

Minutes of the 11 December 2017
Special Meeting of the Yancey County Board of Commissioners
Held at 5:00 o'clock p.m. in the Commissioners Meeting Room
Yancey County Courthouse, Burnsville, North Carolina

Present at the 11 September 2017 meeting of the Yancey County Board of Commissioners were Chairman Johnny Riddle, Commissioner Jill Austin, Commissioner Mark Ledford, Commissioner John Stallings, Commissioner Jeff Whitson, County Manager Nathan Bennett, Clerk to the Board Jason Robinson, and County Attorney Donny Laws.

Call to Order and Approval of the Agenda

Chairman Riddle called the meeting to order and welcomed everyone to the meeting. He then asked for a motion to approve the agenda. Commissioner Stallings made a motion to approve the agenda and it was seconded by Commissioner Austin. The vote to approve was unanimous (Attachment A).

Tax Office Work Session

Chairman Riddle recognized Tax Administrator Danny McIntosh for discussion and update on tax matters. Mr. McIntosh stated that he appreciated the Board taking time to hear some of the issues in the tax office. Mr. McIntosh first addressed the state of the present use value program. There are about 1,100 properties in this program for farm and forestry use. Statutes require the assessor to look at 1/8 of these properties each year to assure they are in compliance. According to Mr. McIntosh there are a multitude of problems with some of these properties as well as the elderly and disabled, which require the assessor to audit 1/8 of those as well each year. According to Mr. McIntosh in order to have an effective auditing program there needs to be a person devoted to this job alone. This is an issue of making sure everyone is treated fairly. Another issue that Mr. McIntosh brought up was the 2024 reappraisal. According to Mr. McIntosh the County is supposed to monitor sales and the assessed value of property and if sales is 10% more or less then a new reappraisal is to be done. Mr. McIntosh explained the timeline for the next reappraisal and highlighted some issue that arose from the appraisal completed in 2016 including not having a photo for every property in the county and creating a list of discoveries that are being worked on now. Mr. McIntosh also informed the Board that they would need to have an assessor hired and trained by the next reappraisal that he would be retiring probably before the next reappraisal is completed. Mr. McIntosh also informed the Board concerning a new policy from the State about collecting interest on tags that have gone beyond the allowed time for renewal. Mr. McIntosh stated that he had a few more issues that need to be addressed if the Board could come back after the regular meeting. Upon hearing from Mr. McIntosh, Commissioner Whitson made a motion to recess the meeting until 7:00 pm. The motion was seconded by Commissioner Austin and the vote to recess was unanimous.

7:00 pm

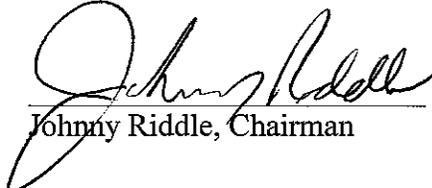
Chairman Riddle reconvened the meeting at 7:00 pm after the regular meeting for December. Mr. McIntosh and County Attorney Donny Laws updated the Board on Zacchaeus Legal Services. Mr. McIntosh then went over a brochure when building a home as well as a plan for a backup mapper, review officer, and a backup vehicle tax clerk. Mr. McIntosh also reviewed the case of business personal property from a taxpayer that might ask for a refund but the mistake was made by the taxpayer's accountant. Mr. McIntosh also spoke about looking at building inspection fees as compared to other counties, a subdivision ordinance, the 2% discount in August, and inaccuracies that have occurred in the past. All of the Board stated that the inaccuracies need to be corrected going forward.

Adjournment

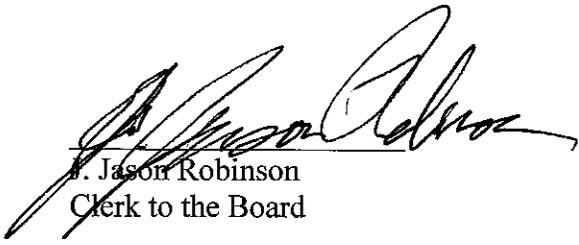
Having no further business Commissioner Ledford made a motion to adjourn and it was seconded by Commissioner Stallings. The vote to adjourn was unanimous.

Approved and authenticated on this the _____ 8th _____ day of January 2018.

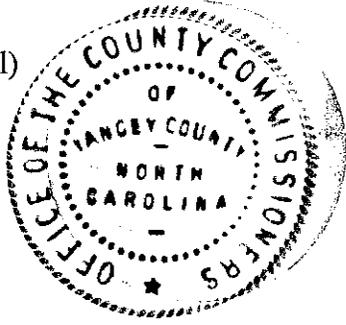
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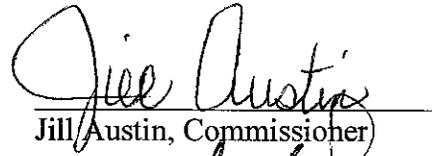


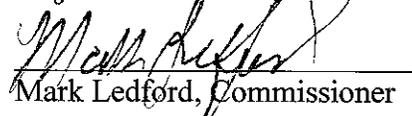
Johnny Riddle, Chairman

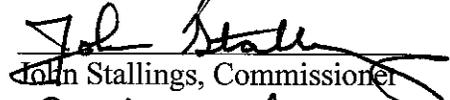

Jason Robinson
Clerk to the Board

(county seal)



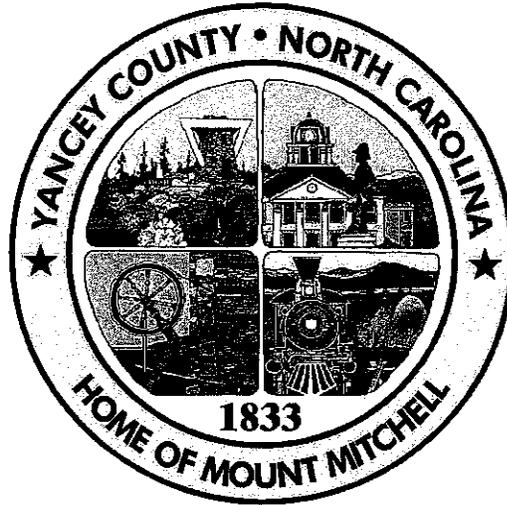

Jill Austin, Commissioner


Mark Ledford, Commissioner


John Stallings, Commissioner


Jeff Whitson, Commissioner

Attachment A



**AGENDA
YANCEY COUNTY COMMISSIONERS
SPECIAL MEETING
December 11, 2017**

- I. Call to Order - Chairman Riddle
- II. Approval of Agenda
- III. Tax Office Work Session
- IV. Adjourn