

COLUMBUS COUNTY BOARD OF COMMISSIONERS**Monday, November 29, 2004****6:00 P.M. (Public Hearing)**

The Honorable Columbus County Commissioners met on the above stated date and at the above stated time in the Dempsey B. Herring Courthouse Annex Building located at 112 West Smith Street, Whiteville, North Carolina, for the purpose of holding a Public Hearing for Columbus County's 2005 Octennial Revaluation.

COMMISSIONERS PRESENT:

Bill Memory, **Chairman**
 Kipling Godwin
 Sammie Jacobs
 Amon E. McKenzie
 Lynwood Norris
 C.E. "Gene" Wilson

APPOINTEES PRESENT:

Billy Joe Farmer, **County Administrator**
 James E. Hill, Jr., **County Attorney**
 Darren L. Currie, **Assistant County Administrator**
 June B. Hall, **Clerk to Board**

APPOINTEE ABSENT:

Roxanne Coleman, **Finance Officer**

COMMISSIONER ABSENT:

David L. Dutton, Jr., **Vice Chairman**

PUBLIC HEARING CALLED TO ORDER:

At 6:00 P.M., Chairman Memory called the Public Hearing to order and stated the purpose of this Public Hearing is to receive any comments, either written or oral, from all interested citizens on the proposed Schedules, Standards and Rules for Columbus County's 2005 Octennial Revaluation.

COMMENTS by RICHARD GORE, COLUMBUS COUNTY TAX ADMINISTRATOR:

Chairman Memory requested Richard Gore, Columbus County Tax Administrator, present an overview of the Columbus County's 2005 Octennial Revaluation. Mr. Gore stated the following:

1. We finished the field work in May, 2004;
2. We discovered we missed approximately eight hundred (800) houses;
3. We believe that all houses and real property, within Columbus County, were judged fairly;
4. Approximately ninety (90%) percent of the real properties had changes to them;
5. The Schedule of Values is based on three (3) factors as follows:
 - a. Market Scale;
 - b. Cost to Build; and
 - c. Income Bracket;
6. If the proposed Schedules, Standards and Rules for Columbus County's 2005 Octennial Revaluation is adopted at the December 6, 2004 Board of Commissioners Meeting, I will mail out notices to the Columbus County citizens;
7. The Columbus County citizens will have ten (10) days after the receipt of the notice to request an informal hearing;
8. We are considering holding the informal hearings three (3) days a week from 3:00 P.M. to 7:00 P.M., and the particular days for these hearings will be decided later;
9. If an apparent error has occurred at the Tax Office, then we can readily correct this, thus warranting no further action. If the citizen cannot obtain satisfaction from the Columbus County Tax Department, then the matter will go to the Equalization and Review Board; and
10. If no resolution can be obtained by the citizen from the Equalization and Review Board, then the citizen has the right to forward their concern to the State level.

Chairman Memory asked Mr. Gore what the percentage of change was from the last tax revaluation that was done eight (8) years ago. Mr. Gore replied stating there was approximately an overall change of forty (40%) percent.

Commissioner Godwin asked Mr. Gore how did the revaluation go in comparison to the prior years and would it be feasible to do the revaluation every four (4) years in lieu of every eight (8) years. Mr. Gore replied stating the revaluation went very smoothly and faster due to better technology and equipment that was afforded to them. I cannot see a big advantage in conducting a

reevaluation every four (4) years. There would not be a significant change in the value, and you would need to consider the cost of professional services involved, along with the cost of the proper technology to supply the most accurate information needed.

James E. Hill, Jr., Columbus County Attorney, stated the reevaluation was the best Columbus County has ever had, it ran the smoothest of any, and was far superior. This was due to good equipment available to the Tax Office and the advanced technology that was accessible to them. Many factors come into play when calculating the values of property. Mr. Gore and I have to file a report with the State regarding the sales of property being good or bad.

Commissioner McKenzie stated that everyone involved in this process needed to be thinking if there was any way this process could be done that would benefit the taxpayers and eliminate such a large increase at a single time.

Mr. Gore stated the normal tax value of property -vs- the retail sales value of property principle was utilized with the result being approximately seventy-three (73%) percent of the sale price. The average house will cost sixty-six and 00/100 to seventy and 00/100 (\$66.00 - \$70.00) dollars per square foot.

James E. Hill, Jr., Columbus County Attorney, stated that by law, the Board of Commissioners will have to pass the Schedule of Values. This Schedule of Values allows uniformity for the citizens with some situations having unique qualities.

Mr. Gore stated the Equalization and Review Board has the authority to increase or decrease the value that was derived from the reevaluation process. In lieu of conducting a reevaluation every four (4) years, Columbus County could do a Horizontal Adjustment if need be.

Additional discussion was conducted among the attendees relative to the process of obtaining the necessary information needed for the reevaluation, what factors were involved in the process, the sources of information and the accuracy of the ending results.

Chairman Memory requested the representative from the firm retained to assist in the 2005 Octennial Reevaluation to give a short synopsis of his background.

PRESENTATION by JAMES H. EDWARDS, INLAND ASSOCIATES, INCORPORATED:

James H. Edwards, President and CEO of Inland Associates, Incorporated, stated the following:

1. I assisted Richard Gore in putting together the information for the 2005 Octennial Reevaluation;
2. I was employed by United Carolina Bank for many years in the Real Estate and Trust Departments and managed accounts of multi-million dollars;
3. I was employed by BB&T for one (1) year performing the same type of work I was previously doing at United Carolina Bank;
4. I am involved in real estate, appraisal services, broker and consultant services; and
5. I serve North and South Carolina.

PUBLIC HEARING CLOSED:

At 6:33 P.M., there being no further comments, a motion was made by Commissioner Jacobs to close the Public Hearing, seconded by Commissioner Godwin. The motion so carried.

APPROVED:


JUNE B. HALL, Clerk to Board


BILL MEMORY, Chairman