

### **January 18, 2011 – Regular Session**

The Swain County Board of Commissioners held a regular session on January 18, 2011. Present were Chairman Carson, Vice-Chair White, Commissioner Monteith, Commissioner Moon and Commissioner Dixon.

Chairman Carson called the regular session to order.

### **Adjust Agenda**

Commissioner Moon made a motion to adjust the agenda to better facilitate the meeting. Commissioner Dixon seconded the motion. A vote was unanimous.

### **Minutes**

Commissioner Monteith made a motion to approve minutes of the December 6 special session, December 20 work session and December 20 regular session minutes. Commissioner Dixon seconded the motion. A vote was unanimous.

### **Administrative Reports**

**Tax Collector's Report:** Peggy Hyde presented a report to the Board for the month of December, 2010. Ad-Valorem tax receivable was reported at \$4,415,152.16. There was \$1,095,245.47 collected for the month. Total collections year to date were \$4,063,936.25. The tax collection percentage year to date was 77.03%. Total releases were \$2,939.08. There were no discoveries. Total refunds were \$959.00. Commissioner Moon made a motion to approve the Tax Collector's report as presented. Vice-Chair White seconded the motion. A vote was unanimous.

**Finance Officer's Report:** Kevin King presented a report to the Board for the month of December, 2010. Revenues for the month were \$1,685,181.51. Total revenue year to date is \$6,673,603.81. We have approximately 49.15% of revenues for 2010-2011 fiscal year. Expenditures for the month were \$1,526,428.29. Year to date we have expended \$5,677,909.15. We have paid out approximately 41.81 % of the General Fund appropriations for 2010/2011 fiscal year. Commissioner Monteith made a motion to approve the Finance Officer's report as presented. Commissioner Dixon seconded the motion. A vote was unanimous.

**Closed Session:** Commissioner Dixon made a motion to go into closed session as called for under G.S. 143-318.11 (a)(6) to consult with the county attorney. Vice-Chair White seconded the motion. A vote was unanimous.

Chairman Carson announced that no decisions were made during the closed session. Commissioner Dixon made a motion to adjourn the closed session and reconvene the regular session. Commissioner Monteith seconded. A vote was unanimous.

### **ACTION ITEMS TO CONSIDER**

**Resolution providing electronic listing for tax office:** Commissioner Moon made a motion to approve the following resolution:



**Resolution # 900-2011-01**

**STATE OF NORTH CAROLINA  
COUNTY OF SWAIN**

### **RESOLUTION PROVIDING FOR ELECTRONIC LISTING AND EXTENDING THE TIME FOR FILING ELECTRONIC LISTINGS OF BUSINESS PERSONAL PROPERTY FOR PROPERTY TAX PURPOSES**

WHEREAS, North Carolina General Statute 105-304 authorizes Counties to permit electronic listing of business personal property, and

WHEREAS, North Carolina General Statute 105 –307 permits the Board of Commissioners to extend the deadline for filing electronic listings of business personal property under G.S. 105-304 to June 1, and

WHEREAS, North Carolina General Statute 105-311 (b) authorizes electronic signature of business personal property listings which are submitted electronically,

NOW THEREFORE BE IT RESOLVED as follows:

Section 1. Swain County Board of Commissioners hereby authorizes business personal property listings to be submitted and signed electronically, and extends the deadline for receiving electronic business personal property listings to and until May 15 of any tax year.

Section 2. The following procedures will apply to electronic tax filings. Electronic listings must be submitted online, facsimiles will not be accepted as electronic listings. In order to file electronically, the taxpayer must use an electronic listing application hosted by the County or approved by the North Carolina Department of Revenue and contracted with the County to provide such a service. To request and extension to file business personal property listings after January 31, the taxpayer must file an online request for extension of time during the month of January and must provide and Account ID provided by the County and associated with the business location for which the extension is requested. Electronic filings must be received by the Swain County Assessor no later to Mary 15 in order to avoid late list penalties

Section 3. This resolution shall be recorded in the minutes of the Swain County Board of Commissioners and notice of the procedure and extension of time for electronic filing of business personal property listings shall be published as required by G.S. 105-296 ( c ).

Section 4. This resolution is effective for all tax years after its adoption and at such time as the Assessor has the ability to implement a system for electronic listing.

Adopted this the 18<sup>th</sup> day of January, 2011.

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Phil Carson, Chairman  
Swain County Commissioners

ATTEST:

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Cindi C. Woodard, Clerk to the Board

Vice-Chair White seconded the motion. A vote was unanimous.

**Reappraisal Firm:** Commissioner Dixon made a motion to approve an agreement with Assessment Solutions to perform reappraisal for Swain County. Commissioner Monteith seconded the motion. A vote was unanimous.

**Vol. Ag. District reappointment:** Commissioner Moon made a motion to reappoint Harley Cunningham and William Shuler to the Vol. Agriculture District with their terms to expire June 30, 2014. Vice-Chair White seconded the motion. A vote was unanimous.

**Health Department Budget Amendment:** Tabled

**Budget Amendment #6:** Commissioner Dixon made a motion to approve the following Budget Amendment:

#### SWAIN COUNTY - BUDGET AMENDMENT #6

BE IT ORDAINED by the Governing Board of the County of Swain, North Carolina, that the following amendment be made to the annual budget ordinance for the fiscal year ending June 30, 2011:

SECTION 1. For the purpose of amending the adopted budget to reflect the following changes:

<u>Description</u>	Inc. Expenditures or Dec. Revenues	Inc.Revenues or Dec. Exp.
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**General Fund**

<b><u>Building &amp; Grounds</u></b>		
Maint. Repairs – Admn. Bldg.	6,000	
<b>Sheriff</b>		
Supplies	15,000	
Capital Outlay	30,000	
<b>Special Appropriations</b>		
Transfer to TDA	400,000	
<b><u>General Fund Revenues</u></b>		
Occupancy Tax		400,000
Financing Proceeds		30,000
Bullet Proof Vest Grant		7,500
Appropriated Fund Balance		<u>13,500</u>
<b>Total</b>	<b><u>451,000</u></b>	<b><u>451,000</u></b>

As Clerk of the Board, I certify this budget amendment was approved by the Swain County Board of Commissioners in a Regular Session on January 18, 2011.

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Cindi Woodard, Clerk to the Board

Commissioner Monteith seconded the motion. A vote was unanimous.

**New Business**

Commissioner Monteith asked the Board to consider forwarding a letter of support to GSMNP for replacement of the Hazel Creek bridge.

**Informal Discussion**

None

**Public Comments**

None

**Adjournment**

With no further business to discuss, Vice-Chair White made a motion to adjourn. Commissioner Dixon seconded the motion. A vote was unanimous.

Respectfully Submitted,

Cindi C. Woodard,  
Clerk to the Board  
Swain County Commissioners

Phil Carson,  
Chairman  
Swain County Commissioners