ADAIR COUNTY COMMISSION MINUTES MONDAY, JULY 19, 2021 6TH DAY JULY REGULAR

The Adair County Commission convened at 8:30 a.m. on July 19, 2021, in the Courthouse at Kirksville. All Commissioners were present. Presiding Commissioner Shahan was present only in the morning.

At 8:40 a.m., the Commission met with Aaron Lukefahr and Josh Lambth of Howe Company. Also present was Adair County Road and Bridge Supervisor, JB Hamlin. Design plans were presented and signed for Bridge No. 3160009; Titan Lane located over a branch of Bear Creek. Overhead lines would need to be relocated and they continued to wait on permits. This work would need to be completed before the Burlington Northern Santa Fe (BNSF) projects could go forward. Bid opening for this project will be in September or October. It will take 100 -120 days to complete and should be finished mid to fall of 2022.

Howe Co. reported they were pursuing permits and easements for the bridge on Columbus.

They also wanted to discuss their progress regarding the bridge on Cranberry Way. Howe Co. had to redesign the project due to Sinclair having a pipeline on the east and BP a pipeline to the west. It would now be a steel plate girder design. Mr. Lukefahr stated there were not supply issues for girders at this time and they were seeing more availability. The new design cuts down on the amount of fill needed.

Discussion was held regarding Soft Match Credit Bridge NO. 0730001, a 60-foot bridge on Willmathsville School Way. Design plans and permits were presented and signed. It was suggested that Mr. Hamlin drive sheet piling for wing walls and back walls as opposed to concrete. This project could also be subcontracted depending on whether American Rescue Plan Act (ARPA) funds were available. Mr. Lukefahr would redo the plans. He was not in favor of this being a contractor-built bridge due to the design plans.

Discussion then turned to the bridge on Turkey Run Trail. This 80-foot bridge was designed to be contractor built and be eligible for soft match credit. There would be an amendment to the contract if the County wanted to rent a crane at a cost of \$20,000 per day. Work to move forward depending on which ways the Commission wanted to go. Permits were signed for the project.

At 9:58 a.m., members of the Board of Equalization (BOE) assembled to open the BOE hearings for 2021. Present were voting members, Presiding Commissioner Shahan, Commissioner King, Commissioner Thompson plus two citizens from Adair County. Citizens were Kathy Adkins and Bruce Thompson both recently retired loan officers from local banks within the community. Non-voting members present included County Assessor, Kent Bryant and County Clerk, Sandra Collop, Secretary to the Board.

Commissioner King moved to open the BOE hearings for 2021. Commissioner Thompson seconded the motion. Presiding Commissioner Shahan concurred. All voted in favor of the motion. The oath of office for the Board of Equalization was conducted by Mrs. Collop. She then handed out an agenda for the hearings.

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Mr. Bryant handed out information pertaining to each piece of property that would be equalized. He then reviewed the assessment process of the Assessor's office. He stated that it had been approximately 12 years since property within Adair County had been evaluated for assessment purposes. When he was appointed to his office by the Governor approximately two years ago, he felt property values were very low. Statutorily, property should be re-evaluated every 2 years, however that had not been the case in Adair County. All property values needed to be within 10% of market value. Since re-evaluation had not occurred, property owners were experiencing large increases in property assessments which may result to increased property tax bills for 2021. Mr. Bryant explained he was attempting to close the gap between the existing assessed value and the newly re-assessed value for this year. Unfortunately, property owners were seeing a significant increase in assessment all at once as opposed to over an extended period of time. He was merely following instructions from the Missouri State Tax Commission.

The first hearing, scheduled for 10:00 a.m., involved property owner Larry Williams at 25022 State Hwy K, Novinger, Missouri - Parcel Number 17-02.0-04-000-00-02.002000. Mr. Williams did not appear for the hearing.

Mr. Bryant presented information he had for the above property. It is a one-story frame home with a finished attic, no basement, and built in 2001. The first floor living area is 1296 square feet and sits on 3.4 acres with a land value of \$22,000.00. The home had been appraised for \$73,400 for the past several years. The appraised value for 2021 was determined to be \$128,300.00.

After discussion among the members of the Board, Mrs. Collop posed the question as to whether to uphold the assessed value placed on the property of Larry Williams by the Assessor.

