

The Logan County Excise Board met in Special Session with Chairman Marilyn Branch present, Member John Pfeiffer present and Member Kenny Davis present and transacted the following:

The Agenda was posted at 11:18 A.M. on September 9, 2014 and was posted at the Courthouse and Courthouse Annex.

Present at the meeting were: Carol Pifer, Melissa Morgan, Tisha Hampton, Jerry Wisdom, J. Bruce Campbell, Carol Fadaiepour, Lori Smith, Mike Simpson, Doug Ogle, Doug Major, Josh Sumrall, Michael Parsons, Jerry Putnam, Sammy Jackson, H.T. Gee, Marven Goodman, Sherri Longnecker, Mark Sharpton and Lowell Barto.

The Meeting was called to Order by the Chairman

Chairman Branch called the meeting to recess at 11:00 A.M. to await the arrival of Member Pfeiffer. Chairman Branch called the meeting back to session at 11:04 A.M.

Discussion was held regarding the Estimate of Needs for the Visual Inspection (Revaluation) account of the Assessor's Office for FY 2014-2015.

Lowell Barto said that this account funds the countywide visual inspection program. He said that properties must be visually inspected every four years. He stated that the cost of the program is borne by the recipients of ad valorem taxes.

Tisha Hampton read from a statement. She said that her office is understaffed for the work load that needs to be accomplished. She said that she has increased the valuations by using TASC to find and value oil and gas properties in the county. She said that the use of TASC has greatly increased the dollars received by the taxing entities. She said it is imperative she receive the funding to hire two new employees in order to keep up with the work load.

Tisha Hampton said that she apologizes for an error her office made in the invoices sent for reimbursement for the FY 2013-2014 Revaluation account. She said that she has worked with Jerry Putnam to make the necessary corrections and will be sending corrected invoices.

Mike Simpson, Supt. Guthrie Public Schools, stated that he is concerned that the lowering of the assessment ratio has lowered the valuations to the schools. He said that he is not able to hire staff or give raises due to this and doesn't understand why the Assessor should be able to do so. He stated that though the Assessor did speak with some schools about employing TASC she did not tell them, nor did they approve, of the cost of \$165,000 for the first year. He urged the Board to look carefully at the request of the Assessor's Office.

Jerry Putnam, County Budget Maker, stated that 80%-85% of the cost of the Revaluation program is paid by other taxing entities.

Doug Major, Supt. Meridian Technology Center, said this is the five Excise Board meeting the schools have been included. He said he has no confidence in the figures produced by the Assessor's Office.

Troy Cole, County Clerk, explained that the county was not aware of the requirement to notify the taxing entities of all meetings at which the Revaluation account would be discussed. She said she had checked the records back many years and doesn't find where that has happened. She stated that she has spoken with Asst. District Attorney Lowell Barto about the situation. She said that now that the county is aware of the requirement proper notification will be given in the future.

Carol Fadaiepour, Francis Tuttle Technology Center, asked the Assessor how many employees are in the office. Tisha Hampton stated there are nine employees, she is requesting two new employees and raises for four current staff members.

Sherri Longnecker, County Treasurer, stated that taxes may not go down for those districts that have bond issues. She said the Assessor should be aware that the millage may have to increase in order to make the required bond payments.

Josh Sumrall, Coyle Public Schools, said that his staff is at an all-time low. He said when county money to the schools increases state money is reduced.

Mike Simpson stated that the drop of the assessment ratio and the resulting lower valuations and lost funds will not be made up.

Sammy Jackson, Cashion Public Schools, said the decreased valuation due to the lowering of the assessment ratio was not offset by the increase in petroleum valuations. He said the schools took the hit. He stated the lowering of the assessment ratio hurt the bonding capacity of schools.

The Excise Board thanked everyone for attending.

#### **MOTION TO ADJOURN**

Kenny Davis made the motion which was duly seconded by Marilyn Branch with the voting as follows: Branch-AYE, Davis-AYE and Pfeiffer-AYE;

THAT, there being no further business, the Board adjourned until 8:00 A.M. on October 6, 2014.

ATTEST: \_\_\_\_\_  
Troy Cole  
Logan County Clerk

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Chairman  
Logan County Excise Board