

March 13, 2000

**THE BOARD OF COUNTY COMMISSIONERS  
DURHAM, NORTH CAROLINA**

Monday, March 13, 2000

5:10 P.M. Special Session

**MINUTES**

Place: Commissioners' Room, second floor, Durham County Government Administrative Complex, 200 E. Main Street, Durham, NC

Present: Chairman MaryAnn E. Black, Vice-Chairman Ellen W. Reckhow, and Commissioners William V. Bell, Joe W. Bowser, and Becky M. Heron

Absent: None

Presider: Chairman Black

**FY 2000-01 Budget Process Overview**

Budget Director, Claudia Odom, discussed the FY 2000-01 budget process. County departments are in the process of developing the FY 2000-01 budgets. The annual budget will focus on ensuring departmental workplans are integrated with Board of Commissioners' goals and are clearly tied to the requested budget amounts. Ms. Odom also provided an update on FY 1999-00 operating budget and County department workplan progress. The budget calendar would need approval by the BOCC.

Resource Person(s): Claudia Odom, Budget and Management Services Director

County Manager's Recommendation: The BOCC established two-year goals during the FY 1999-2000 budget process. These goals provided the framework needed by departments to establish workplans and budget priorities for the FY 2000-01 budget process. The meeting will provide an update on the FY 1999-2000 budget and highlight issues faced in the FY 2000-01 budget process. Staff will need BOCC input on the budget calendar and will ultimately need the Board's approval.

The highlights of Ms. Odom presentation to the Commissioners follow:

Durham County Government  
FY 2000-01 Budget Process

- Presentation Summary
- Board Goals
- Additional FY 1999-00 Highlights
- FY 1999-2000 Expenditures
- FY 1999-2000 Revenues
- One-Cent Sales Tax—Three-Year History (12/96 through 12/99)
- Two Half-Cent Sales Tax—Three-Year History (12/96 through 12/99)
- Sales Tax Review
- FY 2000-01 Budget--Preliminary Fiscal Outlook
- Financial Stability
- Fund Balance History
- FY 2000-01 Revenue—Preliminary Projection
- FY 2000-01 Revenue—Preliminary Intergovernmental Revenue Projection
- FY 2000-01 Expenditures—Preliminary Projection
- Budget Department Review Process
- Budget Process Highlights

March 13, 2000

The Commissioners asked questions and made comments about the FY 2000-01 budget process to which Ms. Odom responded.

Ms. Odom asked the Commissioners to look at the FY 2000-01 budget calendar. She spoke about the highlights in the calendar timeline.

Vice-Chairman Reckhow requested that the County Manager deliver the recommended budget to the Board of County Commissioners on Monday, May 22, 2000. Ms. Odom agreed to the May 22 date.

Commissioner Heron requested that the human services departments consider the effectiveness of each of their programs. The unsuccessful programs should be dropped and the resources re-appropriated.

Chairman Black requested figures relative to how much The Durham Center would be losing in federal and state dollars and how much money the County is losing in Medicaid. What is the Medicaid increase and where is the money going?

Daniel C. Hudgins, Social Services Director, spoke about the Medicaid revenues and expenses.

Carolyn Titus, Interim County Manager, asked Ms. Odom to provide the Commissioners an updated calendar at the April Worksession.

### **Presentation--2001 Tax Revaluation**

North Carolina General Statute 105-286(a) requires that County Government perform a general reappraisal of every parcel of land and its associated permanently affixed structures at least once within an eight-year cycle. The intent of revaluation is equalization and uniformity. In preparation for the eight-year revaluation, staff has spent the past year developing technology and working on the schedule of values for the ensuing reappraisal of property. Staff presented an overview of the 2001 Revaluation project to highlight *why* and *how* the revaluation will be done, the tools that will be used, the appeals process, and a project timeline.

#### Resource Person(s):

Wendell Davis, Deputy County Manager/Acting Tax Assessor

Jay Miller, Deputy Tax Assessor

Teresa Hairston, Revaluation Supervisor

Deborah Craig-Ray, Director Public Information/Governmental Affairs

County Manager's Recommendation: The Manager's recommendation is for the Board to receive the information and to accept an invitation to the Tax Department to see a demonstration of the Enhanced Computer Assisted Assessment System, GIS, Digital Photography, and the X-Y Coordinate Parcel Identification which are all new tools that are being used for the 2001 Revaluation Project.

Mr. Davis presented the Durham County 2001 Revaluation Project to the Board of County Commissioners.

The information presented in the presentation follows:

- What Is Revaluation And Why?
- The Appraisal Process
- Why Appraise Property?
- How Is Revaluation Done?
- Some Of The Tools Used
- Why Do Values Change?
- Appraisal Accuracy
- Appeals

March 13, 2000

- Issues To Consider When Making The Decision To Appeal
- An Appeal Will Not Help. . .
- The Appeal Process
- Examples Of Documentation Needed When Filing The Informal Appeal Form
- Appeals Must Be Filed Within The Time Frame Specified On The Appeal Form
- What Happens Next
- Based On The Information Obtained There Are Three Possible Conclusions:
  - A Lower Value
  - A Higher Value
  - No Change In The Value

Results of the informal appeal process would be mailed approximately 60 days after the appeal deadline has expired.

Taxpayers not satisfied with the results may proceed to a more formal appeals process with the Durham County 2001 Board of Equalization and Review. Information about methods and procedures would be included in the “results” letter.

**Tax Department’s Schedule Regarding Revaluation:**

Currently:

Developing Speakers Bureau to address various civic groups  
Refining neighborhood delineation

Spring of 2000:

Delivery of schedules of values. Standards and rules to Board of County Commissioners.

Summer of 2000:

Informational mass mailing to taxpayers about revaluation and the right to request an interior inspection.

4<sup>th</sup> Quarter of 2000:

Notice of “Change of Value” mailed to every property owner in Durham County

No official action was taken on this agenda item.

**Closed Session**

The Board was requested to adjourn to closed session pursuant to G.S. § 143-318.11(a)(3) & (4) in order to discuss matters relating to the location or expansion of an industry or other business and to preserve the attorney-client privilege.

Commissioner Heron moved, seconded by Vice-Chairman Reckhow, to adjourn to Closed Session pursuant to G.S. § 143-318.11(a)(3) & (4) in order to discuss matters relating to the location or expansion of an industry or other business and to preserve the attorney-client privilege.

The motion carried unanimously.

Respectfully submitted,

Garry E. Umstead, CMC  
Clerk to the Board