

POLK COUNTY BOARD OF COMMISSIONERS
November 2, 2020 - 7:00 PM
R. Jay Foster Hall of Justice Womack Building Columbus, NC
Columbus, NC
MINUTES

PRESENT: Chairman Yoder, Vice-Chairman Melton, Commissioner Beiler, Commissioner Gasperson, and Commissioner Moore. Also in attendance were County Manager Pittman, Attorney Berg, and Clerk to the Board High, media, and citizens.

1. Public Hearing

- A. Call to Order of the Public Hearing Regarding the Submission of the Proposed Uniform Schedules of Value, Standards, and Rules for the 2021 County-Wide Revaluation – Chairman Yoder called the public hearing to order. The purpose of the public hearing was to take public comment on the submission of the proposed uniform schedules of values, standards, and rules to be used in appraising real property in Polk County at its true value and at its present-use value. The public hearing was properly advertised in the Tryon Daily Bulletin. Melissa Bowlin, Tax Administrator, Brandon Highsmith, Property Appraiser, and Gary Eanes, Wampler-Eanes Appraisal Group were present.

Ms. Bowlin said the primary purpose of any revaluation program is to provide equalization among all property owners. North Carolina law requires each county to conduct a revaluation at least once every eight years, and Polk County conducts theirs every four years. She said the process is set by the North Carolina State Legislature and the Board of Commissioners must approve the schedule to be used in determining the values. Mr. Eanes said this is his company's second time working on the revaluation in Polk County. He said they are ninety-five percent complete with the project, and notices will be going out in January.

Mr. Highsmith said the 2021 schedule of values is similar to the one used during the last revaluation with the inclusion of some new forms used. He said another main change is the increase in the base rate for the heated square footage of structures. He said this rate has increased over thirty percent, however it was not increased in the last revaluation, meaning it's remained the same since 2009.

B. Citizen Comments.

There were no citizen comments during the public hearing.

C. Commissioner Comments.

Vice-Chairman Melton asked why Polk County conducts a revaluation every four years instead of eight. Ms. Bowlin said the State allows each County to choose

one to eight years between revaluations. Manager Pittman said changing from eight to a four year revaluation period was to lessen the impact on citizens. Mr. Eanes agreed with Manager Pittman.

Ms. Bowlin said they will come to a meeting in January to present more details on the information in the revaluation, including the appeal process.

Vice-Chairman Melton asked Ms. Bowlin to include in her report the percentage of increase surrounding counties have in their recent revaluations.

Commissioner Gasperson said a thirty percent increase in valuation doesn't mean a thirty percent increase in tax bills. He said the State requires a revenue neutral rate, the rate of collection is determined by a formula mandated by the General Assembly.

D. Adjourn Public Hearing.

Vice-Chairman Melton moved to adjourn the public hearing, seconded by Commissioner Beiler and the motion carried unanimously.

2. Call to Order - Chairman Yoder.

3. Invocation - Commissioner Gasperson.

4. Pledge of Allegiance - Vice-Chairman Melton.

5. Approval of Agenda

Manager Pittman requested adding an Emergency Management Update to the agenda following citizen comments.

- A. Commissioner Moore moved to approve agenda as amended, seconded by Vice-Chairman Melton and the motion carried unanimously.

6. Consent Agenda

Commissioner Moore moved to approve the consent agenda, seconded by Commissioner Beiler and the motion carried unanimously.

- A. Tax refund requests through October 31, 2020 in the amount of \$2,676.87.
- B. Approve September 21, 2020 regular meeting minutes.
- C. Budget Amendment to appropriate fund balance for inmate medical costs (FY 20 and FY 21) in the amount of \$50,000. *These funds must be used only for this purpose, and cannot be transferred out.
- D. Polk County Library - Schedule change for hours of operation.

7. Citizen Comment(s)

Three citizens spoke in support of the Christmas decorations, and budget

amendment to fund them.

8. Emergency Management Update. (Item added to agenda)

Bobby Arledge, Emergency Management Director reported on the impact of Tropical Storm Zeta. He said it came through the area last week bringing high winds and severe weather conditions which resulted in several power outages, with school and business closures. He said there were over two hundred and fifty emergency calls in a twenty-four hour time period, and twenty-five homes had significant damage, with three families being displaced. Mr. Arledge said he requested a damage assessment team to come in from the State to help with the evaluation. He commended all the emergency personnel and staff throughout the county, towns and fire departments who worked together ensuring citizen safety, and no major injuries were reported.

9. Discuss Applying for a 2020 Community Development Block Grant (CDBG) and Scheduling a Special Meeting on November 23, 2020.

Manager Pittman said he is waiting to hear if the County will meet the low to moderate income impact requirements to qualify for the Community Development Block Grant, and at this time the broadband grant application process is on hold. He said with Governor Cooper's latest executive order, the annual county employee Christmas party must be canceled. He said the employee longevity recognition awards are typically distributed during the party, and he requested scheduling a special meeting on Monday, November 23, 2020 at 11:00am to distribute the employee awards.

Commissioner Moore moved to schedule special meeting on Monday, November 23, 2020 11:00am, seconded by Commissioner Beiler and the motion carried unanimously.

Since the employee Christmas party is being canceled, the Commissioners discussed distributing the budgeted special function funds to all regular part-time and full-time employees in the form of a gift card/certificate to one of the two local grocery stores to be used to purchase a Christmas ham or turkey for their families. Manager Pittman said thirty dollars would be almost the exact amount, Vice-Chairman Melton said he would like the amount to be increased to thirty-five dollars per regular employee.

Vice-Chairman Melton moved to approve disbursement of funds for annual party to each regular part and full time employee in the amount of thirty-five dollars for a gift card/certificate for grocery items, seconded by Commissioner Gasperson and the motion carried unanimously.

10. Budget Amendment to fund outdoor Christmas decorations for Polk County Government Buildings in Columbus North Carolina.

Manager Pittman said at a meeting in October, Chairman Yoder said he would like to see the county buildings in Columbus decorated for Christmas to spread holiday cheer to the citizens. Manager Pittman said included in the packet for

their consideration is a budget amendment to fund outdoor decorations for County Buildings located in Columbus around the Courthouse Square, and Walker Street. He said the decorations will be a mixture of fresh and faux, with hopes that many will be reused for years to come.

Vice-Chairman Melton moved to approve the budget amendment in the amount of \$9,000 from contingency for outdoor holiday decorations for County buildings in Columbus, seconded by Commissioner Gasperson and the motion carried unanimously.

11. Commissioner Comment(s)

The Commissioners thanked all the emergency workers, North Carolina Department of Transportation (NCDOT) crews, and linemen who worked hard during the storm, and through the power outages. They were grateful for a good meeting, and look forward to seeing the town decorated for the holidays. They wished everyone good luck in tomorrow's election.

12. Adjournment

- A. Commissioner Moore moved to adjourn the meeting, seconded by Vice-Chairman Melton and the motion carried unanimously.

Attest:

POLK COUNTY BOARD OF
COMMISSIONERS

Ange High
Clerk to the Board

Myron Yoder
Chairman