

**Minutes of the 25 January 2016  
Special Meeting of the Yancey County Board of Commissioners  
Held at 9:00 o'clock a.m. in the Commissioners Meeting Room  
Yancey County Courthouse, Burnsville, North Carolina**

Present at the 25 January 2016 meeting of the Yancey County Board of Commissioners were Chairman Johnny Riddle, Commissioner Jill Austin, Commissioner Byrl Ballew, Commissioner Randy Ollis, Commissioner Jeff Whitson, County Manager Nathan Bennett, Clerk to the Board Jason Robinson, County Attorney Donny Laws, County Planner Jamie McMahan, Finance Director Lynne Hensley, and Finance Officer Brandi Burleson.

**Call to Order**

Chairman Riddle called the meeting to order and welcomed everyone to the meeting.

**Tax Department Update**

The Board first heard from Tax Administrator/Assessor Danny McIntosh. Mr. McIntosh updated the Board on his activities over the last year and about some problems he has tried to address. Mr. McIntosh stated that with the help of the county manager a tri-fold brochure has been developed to help Yancey County residents better understand the process of getting an address and making sure construction is captured by the tax office. Mr. McIntosh also informed the Board about some difficulties with the software company that the County uses for tax collection. He stated that he believes most of the issues have been worked out. Discussion followed about switching vendors and problems that could be associated with that as well as possibilities if the problems are not resolved. Mr. McIntosh also discussed a problem that has occurred over the last couple of years with fire tax calculations. Discussion followed about this and Mr. McIntosh stated that he would keep the Board updated. Mr. McIntosh then turned to the reevaluation process and some of the issues that have been discovered during the process. Mr. McIntosh stated that over \$100 billion in tax value had been lost during this reevaluation process which is over \$800,000 in actual collections. Discussion then followed about use value and influence factors.

**Finance and Budget Update**

The Board next heard from Finance Director Lynne Hensley and Finance Officer Brandi Burleson about Finance for local government. Mrs. Hensley reviewed with the Board the statutes that explain local government finance. Mrs. Hensley also reviewed the duties of a finance officer, finance director, the need for a pre-audit before purchases, and the threshold and procedures for items to be brought before the Board for a budget amendment. Mrs. Burleson next reviewed the budget process and stated that the process would soon begin again with each department head being asked to submit their budgets. Mrs. Burleson also brought the Board up to date on the year to date budget and discussed the budget calendar.

**Special Projects**

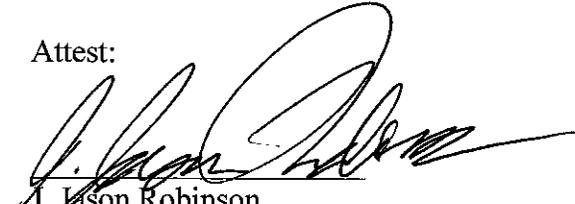
The Board next heard from Finance Director Lynne Hensley, County Manager Nathan Bennett, and County Planner Jamie McMahan concerning a special project that they have been working on to come up with a way for capital improvements for the schools in the Yancey County School system. Mr. McMahan, Mr. Bennett, and Mrs. Hensley stated that they had looked at all available revenue and potential revenues to come up with a plan to pay debt service and see how much money could be leveraged to borrow. Discussion followed about the amount of funds that could be acquired as well as debt service and about the direction that the Board of Education wants to go in. It was decided that the Board of Education and the Board of Commissioners need to have a joint meeting to discuss options.

**Adjournment**

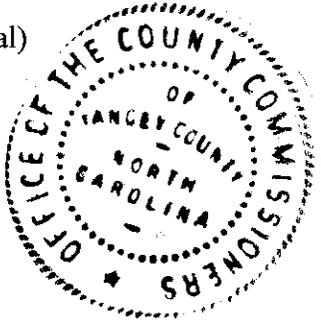
Having no further business Commissioner Ballew made a motion to adjourn and it was seconded by Commissioner Ollis. The vote to adjourn was unanimous.

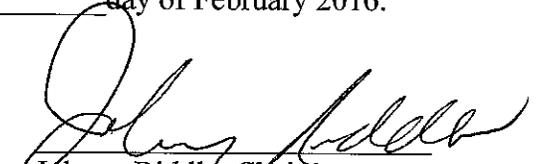
Approved and authenticated on this the 8<sup>th</sup> day of February 2016.

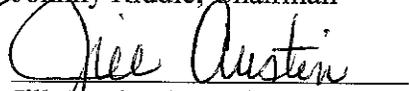
Attest:

  
J. Jason Robinson  
Clerk to the Board

(county seal)



  
Johnny Riddle, Chairman

  
Jill Austin, Commissioner

  
Byrl Ballew, Commissioner

  
Randy Ollis, Commissioner

  
Jeff Whitson, Commissioner