

Morgan County Commission
Board of Equalization
Meeting Minutes
February 28, 2009

Members Present: Thomas R. Swaim, Brenda J. Hutchinson, and Stacy A. Dugan

The meeting was opened by Ginger Johnson, Commission Secretary, at 9:02 a.m.

Patty Miller

Ms. Miller approached the Board of Equalization regarding the increase in real estate taxes. Ms. Miller expressed her concern for the rising taxes and rising assessments. Ms. Miller questioned the process in which sales are entered into the computer and how the assessments are figured. Commissioner Hutchinson spoke to the Assessor's office staff and explained to Ms. Miller that the sales are entered on a daily basis and a report to the state tax commission is submitted. The State Tax Commissioner has confirmed everything is correct. Commissioner Hutchinson explained that land tables have risen and that is creating the increase in land values. The Assessor suggested to Ms. Miller that she merge her properties together and explained the merge could lower the assessment. Ms. Miller thanked the Commission for their time and agreed to explore the option of merging her properties.

John Ascosi

Mr. Ascosi approached the Board of Equalization regarding his 1.4 acre parcel in Timber Ridge District. Mr. Ascosi explained the land is very steep on the property and expressed his concerns for the increased assessment. The Assessor and his staff reviewed the assessment and lowered the influence factor which lowered the assessment to \$23,400.00.

Commission staff will follow up with a letter to Mr. Ascosi stating the new assessment.

Ed George

Mr. George approached the Board of Equalization concerning his 21 acre parcel in Rock Gap district. Mr. George explained to the Commission his concern for the increasing taxes. The Assessors staff had already lowered Mr. George's assessment to \$212,500.00

The Commission explained the change to Mr. George. Mr. George will receive a follow up letter stating the new assessment amount.

Elocadio R. Urias Jr.

Mr. Urias approached the Board of Equalization regarding his 3.0 acre property in Sleepy Creek district. Mr. Urias explained to the Commission and the Assessor that the land is very steep and rocky. The Assessor and Commission agreed to lower the assessment to \$31,400.00. Commission staff will follow up with a letter to Mr. Urias stating the new assessment.

Scotty Ends

Mr. and Mrs. Ends approached the Board of Equalization regarding two properties. One property is a 2.21 acre parcel in Sleepy Creek district. Mr. Ends presented an

appraisal of the property for the Commission to review. The Commission agreed to honor the appraisal and lowered the assessment to \$170,000.00. Mr. Ends also discussed his 2.11 acre parcel in Sleepy Creek district. The Assessor suggested that Mr. and Mrs. Ends merge the properties together, and he explained that the merge will take effect next fiscal year and would help lower the taxes. Commission staff will follow up with a letter to Mr. Ends regarding the new assessment.

Tom Close

Mr. Close re-approached the Board of Equalization regarding the three rental apartment buildings he owns. Mr. Close presented a fax from the State Tax Department for the Commission to review. Mr. Close reviewed the fax and informed the Commission the assessments for the Harrison Avenue Apartments and North Berkeley Apartments is \$178,652.00. After reviewing the facts from the State Tax Department, it was apparent that the assessment was only for the Harrison Avenue Apartments. Commissioner Hutchinson consulted with the Assessor's office and verified that the assessments received from the State Tax Department were only for the Harrison Avenue Apartments and the Paw Paw Townhouse Apartments. The assessment for the Paw Paw Townhouse Apartments is \$196,130.00. Mr. Close requested lowering the assessment for the Paw Paw Townhouse apartments to \$178,652.00 to match the other rental apartment buildings. After asking Mr. Close which property most closely represented the North Berkeley Apartments, the Commission were told they were like the Paw Paw Townhouse Apartments. Based on this information the decision was put to a vote to assess the Harrison Avenue Apartments at \$178,652.00 and Paw Paw Townhouse and North Berkeley Apartments at \$196,130.00. The Commission discussed the request and a vote was taken. Commissioner Swaim voted to match the Paw Paw Townhouse apartments with the North Berkeley and Harrison Avenue apartment buildings. Commissioners Dugan and Hutchinson voted against lowering Paw Paw Townhouse Apartments to the assessed value of \$178,652.00. On a two to one vote, the Commission agreed to the assessment in the amount of \$196,130.00 for the Paw Paw Townhouse and North Berkeley Apartment Buildings, and \$178,652.00 for the assessment amount regarding the Harrison Avenue Apartment Building. Mr. Close may contact the Circuit Court regarding the assessments. Commission staff will follow up with a letter stating the new assessments to Mr. Close.

