## ADAIR COUNTY COMMISSION MINUTES WEDNESDAY, DECEMBER 27, 2017 24TH DAY OCTOBER ADJOURNED

The Adair County Commission convened at 8:30 a.m. on December 27, 2017 in the Courthouse at Kirksville. All Commissioners were present. Commissioner Thompson will continue to be acting Presiding Commissioner during the absence of Presiding Commissioner Pickens.

At 3:00 p.m., the Commissioners met with Adair County Assessor, Donnie Waybill. Those present were Adair County Presiding Commissioner, Stanley Pickens; Adair County 1<sup>st</sup> District Commissioner, William King; Adair County 2<sup>nd</sup> District Commissioner, Mark Thompson; Deputy County Clerk, Tammy Miller; Representative from KTVO Television.

Mr. Waybill said he wanted to move from a non-occupancy county to an occupancy county for assessment purposes. He wanted to Commission to vote on it today for it to be effective January 1, 2018.

Commissioner King asked why they would need to switch.

Mr. Waybill said that most counties are occupancy. It allows more help to both the County and the residents because they make the assessment when the new residential construction has been occupied for 30 days at a pro rata basis.

Commissioner King asked how this affects the assessments.

Mr. Waybill said that the assessment amount would be the same but right now each year the assessment date is January 1<sup>st</sup>. If the construction is only 40% complete on January 1<sup>st</sup> then that is all of the assessment that would go on the books for the year, even if they were 100% complete on January 2<sup>nd</sup>. With occupancy the full amount would then be added to the books as of March 1<sup>st</sup>. This also allows for more operating funds for the Assessor, not a lot. This is for "residential only new construction". They will still have to measure and monitor until completion of the construction.

Commissioner King asked how bad weather, disasters would be effected.

Mr. Waybill said that with the non-occupancy county there is no relief if something occurs, such as a tornado. With the occupancy county rule, then the assessment would be removed or reduced for the time of the destruction to the property.

Commissioner King asked if they would need additional staff in order to complete the process.

Mr. Waybill said that they would not. The two appraisers he has would be able to do it, they would just have to go out more often, like every two months instead of every six months to check on construction.

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Commissioner King asked what kind of effect it would have on the taxes collected.

Mr. Waybill said that it shouldn't and other than the \$0.25 he would collect.

Commissioner King asked if that would reduce the current values.

Mr. Waybill said it could be somewhat of an increase, no real effect.

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County Clerk

Presiding Commissioner

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Commissioner King wanted to make sure that the entities wouldn't lose any money.

Mr. Waybill said it would on new construction only.

Ms. Miller wanted to clarify that the 0.2% fee would be on all taxes collected and if there was a cap to the total amount he could collect or if it was part of the assessment fee without a cap.

Mr. Waybill agreed that the fee would be on all taxes. With the commercial part of the economy thriving in the county, so does the housing. The market is growing.

Ms. Miller asked how the additional work would impact his office as it is already stretched thin with the work they currently were doing.

Mr. Waybill said that he may need a part-time person to update pictures if needed.

Commissioner Thompson moved to accept the change.

Commissioner King wanted clarification on the fees and what impact it would have on the taxing entities.

Mr. Waybill said that it would have little effect.

Commissioner King asked if the money collected in fees was more than the additional taxes.

Mr. Waybill said that it could, and that they may want to look into that, but it would benefit more than it would harm.

Mr. King asked why the county went back to non-occupancy in 2010 after they changed for the 2009 tornado.

Mr. Waybill said that was the way it had always been and had only been changed because of the tornado damage. Mr. Waybill called point of order and there was a motion on the floor so no further discussion.

Commissioner Pickens seconded the motion. Commissioner King said he was going to abstain from voting as he did not feel there was enough information at this time in order to vote.

The motion passed 2-0 with one abstaining.

Presiding Commissioner Pickens and Commissioner Thompson then signed Ordinance No. 2017-3 (Adair County Missouri resolves to enact the Local Option and adopt the Occupancy Law).

The meeting ended at 3:35 p.m.

The Adair County Commission adjourned at 4:00 p.m. on December 27, 2017.

The Adair County Courthouse will be closed on Monday, January 2, 2018, in observance of New Year's Day. The Adair County Commission will reconvene at 8:30 a.m. on Tuesday, January 3, 2018.

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Presiding Commissioner

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Unscheduled Public Walk-Ins and other Non-Agenda Items for Wednesday, December 27, 2017:

None.

IN REF. ORDER NO 22 Ordinance No. 2017-4 (Adair County Missouri resolves to enact the Local Option and adopt the Occupancy Law).

> COUNTY OF ADAIR, MISSOURI ORDINANCE NO. \_\_2017-4

Adair County Missouri resolves to enact the Local Option and adopt the

Whereas, the Adair County Commission desires to empower the county assessor with the authority to assess newly constructed and occupied residential real property on a pro-rata basis for the tax year in which such property is occupied, and to remove residential real property that is destroyed by a natural disaster on a pro-rata basis, as well as implement the other provisions of the Occupancy Law: pursuant to section 137.082.8, the Adair County Commission adopts the Occupancy Law, found in its entirety in section 137.082, RSMo.

County Clerk

Presiding Commissioner

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