

PUBLIC INPUT SIGN UP SHEET

2-4-08

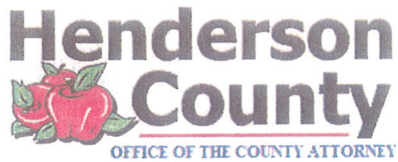
PUBLIC INPUT SHALL BE LIMITED TO
THREE (3) MINUTES PER PERSON.

EACH PERSON SHOULD:

- (1) STATE YOUR NAME
- (2) IN WHAT AREA OF THE COUNTY YOU LIVE
- (3) SPEAK IN A CLEAR AND COURTEOUS MANNER.

Please Print:

	<u>NAME</u>	<u>ADDRESS</u>	<u>ISSUE</u>
✓ 1.	MARY ORR	MTN HOME	LAWS PASSED
switch 2.	Diane Dotson	M+N Home	Teacher Supplement
✓ 3.	Barb IRK	Hendersonville	Teacher Supplement
✓ 4.	Danette Wesson	Mills River	Teacher Supplement
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			



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Memorandum

TO: Board of Commissioners
FROM: Sarah Grace Zambon *SGZ*
DATE: 4 February 2008
RE: Animal Ordinance
Revised definition of "Kennel"

This document is a public record under North Carolina Public Records law, pursuant to N.C. Gen. Stat. §132-1.1.

After further review of the proposed ordinance, staff would like to clarify the definition of "kennel" in the Definitions section (page 3 of the draft Ordinance). It is provided below for your convenience. This change is suggested for clarity and consistency with the intent of the Kennels and Catteries Section.

Definition in draft:

KENNEL - Any person, partnership, or corporation and engaged in the business of boarding, breeding, buying, letting for hire, training for a fee, selling, or providing care under a non-profit organization for 7 or more dogs and/or cats at any given point in time.

Proposed Definition:

KENNEL- A noncommercial facility, structure or residence where seven or more companion animals reside, are kept, or are provided care. This definition may include households where there are seven or more animals.

HENDERSON COUNTY BOARD OF COMMISSIONERS

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BILL MOYER
Chairman
CHARLIE MESSER
Vice-Chairman

CHUCK McGRADY
MARK WILLIAMS
LARRY YOUNG

RESOLUTION REQUESTING FUNDS FOR SUGARLOAF ELEMENTARY LEFT TURN LANE

WHEREAS, the County of Henderson Board of Commissioners and the Henderson County School Board are constructing Sugarloaf Elementary School on SR 1734 (Sugarloaf Road) in Henderson County.

WHEREAS, the Access Permit for Sugarloaf Elementary with the North Carolina Department of Transportation requires the construction of a left and right turn lane to accommodate the traffic generated by the construction of the new school.

WHEREAS, the construction of the right turn lane is included in the school construction contract and the NCDOT proposes to construct the left turn lane funded by NCDOT Small Construction funding.

WHEREAS, the NCDOT project description of the left turn lane is as follows:
"Construction of left turn lane on SR 1734, Sugarloaf Road, to serve the new Sugarloaf Elementary School. It is located approximately 0.1 miles east of SR 1867, Brown Farm Road. The estimated cost of the project is \$165,000."

NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF COMMISSIONERS OF THE COUNTY OF HENDERSON:

The Board of Commissioners hereby request from the North Carolina Department of Transportation Small Construction funding for the construction of a left turn lane for the Sugarloaf Elementary School.

Adopted this the 4th day of February, 2008 at Hendersonville, North Carolina.

ATTEST:

Elizabeth W. Corn

William Moyer
William Moyer, Chairman
Board of Commissioners

STATE OF NORTH CAROLINA
COUNTY OF HENDERSON

RESOLUTION AND DIRECTION

WHEREAS, the Board of Commissioners of Henderson County is faced with extraordinary funding pressures resulting from the need for the construction of new capital projects; and,

WHEREAS, one alternative funding source is an additional one-quarter cent sales tax set out in N.C. Gen. Stat. §105-535 *et seq.*; and,

WHEREAS, it is the desire of the Board of Commissioners of Henderson County to offer the possibility of such additional sales tax to the voters of Henderson County in an advisory referendum pursuant to N.C. Gen. Stat. §105-537.