Fred Hershenfeld

Mr. Hershenfeld, representing DLL Properties LLC approached the Board of Equalization regarding some parcels he owns in Allen District. Mr. Hershenfeld was concerned with the increased assessments. Mr. Hershenfeld has 7 lots totaling 20 acres of land. The Assessor suggested Mr. Hershefeld merge his properties together until he sells the lots individually. The Commission and the Assessor discussed the properties and the value of the land. Mr. Hershenfeld explained to the Commission that he had only been to the properties once and did not remember where they were located. Commissioner Swaim agreed to drive himself and Mr. Hershenfeld to the properties during the lunch break. Commissioner Swaim drove Mr. Hershenfeld to the properties and when they returned, the Commission and Assessor reviewed the properties and agreed to lower the assessments. See below:

Lot 9- lowered to \$40,400.00

Lot 11- lowered to \$69,000.00

Lot 12- lowered to \$40,200.00

Lot 13- lowered to \$40,800.00

Commission Staff will follow up with a letter to Mr. Hershenfeld stating the assessments.

Emerson Funk

Mr. and Mrs. Funk approached the Board of Equalization regarding their 3.00 acre parcel in Allen district. Mr. Funk expressed his concern for the raising taxes and assessments.

Mrs. Funk expressed her concern for the assessment and believes it has incorrect information on it concerning their home. The County Commission reviewed the assessment and agreed to lower the appraised value to \$138,600.00. The Assessor's staff will make the change by hard keying it in the computer. Commission staff will follow up with a letter stating the new assessment.

Roger Michael

Mr. Michael approached the Board of Equalization regarding his property in Rock Gap district. Assessor Ronald McIntire discussed the assessment with Mr. Michael and Mr. McIntire agreed to drop the assessment to \$184,500.00. Commission staff will follow up with a letter stating the new assessment amount.

Gregory Copenhaver

Mr. and Mrs. Copenhaver approached the Board of Equalization regarding their property in Sleepy Creek. Mr. and Mrs. Copenhaver presented the homeowners insurance policy and informed the Commission that they have had a recent appraisal but did not have it with them. The Commission requested that they bring or fax the appraisal in today. The Commission will honor the appraisal amount. The Copenhavers agreed to fax the appraisal in today. Commission staff will follow up with a letter to the Copenhavers stating the new assessment after receiving the appraisal.

Patrick Narango

Mr. Narango approached the Board of Equalization concerning his 4.65 acre parcel property in Rock Gap district. Mr. Narango did not have his homeowners insurance policy or any information to compare the assessment to. The Commission reviewed the assessment and agreed there could be no changes.

Steve Lineweaver

Mr. Lineweaver re-approached the Board of Equalization regarding his property in Bath district with a homesite. The Assessor informed Mr. Lineweaver the Assessor's office had lowered the assessment to \$268,500.00. Mr. Lineweaver also discussed his 2.94 acre parcel in Bath district. Commissioner Swaim agreed to drive to the property during his lunch break and report back to the Assessor. Commissioner Swaim drove to the property and reported back to the Assessor and the Commission agreed not to lower the assessment. Commission staff will follow up with a letter to Mr. Lineweaver stating the new assessment.

Jonathan Heath

Mr. Heath approached the Board of Equalization regarding his .1258 acre parcel in Town of Bath District. The Assessor's staff had already reviewed and lowered Mr. Heath's assessment to \$159,900.00. Commission Staff will follow up with a letter to Mr. Heath stating the new assessment.

John Ditto Jr.

Mr. Ditto approached the Board of Equalization to review his assessment. Mr. Ditto wanted to confirm that he was on disability and also wanted to confirm the

classification on the form was farm. The Commission and the Assessor confirmed the assessment was correct and classified correctly.

The Board of Equalization adjourned for lunch at 12:50 p.m. and reconvened at 1:45 p.m.

Thomas Swaim

Commissioner Swaim had approached the Board of Equalization concerning his .700 acre parcel in Bath district. The Assessor's staff reviewed and lowered Mr. Swaim's assessment to \$210,800.00.

Robert Unger

Mr. and Mrs. Unger approached the Board of Equalization regarding the assessment of their 2.00 acre property in Bath District. The Assessor's office had already reviewed and lowered the assessment. Mr. McIntire, the Assessor, informed Mr. and Mrs. Unger the new appraised value is \$171,600.00. Commission staff will follow up with a letter to Mr. Unger stating the new assessment.

Richard L. Michael

Mr. Michael approached the Board of Equalization regarding his 2.00 acre parcel in Bath district. The Assessor's office reviewed the assessment and lowered Mr. Michael's assessment to \$167,600.00. The Commission staff will follow up with a letter to Mr. Michael stating the new assessment.

On a Stacy Dugan/ Thomas Swaim motion, the Board of Equalization meetings for the month of February are adjourned at 4:48 p.m. This motion carried.