

**STATE OF NORTH CAROLINA
COUNTY OF McDOWELL
BOARD OF COMMISSIONERS
ADJOURNED SESSION- FEBRUARY 28, 2011**

ASSEMBLY

The McDowell County Board of Commissioners met in an adjourned meeting on Monday, February 28, 2011 at 11:30 a.m. in the Commissioners' Board Room. The purpose of the meeting was to provide an update on the revaluation process to receive information on the 2011-2012 budget and to discuss EMS fees.

MEMBERS PRESENT

David N. Walker, Barry E. McPeters, Michael Lavendar, Andrew K. Webb, and Joshua R. (Josh) Dobson.

OTHERS PRESENT

Charles R. Abernathy, County Manager, Alison Morgan, Finance Officer, Ashley Wooten, Assistant to the County Manager, Keith Renfro, Tax Assessor, William Kehler, EMS Director, Tom Ebert, Revaluation Contractor, and additional county staff.

CALL TO ORDER

Commission Chair David Walker called the meeting to order and explained that the Board of Commissioners were in an adjourned session and he continued by reviewing the purpose of the meeting.

DISCUSSION OF REVALUATION

Chairman Walker recognized Tom Ebert who provided a detailed summary of the County revaluation process. Information with updated numbers was distributed. He urged the Board to remember that the County is still dealing with a live file and that numbers could and probably would change. The net increase for residential parcels was estimated to be 8.12% as currently calculated. Of this percentage, 4.9% of the increase is due to new construction and discoveries. Mr. Ebert also reviewed the commercial and industrial values. The mailing of the revaluation notices would be done in three batches, the first on the 14th of March. The mailing date was shifted back for several issues including a printing issue. Mr. Ebert next reviewed the process of appeal and the expected time-table.

There were a number of questions raised by Board Members regarding exempt properties, the total number of residential parcels, using the replacement cost approach, how the mailing would occur and the use of the base rate for residential calculation.

There was also significant discussion concerning the Wild Ridges and other subdivisions. The concern was that earlier numbers had shown these subdivisions as containing a significant deduction off of the tax base. Tom Ebert explained that these early numbers were estimates and the current base contained accurate and defensible numbers. Additional concern was expressed over these values and the fact that infrastructure has still not been put into place.

The Board members also discussed further reducing the tax base rate from 66.0 to 64.00. A general consensus from the Board of Commissioners was that the lowest number would be preferred for implemented. The impact of lowering the base rate was discussed and it was recognized that the expected residential increase would drop approximately 2%. The Commissioners felt that because of the uncertainty and the lack of sales it was a confusing time and difficult to gauge how to assign values. The tax assessor agreed that the lower rate would be used and that he "feels comfortable going to 64.00." There was also discussion of considering a shorter revaluation in the future.

DISCUSSION OF EMS FEE SCHEDULE

Chairman Walker next recognized County staff for a discussion of increasing the EMS fee schedule to reflect new reimbursement rates from Medicaid and Insurance. It is estimated that the increase would generate \$127,000 annually in reimbursed funding from the federal program. Motion was made by Commissioner Michael Lavender, seconded by Commissioner Josh Dobson to approve the amended fees. The motion passed unanimously.

OVERVIEW OF COUNTY REVENUES

The County Manager and the Finance Officer reviewed budget estimates for the 2011-2012 fiscal year budget. The estimated revenues would only generate under \$500,000 in new revenue and the commitments and impacts that the County was facing would greatly exceed this number. The discussion focused on an approach that would look at operations and try to continue to identify cost saving measures.

ADJOURNMENT

With no further business to conduct, Chairman Walker adjourned the meeting of the County Commissioners.

David N. Walker, Chairman

**Charles R. Abernathy,
Acting Clerk**