

**COUNTY BOARD OF COMMISSIONERS
PERSONNEL, EQUALIZATION AND APPORTIONMENT/TRANSPORTATION/HEALTH
AND SOCIAL SERVICES COMMITTEE**

April 6, 2016

MEETING COMMENCED: 4:45 PM in County Administrator's Office, first floor

MEMBERS PRESENT: Commissioners Scott Shackleton and Rudy Johnson, Members

MEMBERS ABSENT: Commissioner Connor Egan

OTHERS PRESENT: Commissioner Jim Martin and
Sharon Kennedy, Equalization Director

No additions or deletions were offered to the agenda, and on motion of Commissioner Johnson, seconded by Commissioner Shackleton, the agenda was adopted as presented.

No public comments were offered.

1(a) Agenda Item: 2016 County Equalized Values.

Equalization Director Kennedy reviewed the process of arriving at equalized values, including land value, economic condition factor, appraisal, and sales studies, the assessor and boards of review function in the process, and ultimately the role of county and state in establishing equalized value.

Kennedy went on to present the 2016 County Equalized Values. The total 2016 Equalized Value for the county is \$1,333,014,476 (see page 1 of Equalization Report).

She explained that the values presented on the report are the basis for completing the State required forms which must be completed and sent to the State before the end of April. The equalization process and the valuations presented were discussed in detail.

It was moved by Commissioner Johnson and seconded by Commissioner Shackleton that the equalized values as presented by Equalization Director Kennedy be adopted as reported and that all state required forms regarding same be completed and filed as required by statute.

On a voice vote, the motion was UNANIMOUSLY CARRIED.

1. (b)(c)(d) Agenda Items: Tentative 2016 Tentative Taxable Values; Truth in Taxation Public Hearing; Summer Tax Roll Processing and Required Studies:

As an informational item, Equalization Director Kennedy also presented the TENTATIVE 2016 TAXABLE VALUES and explained the capped value formula as it relates to taxable values. It was explained that the county's projected tentative taxable value is \$1,102,088,013 which is a projected increase of \$7,453,753 over the 2015 value. The final taxable values for the county will be calculated in May, after preliminary State equalization occurs and after school operating exemption information has been provided by the local assessors. Once those taxable values are finalized, all of the Headlee calculations will be made by the director, and the county's operating millage, after a truth in taxation public hearing is held, will be determined by the County Board.

Director Kennedy reviewed the process of establishing the County's operating millage rates, the time table involved, and the necessity of holding a Truth in Taxation Public Hearing at the June 13th meeting of the County Board of Commissioners.

Director Kennedy reviewed the schedule for calculating final taxable values, Headlee fractions, millage rates, and processing Tax Rolls, the steps necessary to accomplish the tasks ahead.

It was moved by Commissioner Johnson and seconded by Commissioner Shackleton that the information presented be accepted into the minutes and that the Truth in Taxation Public Hearing be scheduled for the June 13, 2016 meeting of the County Board, and that Director Kennedy, as soon as the necessary data is certified and compiled, submit the pertinent information to the Administrator's Office and the Board so that the hearing may proceed within the deadlines established by law.

On a voice vote, the motion was UNANIMOUSLY CARRIED.

1(c) Agenda Item: Other items of concern

Director Kennedy advised the Committee that Kelly Goldenbogen was welcomed to the Equalization Department on March 31, having taken the place of Staci Nelson who moved into the appraiser position after Kathy Loup's retirement in February. The entire department is involved in the training process.

Director Kennedy also explained that beginning with 2011, the continuing education requirements for certified personnel has increased to 30 hours in a three year period in addition to specific annual mandatory class requirements. And, while she did not have a schedule of those trainings yet, when the trainings are known staff will be scheduled for those trainings as well as others throughout the year as she determines is necessary and relevant to departmental functions.

It was moved by Commissioner Johnson and seconded by Commissioner Shackleton that should the need arise, and in the discretion of the Equalization Director, in order to accommodate attendance at continuing education classes, with advance notification of administration, the office may be closed during those periods.

On a voice vote, the motion was UNANIMOUSLY CARRIED

F. Agenda Item: Commission Comments

The Commissioners unanimously complimented the Equalization Department staff on a job well done.

G. Agenda Item: Chairman's Comments

NONE OFFERED

Adjourn: The meeting was adjourned at 5:25 pm.

A handwritten signature in black ink, appearing to read "Scott Anderson". The signature is written in a cursive style with a large initial "S" and "A".