**Town of Lake Santeetlah**

**Special Minutes**

**February 27, 2023**

Mayor Gross called the meeting to order at 10:00AM. The purpose of the Special meeting is to approve the attorney agreement with Allen, Stahl & Kilbourne and provide information regarding the new tax assessments in Graham County. Councilmembers Emerson, Simon and Hager were present for the meeting. Town Administrator Matheson and Attorney Bo Carpenter were also present. Town Clerk Emily Hooper was available by Zoom. Councilmember Ralph Mitchell and Town Technician Scott Kamps were not available.

Councilmember Emerson made a motion to open the meeting. Hager seconded. All approved. The motion passed unanimously.

Councilmember Hager made a motion to approve the agenda. Emerson seconded. All approved. The motion passed unanimously.

**New Business:**

1. **Approval of Attorney Agreement with Allen, Stahl & Kilbourne:** Councilmember Hager made a motion to approve the agreement as presented. Emerson seconded. Councilmember Simon asked Attorney Carpenter to provide further explanation of the time log for June 8, 2022, receive and review voter challenge material. Simon asked who provided those materials to the Attorney. Carpenter stated that he would be glad to provide detail of any entry at a later time. He would need to research to recall who had provided the material and requested the review. Simon asked how many NC municipalities the firm represents. Carpenter stated at this time Lake Santeetlah is the only municipality they represent. Simon noted that in the time log there are several references of research and felt that the previous counsel would have known the answers without research. Carpenter acknowledged that both he and Attorney Allen are well experienced in municipal law. A benefit from this firm is there is no charge for any research completed. A flat fee is charged regardless of the time spent on research needed to provide accurate legal advice. Simon also asked about a reference in the log of a “client team,” who is that client team? Carpenter explained that would be any attorney at the firm. Hager thanked Attorney Carpenter for being transparent to all members of the Council and his willingness to listen to their concerns of the new agreement and makes changes that everyone could agree on. After discussion all approved the new agreement. The motion passed unanimously.
2. **Information regarding the new tax assessments from Graham County:** Mayor Gross and Administrator Matheson met with Tax assessor Brandy Cook concerning the new assessments. Gross would like to inform all Lake Santeetlah residents of what to expect in the coming months as the new assessments are mailed. New assessments are completed every four years and voted on by the Graham County Commissioners. The current millage rate for Lake Santeetlah is .296. When completing the new assessment, a base or minimum rate for lakefront homes were $190,000. The condition of the home then increased that value. The assessments will be mailed within the next two weeks. An appeal form will be included for those who wish to appeal and all residents will have 30 days from the postmarked date to do so. Mayor Gross suggested that all residents go to the Tax assessor’s website and look up your new property value. Determine if all details are accurate and if an appeal is needed then fill out the form provided and mail or drop off at the assessor’s office. An evaluation will be completed and Brandy Cook will provide a response to the appeal within 30 days. If not satisfied from the response, the next step is to explain your reasoning for the evaluation to be changed in front of the Board of Commissioners on a certain date provided. When completing an appeal important things to consider include, recent property surveys, construction costs, no improvements or upgrades shown on the tax card that are not accurate, comparable properties nearby, recent appraisal (less than 4 years old), blueprints that show differences from what is listed on the tax card. After appeals are completed and the new assessments have been approved by the Commissioners a final figure will be determined. During budget planning a new millage rate will likely be discussed for Graham County as well as Lake Santeetlah. A mass email will be sent with a link to the assessor’s website along with this detail for all homeowners to understand the process if they wish to appeal the new evaluation. Matheson acknowledged that there was an error on the most recent scroll that was sent showing a millage rate of 2.6. Matheson verified that was incorrect and is not what is being collected. The rate is .296 and that is what has been collected for the last two years. That rate may change for this upcoming year but would be discussed and approved by the Council.

**Public Comment:**

Roger Carlton shared his concern with the 60% increase of property values within Lake Santeetlah according to the new assessment. Carlton encouraged the Council to work with the numbers and try to determine a millage rate that addressed inflation yet wasn’t too high for the tax payers. Carlton also suggested that certain groups work together if needed to appeal the new figures, such as: Lakeside, TPOA. Carlton is hopeful the Council will have workshops to discuss budget during budget preparation.

Alan Davidson suggested that if a large number of Lake Santeetlah residents submit an appeal that will get the attention of the accessor and be more likely to get a small decrease in the values.

Adam McCall addressed the Council with the new values he expects and accepts taxes going up but hopes that they will lower the millage rate as necessary to benefit all those involved.

Tina Emerson, finance officer, stated that she planned to figure inflation, long term projects and hear all homeowners input when preparing the budget. Emerson does not expect any large expenses that would require taxes to increase drastically. The millage rate will be adjusted during the planning process once everything is considered.

**Motion to Adjourn.**

Mayor Gross asked for a motion to adjourn the meeting. Hager made the motion to adjourn. Emerson seconded. The meeting was adjourned at 10:52AM.

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Connie Gross, Mayor Emily Hooper, Town Clerk