

**MINUTES
OF THE WARREN COUNTY BOARD OF
EQUALIZATION & REVIEW 9/30/09**

The Warren County Board of Equalization and Review met at 1:00 PM on Wednesday September 30, 2009 in the Warren County Law Library in the Courthouse. Present were Chairman Richardson and members Joel Febel, Oscar (Butch) Meek, and Larry Carver. Also present were Eddie Mitchum, Clerk, and Bobby Almond, appraiser and Steve Pelfrey, County Appraiser. Minutes from September 23, 2009 were reviewed and approved by motion of Carver and second by Febel.

The first order of business was to review unfinished business from previous sessions.

WESLEY & BRENDA FORD A2D 36C 23994

Assessed \$40,212 Requested \$7000

Mr. Ford decided to reappear so the Board could hear him in person. He actually had 2 parcels that adjoin Renn Haven that he purchased in May of 2008 for \$44,000 for the pair. One of the records appears to be under assessed and the other looks over assessed. After considering his request the motion was made by Carver to assess both parcels at \$15,000 and the second was by Meek.

T.L. HARLOW L2C 255F 23027

Assessed \$400,000 Requested \$200,000

Mr. Harlow did not appear in person but he sent fax with comps of cove lots. He also referenced the adjoining lot which was lowered from \$400k to \$220 in the appeal process. The board tabled this appeal until Overton lot could be reviewed. The tax office reported the Overton lot was erroneously changed to \$220,000. That value was restored to the original amount. Febel made the motion to leave the Harlow lot at \$400k which was seconded by Meek.

Eaton Ferry Crossing was represented by Chris Daltorio and Sid Cutts. Their main point of contention was that much of the infrastructure was not in place by January 1, 2009 and this was a deterrent for lot sales, particularly when financing was involved. After discussion the motion was made by Meek to do a one time 50% adjustment on lots 71-81 and 84-98. These lots are depicted on their marketing information as "for future development". Febel seconded the motion.

Record #	Parcel #	Location	Acreage	Assessed	Total	Boer Adj for 09	Total Tax
23845	K3A141	Lt 71 Eatons Crossing		140,000	868.00	70,000	434.00
23846	K3A142	Lt 72 Eatons Crossing		140,000	868.00	70,000	434.00
23847	K3A143	Lt 73 Eatons Crossing		140,000	868.00	70,000	434.00
23848	K3A144	Lt 74 Eatons Crossing		140,000	868.00	70,000	434.00
23849	K3A145	Lt 75 Eatons Crossing		140,000	868.00	70,000	434.00
23850	K3A146	Lt 76 Eatons Crossing		140,000	868.00	70,000	434.00
23851	K3A147	Lt 77 Eatons Crossing					

			140,000	868.00	70,000	434.00
23852	K3A148	Lt 78 Eatons Crossing	140,000	868.00	70,000	434.00
23853	K3A149	Lt 79 Eatons Crossing	140,000	868.00	70,000	434.00
23854	K3A150	Lt 80 Eatons Crossing	175,000	1,085.00	87,500	542.50
23855	K3A151	Lt 81 Eatons Crossing	225,000	1,395.00	112,500	697.50
23858	K3A154	Lt 84 Eatons Crossing	280,000	1,736.00	140,000	868.00
23859	K3A155	Lt 85 Eatons Crossing	280,000	1,736.00	140,000	868.00
23860	K3A156	Lt 86 Eatons Crossing	320,000	1,984.00	160,000	992.00
23861	K3A157	Lt 87 Eatons Crossing	240,000	1,488.00	120,000	744.00
23862	K3A158	Lt 88 Eatons Crossing	240,000	1,488.00	120,000	744.00
23863	K3A159	Lt 89 Eatons Crossing	245,000	1,519.00	122,500	759.50
23864	K3A160	Lt 90 Eatons Crossing	240,000	1,488.00	120,000	744.00
23865	K3A161	Lt 91 Eatons Crossing	180,000	1,116.00	90,000	558.00
23866	K3A162	Lt 92 Eatons Crossing	180,000	1,116.00	90,000	558.00
23867	K3A163	Lt 93 Eatons Crossing	180,000	1,116.00	90,000	558.00
23868	K3A164	Lt 94 Eatons Crossing	160,000	992.00	80,000	496.00
23869	K3A165	Lt 95 Eatons Crossing	180,000	1,116.00	90,000	558.00
23870	K3A166	Lt 96 Eatons Crossing	160,000	992.00	80,000	496.00
23871	K3A167	Lt 97 Eatons Crossing	160,000	992.00	80,000	496.00
23872	K3A168	Lt 98 Eatons Crossing	160,000	992.00	80,000	496.00
				30,163.00		15,081.50

