

MACON COUNTY BOARD OF COMMISSIONERS
SEPTEMBER 22, 2011 – 5:30 P.M.
CONTINUED SESSION
MINUTES

Chairman McClellan convened the continued session at 5:36 p.m. in the Commissioners' Boardroom on the third floor of the courthouse as recessed from the September 13th regular meeting. All Board Members, the County Manager, Deputy Clerk, Finance Director, County Attorney and members of the news media were present.

Chairman McClellan explained that the primary purpose of the meeting was to discuss the current situation with the revaluation, adding that the board would need to hold a closed session at the end to discuss property acquisition.

The County Attorney requested, with regard to the lease agreement that the board approved with Duke Energy Carolinas at the September 13th regular meeting, that the board authorize for a pre-audit certificate to be placed upon that document, and upon a motion by Commissioner Corbin, seconded by Commissioner Beale, the board unanimously authorized that action.

The Finance Director presented two budget revisions, as follows: revision #51, to appropriate \$22,302 from fund balance to pay for the county's portion of the purchase of an activity bus for Macon County Schools in 2011, and revision #52, to roll over \$5,000 from Fiscal Year 2010-11 that needs to be reappropriated in the Health Department budget for indigent care. Upon a motion by Commissioner Beale, seconded by Commissioner Koppers, the board unanimously approved the revisions as presented.

Chairman McClellan then recognized Tax Administrator Richard Lightner, who guided the board through the history and current status of the revaluation process. Mr. Lightner explained that the county initially went to a four-year revaluation cycle beginning in 2003, and followed it in 2007, with the next one set for 2011. However, due to the housing crisis brought about by the downturn in the economy, the county delayed the revaluation until 2013. Mr. Lightner noted that now a decision needed to be made whether to proceed with the revaluation in 2013 or again delay it until the state-mandated eight-year cycle in 2015. If the board chose to move forward with the revaluation for 2013, Mr. Lightner said he would need to start the process for that in October of this year, thus the reason for bringing this before the board. In addition,

the board would need to hold a public hearing on and adopt a new schedule of values.

Mr. Lightner then took the board through a PowerPoint presentation, which outlined:

- The reasons for doing a revaluation
- Franklin MLS sales from 2006-2010 (which are off 50-65% of normal volume)
- Commercial sales are near nonexistent
- A look at budget needs in the year before and after the reassessment
- A look at use value assessment compared to tax rates
- Examples of tax impact on houses with differing values
- The pros and cons of a 2013 revaluation
- The pros and cons of a 2015 revaluation

Following discussion, Chairman McClellan asked Mr. Lightner about the timeframe for making a decision, and Mr. Lightner asked that the board let him know something by the end of October. After further discussion, no action was taken.

At 6:55 p.m., upon a motion by Commissioner Beale, seconded by Commissioner Koppers, the board voted unanimously to go into closed session for the purpose of discussing property acquisition. At 7:49 p.m., upon a motion by Commissioner Koppers, seconded by Commissioner Beale, the board voted to come out of closed session. No action was taken.

Chairman McClellan adjourned the meeting at 7:49 p.m.

Jack Horton, County Manager
Clerk to the Board

Brian McClellan
Board Chairman