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 Posted By: Evelyn Baker
 Witnessed By: _____

**MINUTES OF A WORK SESSION
 OF THE JACKSON COUNTY
 BOARD OF COMMISSIONERS
 HELD ON
 SEPTEMBER 6, 2011**

The Jackson County Board of Commissioners held a Work Session on September 6, 2011 at 4:00 p.m., Justice & Administration Building, Room A201, 401 Grindstaff Cove Road, Sylva, North Carolina.

Jack Debnam, Chairman	Chuck Wooten, County Manager
Doug Cody, Vice Chair	Evelyn Baker, Clerk to Board
Mark Jones, Commissioner	J. K. Coward, County Attorney
Charles Elders, Commissioner	
Absent: Joe Cowan, Commissioner	

Chairman Debnam called the work session to order and stated the purpose was to discuss possible state budget reductions to the Transit Dept. and receive a report from the Tax Administrator concerning the 2013 revaluation project.

TRANSIT DEPT.: Chuck Norris, Transit Director, presented the following statistical information:

FY2011-12 Funding Reductions	
Elderly Disabled Transportation Assistance Program (EDTAP)	(\$ 12,508.00))
Rural General Public Program	(20,142.00)
Employment Program	1,451.00
Total Reduction	(\$ 31,199.00)

FY10-11 Revenues vs. Expenses			
	Budget	YTD	Balance
Total Expense	\$ 943,560.50	\$ 683,647.63	\$ 259,912.87
Total Revenues	843,760.00	665,953.60	177,806.40
County Share	99,800.50	17,694.03	82,106.47
Budget v. Actual	10.58%	2.59%	

TRIPS					
FY Year	Medicals	Child Care	EDTAP	General Public & Trolley Service	Total
2007-08	3728	1526	5998	12,298	23,550
2008-09	4613	1893	5759	24,754	37,019
2009-10	4569	2926	7351	28,758	43,604
2010-11	4933	1640	7868	26,392	40,833

The Transit Dept. has consistently worked towards meeting the transportation needs of the citizens and services have increased which are subsidized by ROAP funds. As the county population grows so does the need for transportation to obtain medical services, education, employment, child and adult day care, social and recreational purposes. In order to continue to provide transportation services at the current level, continued support of the Board is necessary. The actual reductions will probably not be known until the first quarter of 2012.

Patsy Dowling, Chairman of the Transportation Advisory Board, stated that public transit is a public service and urged continued local support.

(2) TAX REVALUATION: Bobby McMahan, Tax Assessor, gave a power point presentation depicting the many facets involved in the revaluation process, i.e., routing (the selection of the most economical and practical route through a neighborhood); map indexing, property records cards, and field reviews. The results of the field reviews are entered into the appraisal system and the numbers must then undergo an analytical review which includes deed research to verify sales data and sales information letters. The data must be separated as to vacant vs. improved, residential vs. commercial and buildings by type, grade and size. As the steps and processes are completed, staff converts the information and data into spreadsheets, graphs, tables and formulas that drive the county’s appraisal software.

Deed Tracking Via Mapping Office	
Year	Number of Deeds
2006	4253
2007	3480
2008	2329
2009	2243
2010	2237
2011 (through Aug)	1402

A statutory “Schedule of Values” must be approved and adopted by the Board of Commissioners prior to revaluation going into effect.

Kevin Ford stated he has worked in the appraisal business for the past 26 years and has never seen a trend in the market like it is now. He presented photographs of various properties depicting sale dates and prices, 2008 tax value and sales ratios.

COUNTYWIDE SALES RATIO FOR 2010-11		
Number of Sales Studied 771		Ratio 126%
Commercial		
No. of Sales Reviewed	Ratio	Range
11	103.91%	85-166%
Condos/Townhouses		
35	153.59%	95-200%
29	145.71%	95-200%
Manufactured Housing		
30	111.65%	70-149%

Residential Housing			
Net Tax Value	Number of Sales	Ratio	Range
< \$300,000	229	122%	44-274%
> \$300,000	124	133%	64-228%
Vacant Land Sales 2010-11			
	256	139%	42-462%

Mr. McMahan stated that for the 2004 - 08 revaluation, there were 6,000 sales from which to compare - now there are just 711. His office tries to stay within a two-year time frame for market assessments. He plans to present another update in May or June 2012 and submit a Schedule of Values for Board approval in November 2012. He stated that no one "from Raleigh" performs field or computer work for any county. The NC Department of Revenue's main concern is the end result and must certify the Schedule of Values.

There being no further comments, Commissioner Elders moved to adjourn the work session. Commissioner Jones seconded the Motion. Motion carried and the work session adjourned at 5:15 p.m.

Attest:

Approved:

Evelyn B. Baker, Clerk to Board

W. J. Debnam, Chairman