

THE CRAVEN COUNTY BOARD OF COMMISSIONERS' RECESSED REGULAR SESSION OF NOVEMBER 2, 2015 RECONVENED IN THE COMMISSIONERS' ROOM OF THE CRAVEN COUNTY ADMINISTRATION BUILDING, 406 CRAVEN STREET, NEW BERN, NORTH CAROLINA, ON THURSDAY NOVEMBER 12, 2015. THE MEETING RECONVENED AT 8:30 A.M.

MEMBERS PRESENT:

Chairman Steve Tyson
Vice Chairman Scott C. Dacey
Commissioner Jason R. Jones
Commissioner George S. Liner
Commissioner Thomas F. Mark
Commissioner Theron L. McCabe
Commissioner Johnnie Sampson, Jr.

STAFF PRESENT:

Jack B. Veit III, County Manager
Gene Hodges, Assistant County Manager – Operations/Facilities
Rick Hemphill, Assistant County Manager – Finance/Administration
Gwendolyn M. Bryan, Clerk to the Board
Jim Hicks, County Attorney
Ronnie Antry, Tax Administrator
Glenn Jones, Chief Appraiser

Mr. Antry and Mr. Jones presented documents dealing with the tax revaluation process and proposed schedule of values, to provide answers to questions submitted by Commissioners Jones and Dacey.

The following questions were posed, and answered satisfactorily by Mr. Antry and Mr. Jones in their written responses, requiring no follow-up questions or discussion.

- What publication is used in referencing Commercial Property Capitalization Rates?
- What defines commercial livestock?
- Why did codes 97-99 go up significantly?
- Why did monetary amounts remain the same across the board throughout the values?
- Explanation of basis for cleared agricultural land range of values
- Why did undeveloped small tract residual land value increase from \$4,000 to \$5,000 per acre?
- Of the rural small tracts, what is the size of the majority of property owners?
- What constitutes “wasteland”?
- Will there no longer be a value for non-buildable lots of small sizes?
- Why were the following components for valuing building/site improvements deleted from the 2016 schedules: heating/cooling systems, electrical, plumbing, built-in fireplaces, basements, foundations, floor structure, exterior walls, roof? Are they used in the appraisals of certified appraisers?

There was discussion concerning the rationale for valuation of off road parcels that have abutting road frontage parcels, and that are owned by the same owner, carrying the access code of the road frontage parcel. The Board was advised that the language was added to put into writing what has been the practice of the County's Appraisal Department for many years, based on observations of the market. Tactics that have sometimes been used by property owners to circumvent prime usage valuation, such as road frontage or waterfront, were also referenced.

It was noted that the Commercial Square Foot Tables were inadvertently omitted, and they were presented to the Board for consideration of action to include them.

Mr. Jones and Mr. Antry explained that the maximum range for home sites on rural secondary roads has been raised to allow for the increase in base site value that some rural neighborhoods have experienced. There was discussion to clarify the coding of neighborhood sales trends.

The Board and staff had significant discussion concerning the equestrian use provision which states that it will be valued at a range of \$3,000 to \$7,500 per acre, including riding arenas and pasture land. Commissioners questioned why pasture land for equestrian use would not be valued the same as agricultural land at a maximum of \$2,800 per acre since the General Assembly has included horses as livestock for purposes of the Present Use Value exclusion. Glenn Jones stated that there are some recreational horse owners who do not have at least ten acres to be eligible for agricultural use value. The provision, as it relates to pasture land, is intended for only pasture lands that are used as supporting properties, along with other supporting properties such as arenas, for boarding stables. There was discussion of a separate paragraph to address pasture land used specifically for pasturing horses to support equestrian operations and of adding language to differentiate commercial equestrian from private recreational use. County Attorney, Jim Hicks, indicated that he would review legislative changes as they may relate to agriculture and Present Use Value.

In addition, the 2016 State Use-Value Manual for Agricultural, Horticultural and Forest Land was provided to the Board along with highlighted changes reflected in the proposed 2016 Craven County schedule compared to the 2010 Craven County Schedule.

The Board considered the requested amendment of the schedule to include the Commercial Square Foot Table. Commissioner Liner moved to do so by deleting and replacing pages 302-303, seconded by Commissioner Dacey and unanimously carried.

At 10:55 a.m. Mr. Antry and Mr. Jones were excused and Commissioner McCabe moved to go into closed session pursuant to NCGS 143-318.11(a)(4) and (6) to discuss a personnel matter and economic development. The motion was seconded by Commissioner Sampson and unanimously carried.

At 11:17 a.m. the Board returned to regular session, having considered only the personnel matter, as the Board was advised that the economic development matter did not qualify for closed session. There was no action to report from the closed session.

Several Commissioners expressed concern about information that Weyerhaeuser is considering a restructuring that would affect the labor force in the County. Economic Development Director, Timothy Downs, joined the meeting and stated that he has no knowledge beyond what was reported in the media. He emphasized that at this point the company is only conducting a study. It was the desire of the Board that the County send a letter to communicate its support of Weyerhaeuser.

At 11:25 a.m. Commissioner Dacey moved to adjourn, seconded by Commissioner Tyson and unanimously carried.

Chairman George S. Liner
Craven County Board of Commissioners

Gwendolyn M. Bryan
Clerk to the Board