

**ADAIR COUNTY COMMISSION MINUTES
MONDAY, JULY 22, 2019
10TH DAY JULY REGULAR**

The Adair County Commission convened at 8:30 a.m. on July 22, 2019 in the Courthouse at Kirksville. Presiding Commissioner Shahan and Commissioner Thompson were present. Commissioner King was absent.

At 10:00 a.m., the Board of Equalization (BOE) assembled to conduct the only scheduled hearing for 2019. Present at the hearing were voting members, Presiding Commissioner Shahan; Commissioner Thompson, plus Kathy Adkins – Bank Midwest and Bruce Thompson – Alliant Bank, citizens appointed by the County Commission to serve on the Board. Non-voting members that were present included County Assessor, Kent Bryant, and County Clerk, Sandra Collop, Secretary to the Board.

The Commission had previously moved to open Board of Equalization (BOE) hearings for 2019 on Monday, July 15, 2019. Mrs. Collop conducted the BOE oath of office. All disputed property assessment appeal forms had been resolved by Mr. Bryant with the exception of Aldi Inc. (Illinois).

Mr. Bryant presented the information he had received from Aldi with the members of the Board. He began the discussion stating that the dispute involved the manner in which commercial personal property had been depreciated. For tax year 2019, Mr. Bryant continued to depreciate assets over a ten-year recovery period as done previously. He stated that Aldi was requesting their assets be depreciated over a five-year recovery period. Aldi's tax consultant, Matt Arroyos, had submitted documentation stating IRS guidelines for his argument.

Mr. Bryant stated that the Missouri State Tax Commission wanted the County to remain consistent with the manner in which assets were depreciated. Therefore, procedures for the 2019 tax year had not changed.

Aldi's information stated that both the State Tax Commission of Missouri Assessor Manual and IRS Publication 946, Appendix B, Tables B-1 & B-2, which had been included for the Board's review, highlighted sections to support their position for a five-year recovery period.

After discussion among the members of the Board, Mrs. Collop posed the question as to who was in favor of retaining the method of depreciating commercial personal property assets over a 5, 7, & 10 year period as opposed to a five-year period.

The vote was as follows:

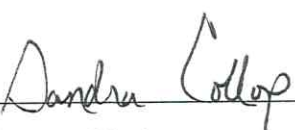
Presiding Commissioner Shahan – Yay
Commissioner Thompson - Yay
Mrs. Adkins - Yay
Mr. Thompson - Yay

Motion passed. The Assessor's depreciation schedule will remain over a ten-year recovery period.

Aldi Inc. will have the opportunity to appeal this decision to the Missouri State Tax Commission (STC). They will be notified in writing of the Board's decision and given information how to proceed with an appeal.

Continued on page 422

ATTEST:



County Clerk



Presiding Commissioner

ADAIR COUNTY COMMISSION MINUTES
MONDAY, JULY 22, 2019

Continued from page 421

At 10:20 a.m., the board was joined by Adair County Collector, Sonja Harden. Mrs. Harden had been asked to be present for the discussion of the Marx property located on Baltimore Street in Kirksville, Missouri.

The STC suggested that the dispute between Charles T. Marx and the Adair County Collector be reviewed by the Board of Equalization. Mrs. Harden stated that the STC had misguided the Board as this was not a valuation issue. She stated that this situation was a protested account and BOE was not a normal ruling for a protested account. A judge had previously ruled on the case and now it was a matter of how to move forward with the decision to disperse the disputed taxes.

The hearing ended at 10:40 a.m.

The Commission thanked Mrs. Atkins and Mr. Thompson for participating in the 2019 Board of Equalization. They will be notified if additional hearings are scheduled, however, none are anticipated at this time. The 2019 BOE is tentatively scheduled to close at 2:00 p.m. on Monday, June 29, 2019.

At 1:30 p.m., Presiding Commissioner Mark Shahan and 2nd District Commissioner Mark Thompson met with Jeff Johnson and Mike Sellenschuetter.

Mr. Johnson and Mr. Sellenschuetter came to the Commissioner's to discuss a possible letter of support for their application for medical marijuana cultivation, manufacturing and dispensing. They said that they were planning to apply for 2 cultivation, 2 manufacturing, and 5 dispensary permits for locations throughout the state.

Presiding Commissioner Shahan asked why they decided on Kirksville for their location. Mr. Sellenschuetter said that Jeff owned a property they were planning to locate a 60000 square foot greenhouse and manufacturing facility on.

Mr. Johnson said he had inherited the property but had not been in the area for a while.

Mr. Sellenschuetter said that they have a very talented team assembled that includes 2 scientists. He said they also have the finances to start and feels that they will be in the top tier in the process for permits.

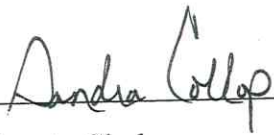
Both gentlemen said that they were in the construction field and had never been users of marijuana but had traveled to Colorado and California and were amazed by what cannabis can do.

Commissioner Thompson asked about security and safety at the facility.

Mr. Sellenschuetter said that the area would be secured and that the state had requirements for disposal of the bi product. He said the facility itself would be secured by fencing and other security methods. The bi product would mainly be used for mulch or destroyed.

Continued on page 423

ATTEST:


County Clerk


Presiding Commissioner

**ADAIR COUNTY COMMISSION MINUTES
MONDAY, JULY 22, 2019**

Continued from page 422

Mr. Sellenschuetter said they would submit their application to the state sometime between August 3rd and 16th. He said the state had a deadline in December to give permits but thinks they might start giving them out as soon as October. He stated that, without being boastful, they were well put together and had the finances to succeed.

Commissioner Thompson said they learned a lot and would share the information with 1st District Commission King on his return. Presiding Commissioner Shahan also referred them to Carolyn Chrisman with Kirksville Regional Economic Development Incorporated (KREDI).

The Adair County Commission adjourned at 4:00 p.m. on July 22, 2019.


Unscheduled Public Walk-Ins and other Non-Agenda Items for Monday, July 22, 2019:

Roger Brown – Road (Second St)

Annette Sweet – MTTP Taxes

Daniel Howe – Roads

ATTEST:


County Clerk


Presiding Commissioner