

**MARCH 20, 2012**

**MINUTES OF MECKLENBURG COUNTY BOARD OF COMMISSIONERS**

The Board of Commissioners of Mecklenburg County, North Carolina, met in Informal Session in the Meeting Chamber Conference Room of the Charlotte-Mecklenburg Government Center located at 600 East Fourth Street at 5:00 p.m. and in Formal Session in the Meeting Chamber of the Charlotte-Mecklenburg Government Center at 6:00 p.m. on Tuesday, March 20, 2012.

**ATTENDANCE**

**Present:** Chairman Harold Cogdell, Jr. and Commissioners  
Karen Bentley, Dumont Clarke, Neil Cooksey  
George Dunlap, Bill James, Vilma Leake  
Jim Pendergraph and Jennifer Roberts  
County Manager Harry L. Jones, Sr.  
County Attorney Marvin A. Bethune  
Clerk to the Board Janice S. Paige

**Absent:** None

---

**-INFORMAL SESSION-**

***Commissioner Cooksey was absent when the meeting was called to order and until noted in the minutes.***

***The meeting was called to order by Chairman Cogdell, after which the matters below were addressed.***

**REMOVAL OF ITEMS FROM CONSENT**

The Board identified item(s) they wanted removed from consent and voted upon separately. The items identified were Items 103, 112, 121, 122, 123, and 128.

**STAFF BRIEFINGS – NONE**

**(12-0133 & 0134) CLOSED SESSION – BUSINESS LOCATION AND EXPANSION AND CONSULT WITH ATTORNEY**

Prior to going into Closed Session, Attorney Bethune announced there would not be a need to go into Closed Session to discuss Business Location & Expansion, only to Consult with Attorney.

Motion was made by Commissioner James, seconded by Commissioner Clarke and carried 8-0 with Commissioners Bentley, Clarke, Cogdell, Dunlap, James, Leake, Pendergraph and Roberts voting yes, to go into Closed Session to Consult with the Attorney.

***The Board went into Closed Session at 5:35 p.m. and came back into Open Session at 5:38 p.m.***

***The Board then proceeded to the Meeting Chamber for the remainder of the meeting.***

**-FORMAL SESSION-**

***Invocation was given by Commissioner Bentley which was followed by the Pledge of Allegiance to the Flag and introductions; after which, the matters below were addressed.***

**CITIZEN PARTICIPATION**

**AWARDS/RECOGNITION - NONE**

**PUBLIC APPEARANCE**

The following persons appeared to speak during the Public Appearance portion of the meeting:

Kathy Stratton spoke in opposition to her son, Spencer Stratton, being in the custody of the Mecklenburg County Department of Social Services. Mrs. Stratton said her visitation rights with her son was limited to one hour every 30 days, prior to her appearing before Board and noting that prisoners receive more visitation time than her son. Mrs. Stratton said she received a calendar indicating potential visits with her son for the months of March, April, and May on a weekly basis. Mrs. Stratton said when she called to confirm a March visit, she was informed that a determination had been made by the psychiatrist that her visits may not be in the best interest of her son, per her son's behavior after her last visit. Mrs. Stratton said the Department of Social Services has now "ceased" her visitations with her son.

Flay Hoover addressed his visit with his son, Devin Flay Hoover, who is in the custody of the Mecklenburg County Department of Social Services. Mr. Hoover said it was a good visit, just too short (45 minutes). He said his son asked when he could come home. Mr. Hoover commented on the operation of group homes. He accused the Mecklenburg County Department of Social Services of breaking laws.

Justin Ruckman, co-founder and executive editor of CLT Blog, a local citizen media outlet, addressed the purpose of CLT Blog. He also spoke in support of WTVI and the proposed merger with Central Piedmont Community College.

Angelique Diaz Landry addressed the court system. Ms. Landry said there was "fraud and corruption" going on in the court system, Sheriff's Department, Police Department, "etc." Ms. Landry said she appeared before the Board in 2008 regarding paternity. Ms. Landry said she had not seen her son since March of 2008. Ms. Landry said she had taken her case to the NC Supreme Court. Ms. Landry also addressed an eight day stay she had in the Lincoln County jail because she refused to come to a plea bargain with the District Attorney regarding a speeding ticket. Ms. Landry said she was not speeding. Ms. Landry said she would like to know why she has not seen her son, when she has never committed a crime. She stated further that the person her son was with was not his biological father, but was pretending to be so.

**CONSENT ITEMS**

**Motion was made by Commissioner Dunlap, seconded by Commissioner James and carried 8-0 with Commissioners Bentley, Clarke, Cogdell, Dunlap, James, Leake, Pendergraph and Roberts voting yes, to approve the following item(s):**

**(12-0102) BUDGET AMENDMENT (LUESA)--NC CLEAN WATERMANAGEMENT TRUST FUND (REVENUE INCREASE)**

1. Recognize, receive and appropriate up to \$400,000 from the NC Clean Water Management

**MARCH 20, 2012**

Trust Fund for the Torrence Tributary Stream Restoration project at I-77 to Gilead Road.

2. Authorize the carry forward of unspent grant funds for subsequent years until completion of the project.

**(12-0105) SET PUBLIC HEARING--PRELIMINARY STREET LIGHTING-CARDINAL WOODS**

1) Adopt the Preliminary Assessment Roll Resolution for the operating cost of street lights that also sets a public hearing on April 3, 2012 on Street Lighting Preliminary Assessment Roll for the Cardinal Woods Subdivision.

2) Direct Clerk to the Board to publish notice of public hearing.

*Resolution recorded in full in Minute Book \_\_\_\_\_ Document # \_\_\_\_\_.*

**(12-0114) TAX REFUNDS**

Approve refunds in the amount of \$712,219.74 plus accrued interest in the amount of \$605.41 to be made by the Finance Department as requested by the Tax Assessor resulting from clerical errors, audits and other amendments.

*A list of the refund recipients is on file with the Clerk to the Board.*

**(12-0116) SPECIAL PURPOSE GRANT APPLICATION-LUESA, AIR QUALITY**

1) Approve the submission of a Clean Air Act Section 103, Special Purpose Federal Grant application for the "Near Road" NO2 monitoring grant.

