
SPECIAL CALLED MEETING

October 19, 2015

7:00 p.m.

The Perquimans County Board of Commissioners met in a Special Called Meeting on Monday, October 19, 2015, at 7:00 p.m. in the Commissioners' Room located on the first floor of the Perquimans County Courthouse Annex.

MEMBERS PRESENT: Janice McKenzie Cole, Chair Edward R. Muzzulin, Vice Chairman
 Kyle Jones Fondella Leigh
 Wallace Nelson Matthew Peeler

MEMBERS ABSENT: None

OTHERS PRESENT: Frank Heath, County Manager Mary P. Hunnicutt, Clerk to the Board

After the Chair called the meeting to order, Commissioner Peeler led in prayer and the Chair led the Pledge of Allegiance. Chair Cole explained that this Special Called Meeting was scheduled to receive the proposed schedules, standards, and rules to be used in appraisal for Perquimans County and to consider two Budget Amendments.

AGENDA

On motion made by Matthew Peeler, seconded by Edward R. Muzzulin, the Board unanimously approved the Agenda as amended.

SCHEDULE OF VALUES

Chair Cole recognized Bill Jennings, Tax Administrator, who presented the present use of schedule of values that we will be using in 2016. These will be used for the deferred tax rate. After distributing his copies, he gave a brief explanation of these rates. These are state rates. When a parcel is placed in land use, the individuals will fall under these deferred rates. If they change the use of this property, the individual will have to pay three year's back tax plus the current year's tax. Commissioner Muzzulin asked for clarification. Mr. Jennings provided an explanation. Commissioner Peeler asked about timber land use. He has noticed that there has been a lot timber cut from properties. Will they have to be revalued? Mr. Pearson said that, if they reseed the property, they will need to present to Mr. Jennings a Forestry Management Plan and they can remain under this land use. If they are not going to reseed the property, then they would have to pay current taxes plus three year's back taxes. Chair Cole asked Mr. Jennings how they keep up with these changes. Mr. Jennings said that they receive applications, sales and transfers. With regard to the cutting of timber, how do you keep up with these changes? Mr. Heath said that sometimes it has a timber transfer and then when the revaluation takes place, they find it too. Mr. Jennings then introduced Bob Pearson of Pearson Appraisals who presented the 2016 Schedule of Values. He began his comments by thanking Dawn Winslow for all her hard work. A notebook had been placed at their desks for them to review between now and November 2nd when they will be holding their public hearing. Mr. Pearson explained the process of revaluation. He said that, if everything goes well at the public hearing, the Schedule of Values will be adopted at the November 16th Special Called Meeting. After answering several questions, Chair Cole proceeded with the next item of the Special Called Meeting.

BUDGET AMENDMENT NOS. 4 & 5

As reported during the October 5, 2015 Updates, County Manager Heath explained that he was presenting the Budget Amendments for the E-911 funds that the County had received to update their Communications Equipment. On motion made by Edward R. Muzzulin, seconded by Matthew Peeler, the Board unanimously approved the following Budget Amendments:

**BUDGET AMENDMENT NO. 4
 GENERAL FUNDS**

CODE NUMBER	DESCRIPTION OF CODE	AMOUNT	
		INCREASE	DECREASE
78-350-001	Revenue - Emerg. 911 Fees	175,012	
78-399-000	Fund Balance Approp.	139,538	
78-500-110	E-911 Telephone	8,517	
78-500-160	E-911 Software Maintenance	4,804	
78-500-161	E-911 Hardware Maintenance	25,973	
78-500-740	E-911 Capital Outlay - Equipment	275,256	
10-500-150	Maintenance & Repair - Buildings	3,901	
EXPLANATION: To budget E-911 funding reconsideration approval amounts for FY 2015-16.			

**BUDGET AMENDMENT NO. 5
 GENERAL FUNDS**

CODE NUMBER	DESCRIPTION OF CODE	AMOUNT	
		INCREASE	DECREASE
10-335-000	Miscellaneous Revenue	3,464	
10-511-740	Dispatch - Capital Outlay	3,464	
EXPLANATION: To budget funds to cover computer workstation costs for FY 2015-16.			

ADJOURNMENT

There being no further comments or business to discuss, the Special Called Meeting was adjourned and the Chair proceeded with the Agenda for the Work Session.

 Janice McKenzie Cole, Chair

 Clerk to the Board
