

MINUTES FROM A PUBLIC FORUM REGARDING WARREN COUNTY'S 2009 OCTENNIAL REVALUATION HELD BY THE BOARD OF COUNTY COMMISSIONERS IN THE WARREN COUNTY COURTHOUSE, ROOM # 201 ON OCTOBER 15, 2008 AT 6:00 PM.

The Public Forum was called to order by Chairman Clinton G. Alston. Other Commissioners present: William "Bill" Davis, Ernest Fleming, Barry Richardson and Ulysses S. Ross. Also in attendance: Linda T. Worth, County Manager, Barry Mayo, Finance Director, Robert "Eddie" Mitchum, Tax Administrator and Steve Wampler, Partner/Owner, Wampler-Eanes Appraisal Group.

On motion of Commissioner Richardson, which was seconded by Commissioner Fleming and duly carried by unanimous vote, the Suggested Agenda for October 15, 2008 "2009 Revaluation" Public Forum was approved as presented.

Linda T. Worth, County Manager discussed the County's budget and tax processes with particular emphasis on setting revenue neutral tax rates (copy of presentation available from Manager's office).

Eddie Mitchum, Tax Administrator gave a brief overview of NC General Statute 105-286 and Schedules, Standards and Rules for Revaluation.

Commissioner Fleming assured the public that the Board and the revaluation process will attempt to do everything fairly.

Commissioner Ross thanked the County Manager for her presentation, Tax Assessor Mitchum for his explanation and fellow Board members for work being done fairly and honestly. Informed citizens that if there were questions unanswered the County Manager would find answers later.

Chairman Alston stated that the information is there if you seek it.

Citizen Comments were as follows:

John Reneman representing Summer Place Subdivision and 24 homeowners: many residents are retired and on limited incomes. Five houses on the market have dropped price by \$25,000. One (1) house has been on the market for a year, price dropped \$20,000. There is no police, no water and no paved roads. According to Public Utilities cost of installing water is \$100,000 and will be at homeowners' expense.

Robert Work of Gaston Heights (45 people) area of Warren County in square miles: 440, acres in county: 261,600; lake area is 4,000 acres but pays 50% of County taxes. Average revaluation is up 250%; it is not fair for Lake Area to be at 250% and others at 30 or 40%.

Lonnie Edwards stated his question had been answered in Tax Appraiser's presentation. Mr. Edwards has lived in Birds Nest Lane since 1998, taxes have increased two or three times. Requested Board be fair, houses are not selling, no water, garbage is nine miles away and there is no law enforcement. He also, made a comparison between 2006 and 2008 taxes.

Roland Beauchaine, thanked the Board for holding the forum: 41 / 42% sales ratios; do we know what the value of County is going up by percentage wise: towns, lake and farms? If total values increase, what is the real tax going to look like and will the Board hold close to revenue neutral?

Gloria Ferguson, has lived in a singlewide mobile home, on a fixed income in Six Pound – Summer Place since 1983. No protection, live on a private road.

Gary Wistrom of Summer Place, a disabled veteran in a doublewide mobile home, on a fixed income, deposited \$25 for County water then was told water would not be available in his area. Taxes have gone up three (3) times since 1998. Warren County has the highest taxes in the state. Government is cutting back, Warren County is increasing, in this day and age people are broke.

Amy Payne had the following questions: 1) When will revaluations go out? 2) Does tax bill go out next year? 3) What is the difference in 41% sales ratio? You are taxed on everything you own; toilet, sewer, water, charge you for dumping down the drain. Ms. Payne owns a triple wide mobile home assessed as real property. She referred to and had questions regarding several items from the County web site: budget; auditor's report. Commissioners pull in the belt of the county, explain uncollected taxes. Her source of income is solely from retirement. In the Lake area there are no services available, the police took one and one-half hour to get to her house in response to a call. Encouraged the Board to cut spending.

Bob Love, stated that Lake Gaston is the goose that laid the golden egg. Is there a way to appeal property tax rates? Questioned why Warren County has one of the highest tax rates in the state and inquired when the budget would not be revenue neutral?

Phil Hazzard moved to Warren County three (3) years ago on a fixed income, getting by like most people around here. House market has dropped drastically, from October 2007 to October 2008, water front homes for sale - 42 sold in past year, 30 dropped asking price over 14% (sales average 160 days). Today 100 homes on sale, 10 on market over one year (sales average 180 days). Requested Board: 1) look at budget items that can be cut. 2) lower tax rate and 3) lower revaluation rate. If not, businesses will leave also.

Merrie Bischoff, thanked the Board for the Public Forum; most questions had already been answered. 1) Assessment of property – does it reflect current market values? 2) Other counties are postponing projects and cutting budgets, is Warren County going to review current budgets? 3) Large portion of budget pie was for Human Services, asked for explanation.

County Manager informed that Human Services include Department of Social Services and Health Department which funding is required by general statute.

Brenda Williams lived in Halifax County until a year ago, the dream has turned into a nightmare, the good is dying.

Keith Smith asked how is it that money for taxes is exactly the correct amount for one (1) year and why is there no more industry in the county?

County Manager explained the County is required to have a balanced budget, which is why revenues and expenditures balance out.

Commissioner Davis explained how important having infrastructure in place is toward attracting industry and pointed out the existing roads cannot handle heavy traffic or 18 wheelers, etc.

Deborah Wade expressed that she has a problem with building a \$3.5 million Library when internet is available throughout the county.

Edna Barnes built a house in 1968 for children and grandchildren. She somehow ended up paying taxes on a boat house she did not own and was only entitled to a refund of a portion of what she paid. She was threatened with wage garnishment if she did not pay. She pays \$4,000 in property taxes.

Janet O’Keeffe requested the criteria for assessment be posted on County’s web site; inquired if Human Services handled Medicaid? Asked if a house is on the market for two (2) years is it worth what assessment criteria deems it to be? A lot sold for 25% less than comparable to a year ago. Asked if revenue neutral guideline is not followed, will information be shared with the public?

Larry Burke of Old Ferry Estates – told the Board to wake up, today is a new day. The market is down and his retirement is also. They receive minimal services or no service at all. The country’s financial situation is wide reaching; bottom line: decrease budget in scope.

Wayne Eagle had a question for Tax Assessor: Will reassessment allow appeal by letter?

Eddie Mitchum Tax Administrator answered: Yes, and the old value will be provided on the mailing along with a return envelope. There will be a 20-day time period for appeals to be made.

A question was asked from the audience: “Which Commissioners supported revenue neutral taxes?”

Commissioners Davis, Richardson and Fleming responded in the affirmative regarding revenue neutral taxes, but stated they must do what is best for the county and reminded attendees that Board members are also taxpayers.

Chairman Alston stated that he had been self-employed for over 30 years; we want the sky but we do not want to pay for it. The Board of Commissioners supports doing whatever necessary to keep taxes down.

Robert Burton stated that he appreciated the Board holding the public forum and taking the heat they did. He sold a parcel of land for \$12,000 which was valued at \$29,000.

On motion of Commissioner Fleming, which was seconded by Commissioner Ross and duly carried, the public forum was adjourned at 8:30 pm.

/s/ Angelena Kearney-Dunlap_____
Angelena Kearney-Dunlap, Clerk