2) Upon award of grant, recognize, receive and appropriate CAA Section 103 grant revenue.

3) Authorize the carry forward of unspent grant funds to subsequent years until completion of project.

**(12-0118) BUDGET AMENDMENT -- LUESA/CODE ENFORCEMENT (REVENUE INCREASE)**

Recognize and appropriate \$126,031 in additional permit revenue.

Approve eight additional positions to address the increase in customer service demand, including;

3 plans examiners

3 building inspector III

2 administrative assistant III

**(12-0119) LANDSCAPE ARCHITECT/ENGINEER SELECTION—TOBY CREEK GREENWAY--  
PHASE II**

Authorize the County Manager to negotiate fees and execute a contract with HadenStanziale, PA for design services for Toby Creek Greenway Phase II. If negotiations with this firm are unsuccessful, authorize the County Manager to negotiate fees and execute a contract with Kimley-Horn and Associates.

**(12-0132) MINUTES**

- 1) Approve minutes of Regular meeting held March 6, 2012 and Closed Sessions held March 6, 2012, February 21, 2012, and February 7, 2012.
- 2) Authorize the Clerk to amend Closed Session minutes of February 7, 2012 approved on March 6, 2012 to reflect a correction in the attendance section.

**(12-0135) PURCHASE AGREEMENTS -- ON-ROAD EQUIPMENT (LUESA)**

Authorize the County Manager to negotiate and execute unit price contracts for the purchase of one (1) 44" Dump Truck, (1) 72" Dump Truck, (1) Tandem Drive Compressed Natural Gas (CNG) Rolloff Truck, and (1) Mechanics Truck for a total amount of \$482,875.10 to the following lowest responsible bidders:

Piedmont Truck Center, Inc.

44" Dump Truck -- \$ 78,199.00 per unit

Rush International Truck Center

72" Dump Truck -- \$ 86,688.10 per unit

Advantage Truck Center

Mechanics Truck -- \$134,473.00 per unit

**(12-0143) BUDGET AMENDMENT - LUESA (REVENUE INCREASE)**

Recognize and appropriate \$800,000 additional property tax revenue.

*Note: The County Tax Assessor contracts with Tax Management Associates (TMA) to provide discovery and audit services for the business listing process. This is a contingency contract and compensation for TMA is based on actual additional tax revenue collected. For this fiscal year, the amount generated by TMA has exceeded projections included in the budget. The estimated gross revenue from TMA audits this year totals approximately \$6.5 million resulting in approximately \$1.9 million in fees for TMA. This action allows for payment of additional fees earned by TMA. The additional amount over what was included in the budget is \$800,000.*

*Overall, TMA's efforts have resulted in net additional property tax revenue of \$4.6 million for FY2012.*

**THIS CONCLUDED ITEMS APPROVED BY CONSENT**

---

**(12-0141) NOMINATIONS/APPOINTMENTS**

**AIR QUALITY COMMISSION**

Commissioner James nominated all applicants for appointment consideration to the Air Quality Commission: Lauren Billheimer, Anthony Kent, and Megan Sadler.

*Note: An appointment will occur on April 3, 2012.*

**MARCH 20, 2012**

**BOARD OF EQUALIZATION AND REVIEW**

Motion was made by Commissioner Leake, seconded by Commissioner Bentley and carried 8-0 with Commissioners Bentley, Clarke, Cogdell, Dunlap, James, Leake, Pendergraph and Roberts voting yes, to reappoint JoAnne Allen, James Barnett, Zanthia Hastings, William Hawkins and Unithia McGruder to the Board of Equalization and Review for three-year terms expiring April 7, 2015.

Motion was made by Commissioner Dunlap, seconded by Commissioner Leake and carried 8-0 with Commissioners Bentley, Clarke, Cogdell, Dunlap, James, Leake, Pendergraph and Roberts voting yes, to reappoint James Barnett as Chairman of the Board of Equalization and Review for the duration of his term.

Motion was made by Commissioner Bentley, seconded by Commissioner James and carried 8-0 with Commissioners Bentley, Clarke, Cogdell, Dunlap, James, Leake, Pendergraph and Roberts voting yes, to appoint Parker Black as Vice-Chairman of the Board of Equalization and Review for the duration of his term.

**CHARLOTTE-MECKLENBURG COMMUNITY RELATIONS COMMITTEE**

Motion was made by Commissioner Leake, seconded by Commissioner Bentley and carried 8-0 with Commissioners Bentley, Clarke, Cogdell, Dunlap, James, Leake, Pendergraph and Roberts voting yes, to nominate and appoint Larry Edwards and Thomas Vinson to the Charlotte-Mecklenburg Community Relations Committee to fill unexpired terms expiring July 2, 2014.

*Note: They replace Stefanie Austin and Bolyn McClung.*

**CITIZEN'S CAPITAL BUDGET ADVISORY COMMITTEE**

Motion was made by Commissioner Leake, seconded by Commissioner Bentley and carried 8-0 with Commissioners Bentley, Clarke, Cogdell, Dunlap, James, Leake, Pendergraph and Roberts voting yes, to reappoint Cynthia Bush and Sarah Funkhouser to the Citizen's Capital Budget Advisory Committee for two-year terms expiring July 31, 2014.

Motion was made by Commissioner Bentley, seconded by Commissioner Leake and carried 8-0 with Commissioners Bentley, Clarke, Cogdell, Dunlap, James, Leake, Pendergraph and Roberts voting yes, to nominate and appoint Eric Sieckmann to the Citizen's Capital Budget Advisory Committee for a two-year term expiring July 31, 2014.

*Note: He replaces Wilton Savage.*

**DOMESTIC VIOLENCE ADVISORY BOARD**

Motion was made by Commissioner Leake, seconded by Commissioner James and carried 8-0 with Commissioners Bentley, Clarke, Cogdell, Dunlap, James, Leake, Pendergraph and Roberts voting yes, to reappoint Patrick Burris, Beverly Foster, Nicole Ivory, Vanessa Lane and Elizabeth Trosch to the Domestic Violence Advisory Board for three-year terms expiring April 30, 2015.

