

**AUGUST 11, 1998**

The Board of Commissioners of Franklin County, North Carolina, met in Special Session at 7:30 P. M. in the County Office Building with the following Commissioners present: Chairman James G. Hardy, Vice Chairman James T. Moss, Jr., Commissioner Robert L. Swanson, Commissioner George T. Wynne.

Chairman Hardy called the meeting to order and stated that the purpose of the Special Session was to conduct a workshop on matters relating to the tax office and water customer sign-up incentive.

County Manager Leary informed the Board that the Tax Collector's Office was continuing to use all means available as allowed by Statute to effect tax collections, but that the Tax Administrator and the County Manager were asking the Board to provide some direction regarding "mortgage type" foreclosures in the future. The Tax Administrator reviewed the procedures which are currently being followed in the collection of taxes. The Board was informed that a meeting had been held with the County Attorney and that the Attorney had indicated his willingness and desire to undertake foreclosure actions in the future after all other means of collection had been exhausted. The Board agreed that in rem foreclosure procedures would not be utilized at the current time. The Board directed that steps be taken to ensure that taxpayers be thoroughly informed as to the ramifications of having a foreclosure action initiated before files are turned over to the Tax Attorney.

Upon motion by Commissioner Wynne, seconded by Commissioner Swanson with all present voting "AYE" duly carried that the County Attorney be designated as the tax attorney for the purpose of handling foreclosures in the future after all other means of collection have been exhausted.

County Manager Leary reminded the Board that one of the goals which was established for the Tax Administrator when she was employed was the implementation of a permanent listing system. The Tax Administrator informed the Board of the savings and procedures which will be followed by the Tax Office when such a system is in place, and the Board was advised that the adoption of a formal resolution in October to this effect will need to be submitted to the North Carolina Department of Revenue, Ad Valorem Tax Division.

Upon motion by Commissioner Swanson, seconded by Commissioner Moss with all present voting "AYE" duly carried authorize the appropriate staff in the Tax Office to proceed with steps to initiate a permanent tax listing system in January, 1999.

County Manager Leary advised the Board that following the completion of the most recent octennial revaluation by an outside contractor, the Board may wish to consider the option of conducting the next revaluation with County personnel and to accelerate the revaluation cycle to mitigate deviations in values. The Tax Administrator and the Tax Assessor reviewed some of the benefits to conducting a revaluation with in-house personnel and discussed some of the staffing which would be necessary. A thorough analysis of this process will need to be conducted if the Board is interested in considering this option.

Upon motion by Commissioner Moss, seconded by Commissioner Swanson with all present voting "AYE" duly carried authorize the Tax Office to undertake a feasibility analysis for conducting revaluations in-house and to present that report to the Board within a reasonable time.

The County Manager briefed the Board on some minor modifications to the County Office Building which will be desirable when additional space becomes available for occupancy by the Tax Office and Planning/Inspections Department. The Board agreed that these modifications were appropriate and should be done.

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Upon motion by Commissioner Moss, seconded by Commissioner Swanson with all present voting "AYE" duly carried the Board enter into Closed Session pursuant to General Statute 143-318. 11 (a) (6) to consider the performance of a public employee.

Upon motion by Commissioner Swanson, seconded by Commissioner Wynne with all present voting "AYE" duly carried the Board reconvened into regular session.

Chairman Hardy stated that no action was necessary as a result of the Closed Session.

County Manager Leary informed the Board that the consulting firm of Hobbs, Upchurch was proceeding with the work related to expanding the county water system. One component of that process is to identify potential customers who may be willing to tap on to the system if water services are available. A survey of residents in the southern portion of the County is being developed for distribution, and it is common for an incentive program to be offered to entice as many users as possible to become customers of the system.

After considerable discussion, the Board agreed that a reduced tap fee of \$50 plus deposit should be offered to potential residential customers. The customers will be required to pay the monthly minimum when water becomes available if the connection is not completed by the consumer from the meter to the structure. Otherwise, the monthly bill will be based on consumption. The incentive program would remain available up to and during the period of construction. The incentive would no longer be available to any individual after the contractor had completed the work on the construction of the water line in any given location. Normal fees and charges would then apply.

Upon motion by Commissioner Wynne, seconded by Commissioner Swanson with all present voting "AYE" duly carried approve the -incentive program and offer it to potential residential customers of the county water system.

There being no further business to come before the Board, adjournment recorded at 9:20 P. M.