NOW, THEREFORE, the Board of Commissioners of Henderson County hereby direct the Henderson County Board of Elections as follows:

1. To conduct an advisory referendum on the question of whether to levy a local sales and use tax in the county as provided in N.C. Gen. Stat. §105-535 *et seq.*
2. The election shall be held on a date jointly agreed upon by the board of county commissioners and the board of elections and shall be held in accordance with the procedures of N.C. Gen. Stat. §163-287.
3. The form of the question to be presented on a ballot for the election concerning the levy of the tax authorized by this Article shall be:

☐ FOR ☐ AGAINST

Local sales and use tax at the rate of one-quarter percent (0.25%)
in addition to all other State and local sales and use taxes.

Adopted by unanimous vote this the 18th day of January, 2008.

HENDERSON COUNTY BOARD OF COMMISSIONERS

By: _____

WILLIAM L. MOYER, Chairman

Attest:

Elizabeth W. Corn
Secretary to the Board

STATE OF NORTH CAROLINA
COUNTY OF HENDERSON COUNTY

BEFORE THE HENDERSON COUNTY
BOARD OF COMMISSIONERS

IN THE MATTER OF THE ADVERTISEMENT OF TAX LIENS

ORDER

Having received the report of the Henderson County Tax Collector dated 4 February 2008, which report indicates that there exist unpaid taxes for Tax Year 2007 of \$3,763,220.66, it appears to the Board of Commissioners of Henderson County and the Board so finds that it is appropriate and necessary to advertise, pursuant to N.C. Gen. Stat. §105-369, Tax Liens on Real Property for Failure to Pay Taxes.

WHEREFORE, IT IS ORDERED that the Henderson County Tax Collector proceed to advertise the tax liens pursuant to N.C. Gen. Stat. §105-369.

Unanimously adopted, this 4th day of February 2008.

HENDERSON COUNTY BOARD OF COMMISSIONERS

By: _____

WILLIAM L. MOYER, Chairman

Attest: _____

Elizabeth W. Corn
Secretary to the Board

**RESOLUTION OF THE BOARD OF COMMISSIONERS
FOR HENDERSON COUNTY, NORTH CAROLINA
TO APPROVE ACCEPTANCE OF CONDEMNATION OFFERS
Henderson County Hospital Corporation**

WHEREAS, Henderson County holds title to certain real property which was acquired with funds generated by the operations of Henderson County Hospital Corporation and which is subject to a lease by and between Henderson County and Henderson County Hospital Corporation;

WHEREAS, such real property is subject to condemnation claims by the North Carolina Department of Transportation for the widening of Highway 64 through Hendersonville, North Carolina, identified as Project #8.1952301;

WHEREAS, the North Carolina Department of Transportation has made offers to acquire the necessary rights-of-way across three (3) distinct parcels of real property owned by Henderson County;

WHEREAS, the Board of Directors of Henderson County Hospital Corporation has obtained appraisals from a certified real estate appraiser, reflecting that the offers made on two (2) of the rights-of-way are within the fair market value of the rights being taken, but the offer on the third is in excess of \$100,000.00 less than the fair market value of the interest being taken.

WHEREAS, the Board of Directors of Henderson County Hospital Corporation did on the 12th day of December 2007, recommend this Board of Commissioners' acceptance of two (2) of the offers received from the North Carolina Department of Transportation and rejection of the third offer;

WHEREAS, the Board of Commissioners has authority to grant the requested easements pursuant to N.C.G.S. §153A-176 and N.C.G.S. §160A-273; and

WHEREAS, the said Board of Directors of Henderson County Hospital Corporation has also requested that all proceeds from this condemnation be paid to the Henderson County Hospital Corporation to compensate it for the loss of use of the subject real property.

NOW, THEREFORE, be it Resolved by the Board of Commissioners for Henderson County, North Carolina that:

1. Henderson County shall grant to the North Carolina Department of Transportation easements as follows:

(a) .07 acres encumbering that real property described in deed of record in Deed Book 855, at page 341 in the office of the Register of Deeds for Henderson County, North Carolina, and a temporary, construction easement of approximately 2,461 square feet, both as more particularly described and depicted in that written offer dated June 1, 2007.

(b) .06 acres encumbering that real property described in deed of record in Deed Book 843, at page 510 in the office of the Register of Deeds for Henderson County, North Carolina, and a temporary, construction easement of approximately 1,125 square feet, both as more particularly described and depicted in that written offer dated June 1, 2007.