**WOMEN'S ADVISORY BOARD**

Motion was made by Commissioner Leake, seconded by Commissioner Bentley and carried 8-0 with Commissioners Bentley, Clarke, Cogdell, Dunlap, James, Leake, Pendergraph and Roberts

**MARCH 20, 2012**

voting yes, to reappoint Melissa Duscha, Donna Hughes, Sandra Johnson, Yvonne McJetters, Nancy Plummer and Lisa Yarrow to the Women's Advisory Board for three-year terms expiring April 30, 2015.

Commissioner James nominated all applicants for appointment consideration to the Women's Advisory Board: Li Mia Bowen, Robyn Codrington, Twanna Daniels, Vickie Evans, Taylor Holloman-Pressley, and Karen Okhoya

*Note: An appointment will occur on April 3, 2012.*

**(12-0161) MECKLENBURG EMS JOINT AGENCY BOARD OF COMMISSIONERS**

Motion was made by Commissioner Bentley seconded by Commissioner James and carried 8-0 with Commissioners Bentley, Clarke, Cogdell, Dunlap, James, Leake, Pendergraph and Roberts voting yes, to appoint Kathleen Kaney to the Mecklenburg EMS Joint Agency Board of Commissioners as a Charlotte-Mecklenburg Hospital Authority (Carolinas Healthcare System) representative to fill an unexpired term, expiring December 31, 2013.

She replaces Suzanne Freeman.

**PUBLIC HEARINGS – NONE**

**ADVISORY COMMITTEE REPORTS – NONE**

**MANAGER'S REPORT**

**(12-0124) FUTURE OF THE LIBRARY TASK FORCE UPDATE**

The Board received a verbal report on the one-year accomplishments of the Library per the Future of Library Task Force recommendations. The report was given by Dr. Jim Woodward, who chaired the Task Force, Gloria Kelley and Ed Williams, former Task Force members and current Library Board of Trustee members. The following was noted:

- The Task Force recommended using a per capita funding methodology to fund the Library. This was accepted by the County Manager and resulted in an increase in Library funding by \$2 million following that methodology. The additional funding allowed the hours of operation at regional libraries to be extended and it also allowed the Library to maintain the branch libraries.
- The relationship between the County and the Library was good thanks to County Manager Jones and his staff and Vic Phillips and the Library staff.
- The programming recommendations of the Task Force have been embraced by Library management and they are working to make them a part of their business model for the future.
- The Task Force recommendation to create a new Library Foundation to raise more private dollars for the library was approved by the Library Board of Trustees and recruitment for the Foundation board has begun.
- A study of the role of the Main Library was recommended and the Citizen Committee charged to do this is in the process of completing its work.

Chairman Cogdell thanked Library representatives for the update.

MARCH 20, 2012

**(12-0142) REVALUATION AND APPEALS PROCESS**

The Board received a report on the revaluation and appeals process.

*Note: At its March 6, 2012 meeting, several residents in the Lake Norman/Cornelius area of Mecklenburg County spoke during the public appearance section of the agenda to express questions and concerns about the revaluation process and appeals associated with properties in this area.*

County Manager Jones asked that the following be entered into the record:

**MEMORANDUM**

To: Board of County Commissioners  
From: Harry L. Jones, Sr., County Manager  
Date: March 20, 2012  
Subject: Manager's Report – Revaluation and Appeals Process

I am writing to provide the Board with an introduction to the presentation the Board will receive from staff regarding the revaluation and appeals process. The report is provided to address questions and concerns raised by Mecklenburg residents in the Lake Norman/Cornelius area regarding revaluation. In summary, the Board will receive the following facts:

No "stigma adjustment" was applied to any property and was not used in any way in the revaluation process.

Cornelius property owners are not being provided preferential treatment. The additional review proposed by staff is consistent with the protocol staff has used throughout the revaluation process in other geographic areas of the County.

Staffing levels in the Tax Assessor's Office did not hinder the revaluation process. The number of appeals has resulted in the Tax Assessor hiring nine temporary staff to support full-time staff in this portion of the process.

There is no postponement of hearing appeals for properties in the Lake Norman/Cornelius area.

There is no evidence of numerous or widespread errors in the revaluation process. There have been some errors made such as the listing of land use codes or condition factors on some properties. These have been corrected through internal review or when they have been brought to the attention of staff by property owners. Errors on the property record resulting in a physical error in the valuation can be corrected at any time with the appropriate adjustment in value. The appeals process allows for the identification and correction of any problems in the property records or valuation.

The processes used by staff and the independent Board of Equalization and Review are consistent with North Carolina statutes that govern revaluation.

There is no legal authority for the Board to halt, postpone, suspend or cancel the 2011 revaluation or appeals process.

There are 288 properties in the Lake Norman/Cornelius area that are pending review by the Board of Equalization and Review.

The Board of Equalization and Review (BER) will continue its work until every appeal that was filed consistent with deadlines is heard. There is no deadline for the BER to hear these appeals and all these appeals will be heard.

Finally, none of the appeals filed with the North Carolina Property Tax Commission (PTC) have been heard by the PTC, so the appeals process is not yet complete for any appeals to the PTC.

Additional information on these and other questions and concerns raised by residents are being provided to the Board in writing. In addition, the staff presentation will provide additional facts and details regarding the information above.

**MARCH 20, 2012**

I have reviewed this information and immersed myself in discussion with staff, with members of the Board of Equalization and Review, with County Attorney Marvin Bethune and with his law partner Ham Wade, who is the attorney advising the Tax Assessor's Office regarding the North Carolina statutes governing revaluation. As a result of this review and in-depth discussions, I have reached the following conclusions:

First, the revaluation and appeals process has been and is being conducted consistent with state law and in a fair and equitable manner, and with considerable professional expertise and acumen by staff.

Secondly, the Board of Equalization and Review, the independent body of professional realtors, appraisers, and other experts appointed by the Board of County Commissioners, is conducting fair and equitable reviews of the appeals submitted by property owners.

