

**STATE OF NORTH CAROLINA
COUNTY OF McDOWELL
BOARD OF COMMISSIONERS
PUBLIC HEARNG – NOVEMBER 30, 2010**

ASSEMBLY

The McDowell County Board of Commissioners met for a public hearing on Tuesday, November 30, 2010 at 5:00 p.m. in the Commissioners Board Room. The purpose of the meeting was to receive public comment and answer questions on the proposed schedule of values for the 2011 revaluation.

MEMBERS PRESENT

David N. Walker, Chairman; Barry E. McPeters, Vice-Chairman, Andrew K. Webb; Michael Lavender; Dean Buff

OTHERS PRESENT

Charles R. Abernathy, County Manager; Tommy Ebert, revaluation consultant, Keith Renfro, Tax Assessor, Art Uphold, Melissa Adams, and Chad Phillips, county employees, Josh Dobson, and approximately fifteen people in attendance for the public hearing.

CALL TO ORDER

Chairman David Walker called the meeting to order and declared the Board in public hearing consistent with the requirements found in the North Carolina Machinery Act. The Chairman introduced the county manager who made brief opening comments. Keith Renfro and Tom Ebert provided an overview of the revaluation process. Revaluations must occur every eight years with some counties doing revaluations sooner.

Mr. Ebert explained the very difficult economic situation and the difficulty of assigning values in the current climate. He explained that values will likely be consistent with 2007 levels based on the recession, the lack of sales, and the difficulty of obtaining financing.

Appraisers are governed by the schedule of values. The schedule of values determine how rates or values are established. The purpose of a revaluation is to equalize values and provide consistency for tax payers. The 2011 Schedule of Values is an updated version of the 2003 values.

Chairman Walker began by recognizing citizens and taking questions. Ronnie Burgin asked a question about a comment made by Tom about the 2011 values being consistent with 2007 values. Mr. Ebert explained that the values will be 2011 values but these values are consistent with 2007. Mr. Burgin also questioned how values would be

determined when there have been few sales. Mr. Ebert admitted that this would be a challenge and proceeded to explain how values would be determined. Bob Barnes asked if the value assigned in the revaluation process is real market value. Mr. Ebert answered that the value will be real market value. Mr. Moon was next recognized. He stated his appreciation for receiving information on the revaluation. Mr. Moon asked if the neighborhoods would be broken down further than the Little Switzerland area. Mr. Ebert said that he was not sure since this had not been initiated. Mr. Ebert also reviewed the appeals process. Mr. Moon expressed concern about not being able to see values at this time. Mr. Ebert explained that there are no values generated until the schedule of values is approved. There was considerable discussion on language in the document that suggested that values were ready at this time. Again, Mr. Ebert explained that the values cannot be generated until the schedule of values is approved. The schedule of values is the basis for how the future values will be derived.

Bill Carroll asked a question about mass appraisal and the problem of one size fits all. He pointed out that as property is subdivided and prices go up it affects neighboring properties. Mr. Ebert pointed out that this may not be the case. Small pockets of subdividing or affluent properties may not increase the property values of surrounding properties. Also, special situations would be considered by the tax assessor and may not cause values to go up.

Howard Lytle asked about property values for family farms that have been in the same ownership for decades. Mr. Ebert stated that the market would set the value. There was considerable discussion on Elderly Exemptions and Farm Use Exemptions. The State sets a uniform rate or range for counties for citizens participating in this program. A discussion of the rates recommended by the State for agricultural uses and horticultural uses was reviewed and this was compared to the 2003 values.

Chairman Walker asked if everyone present had asked all of their questions. Mr. Walker then asked the Board members if they had questions.

Mr. Buff asked about a situation involving a one acre home site in the middle of thirty acres. Mr. Ebert explained that the home site would be divided out and the remaining properties valued. Mr. Lavender asked several questions about the forestry program and the use value program and the rate schedule that had been distributed.

Commissioner Webb asked a number of questions about the revaluation process and the need to be careful by providing accurate information to the citizen. He also noted the importance of this process for senior citizens and that processes be set up to accommodate special needs.

Chairman Walker addressed a number of issues including the state rates for agricultural and horticultural properties, and the need to provide public information on various programs. There was considerable discussion by Board members on a variety of steps that should be taken to ensure accurate information and this included a measure to pull all notices that increased more than an agreed upon percent.

Andrew Webb then made a motion to go out of public hearing and the motion was seconded by Barry McPeters. The motion passed unanimously.

There was additional discussion on making sure that the public is notified of the various programs available to receive discounts. It was agreed that a flyer would be placed in the mailout detailing the exemption programs.

ADJOURNMENT

With no additional comments, a motion was made by Andrew Webb and seconded by Barry McPeters to adjourn the public hearing. This motion passed unanimously.

David N. Walker, Chairman

Charles R. Abernathy
Acting Clerk to the Board