2. The offers made by the North Carolina Department of Transportation for the above-described easements shall be and are accepted. The purchase price for the easement encumbering that property described in Deed Book 855, page 341, Henderson County Registry, is \$49,650.00. The purchase price for the easement encumbering that property described in Deed Book 843, page 510, Henderson County Registry, is \$54,375.00.

3. The Chair of the Board of Commissioners is authorized to execute and deliver all deeds necessary to convey the above-described easements to the North Carolina Department of Transportation.

4. The Board of Directors for Henderson County Hospital Corporation shall be authorized, by and through its agents, to reject the offer of the North Carolina Board of Transportation in regard to a

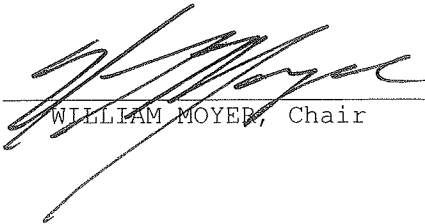
proposed right-of-way encumbering that real property described in Deed Book 927 at page 712 in the office of the Register of Deeds for Henderson County, North Carolina and to negotiate with the North Carolina Department of Transportation toward an offer that more accurately reflects the fair market value of the interest being taken.

5. All proceeds paid by the North Carolina Department of Transportation in consideration of the easements to be conveyed shall be paid to Henderson County Hospital Corporation and shall be the sole and exclusive property of Henderson County Hospital Corporation.

Adopted, this the 4th day of February, 2008.

HENDERSON COUNTY

BY:


WILLIAM MOYER, Chair

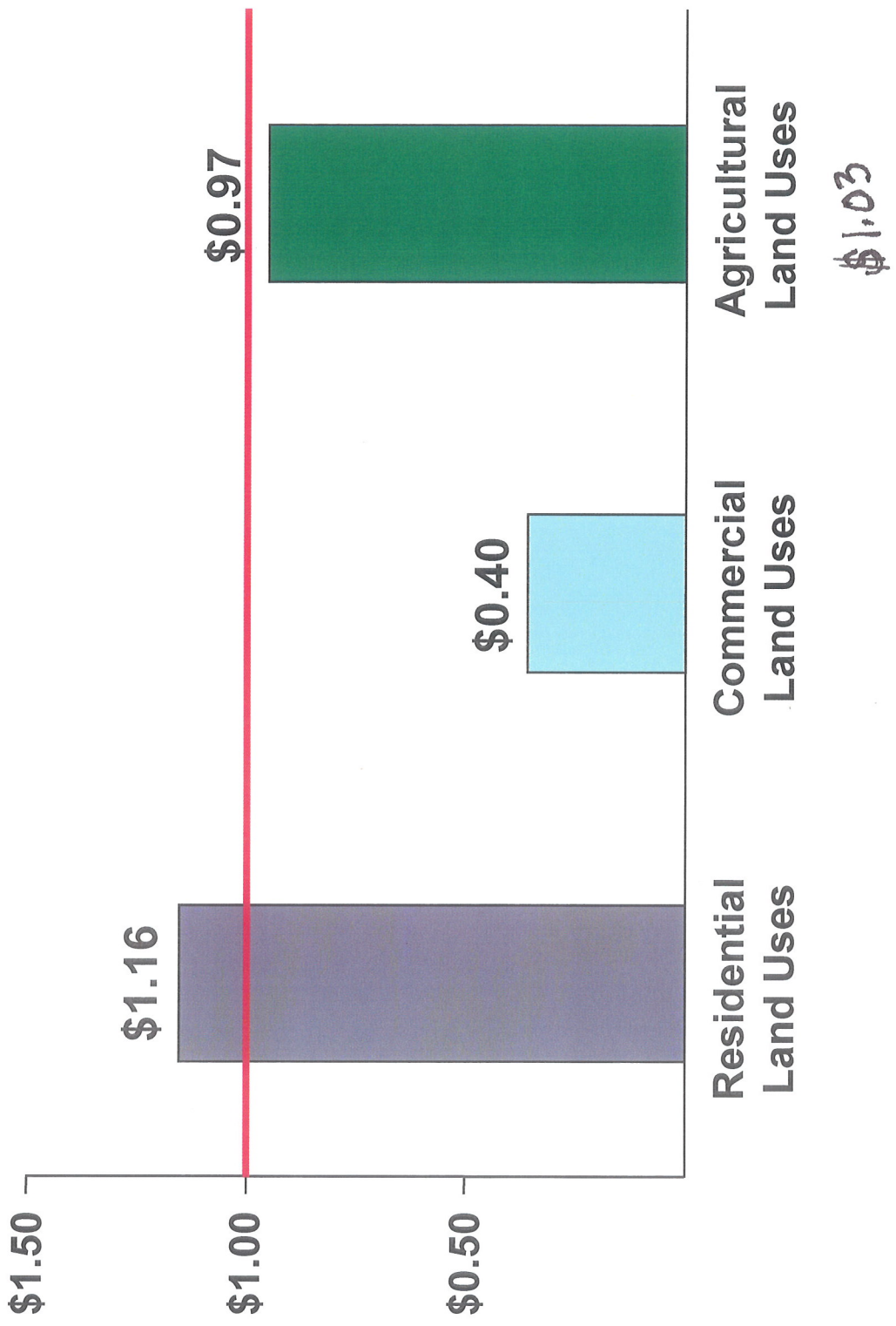
ATTEST:



Elizabeth W. Corn
Clerk to the Board

HAND-OUT
"B"

Cost of Providing Public Services per Dollar of Revenue Raised in Henderson County



HENDERSON COUNTY ASSESSOR'S OFFICE

200 North Grove Street

Suite 102

Hendersonville, NC 28792

828/697-4870

www.hendersoncountync.org/ca

Stan C. Duncan
Assessor

Mark Edney, RES
Assistant Assessor

Sandy Allison
Administrative Assistant II

MEMORANDUM

TO: William Moyer; Chairman, Henderson County Board of Commissioners
Vice-Chair Messer, and Board Members McGrady, Williams & Young

FROM: Stan Duncan; County Assessor

DATE: 14 January 2008

Re: Information in response to taxpayer inquiries regarding tax bills

Each year following the annual billing of real and personal property, we receive various letters and telephone calls from taxpayer/property owners regarding their tax bills. Surprisingly, some of the most vehement of these contacts concern what they perceive to be frivolous tax bills stating a low amount of taxes due, generally only a few dollars. Currently, while we list and appraise all taxable property, there are instances where the assessed valuation is of such an inconsequential amount that the resulting tax bill of less than \$1.00 is not mailed and therefore the tax is not collected. However, all tax bills of greater than \$1.00 are mailed and attempts made to collect as required by law. This current policy is in compliance with N.C.G.S. 105-321(f), which provides:

... "the governing body of a taxing unit that collects its own taxes may, by resolution, direct its assessor and tax collector not to collect minimal taxes charged on the tax records and receipts. Minimal taxes are the combined taxes and fees of the taxing unit and any other units for which it collects taxes, due on a tax receipt prepared pursuant to G.S. 105-320 or on a tax notice prepared pursuant to 105-330.5, in a total original amount that does not exceed an amount, up to five dollars (\$5.00), set by the governing body. The amount set by the governing body should be the estimated cost to the taxing unit of billing the taxpayer for the amounts due on a tax receipt or tax notice."

The following is for the last complete fiscal year – 2006-07 - for which data is available for all property types (individual & business personal, public utilities, registered motor vehicles, and real property), and represents all taxes for which the County billed (County, Fire District, or Municipal):

Actual revenue loss from 157 bills of less than \$1.00 for which no tax was billed: \$ 100.66.
Potential loss from 3,879 bills of less than \$2.00, for which a tax bill was produced: \$5,531.48.
Potential loss from 5,307 bills of less than \$3.00, for which a tax bill was produced: \$8,975.96.
Potential loss from 9,695 bills of less than \$4.00, for which a tax bill was produced: \$24,006.71.
Potential loss from 12,777 bills of less than \$5.00, for which a tax bill was produced: \$38,009.20.

\$58.03 or \$.3696 (\$.1389 for printing & \$.2307 for postage), was saved by not producing 157 bills that would have been for taxes due of less than \$1.00. The cost of the other 3,879; 5,307; 9,695; and

12,777 bills, was \$1,433.68; \$1,961.47; \$3,583.27; and \$4,722.38, for those bills of less than \$2, \$3, \$4. and \$5 respectively.

Interestingly, when last proposed to County Administration for the billing associated with the 2003-04 fiscal year, 12,714 tax bills were produced with a total due of more than \$1.00 but less than \$5.00, and a total potential revenue loss of \$33,721.37.