My third conclusion is that there is room for improvement in our customer service performance in the revaluation and appeals processes. This includes improvement in communicating clearly and comprehensively as part of carrying out these processes.

Additionally, there is considerable inaccurate information and misinformation that is contributing to misunderstanding among some residents and perhaps members of the Board about how the revaluation and appeals process has been and is being managed. This misinformation and inaccuracies are being perpetuated as facts through the use of technology, such as emails and blogs, in such a way that, unfortunately, results in some people having perceptions that are not based on the truth.

Compounding this problem is that once these distorted perceptions arise, it is often difficult to adjust these perceptions to the truth. The only way to help people align their perceptions with the facts is to continue to provide the facts and for responsible community leaders to express their confidence in these facts.

I have confidence in these facts and have great confidence that the revaluation and appeals process has been and is being conducted consistent with state law and in a fair and equitable way throughout our county. I believe members of the Board should and will express the same confidence based on the information it receives tonight and has received in numerous reports it has received previously regarding the 2011 revaluation.

***A copy of the Manager's Memorandum is on file with the Clerk to the Board.***

County Manager Jones called on Director of LUESA Cary Saul and Chuck Hicks with the Tax Assessor's Office to address the revaluation and appeals process. The following was noted:

- The current status of the revaluation process
- 41,885 appeals were received.
- All of the informal appeals have been completed.
- From the informal appeals around 9,400 appeals were made to the Board of Equalization and Review.
- The Board of Equalization and Review has heard approximately 4,700 of those appeals.
- It's possible that the Board of Equalization and Review may get a few more appeals.
- 677 of the appeals heard by the Board of Equalization and Review have been appealed to the State Property Tax Commission, but none have been heard to date.
- Between the informal appeals and Board of Equalization and Review appeals, the tax base has been reduced by \$2 billion.
- It was clarified that per a meeting with Cornelius representatives arranged by Commissioner Bentley, the Tax Assessor did not agree to reassess the entire assessment in Cornelius and to postpone the revaluation in Cornelius; but rather he agreed to review the information that was presented by Cornelius representatives and if necessary to reschedule some appeals that were pending that might be effected by that review.
- There were two pending appeals that would be effected before that review could be done and those appellants asked not to delay their appeal.

**MARCH 20, 2012**

- The Tax Assessor's staff was in the process of reviewing that information and based on that review, if adjustments are needed, they would be made to those areas.
- This is the same review process that's used in other areas of the County when issues have been brought to the Tax Assessor's attention on a neighborhood basis.
- With respect to Stigma Adjustments, there was the perception that the Tax Assessor's Office looked at properties and neighborhoods and if foreclosures exceeded a certain percentage, then the values were reduced in those areas that had high foreclosure rates. The Tax Assessor's Office did not do this.
- The process used to get the assessment was explained.
- A Stigma Adjustment was not made.
- A value adjustment was made based on qualified sales

***A copy of handouts relating to the update is on file with the Clerk to the Board.***

## **COUNTY COMMISSIONERS REPORTS AND REQUESTS**

Commissioner James addressed his agenda item, 12-0130 Revaluation Report.

### **(12-0130) REVALUATION REPORT**

Commissioner James asked for clarification regarding a map shown by Director Saul reflecting parcels with factor adjustments which was addressed.

Commissioner James asked about the setting of values and when did it occur, which was addressed.

Chuck Hicks with the Tax Assessor's Office clarified for the record that the process used by staff was not a stigma adjustment. Mr. Hicks said he has never used the word "stigma" to describe the activity in the market place. Mr. Hicks said in an email to the Tax Assessor on May 23, 2011, regarding where the heaviest foreclosure activity was in the county, he used the term "negative externality", an appraisal term, which means economic activity in that market place was resulting in falling selling prices.

Mr. Hicks explained that the word "stigma" refers to some defect in the property.

The following persons addressed the County's 2011 Revaluation Process:

Jim Bensman, who was joined at the podium by Barbara Scott, Ron Kelley, and Bob Elloit noted the following: 1) Cornelius residents were getting mixed messages, 2) they used the term "stigma adjustment" because that's the term the Tax Assessor used on February 7, 2012 at the Board's meeting, 3) they disagree with the basic premise that the 2011 Revaluation was done well, 4) they disagree with the basic premise that the 2011 Revaluation was done in accordance with state statute, & 5) an example of mixed messages, on February 7, 2012 Tax Assessor Garrett Alexander said his department was short 12 people, but two weeks later it was said that the shortage of staff did not impact the processing of 41,000 appeals. Mr. Bensman said there were only six staff working on this out of a staff of 72.

Mr. Bensman provided the Board with a list of recommendations for improvement.

***A copy of the letter is on file with the Clerk to the Board.***

Mr. Bensman said the County needs to come up with an Action Plan to fix this process.

Mr. Bensman said they would respond to the County's response to a previous letter they submitted to the County.

**MARCH 20, 2012**

Thomas Mussoni addressed commercial real estate. He asked why weren't staff in the Tax Assessor's Office MAI (Member of the Appraiser Institute) licensed or certified. He addressed the benefits of having MAI certified staff.

Josephine Fletias, who was joined at the podium by Dan Sullivan, Lloyd Hartsel, and Tom Ferrer said they lived in a small, very stable neighborhood in southeast Charlotte. She said the homes were built between the 50's & 60's. Ms. Fletias said in their neighborhood homes were bought, torn down and much larger homes were built, "mini mansions." Ms. Fletias said their homes were revaluated based on the larger homes that are now in their neighborhood. Ms. Fletias questioned the true market value.

Mr. Sullivan said the Tax Assessor's Office dismissed the appraisals he and others had done. He said they dismissed any talk of market value. Mr. Sullivan said his land value went from just under \$100,000 to over \$425,000. Mr. Sullivan said they have appeals set up but were not optimistic.

Mr. Hartsel said his property value went up over 300%. Mr. Hartsel said it appears that the land value was established by the sales price of the properties that were torn down, the properties being land, building, and features. He said that number was then transferred as land value to the other 24 old houses.

Mr. Ferrer said he echoed his neighbors comments.

