

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

**April 9, 2014**

MEETING COMMENCED: 4:00 PM in County Administrator's Office, first floor

MEMBERS PRESENT: George Kinsella, Chair; Commissioners Don McLean and Ted Postula, Members

MEMBERS ABSENT: None

OTHERS PRESENT: Kathy Loup, Appraiser, Equalization Department, and Sharon Kennedy, Equalization Director

**Agenda Item: Additions/Deletions to Agenda NONE MADE**

***Agenda Item: Approval of the Agenda Moved by Commissioner McLean and seconded by Commissioner Postula that the agenda as presented be approved.***

***On a voice vote, the motion was UNANIMOUSLY CARRIED***

**Agenda Item: Public Comments NONE MADE**

**Agenda Item: Correspondence and Information Items NONE PRESENTED**

**Agenda Item: 2014 County Equalized Values.**

Equalization Director Kennedy and Appraiser Kathy Loup reviewed the process of arriving at equalized values, including land value, economic condition factor, 34 appraisal, and 15 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 2014 County Equalized Values. The total 2014 Equalized Value for the county is \$1,330,106,620 (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 McLean and seconded by Commissioner Postula 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.***

**Agenda Item: Tentative 2014 Tentative Taxable Values:**

As an informational item, Equalization Director Kennedy also presented the tentative 2014 tentative 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 \$1,086,567,654 which is a projected decrease of \$3,776,305 and, while there were increases due to new construction and uncapped transfers that occurred in 2013, decreases due to the newly enacted and authorized exemptions for properties moving into special taxation categories, our disabled veterans, certain commercial and industrial personal property together with market adjustments in the commercial class in the city (pgs 10 – 11). The final taxable values for the county will be calculated in May, after preliminary State equalization occurs and after all of the homestead/qualified ag/qualified forest 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. The 2014 tentative DNR/PILT taxable values (pg 16) show an increase of \$587,466 over the 2013 values. It is noted that the DNR/PILT properties pay taxes at same rate as other qualified agricultural properties.

***It was moved by Commissioner McLean and seconded by Commissioner Postula that the taxable value information presented be accepted into the minutes.  
On a voice vote, the motion was UNANIMOUSLY CARRIED.***

**Agenda Item: 2014 Truth in Taxation Public Hearing**

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 meeting of the County Board of Commissioners.

***It was moved by Commissioner Postula and seconded by Commissioner McLean that the county's Truth in Taxation Public Hearing be held at its June 9, 2014 meeting, and that Director Kennedy, as soon as the necessary data is certified and compiled, will 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***

**Agenda Item: Summer Tax Roll Processing and Required Studies**

The Commissioners and Chairman Kinsella discussed the schedule for calculating final taxable values, Headlee fractions, millage rates, and processing Tax Rolls, the steps necessary to accomplish the tasks ahead. Kathy Loup, Equalization Dept Appraiser discussed the sales verification, vacant land study, and appraisal study process.

Agenda Item: Other items of concern

Equalization Director Kennedy 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 Postula and seconded by Commissioner McLean 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*

**Agenda Item: Commission Comments**

Chairman Kinsella and Commissioners McLean and Postula once again complimented the entire Department for a job well done and on the reports presented.

**Adjourn: The meeting was adjourned at 4:40 pm.**

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GEORGE KINSELLA, Chairman,

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Sharon H. Kennedy, Equalization Director  
Recorder