The following owners desired to be heard but chose not to attend.

Name	Parcel	Record #	Assessed	Requested Value	Recommendation
BEHNKE, ALAN F & J. SUE BEHNKE	L3C 61	18617	\$541,754	\$450,000	N/C
BOYD, VERONICA J & C.D. ROBINSON	H4 4 H1A	1368	\$7,965	\$4,425	N/C
BROCK, DANA F.	39 H1A	13203	\$34,497	\$25,500	N/C
BROCK, DANA F.	40 I3D	13202	\$25,032	4000K - 7000K	ADJUST TO APPROX. \$8,000
CAPLAN, ALAN L & MARILYN V.	284 I3D	7813	\$16,000	\$3,400	ADJUST TO \$3400
CAPLAN, ALAN L & MARILYN V.	285 C10	8311	\$16,000	\$8,500	ADJUST TO \$8500
CLARY, PATRICIA F	37A	10050	\$92,700	\$800 PER ACRE	N/C
CLARY, PATRICIA F	B10 10	12411	\$87,157	\$800 PER ACRE	N/C
COLLIER, HERMAN & REBECCA A	B9 54	8581	\$15,606	\$7,500	N/C
COLLIER, HERMAN & REBECCA A	C9 15 B9	3611	\$30,680	\$20,000	N/C
COLLIER, HERMAN & REBECCA A	30B	15704	\$30,649	\$1,200	N/C
COLLIER, HERMAN & REBECCA A	B10 56	11648	\$75,930	\$41,600	N/C
COLLIER, HERMAN & REBECCA A	B9 54	8581	\$15,606	?	N/C
COLLIER, HERMAN & REBECCA A	B10 54	14056	\$39,984	\$28,000	N/C