---

Charlie Hooks addressed his experience with the revaluation process. He said his value tripled, thus his taxes tripled. Mr. Hooks said he had a parcel that the value went from \$500.00 to \$200,000. Mr. Hooks said he didn't think the process was fair. He said it took over a year to get an answer to the Informal appeal. He said it was a much better value, but it was still too high. He said there were still some inconsistencies. Mr. Hooks said the new tax value "severely" effected his ability to sell his home.

Michael Osborne addressed his experience with the revaluation process. Mr. Osborne said the Tax Assessor's Office should be required to show taxpayers what was used to determine market value. Mr. Osborne said taxpayers should be able to appeal based on the response received from the Tax Assessor's Office. Mr. Osborne said the letters were not clear with respect to when a taxpayer was to respond. Mr. Osborne said the Tax Assessor's Office should provide clearer and specific information regarding what the steps were for appealing.

Jack Ziegler provided the Board with a handout regarding real estate transactions. He addressed establishing market value.

***A copy of the handout is on file with the Clerk to the Board.***

Comments

Commissioner Pendergraph said at this point it would take legislative action from Raleigh to "scrap" this process (2011 Revaluation) and start over. Commissioner Pendergraph said the Legislature would not do that in the short session, which was this year. He said if it was taken up next year in the short session and it went into effect the following year, it would be time for another revaluation.

Commissioner Pendergraph said mistakes were made. Further, the questions that have been asked deserve answers, which the Board was committed to providing.

Commissioner Pendergraph asked that those with concerns be patient until this matter can get fixed going forward.

Commissioner Bentley asked the following questions, all of which were addressed.

- Where did the 10% come from and where did the “stigma” come from?
- When was the initial appraisal process started for the northern part of the County?
- How is market value established?
- Where was staff at with respect to a review of the lake properties in Cornelius?

Commissioner Bentley said there seemed to be a disconnect in how market value is established at the Tax Assessor’s Office versus market value established in the private real estate sector. She asked Mr. Hicks to comment on this, which he did.

Commissioner Bentley asked about some of the communications received recently by the Board, specifically a letter from James Barnett, chairman of the Board of Equalization and Review. Commissioner Bentley requested a copy of the full analysis that was used by the Board of Equalization and Review.

Commissioner Bentley said transparency in the revaluation process has been a barrier.

Commissioner Bentley said she would like staff to find a way where the taxpayer could go to the website, enter their tax parcel number, and link to the file at the Tax Assessor’s Office that has all of the information regarding their property; including qualified sales that were looked at, if their appeal was denied and if so, why. Commissioner Bentley said this same information should somehow be made available to those that don’t have access to a computer.

Commissioner Bentley said she would like staff to produce a Frequently Asked Questions document around process questions, in layman’s terms, to be placed on the website and made available upon request for a hard copy.

Commissioner Bentley requested a list of the names and certifications of all appraisers in the Tax Assessor’s Office.

Commissioner Bentley announced that State Representative Thom Tillis has put together a statewide working group to look at the Machinery Act and that she would be participating in this process and going to Raleigh early April.

Commissioner Roberts asked whether during the process did staff partner with Senior Centers, Council on Aging, Just 1 Call, etc. and/or was there a senior outreach effort. *The response was no but that there was staff who specifically handles elderly exemptions, along with some of the farm use issues.*

Commissioner Roberts said going forward, consideration should be given to having a senior outreach component.

Commissioner Roberts asked what was the earliest time that someone could appeal an evaluation going forward. *The response was that a property owner could appeal now, effective for 2012. If staff finds any mistakes that would be retroactive, that could be explored as well.*

Commissioner Roberts asked what the process was if someone appealed and took it as far as they could and was denied, could they appeal again in 2012.

County Attorney Bethune said if there were errors in the card, those could be made any time. However, if the question was around whether the value was too high or too low, last year was the time to make those types of appeals based on the 2011 Revaluation.

**MARCH 20, 2012**

County Attorney Bethune said someone could make an appeal every year but the circumstances under which relief could be granted was considerably “narrower” in years after revaluation. He said it’s limited to factual errors or changes in the condition of the property.

Commissioner Roberts said customer service improvements were needed as well with respect to the Board of Equalization and Review, such as giving taxpayers specific time slots versus them having to take a whole day from work because they’re not sure what time their appeal may be heard.

Commissioner Roberts said the following needed to occur: 1) an evaluation of the staffing levels at the Tax Assessor’s Office and that she hopes this is something that the Board would look at in May, 2) an evaluation of the size of the Board of Equalization and Review to make sure it’s appropriate, and 3) a discussion of the revaluation schedule, because eight years was too long in between.

Commissioner Dunlap asked was it possible for two different independent appraisers to have different values on a piece of property. *The response was yes, but their value estimate should be fairly close, within a 10% range.*

Commissioner James asked that the following information from Cornelius representatives be entered into the record.

TALKING POINTS FOR BOCC MEETING

3/20/2012

WE HAVE RECEIVED LEGAL FEEDBACK FROM RALEIGH SUPPORTING OUR POSITION ON THE ILLEGALITY OF THE "STIGMA ADJUSTMENT" AND THE VIOLATION OF DUE PROCESS.

TONIGHT COUNTY STAFF WILL DENY USING THE "STIGMA ADJUSTMENT" CALLING IT A "MARKET ADJUSTMENT". The "STIGMA TERM HAS BEEN USED REPEATEDLY BY THE ASSESSOR, MOST RECENTLY AT THE FEBRUARY 7 BOARD MEETING. WHATEVER IT IS CALLED, WE STILL MAINTAIN THAT IS IN VIOLATION OF THE STATUES.

- The Assessor needs to provide detail on what data was used and how it was applied.

WE ARE PREPARED TO WORK WITH THE ASSESSOR'S OFFICE TO DEVELOP SOLUTIONS TO EXISTING ISSUES:

SPECIFIC AND DETAILED INFORMATION ABOUT THE PENDING REVIEW OF PROPERTY VALUES IN CORNELIUS PER THE EMAIL FROM GARRETT ALEXANDER

- Property owners affected by this email should be given written notice of a delay in their BER hearings
- Property owners to be sent a letter documenting this action and potential results.