Data for the current, annual billing (individual & business personal, public utilities, and real property), and eight months of registered motor vehicles, associated with the 2007-08 fiscal year are as follows:

Actual revenue loss from 140 bills of less than \$1.00 for which no tax was billed: \$ 103.63
Potential loss from 3,143 bills of less than \$2.00, for which a tax bill was produced: \$ 4,241.40.
Potential loss from 5,078 bills of less than \$3.00, for which a tax bill was produced: \$ 9,583.42.
Potential loss from 8,157 bills of less than \$4.00, for which a tax bill was produced: \$ 19,768.64.
Potential loss from 10,695 bills, less than \$5.00, for which a tax bill was produced: \$ 31,337.48.

While I have not attempted to determine the costs associated with the listing, appraisal and assessment of the property, and creating the tax bill prior to sending it to the vendor for printing and mailing, it is my firm belief that the greater costs associated with these minimal bills occurs after mailing when the property owner receives the bill and either calls or visits the assessor's office. If the contact is within the 30-day appeal window when the tax bill serves as the first notice of valuation, settlement can often be reached on issues of value. Unfortunately, a large number of these contacts occur after the 30-day appeal window has closed, and consequently, nothing can be done regarding the valuation issue. In either instance, experience has shown that as a general rule, larger tax bills create less public outcry than what they perceive as a waste of taxpayer dollars in producing minimal tax bills.

Regardless of the amount of the minimal tax bill set by the governing body, G.S. 105-321(f) also provides the following:

1. The tax collector shall keep a record of all minimal taxes by receipt number and amount.
2. The compiled record of all unbilled taxes is reported to the governing body at the time of annual settlement set forth under G.S. 105-373.
3. Minimal taxes are not a lien on a taxpayer's real property.
4. Minimal taxes are not collectible under Article 26 – G.S. 105-349 through 105-378.

Since the county is required by statute to bill and collect taxes on Registered Motor Vehicles for all the municipalities, any decision as to minimal taxes by the county will also have some effect on those jurisdictions as well.

Should the County, at some future time, in addition to registered motor vehicles ever bill and collect the annually-billed taxes for any municipality, the effect of any amount of minimal tax will need to include those taxes due the municipality. In this manner, the number of minimal tax bills will be reduced from those numbers provided from the preceding analysis of 2006-07 and 2007-08 fiscal years.

I have attached a recent posting from the assessor's listserv tabulating the responses from a recent survey on the issue. Other than Henderson, of the 37 counties and two municipalities responding, 18 have adopted a \$5.00 standard, eight are like Henderson at \$1.00, and the remaining 13 are at various, often unexplainable levels (such as Pamlico at \$1 for real & personal, and \$3 for registered motor vehicles). If a change is adopted, I would request that it be uniform for all property types.

Additional and supporting documentation is available upon your request.

COUNTIES WITH A MINIMUM TAX BILL RESOLUTION

COUNTY	MINIMUM BILL	NOTES
Brunswick	\$5.00	
Burke	\$1.00	
Catawba	\$1.00	
Craven	\$5.00	
Currituck	\$5.00	
Davidson	\$5.00	
Durham	\$4.00	
Edgecombe	\$1.00	
Elizabeth City	\$2.50	
Franklin	\$1.00	
Gaston	\$5.00	
Greene	\$5.00	
HENDERSON	\$1.00	Possible Change Under Consideration
Iredell	\$5.00	
Johnston	\$5.00	
Jones	\$2.00	
Lee	\$1.00	
Mecklinburg	\$5.00	
New Hanover	\$2.50	Going to \$5.00
North Hampton	\$4.00	
Onslow	\$3.00	
Orange	\$5.00	
Pamlico	\$1.00	Real & Personal (\$1) Vehicles (\$3)
Pasquotank	\$2.50	
Person	\$1.00	
Pitt	\$3.00	
Polk	\$2.00	
Randolph	\$3.50	
Rutherford	\$5.00	
Scotland	\$5.00	
Stanly	\$2.00	Minimum for Vehicles only
Surry	\$1.00	
Town of Surf City	\$5.00	
Transylvania	\$1.50	
Union	\$5.00	
Wake	\$5.00	
Warren	\$2.00	
Wayne	\$5.00	
Wilkes	\$5.00	
Yadkin	\$3.00	