COLLIER, HERMAN & REBECCA A	B10 3A	21937	\$36,760	\$10,000	N/C
CROSTON, JACK & CAROLYN	J2A 70	3217	\$30,000	\$10,000 - \$15,000	N/C
CROWE, GLADYS B	E1 52 E5D	3225	\$122,348	\$59,000	N/C
DAVIS, ULYSSES S, JR	11 J3A	4619	\$33,052	\$15,000	N/C
DONOGHUE, BERNARD W & MONICA	118	18844	\$25,000	\$15,000	N/C
DONOGHUE, BERNARD W & MONICA	J3A 51	18406	\$481,312	\$350,312	\$5-10K ADJUSTMENT (LOWER) TO BOATLIFTS & BULKHEAD
JONES, MARIE	D9 58	6890	\$47,509	\$45,000	REDUCE HSE TO NO VALUE (FINAL APPROX. \$40,000)
KEARNEY, MARY E & OTHERS	D9 33 L2D	6607	\$49,312	?	REDUCE HSE& MH HOOKUP GRADE
FALLON, JOHN L & JOAN E	150 I3D	4782	\$386,200	\$293,000	ADJUST TO \$350,000
FISHER, RICHARD R & LORALEI B GALFORD, CHARLOTTE D & K BARKLEY	361	15995	\$282,200	?	N/C
HENDERSON, TOM & ANGELA	L2A 85 L2B 69E L2B	4581 21624	\$66,000 \$333,075	\$33,750 - \$45,000 \$290,000 - \$300,000	ADJUST TO \$45,000 N/C
HIGGINBOTHAN IV, CHARLES F	116	15533	\$40,125	\$15,000	N/C
HUGHES, CHARLES N	J2D 9 K2D	14477	\$477,476	\$277,000	REDUCE HSE & BULKHEAD GRADE BY 10%
LIGHT, MARGARET N	217	3352	\$40,000	\$5,000	N/C
MANSFIELD, WILLIAM H & CLAY B	I2C 42 K4A	8514	\$393,267	\$340,000	REMOVE FENCE & LOWER GRADE BY 5%
MARTIN JR., TONY L & BETTY L	13A K4A	16579	\$200,000	?	10% ADJUSTMENT TO \$180,000
MARTIN, TONY L & BENNIE V	17 K4A	1442	\$142,741	?	N/C
MARTIN, TONY L & BENNIE V	16 K4A	3541	\$99,000	?	N/C
MARTIN, TONY L & BENNIE V	13 K4A	8782	\$320,214	?	N/C
MARTIN, TONY L & BENNIE V	10 K4A	8776	\$14,400	?	N/C
MARTIN, TONY L & BENNIE V	14 K4A	8774	\$4,170	?	N/C
MARTIN, TONY L & BENNIE V	23B	17751	\$44,452	?	N/C
MCCULLOUGH, GAIL G	L3B 40 K3D	2168	\$442,923	\$400,000	\$5-10K ADJUSTMENT (LOWER) TO BOATLIFTS & BULKHEAD
MOINEAU, MICHAEL & SANDRA	218	597	\$825,850	\$600,000 \$275,000 - \$295,000	ADJUST % COMPLETE & LOT VALUE TO APPROX. \$699,000
MONKS, BETTY S	J3A 67 L2D	18422	\$353,773	\$295,000	REDUCE HSE & BOATLIFT GRADE BY -10%
PETERSEN, G.L.	112 D4C	9556	\$566,053	\$373,553	N/C
PERRY, DOROTHY H	82	9404	\$8,894	\$8,000	N/C
PHAM, PHILLIP M & CATHY K B	L4A 76 K3C	23117	\$22,500	\$18,500	N/C
PHELAN, THEODORE J. & MARY	148 D4D	10129	\$45,696	\$14,000	N/C
REYNOLDS, MARIE D	356	10257	\$61,866	\$50,000 \$700 - \$900	ADJUST GRADE BY -5%
RYDER, FRANK R	K7 1 K8	422	\$68,384	ACRE \$700 - \$900	N/C
RYDER, FRANK R	22F	18626	\$65,707	ACRE	N/C
RYDER, VICKIE	E2 39 K2A	11444	\$71,980	\$50,000	ADJUST EFYR -10 YEARS; ADD NEW DECK
SHACKELFORD JR., C C & MARY L	131	15161	\$55,000	\$10,000	N/C
THOMPSON, EDGAR & RUBY	I6 138	2650	\$65,172	\$40,000	LOCATION ADJUSTMENT OR N/C
WILSON, CHARLES R	K8 20	13098	\$31,455	\$900 ACRE	REMOVE BLDG LOT & MH HOOKUP (ABOUT \$10K)
WILLIAMS, NELLIE & ELIZABETH W	C7 21	13966	\$133,327	\$80,000	CORRECT LAND CLASS TO DIRT ROAD

The records listed above reviewed and photographed by the appraisers. The Board spot checked a few of the records and being satisfied with the results the motion was made by Meek to approve the changes as presented and the second was by Carver.

The records listed below were reviewed by the appraisal contractor and the following revisions were communicated to the taxpayers.

