

Ashe County

*150 Government Circle
Jefferson, NC 28640*



Meeting Minutes - Final

Monday, January 30, 2023

8:30 AM

WORK SESSION

2nd Floor Conference Room Ashe County Courthouse

County Commission

Chairperson Todd McNeill

Vice Chair Chuck Olive

Commissioner William Sands

Commissioner Jerry D. Powers

Commissioner Mike Eldreth

WORK SESSION

I. 8:30 AM - Meeting Called to Order at the Ashe County Courthouse

Chairman McNeill called the January 30th, 2023 Work Session to order at 8:30 am.

Present: 5 - Vice Chairman Chuck Olive, Chairperson Todd McNeill, Commissioner William Sands, Commissioner Jerry D. Powers and Commissioner Mike Eldreth

II. Discussion

2023 REVALUATION with Chris Lambert, Ashe County Tax Administrator:

Chris Lambert, Ashe County Tax Administrator led out the discussion with a Power Point presentation on REVALUATION. With the revaluations recently going out several Ashe County residents were in attendance with questions and concerns about the Revaluation and the process and the unusually high new property values. Chris explained that The Revaluation / Reappraisal is an appraisal, or opinion of value, of all parcels in the County, as of January 1 of the year of the general reappraisal. For Ashe County, the Reappraisal date is January 1, 2023. North Carolina General Statute 105-286 requires all counties to conduct a reappraisal of real property at least once every eight years. NCGS 105-283, requires that real property be valued at its true value in money, meaning market value. Properties are appraised at 100% of market value based on the most recent qualified sales that occurred leading up to the reappraisal date. The last Countywide reappraisal was effective 01/01/2019. Chris stated that the Reappraisal may be advanced by the County, this is a recommended practice (NC Department of Revenue Reappraisal Standards) that has been utilized by many Counties throughout North Carolina and that Ashe adopted a resolution to advance the reappraisal cycle to every four years in April 2008. He stated that a reappraisal is not just an increase / decrease in assessed value to collect more or less revenue. It is a process using mass appraisal techniques to establish fair and equitable assessments to ensure equity among taxpayers (pay fair share). Chris spoke on the three recognized methods of the appraisal industry that are considered:

- 1. Market (compare recent sales of similar properties)*
- 2. Cost (determine current cost of replacing property)*
- 3. Income (consider how much income the property could produce)*

Chris also explained the appeal process if someone felt their Revaluation was incorrect. He said the first step in the appeals process is to request an informal review of the property within 30 days of Reappraisal notice. The initial analysis is performed by a certified staff appraiser who will review your property and consider all aspects of your appeal. A review of your property could result in your value increasing, decreasing, or remaining unchanged. He explained the next step then would be a Formal Appeal, which is to formally appeal to the Board of Equalization and Review (BOER). This board is comprised of the County Commissioners. The Board of Equalization and Review normally convenes each year in April. This formal appeal process is for property owners not satisfied with the results of an informal review or who wish to appeal their value directly to the Board. Then to appeal further one would appeal to the North Carolina Property Tax Commission: Once you have appealed to the Board of Equalization and Review, you will receive written notification of their decision. The written decision will also include information that you will need if you wish to appeal further to the North Carolina Property Tax Commission in Raleigh. He explained some valid reasons to file an appeal such as,

the market value substantially exceeds the actual market value of the property or the market value is inconsistent with the market value of similar properties. He wanted everyone to be clear that the Tax Office has no control over nor does it set the Market Value. He also gave some examples of INVALID reasons to file an appeal such as, the market value increased too much compared to the 2019 market value, the market value is more than the construction costs, the market value is more than the insurance value, the market value is just too high, the owner does not have the financial ability to pay the taxes. He stated the verbal appeals would not be accepted that all appeals had to be in writing or online. He illustrated examples of previous years revaluations & tax rates to help everyone understand the process further:

1991 Revaluation – Tax rate dropped from .62 to .48 cents per \$100 – Tax Base increase 42.80%

1998 Revaluation – Tax rate dropped from .58 to .45 cents per \$100 – Tax Base increase 43.95%

2006 Revaluation – Tax rate dropped from .61 to .395 cents per \$100 – Tax Base increase 67.36%

2011 Revaluation – Tax rate dropped from .425 to .40 cents per \$100 – Tax Base increase 8.28%

2015 Revaluation – Tax rate increased from .40 to .433 cents per \$100 – Tax Base decrease 6.28%

2019 Revaluation – Tax rate no change .443 to .443 – Tax Base increase .96%

2023 Revaluation – Tax Rate (Have not Set) – Tax Base increase 43.55%

Chris then answered questions and ended his presentation.

NEXT:

LANDFILL UPDATE

Jay Zimmerman, P.G. Senior Geologist at Municipal Engineering, Inc. gave a presentation on Ashe County's Landfill & Groundwater Assessment. He talked about the conditions at the Ashe County landfill are well understood and that Municipal Engineering, Inc. (MESCO) has completed the following over the past 30 years:

Four hydrogeological studies and several workplans, Assessment of Corrective Action Report, Two Alternative Source Demonstrations, Initiated corrective action measures, and they conducted routine semi-annual monitoring of groundwater and landfill gas. MESCO evaluated impacts to groundwater through statistical analysis and groundwater modeling. Summary report was submitted to the NC Division of Waste Management (DWM) Oct. 3, 2022 for review. Information was presented to the NC Division of Waste Management on December 1, 2022 to aid in their review. Mr. Zimmerman also stated that the landfill facility is served by a water supply well ~500 feet upgradient of the landfill and

is monitored semi-annually. There are potentially 14 water supply wells located within 1,500 feet of the landfill to the east and west. The landfill is surrounded by surface water tributaries to the north, west and south. He talked about the contaminant status of the landfill explaining that contaminants include volatile organic compounds (VOC's) and metals. Both VOC's and metals are present in groundwater above regulatory standards, many at low concentrations. He stated the Ashe County's landfill contaminants are all within the Compliance Boundary except near PZ-3 (entrance) and that metals detected in surface waters to the west, were above regulatory standards. He stated that a statistical evaluation demonstrates constituents are stable or exhibiting downward long term trends in most areas, including proposed Phase 3 area. Predictive modeling conducted over a 30 year period suggests none of the groundwater contaminants will migrate beyond the Compliance Boundary with the exception of the area east of the landfill. He said current data supports model prediction of off site migration near PZ-3. Mr. Zimmerman spoke on potential future activities such as prioritizing assessment of off-site impacts near entrance and well PZ-3. Also contact a nearby well owner and arrange to sample well. The need to assess the area southeast of the closed landfill, drafting plans to re-route stormwater away from cap to closed landfill. Also assess LFG along northern boundary of closed landfill and draft mitigation plan. This may involve installation of LFG extraction wells along entrance drive and also to meet with DWM permitting staff to discuss potential for a Phase 3 landfill expansion. He then answered questions and concluded his presentation.

NEXT:

ASHE PARKS & RECREATION

Kevin Anderson, Director Ashe County Parks and Recreation gave a Powerpoint presentation updating the Board on current happenings and future plans for Ashe County Parks & Recreation. Kevin stated what Ashe Park currently offers residents & visitors such as DISC GOLF COURSE - # 2 rated public disc golf course in NC, ASHE PARK POND with is stocked by Fish & Game for special fishing events for kids. SHELTERS, PLAYGROUNDS / ZIP LINE, NATURE TRAIL, STORY WALK, SKATE PARK, TENNIS COURT, BASKETBALL COURT, BALL FIELDS, BATHROOM FACILITIES. He talked about Family Central and all it has to offer residents & visitors like the fitness center which has a weight room & cardio room. It's hours of operation are Monday-Friday 8 am to 8 pm (Saturday 10 am to 4 pm). Free for Ashe County residents, our workout facility offers cardio and strength training equipment. The ACPR staff offers nutritional and training advice geared towards each individual. FAMILY CENTRAL GYM hours are Monday-Friday 8 am to 9 pm (Saturday 10 am to 4 pm). Kevin stated that the remodeled gym is designed for recreational play in sports such as basketball, volleyball and pickle ball. They also have an enclosed area for batting practice or other training. Sports equipment such as balls, paddles, nets are available upon request. They have a stage with a Line Dancing Class, Fitness/Yoga Class and a Youth Wrestling Program. They have multiple baseball/softball fields, a football field, and a soccer field for recreational sports use. Kevin talked about programs & events They offer youth sports programs such as baseball, softball, tee ball, co-ed soccer, co-ed volleyball, co-ed flag football, and basketball. Adult sports including basketball, co-ed volleyball, and co-ed softball. They offer coaching clinics put on by ACHS Varsity Coaches. He also talked about the upcoming Special Olympics Day at FC Complex for first time to be held Friday April 21st 2023. Some other special events coming up are Disc Golf Tournaments – Ice Bowl (February), Innova Throwdown (July), Collegiate (April), Youth Fishing Derby – Fall & Spring (March & October) and Fridays in the Park Concerts & Old Time Fiddlers Convention (Ashe Arts Council) and also the new and improved location for the 4th of July fireworks show. He talked about future plans and ideas on Park Expansion like

hiking trails, mountain bike trails, new infrastructure such as shelters with bathrooms and an adventure playground, more picnic areas and an ADA compliant sidewalk. For Family Central they are currently working with MCGILL & ASSOCIATES on a feasibility/site plan - vision which includes an auxiliary gym, soccer/football field lighting, larger fitness center, locker rooms & an Aquatic Center. Family Central being the most suitable location for this due to town water & sewer & natural gas. Kevin spoke on the mission of Ashe County Parks & Recreation being to Enrich lives of our community and visitors, Serve people of all age groups, Bring revenue to local businesses & our community and to help recruit qualified professionals to Ashe County. Kevin spoke extremely highly of his staff and commended their continuous hard work. He asked if there were any questions and thanked the Board for supporting recreation in Ashe County.

NEXT:

AGRICULTURAL CENTER UPDATE

Dr. Richard Calhoun, Agricultural Center Committee Chairman along with Kitty Honeycutt Executive Director for the Ashe County Chamber of Commerce, Vickie S. Young, Commercial/Ag Loan Officer with Carolina Farm Credit, and McGill & Associates' Wes Flemming gave the Board an update along with some history on the progress with the Agricultural Center. Wes brought proposed blue prints and a sketch rendering of what the center could possibly look like. They spoke on grants awarded the project. The importance of Agriculture for and in Ashe County. How the Center would benefit the county's youth, farmers & cattleman. How possibly space to offer a large animal vet will be included along with meeting spaces that could accommodate locals & out of state businesses needing a place to meet. They talked about site visits to other Agricultural Centers and what they learned from them. And the many years they have put into this project to see it become a reality for Ashe County.

III. Closing Remarks

IV. Adjournment

Vice Chairman Olive made the motion to adjourn the January 30th, 2023 Work Session at 12:38 pm. Commissioner Sands seconded the motion. The motion passed with unanimous approval.

Approved

For: 5 - Vice Chairman Olive, Chairperson McNeill, Commissioner Sands, Commissioner Powers and Commissioner Eldreth

Citizens with disabilities requiring special needs to access the services or public meetings of Ashe County Government should contact the County Manager's Office three days prior to the meeting by calling (336) 846-5501.

Todd McNeill, Chairman

Missy Seivers
Clerk to the Board