

**Minutes of the 10 September 2018
Special Meeting of the Yancey County Board of Commissioners
Held at 5:30 o'clock p.m. in the Commissioners Boardroom
Yancey County Courthouse, Burnsville, North Carolina**

Present at the 10 September 2018 special 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, County Attorney Donny Laws, and Business Property Appraiser Amanda Fender.

Also present were representative from Country Cablevision: Bryan Hyder, Dean Russell and Paul Badgley, CPA and members of the general public.

Call to Order and Approval of Agenda

Chairman Riddle called the meeting to order and welcomed those in attendance. Chairman Riddle then asked for a motion to approve the agenda. Commissioner Whitson made a motion to approve the agenda. The motion was seconded by Commissioner Stallings. The vote to approve was unanimous (Attachment A).

Tax Appeal

Chairman Riddle recognized County Attorney Donny Laws to provide summary of the Country Cablevision appeal of business personal property valuation. At the request of the Board at the initial review of this matter at a special meeting on August 13, 2018, Mr. Laws and County Tax Assessor/Administrator Danny McIntosh investigated the subject appeal and reviewed pertinent statutes and reviewed the facts of this matter with property tax experts at the UNC School of Government. This matter involves the issue whereby the taxpayer, Country Cablevision, self-reported value of their business personal property to the county tax assessor's office for multiple years with the value of the property including an additional amount for labor as a portion of the total value. This amount for labor should not have been included in those reported numbers, thereby increasing the value of the property in error. Mr. Laws advised the Board that a tax can only be applied on those things you can touch, labor cannot be taxed. County tax officials and Country Cablevision representatives agree that the error was not the fault of the county, it was reported to the County by the taxpayer and the county used the taxpayer's value as the assessed value. The taxpayer is asking that the tax paid to the county based on the labor value be refunded pursuant to state law, a total amount for the applicable years of approximately \$46,441 but actual amount would still need to be calculated by county tax officials if refund granted by the Board. The taxpayer offers to accept annual installments of the refund should the Board be agreeable to grant the refund.

Mr. Laws advised the Board that the Board is authorized to grant the refund because the taxed value included an amount for labor.

Mr. Laws advised the Board that if the taxpayer is agreeable to the refund be paid pursuant to an installment agreement that the Board is authorized to enter into such an agreement to pay the amount of the refund by installments. If the taxpayer demands full payment immediately, the county must comply.

Mr. Hyder and Mr. Russell on behalf of the taxpayer apologized for the confusion that caused this situation. They advised the Board that they would appreciate favorable consideration to this request.

Upon hearing from the county attorney, tax department, and the taxpayer, Commissioner Riddle asked the Board if there is a motion concerning this matter. Commissioner Austin made a motion to grant the refund subject of the appeal by Country Cablevision, upon an accurate calculation of the exact amount to be refunded by the County Tax Assessor, approximately \$46,441.85. The motion was seconded by Commissioner Whitson and the vote to approve was unanimous.

Upon approval of the motion to grant the refund, representatives of the taxpayer made a formal offer to the Board to accept this approved refund in equal annual installments over a five (5) year period to begin with the 2019 billing cycle, payable on about the date that the taxpayer submits full payment for that subject tax year. Upon hearing the offer, the commissioners discussed the proposal with the Mr. Laws. Upon hearing from Mr. Laws, Commissioner Ledford

made a motion to accept the forgoing installment payment proposal from the taxpayer. Commissioner Stallings seconded the motion and the vote to approve was unanimous. The Board asked the Mr. Laws to prepare a written agreement consistent with this action and ensure its execution by the taxpayer and County.

Adjournment

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

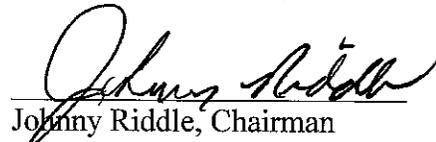
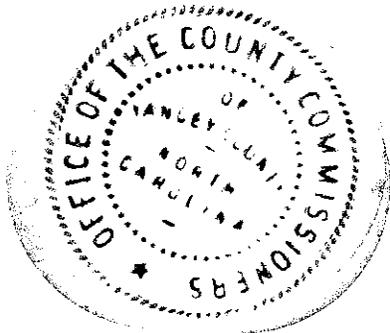
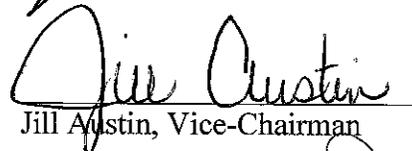
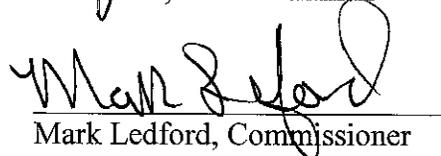
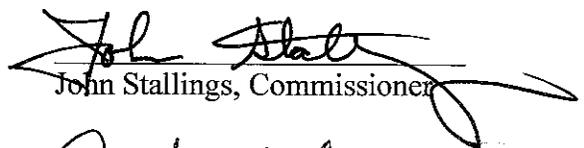
Approved and authenticated on this the _____ 13th _____ day of November 2018.

Attest:

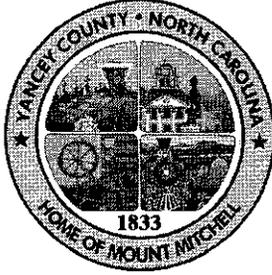


Nathan R. Bennett,
County Manager
and Assistant Clerk to the Board

(county seal)


Johnny Riddle, Chairman
Jill Austin, Vice-Chairman
Mark Ledford, Commissioner
John Stallings, Commissioner
Jeff Whitson, Commissioner

Attachment A



**AGENDA
YANCEY COUNTY BOARD OF COMMISSIONERS
SPECIAL MEETING
September 10, 2018
5:30 P.M.**

- I. Call to Order – Chairman Johnny Riddle
- II. Approval of the Agenda
- III. Tax Appeal – Danny McIntosh, Tax Administrator/Assessor
- IV. Adjourn