Name	Parcel	Record #	Amount Appealed	Agreed Amount
ADAMS, ADAM F	I3B 69	19221	\$759,169	\$733,602
BENEDICT, LOREN C & NANCY C	K2A 136	15197	\$25,000	\$10,000
BENEDICT, LOREN C & NANCY C	K2A 76	15186	\$25,000	\$10,000
BENEDICT, LOREN C & NANCY C	K2A 81	15181	\$92,250	\$50,000
BLITCHINGTON, ANN G	I2C 76	1101	\$451,719	\$399,000
CRYSTAL POINTE LLC	K3D 208A	7383	\$250,000	\$50,000
CRYSTAL POINTE LLC	K3D 209	7381	\$358,287	NO CHANGE
DAVIS, ROBERT B & HARRY P	G10 9	10304	\$42,939	\$31,908
DAVIS, ROBERT B & HARRY P	G10 9C	10308	\$12,220	\$9,654
DAVIS, ROBERT B & HARRY P	G10 9G	23310	\$23,142	\$17,052
DETTERBECK, FC & DUDIT FARKAS	J2A 33	8445	\$520,602	\$480,602
DICKERSON, EVELYN	E5 19J	19309	\$61,019	\$55,203
DUXBURY, DAVID C & RUTH H	K2A 69	15192	\$50,220	\$45,220
GARLAND, SHEPHEARD D & BETTY JO	I3D 25	11268	\$8,000	\$4,000
GOODWIN, RAY E JR.	I3D 97	5287	\$67,500	\$30,000
GRAETER, FRED	K2A 147	15198	\$243,385	\$157,135
GRASSI, RICHARD & DAWN	I3D 48	5377	\$377,586	\$349,172
GRAY, JOHN W & RUBY P	H1C 32	6669	\$376,279	\$350,339
HAITHCOCK, MAMIE HEIRS	E5D 40	9127	\$92,667	\$79,732
HAITHCOCK, MAMIE HEIRS	J4 126	4944	\$133,660	\$105,024
HAYES, HENRY C	D6A 7	14723	\$8,000	\$3,040
HEGE, CLINT L HEIRS	D4C 74	6716	\$169,070	\$159,166
HOWERTON, M	A2A 2A	19390	\$200,000	\$107,040
JOHNS, THOMAS D. & ELLEN M	J3A 56	18411	\$532,378	\$499,738
JONES, BECKY P & JANE M SUMMY	I3D 180	2601	\$236,170	\$171,170
KIRTLEY, NATHAN	K2C 119	11893	\$45,000	\$30,000
LOCKE, BILLIE HUGHES	I2A 64	8862	\$505,876	\$470,126
LUDWIG, EDWARD J & HELEN A	I2C 46	7756	\$400,438	\$380,000
MILLER, RANDALL	J2B 90	811	\$395,455	\$364,974
NEAL, WILLIAM B	E6 1	8105	\$74,159	\$51,642
NEAL, WILLIAM B	E6 51	8103	\$30,573	\$19,509
PEELER, SHIRLEY	I3D 139	9015	\$334,508	\$184,508
PERKINSON, PHIL H & ELIZABETH R	D4D 355	9327	\$102,733	\$91,938
PERRY, CHARLES	E5 19P	19314	\$64,037	\$56,707
PETERSON, EUGENE J & ELAINE E	J3A 104	18469	\$755,736	\$699,527
RAWLINGS GUY L & NELLIE B	J2B 75	14153	\$308,839	\$306,985
RING, RICHARD S & NANCY WATKINS	H1D 6	11695	\$84,863	\$60,317
RYDER, DAVID LAWRENCE	K8 22	13101	\$17,742	\$15,582
RYDER, FRANK R	K7 1	422	\$68,384	\$61,554
ST MARK AND PATRICKS LLC	D4C 29	1284	\$34,514	\$20,137
WALL, ALFRED R & BRENDA H	H1C 155	13123	\$291,583	\$272,606

WESTER, WILLIAM	E5 19K	19310	\$61,447	\$54,912
WHEELER, SUSAN H & S H				
WOOLARD	I9 77	5960	\$31,044	\$26,344
WHITBY, MARGIE W.	K2D 67	13761	\$466,519	SEE BELOW
				\$450K TOTAL LAND
WHITBY, MARGIE W.	K2D 68	13762	\$521,735	VALUE
WILSON, W.L. JR & MILDRED L	L2D 61	37	\$439,169	\$386,669
WOODARD, JOHN M & MARY ROSE S	J3A 100	18465	\$853,249	\$799,000

This list was reviewed by the Board and the motion was made by Febel to approve which was seconded by Meek. Steve Pelfrey indicated that no other business was outstanding but the board agreed to meet again if there were cases to be heard that we were unaware of. The motion was made by Meek to adjourn and it was seconded by Carver.