MORE INFORMATION AVAILABLE AND ACCESSABLE TO PROPERTY OWNERS

- Property owners should receive a written explanation for why their informal and/or formal appeals were denied. The BER must provide a written explanation of the reasons why they denied the appeal. Transcripts of the property owner's appeal hearing should be available on request.
- The Property owner must be provided the Property Card for their property, as well as all Qualified Sales pertinent to the setting of their property value. The assessor's office should provide an explanation for how the Qualified Sales were used. In addition, the property owner should be provided with the comparable sales used to value his property.
- The breakout of land and building values needs to be put back onto the online system for taxpayer viewing and analysis.
- When the abstraction method was used, the base land value used should be defined and the adjustment factor used should be detailed.
- Specific, plain English directions should be provided to taxpayers to help in their appeal

TAXPAYER ASSISTANCE

- When a taxpayer requests a formal appeal of his property value, prior to the BER hearing, there should be a documentation review performed by a designated representative of the BER. Feedback should be provided to the taxpayer regarding the completeness and appropriateness of the data submitted.
- The assessor's office must provide detailed written instructions for preparing appeals including a description of the types of data the assessor and the BER use while reviewing the appeal.

REOPEN THE TIME PERIOD TO SUBMIT REQUESTS FOR FORMAL APPEALS

- Due to the confusion regarding deadlines for submitting requests for formal appeals, the BER should reopen the time period for submission of requests for formal appeals. This time period should give taxpayers whose informal appeals were rejected the opportunity to submit their requests. This period should be for at least 30 days, and prior to June 15, 2012.

WHAT WE WILL DO

- We will study the response to our letter to the BOCC dated March 7, 2012, and prepare a written response to the BOCC.
- Our letter has been sent to the State:
  - Speaker Thom Tillis - NC House of Representatives
  - Senator Bob Rucho - NC Senate
  - State Treasurer - Janet Cowell

For further information contact: Jim Bensman [jbensman@attglobal.net](mailto:jbensman@attglobal.net) 704-905-1089

Commissioner James said although the Board can't change the 2011 Revaluation, the Board could decide to do a "do over" and have another revaluation effective January 20, 2012 and drop everyone's value down by 30% as an example.

Commissioner James said he would like to have a new revaluation January of 2013, if that's the earliest it could be done per the law; or he would like to find a way to do a study, as Cornelius residents have suggested, of the existing revaluation. He suggested the Board give consideration to doing this.

Commissioner James said the reason values were messed up was because the County wasn't allowed to consider foreclosures and bank owned sales.

Commissioner Leake expressed concern also for seniors in this process. Commissioner Leake said there were other communities in the County that have also experienced problems with the 2011 Revaluation process.

**MARCH 20, 2012**

Commissioner Dunlap asked staff to explain the appeals process opportunities. *The response was that if a taxpayer was not satisfied with the determination made by the Board of Equalization and Review, they could appeal to the State Property Tax Commission. It was noted at that level a taxpayer would need legal representation. The next level of appeal would be to the N. C. Court of Appeals.*

Chairman Cogdell said he felt had the Board been aware of the “significant” undertaking to conduct the 2011 Revaluation and of what the current available resources were, the Board probably would have been more than willing to provide for adequate staffing.

Chairman Cogdell said there needed to be a clear distinction and separation between the Board of Equalization and Review and the Tax Assessor’s Office. Chairman Cogdell said from the outside it looks as if there’s a “close” relationship between the two. He said something needed to be done to make sure it’s understood that the Board of Equalization and Review work independent of the Tax Assessor’s Office and were not influenced by the Tax Assessor’s Office.

Chairman Cogdell said going forward additional Board of Equalization and Review members will be needed.

Chairman Cogdell said there were lessons to be learned from the 2011 Revaluation process.

County Manager Jones said he would agree that there were lessons to be learned from the 2011 Revaluation process.

County Manager Jones informed the Board with respect to comments made regarding the staffing levels in the Tax Assessor’s Office, that the budget presented to the Board last year was the budget he received from the Tax Assessor’s Office. County Manager Jones said the request received from the Tax Assessor’s Office was not for staffing but for technology funding. County Manager Jones said he was caught by surprise when he heard at a previous briefing that an additional 12 people were needed. County Manager Jones said he has expressed his “dismay” at that statement to the Tax Assessor.

This concluded the discussion. It’s not inclusive of every comment but is a summary.

***Commissioner Bentley left the dais and was away until noted in the minutes.***

#### **STAFF REPORTS AND REQUESTS**

##### **(12-0129) BOARD COMMITTEES**

Motion was made by Commissioner Clarke, seconded by Commissioner Dunlap and carried 7-0 with Commissioners Clarke, Cogdell, Dunlap, James, Leake, Pendergraph and Roberts voting yes, to approve Policy and Procedures for Board Committees.

***Policy recorded in full in Minute Book \_\_\_\_\_, Document # \_\_\_\_\_.***

***Commissioner Bentley returned to the dais.***

#### **COUNTY COMMISSIONERS REPORTS AND REQUESTS**

##### **(12-0140) CPCC/WTVI MERGER**

**MARCH 20, 2012**

Motion was made by Commissioner Dunlap, seconded by Commissioner Clarke, to 1) approve the funding of the proposed one-time transition budget in the amount of \$377,000 from the FY 2012 budget for the acquisition of WTVI by Central Piedmont Community College; 2) that the Board of County Commissioners transfer the existing WTVI facility and equipment lease to Central Piedmont Community College under the same terms that it currently has with WTVI; 3) that Central Piedmont Community College (CPCC) continue to receive the \$5 million for the renovation of the CPCC Citizen Center as approved in the 2007 construction bond referendum; and 4) with the understanding that the \$800,000 for equipment replacement would be funded in \$200,000 increments over four years (FY13, FY14, FY15, & FY16), after which the County would be out of it all together.

