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# BOARD OF COMMISSIONERS SPECIAL CALLED MEETING August 18, 2014

ALEXANDER COUNTY STATE OF NORTH CAROLINA

**PRESENT:** Larry Yoder, Chairman (arrived at 6:22 PM)

Andrew Ferguson

James "Burkie" Jennings

Judy M. Moose (left at 6:30 PM)

**ABSENT:** Ryan Mayberry, Vice-Chairman

**STAFF:** Rick French, County Manager

Jamie Starnes, Clerk to the Board

The Alexander County Board of Commissioners held a special called meeting on Monday, August 18, 2014 at the Administration building conference room.

## CALL TO ORDER

Chairman Yoder called the meeting to order at 6:22 PM.

## INVOCATION & PLEDGE OF ALLEGIANCE

Chairman Yoder gave the invocation and also led the Pledge of Allegiance to the Flag.

#### **COMMISSIONER'S REPORT**

Chairman Yoder announced that he would provide an update regarding the NCACC Annual Conference and bills of interest at the next regular meeting.

## ADOPTION OF AGENDA

Commissioner Jennings made a motion to adopt the agenda as presented. Commissioner Moose seconded the motion, which passed unanimously.

PUBLIC HEARING: SCHEDULE OF VALUES

Guy Kerley, Tax Administrator, and Doug Fox, Tax Assessor, presented the Schedule of Values for the 2015 Tax Reappraisal, copies of which are available for public inspection at the Tax and County Administration Offices.

Chairman Yoder called the public hearing to order and requested comments.

# **Public Comment**

Bud Caywood asked how many properties would be revalued within the county. Mr. Kerley replied that <u>all</u> real property was assessed and revalued and would be taxed in 2015 based on these new values with the exception of non-taxable properties such as churches, schools, common areas in subdivisions, etc.

Grayson Friday asked if staff visited each parcel to determine value and how staff handled non-payment of property taxes. Mr. Kerley explained that every parcel was visited unless physically impossible, noting that some properties weren't accessible without a helicopter. He also stated that unpaid taxes would result in the property eventually being sold by public auction. Mr. Friday also discussed concerns with the current assessed value of a deteriorating home and parcel that he owned. Mr. Kerley advised that all property owners had a right to appeal their values to the Board of Equalization & Review.

Larry Riddle questioned whether an appraiser revisiting the value on a main residence at the request of the property owner could inspect and increase the value on out buildings or other outdoor structures on the same property and also if staff could enter those structures. Mr. Kerley responded that staff was entitled by law to enter structures but usually did not and noted that staff typically only revisted values on structures they were specifically asked to revisit. Mr. Riddle also questioned whether staff had or would utilize Google maps or drones to which Mr. Kerley replied that staff had not used either. Commissioner Ferguson pointed out that use of drones was prohibited in NC.

There being no further comments made, Commissioner Ferguson made a motion to close the public hearing. Commissioner Jennings seconded the motion, which passed unanimously.

Commissioner Jennings inquired about real estate sales data and Commissioner Ferguson mentioned required revenue amounts for farms qualifying for Present Use Farm exemptions.

Mr. Kerley reported that the Schedule of Values would be placed on the agenda for the September  $8^{th}$  meeting for the Boards consideration. New values will be mailed to property owners on January 1, 2015.

## **ADJOURNMENT**

There being no further business, Commissioner Jennings made a motion to adjourn at 6:41 PM. Commissioner Ferguson seconded the motion, which passed unanimously.

Larry Yoder, Chairman	Jamie M. Starnes, Clerk to the Board