The vote was as follows:

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

Motion passed. The Assessor's assessed valuation will remain at \$128,300.00. Mr. Williams will have the opportunity to appeal this decision to the Missouri State Tax Commission (STC). He will be notified in writing of the Board's decision and given information on how to proceed with an appeal.

The 10:30 a.m. and 11:00 a.m., hearing participants appeared together. First to speak was James West III regarding property located at 28874 State Hwy E, LaPlata, MO – Parcel Number 19-04.0-19-000-00-07.001000. Mr. West III feels the property is assessed too high. He said he moved in 18 years ago, then added on, put a basement under it, and built a garage in 2003. It has an attached garage. It sits approximately two hundred yards off Highway 63 on the north side of Route E. The home was originally built in 1949. The current total living area is 1548 square feet and has an unfinished basement. In the past, it has been assessed at \$94,582.00.

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Mr. Bryant believes all the information he has on the property is currently correct. He stated that home values have skyrocketed, and he was bringing assessed values to property values. He explained that property assessments had not been evaluated for several years. As a result, the Missouri State Tax Commission stepped in because Adair County was not compliant with Missouri Law.

Mr. Bruce Thompson explained that the County was now trying to close the gap between what the assessed values have been and what they should be. Market value is climbing. People are wanting homes on a blacktop road, such as his. Mrs. Adkins said the assessed values had not been changed in several years. Both Mr. Thompson and Mrs. Adkins said his property would sell within a week due to a combination of low interest rates and increases in the market. Mr. Bryant said he would follow the market and base assessments on other sales. The price of materials has also increased. We look at construction not the look of the outside of the home.

Mr. West III asked if they tax property more if they keep it up. He and his son liked to keep the road banks mowed and keep the property looking good. Mr. Bryant stated he had not made any adjustments to his grain bins which are generally valued low. Siding is not considered but may have a small effect. Commissioner Thompson told Mr. West III and his son that both properties always looked nice.

Discussion then led to Tim West's home (the son of Mr. West III) located at 29274 Highway 63, LaPlata, MO - Parcel No. 19-09.0-30-000-00-01.000000. Tim West said he did not have a basement and had Masonite siding. Mr. Bryant was asked to figure the approximate increase to his property tax bill. The increase could be about \$640 based on a 6% increase. It will increase from \$1300 to approximately \$1900. He said we merely look at the structure and base the value on averages. They will do a market adjustment every two years in the future and it could change again at that time. He hated for the increase to happen all at once. Everything has gone up in the last 12 years.

Commissioner Thompson said now we are trying to get things caught up. We should be happy they were low for so long and taxes are tax deductible.

Mr. West III again said he was concerned about the appearance of his property and how much money it costs to maintain his property. He has pride in his land and bought a \$28,000 tractor just to mow the right of way.

Mr. West III said we will not bother you anymore. And thanks for listening to my complaints.

The members of the Board thanked Mr. West and his son for coming to the Board of Equalization.

The Board then finished discussing both properties. Things taken into consideration were that Tim West had a full basement and a newer home. His land was assessed at only one acre as opposed to three which was discovered during conversations. At this time, it will remain assessed at one acre. The home was built in 1960, has a living space of 1818 square feet, has a ¼ unfinished basement and is in normal condition. In the past, it has been assessed at \$64,596.00.

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Mrs. Collop then posed the question as to whether to uphold the assessed value placed on the property of Tim West by the Assessor.

The vote was as follows:

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

Motion passed. The Assessor's assessed valuation will remain at \$102,950. Mr. Tim West will have the opportunity to appeal this decision to the Missouri State Tax Commission (STC). He will be notified in writing of the Board's decision and given information on how to proceed with an appeal.

After discussion among the members of the Board, Mrs. Collop posed the question as to whether to uphold the assessed value placed on the property of James West III by the Assessor.

The vote was as follows:

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

Motion passed. The Assessor's assessed valuation will remain at \$136,340.00. Mr. James West III also can appeal this decision to the Missouri State Tax Commission (STC). He will be notified in writing of the Board's decision and given information on how to proceed with an appeal.

The Adair County Commission adjourned at 4:00 p.m. on July 19, 2021.

Unscheduled Public Walk-Ins and other Non-Agenda Items for Monday, July 19, 2021:

None

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IN REF. ORDER NO 8 Fully Executed Award Agreement from MoSMART Board signed on 7-6-21

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Presiding Commissioner, Mark Shahan