***Commissioner Dunlap left the dais and was away until noted in the minutes.***

Motion was made by Commissioner Roberts, seconded by Commissioner Bentley and carried 7-0 with Commissioners Bentley, Clarke, Cogdell, James, Leake, Pendergraph, and Roberts voting yes, to allow those signed up to speak regarding the CPCC/WTVI Merger two minutes to speak.

***Commissioner Dunlap returned to the dais.***

The following persons appeared and spoke in support of the CPCC/WTVI Merger. They each commented on the value of WTVI to the community:

Dan Morrill, Jack Dillard, Jack Brayboy, Terri DeBoo, Matthew Tyndall, Justine Koch, Chris Williams, Charles Jones, Liz Downing, and LaL Vishin.

Commissioner Dunlap spoke in support of the merger. He noted that although he sits on the WTVI Board as the Board's representative, he has not participated in the merger discussions.

***Commissioner Cooksey entered the meeting.***

Commissioner Dunlap addressed the financial support provided to WTVI by the County for the last five years.

***A copy of the handout regarding that is on file with the Clerk to the Board.***

Commissioner Pendergraph asked what was the bottom line cost of WTVI, if they were to close. *Budget Director Hyong Yi said based on the information available, WTVI appears to have enough cash on hand, if the Board decided not to approve the merger, to pay off their bills and outstanding liabilities and that there would be nothing left.*

Commissioner Pendergraph asked would the same programming that's currently on WTVI completely transfer over to Central Piedmont Community College. *Dr. Tony Zeiss, President of Central Piedmont Community College, said "not likely."*

Dr. Zeiss said CPCC would bring its own programming to the station and enrich it in many ways.

Commissioner Pendergraph asked why did funding for WTVI stop 2 ½ years ago. *County Manager Jones said 2 ½ years ago was when the great recession started. County Manager Jones said adjustments had to be made and were done in keeping with the Board's priorities. He said WTVI was not one of the Board's high priorities. He said it was a budgetary decision.*

Commissioner Pendergraph said he supports the merger but doesn't feel taxpayers should have to pay for it. He said there should be private donors who would be willing to support this merger.

**MARCH 20, 2012**

Commissioner Bentley asked staff to comment on its engagement processes with WTVI over the last five or six years around their business model and the sustainability of that model.

County Manager Jones said his conversations with WTVI have been around WTVI looking at a way to enhance its business model. He said WTVI's business model was primarily based on funding from the County. County Manager Jones said he felt it was a failed business model because it was "highly" dependent upon taxpayer dollars.

Commissioner Bentley asked how long have those discussions been going on with WTVI. *County Manager Jones said since before 2008.*

General Manager John McGillicuddy echoed the County Manager's remarks.

Commissioner Bentley asked about repurposing the \$5 million that was in the capital improvement plan. *County Manager Jones said he felt if the Board were to repurpose the \$5 million, it would "represent a lack of discipline" on the part of the Board and explained why.*

Commissioner Bentley said her concerns had to do with 1) WTVI's business model and the fact that it's been known for quite some time that it was not sustainable, 2) the urgency in which this matter was being brought to the Board, 3) lack of fundraising on the part of WTVI, and 4) repurposing the \$5 million.

Commissioner Bentley suggested WTVI go to the private sector for support.

Commissioner Clarke spoke in support of the merger.

Commissioner Leake expressed concern for the management of WTVI and the failure to raise funds. She also expressed concern for the out of state outsourcing that had occurred.

Commissioner Cooksey asked about the value of the equipment at WTVI which was addressed by Elsie Garner.

Commissioner Cooksey asked about debt service which was addressed by General Manager McGillicuddy.

General Manager McGillicuddy said it was his understanding that at the end of the current fiscal year the County would be finished with paying off the debt service on equipment financed for WTVI.

Commissioner Cooksey asked Dr. Zeiss to comment, which he did, on what CPCC's current television programming was like versus what it would be like if the merger took place.

Commissioner Cooksey asked Dr. Zeiss to comment, which he did, on the County's involvement going forward. Commissioner Cooksey said he had two concerns, how long would the lease of the facility be extended for and what would be the County's responsibility beyond the lease.

Dr. Zeiss said they would recommend transferring the same lease arrangements that currently exist with WTVI. Dr. Zeiss said the County's obligation would be the same as it would be for any other County owned facility.

Commissioner James said this was a good thing for CPCC but not for the taxpayer.

Commissioner Roberts spoke in support of the merger.

Commissioner Cooksey made a substitute motion that was identical to Commissioner Dunlap's motion with the exception of the \$5 million for the renovation of the CPCC Citizen Center as

**MARCH 20, 2012**

approved in the 2007 construction bond referendum. Commissioner Cooksey said he would like to see that go through the capital project ranking process.

Chairman Cogdell said it was his understanding, per a conversation with staff, that staff could go through the vetting process with respect to this matter to look at the repurposing and come back to the Board with a recommendation prior to tonight's meeting. Chairman Cogdell said that did not happen and he was somewhat surprised that it hadn't taken place.

Commissioner Roberts asked Dr. Zeiss would the proposal be acceptable with the removal of the \$5 million. *Dr. Zeiss said he would have to take the matter back to his Board of Trustees because what they agreed to was including the \$5 million. Dr. Zeiss said it's possible that the removal of the \$5 million from the motion could be a "game killer."*

Commissioner Bentley asked about the reprioritization referenced by Chairman Cogdell.

General Manager McGillicuddy said he did not recall staff making that commitment.

Substitute motion was made by Commissioner Cooksey, seconded by Commissioner Bentley and failed 7-2 with Commissioners Clarke, Cogdell, Dunlap, James, Leake, Pendergraph and Roberts voting no and Commissioners Bentley and Cooksey voting yes, to approve the funding of the proposed one-time transition budget in the amount of \$377,000 from the FY 2012 budget for the acquisition of WTVI by Central Piedmont Community College; and that the Board of County Commissioners transfer the existing WTVI facility and equipment lease to Central Piedmont Community College under the same terms that it currently is with WTVI; and with the understanding that the \$800, 200 over four years, after which the County would be out of it all together.

