## Workshop Session – September 15, 2020

The Graham County Board of Commissioners met Tuesday, September 15, 2020 at 5:00 p.m. for their regular monthly workshop session in the Graham County Community Building located at 196 Knight Street Robbinsville, NC. All board was present.

- 1. Chairman Wiggins called the meeting to order.
- 2. Chairman Wiggins asks Chris Ferriss and Tax Assessor Brandy Cook to speak. Assessor Cook stated that they were here to speak to the board about our utilities such as Duke Energy, Verizon, ext. and stated that our current ratio is at 88% so therefore the utilities are only required to pay 88% of their taxable value. Assessor Cook stated that she did speak with the Department of Revenue and because we are under the 75K population we will not be forced into a revaluation. Assessor Cook stated that our next revaluation is set to begin January 2021. Assessor Cook stated that our ratio is based on sales compared to tax valuation and we had several properties that sold for much higher than the tax value. Assessor Cook gave three examples: One home was valued at \$143,860 and sold for \$240,000; the other was valued at \$460,000 and sold for \$530,000 and the last was valued at \$86,000 and sold for \$200,000 which makes our tax valuation too low. Assessor Cook stated that people have a right to sell their properties at any value they want but it does mess with the utility's ratio of payment. Commissioner Nelms asks when the county can value the properties at the price that was paid. Assessor Cook stated that this can be done in revaluation.
- 3. Mr. Ferriss stated that the system keeps quarterly reporting and will track the dates of the sales. Mr. Ferriss stated that we try to keep the correct information on the tax books, but it is affected when taxpayers build without permits which is another way to track increases to value. Assessor Cook stated that they cannot chase sales or change the value based on the sales, but our records are showing more out of town people are paying more for the properties.
- 4. Chairman Wiggins asks what is the ideal place to be? Assessor Cook stated that she was worried at the 88% but we are only one year out from revaluation, but she does need Chris Ferriss help in making sure that the tax office gets all the information correctly.
- 5. Mr. Ferriss stated that he is willing to come train and educate the office. Mr. Ferriss stated that they have made great progress with the Mapping, Building Inspections, Register of Deeds, and the Tax Office working together so that what is on the deeds will be on the mapping. Mr. Ferriss stated that the system was developed by his father and he has worked with the system for the last twenty years. Mr. Ferriss stated that the system is not updated to fit counties in the mountains, and he will show the tax office how to use the system to work for them. Mr. Ferriss stated that since he has been assisting the office they have found over (900) missing or mismatched parcels that was not mapped. Mr. Ferriss stated that you must match parcels to value correctly and the communications with the inspection's office has helped tremendously. Mr. Ferriss stated that the goal is to have the office paperless where they can pull up every parcel and put in new construction as needed.
- 6. Mr. Ferriss presented the board with a resume which shows his twenty plus years of experience. The board thanked Mr. Ferriss for speaking with the board and agrees that we need to reorganize our tax assessing. Manager Garland stated that once this is completed the county would have a more accurate budget.
- 7. Chairman Wiggins asks about flyovers. Mr. Ferriss stated that it would be nice to have current ariels and stated that the images now will do 360 degrees around the property which would pick up any outlying buildings, docks, etc.
- 8. Manager Garland stated that last year the tax office found the (900) parcels that were not correct, and we need to continue to clean up the tax records.
- 9. Commissioner Orr asks if Mr. Ferriss had worked with Graham County on the last revaluation. Mr. Ferriss stated that the Bi-Tek system is his expertise. Assessor Cook stated that Ron McCarthy did our commercial at the last revaluation. Assessor Cook stated that this will be her first time on the revaluation as the assessor. The board all agreed that we needed the parcels correct and they wanted it done correctly. Manager Garland stated that Bi-Tek was not being used correctly and the county pays \$1800.00 per month for something we have never correctly utilized. Chairman Wiggins stated that this is long overdo and we needed the tax scrolls corrected.

10. Chairman Wiggins asks for a motion to adjourn. Commissioner Orr made the motion to adjourn. Commissioner Cody seconded this motion. Vote unanimous.

Dale Wiggins, Chairman
Lynn Cody, Vice-Chairman
Keith Eller, Member
Jacob Nelms, Member
Connie Orr, Member
ATTEST:

Kim Crisp, Clerk to the Board