous.

CASE #301-ER-07 – John B. Woodlief – 7-104-1-21 – NO SHOW

The current tax value is \$777,895. There have been no further recommendations made on this property.

Jim Gordon made a motion to sustain the tax office value on this property. The taxpayer failed to appear. Betty Greer seconded the motion. The vote was unanimous.

CASE #313-ER-07 – O. A. & Bertha Bivens Life Estate – 48-94-2-5 – NO SHOW

The current tax value of this property is \$73,275. There were no further recommendations made on this parcel.

Jim Gordon made a motion to sustain the tax office value of \$73,275 on this property. The taxpayer failed to appear. Betty Greer seconded the motion. The vote was unanimous.

CASE #265-ER-07 – Olson, Craig & Rebecca – 87-12-6-157 – NO SHOW

The current tax value of this parcel is \$116,055. The Olson's sent a letter stating they would be unable to attend. They live in Florida. The tax office made no further recommendations.

Jim Gordon made a motion to sustain the tax value of \$116,055. The taxpayers were unable to attend the meeting. Betty Greer seconded the motion. The vote was unanimous.

Of the 30 cases, we had 3 consents, 15 appearances, 10 no shows, 2 withdrawn.

With there being no further business the board was recessed until the next meeting.

Robert Caldwell, Chairman
Burke County Board of Equalization and Review