The vote was then taken on the original motion as follows:

Motion was made by Commissioner Dunlap, seconded by Commissioner Clarke and carried 6-3 with Commissioners Clarke, Cogdell, Cooksey, Dunlap, Leake, and Roberts voting yes and Commissioners Bentley, James and Pendergraph voting no, to 1) approve the funding of the proposed one-time transition budget in the amount of \$377,000 from the FY 2012 budget for the acquisition of WTVI by Central Piedmont Community College; 2) that the Board of County Commissioners transfer the existing WTVI facility and equipment lease to Central Piedmont Community College under the same terms that it currently has with WTVI; 3) that Central Piedmont Community College (CPCC) continue to receive the \$5 million for the renovation of the CPCC Citizen Center as approved in the 2007 construction bond referendum; 4) and with the understanding that the \$800,000 for equipment replacement would be funded in \$200,000 increments over four years (FY13, FY14, FY15, & FY16), after which the County would be out of it all together.

County Attorney Bethune informed the Board that there were already two existing agreements which would need to be revised. County Attorney Bethune said the building and equipment was currently leased to the Charlotte Mecklenburg Public Broadcasting Authority (WTVI) and they would now have to enter into an agreement with the County to give that up.

County Attorney Bethune said there would need to be a new agreement with CPCC in order to lease it to CPCC.

County Attorney Bethune said there would need to be a third agreement, an Interlocal agreement between the County and the Board of Education.

*The above is not inclusive of every comment but is a summary.*

MARCH 20, 2012

*Commissioners James and Cooksey left the meeting and were absent for the remainder of the meeting.*

*Commissioner Pendergraph left the dais and was away until noted in the minutes.*

**(12-0103) U.S. DOJ GRANT-FUNDED POSITION (COMMUNITY SUPPORT SERVICES)**

Motion was made by Commissioner Leake, seconded by Commissioner Bentley and carried 6-0 with Commissioners Bentley, Clarke, Cogdell, Dunlap, Leake, and Roberts voting yes, to approve a new position (senior social worker) to implement a two-year grant from the U.S. Department of Justice, Office of Violence Against Women; and appropriate funding in compliance with the grant period.

Commissioner Leake removed this item from Consent for more public awareness.

*Commissioner Pendergraph returned to the dais.*

**(12-0121) ARTS AND SCIENCE COUNCIL CULTURAL ACCESS GRANTS (PARK AND RECREATION)**

Motion was made by Commissioner Leake, seconded by Commissioner Dunlap and carried 7-0 with Commissioners Bentley, Clarke, Cogdell, Dunlap, Leake, Pendergraph and Roberts voting yes, to approve submission of two applications for Arts and Science Council Cultural Access Grants and to recognize, receive and appropriate funds if awarded.

*Note: The two grant applications, up to \$15,000 (\$7,500 each) would be utilized to offer youth science and senior cultural arts programs.*

Commissioner Leake removed this item from Consent for more public awareness.

**(12-0122) GRANT APPLICATION -- NATIONAL RECREATION AND PARK ASSOCIATION (NRPA) "SPRITE SPARKS PARKS" (PARK AND RECREATION)**

Motion was made by Commissioner Leake, seconded by Commissioner Dunlap and carried 7-0 with Commissioners Bentley, Clarke, Cogdell, Dunlap, Leake, Pendergraph and Roberts voting yes, to approve submitting an application for an NRPA "Sprite Sparks Parks" grant to refurbish the Frazier Park basketball court and upon award, recognize, receive and appropriate funds for the duration of the project.

Commissioner Leake removed this item from Consent for more public awareness.

*Commissioner Pendergraph left the dais and was away until noted in the minutes.*

**(12-0123) BUDGET AMENDMENT -- PARK AND RECREATION (REVENUE/EXPENSE INCREASE)**

Motion was made by Commissioner Leake, seconded by Commissioner Dunlap and carried 6-0 with Commissioners Bentley, Clarke, Cogdell, Dunlap, Leake, and Roberts voting yes, to recognize, receive and appropriate \$20,000 from additional park program fees.

*NOTE: Due to higher than expected recreation programming participation, such as senior citizen day trips and youth after-school and sport programs at Tom Sykes Recreation Center, the*

**MARCH 20, 2012**

*Park and Recreation Department requested a budget amendment that increases both revenue and expenses by \$20,000. The increased expenditures will provide needed program materials and supplies for registered participants.*

Commissioner Leake removed this item from Consent for more public awareness.

**(12-0128) PROCLAMATION--SOCIAL WORK APPRECIATION MONTH**

Motion was made by Commissioner Leake, seconded by Commissioner Bentley and carried 6-0 with Commissioners Bentley, Clarke, Cogdell, Dunlap, Leake, and Roberts voting yes, to adopt a proclamation designating March, 2012 as "Social Work Appreciation Month" in Mecklenburg County.

***A copy of the Proclamation is on file with the Clerk to the Board.***

Commissioner Leake removed this item from Consent for more public awareness.

***Commissioner Pendergraph returned to the dais.***

**NO ACTION WAS TAKEN ON 12-0112.**

***Note: This was one of several Consent Items pulled by Commissioner Leake. The question was asked whether this item had been approved and it was felt it had been. In preparing the minutes, however, it was discovered that the Board had omitted this item by mistake. It will be placed on the next Regular meeting agenda for action.***

**(12-0112) GRANT APPLICATION--THE UNITED STATES DEPARTMENT OF JUSTICE, OFFICE ON VIOLENCE AGAINST WOMEN (OVW) SAFE HAVENS**

1) Approve the submission of an application for a \$400,000 three-year grant to the United States Department of Justice (OVW) for a grant to provide supervised visitation and safe exchange of children.

2) If awarded, recognize, receive and appropriate such funds for the grant period.

**ADJOURNMENT**

Motion was made by Commissioner Clarke, seconded by Commissioner Roberts and carried 7-0 with Commissioners Bentley, Clarke, Cogdell, Dunlap, Leake, Pendergraph and Roberts voting yes, that there being no further business to come before the Board that the meeting be adjourned at 11:25p.m.

---

Janice S. Paige, Clerk

---

Harold Cogdell, Jr., Chairman