## **COMMISSIONERS' MEETING MINUTES** FEBRUARY 10, 2016

Commissioner Chairman Michael A. Baker called the regular meeting of the Indiana County Commissioners to order at 10:30 a.m. in the Commissioners' Hearing Room.

### **ROLL CALL**

Chairman Michael A. Baker, present Commissioner Sherene Hess, present Commissioner Rodney D. Ruddock, present

Also in attendance were Solicitor Katie Haberl, Chief Clerk Robin Maryai and others. Members of the news media present were Randy Wells, Greg Reinbold and Josh Widdowson.

### **PLEDGE OF ALLEGIANCE**

Commissioner Baker led those present in reciting the Pledge of Allegiance to the American Flag.

### APPROVE MINUTES...JANUARY 27, 2016

A motion was made by Mr. Ruddock, seconded by Ms. Hess and unanimously carried to approve the minutes of January 27, 2016 as submitted.

### **PUBLIC COMMENT**

Tammy Curry, Stanley Buggey, Bill Wensell, Sally Kalanavich, Pearlena Donahey, Jamie Wetzel, Nicki Pro, Vicki Turk, Vern Blystone, Cathy Lend, Eric Goss, Leonard Anderson, Scott Overdorff, John M. Dudeck, and Richard Wilhelm were present and made public comment regarding tax reassessment. Scott Overdorff, Brushvalley Township Supervisor, also made comment regarding county aid to Brushvalley Township.

#### **EXECUTIVE SESSIONS**

Commissioner Baker announced that there were Executive Sessions held on February 5, 2016 at 9:00 a.m. and February 9, 2016 at 11:00 a.m. to discuss legal issues:

### **OUTBUILDING POLICY**

Mr. Frank Sisko, Chief Assessor, announced that Indiana County will be removing from tax rolls the value of any out building 200 square feet or smaller in size. The State Bill intended to correct the clerical error and the consolidation of assessment law has not passed, therefore, it is unclear if small shed and other deminimus structures should remain part of the total assessment. The change will resolve this issue and new notices will be mailed within the couple weeks.

A motion was made Ms. Hess, seconded by Mr. Ruddock and carried unanimously that the Board instruct the Tax Assessment Office to remove from the tax rolls all deminimus outbuildings, including sheds and any other outbuildings which are 200 square feet or smaller.

Commissioner Ruddock said this change effects 11,441 parcels which will result in a reduction of taxable property value of approximately \$6,000,000. This reduction represents approximately .12% or less than 1/8 of 1% of the overall assessed value of all parcels.

# RECEIPT AND ACCEPTANCE OF THE ALMY, GLOUDEMANS, JACOBS & DENNE REPORT

A motion was made by Mr. Baker, seconded by Mr. Ruddock and carried unanimously to acknowledge receipt of the Almy, Gloudemans, Jacobs & Denne report and further acknowledges that the report meets the requirements of the Board with regard to the scope of work requested.

Mr. Baker said it is important that everyone knows that the report does not analyze the state of the reassessment as it stands today. That was not the scope of work was given to them. The report is based on how the reassessment looked as of July 1, 2015. It is based on the raw data and figures that came out from the first mailing. It doesn't account for and does not attempt to analyze any changes or improvement that have come to the reassessment as a result of formal hearings, formal appeals, revision notices, tax settlements or appeals heard by the Court of Common Pleas. It is a snap shot of the reassessment as it was on July 1, 2015 when tax notices were mailed out.

## <u>COURT ORDER TO DELAY CERTIFICATION OF THE 2015 TAX BASE YEAR</u> VALUES

Mr. Frank Sisko, Chief Assessor, asked that the Board of Commissioners Petition Judge William J. Martin for an extension of the original order to the 2015 certification that was to occur on or before February 15, 2016. There are currently 983 parcels that are scheduled to be heard in the Court of Common Pleas. Based on this number, Mr. Sisko recommended that the deadline to certification be extended because of the number of Common Pleas that remain. This will give the Indiana County more time to have these cases heard and all changes be made before certification.

A motion was made by Mr. Ruddock, seconded by Ms. Hess and carried unanimously that the Board authorizes our County Solicitor to file a petition requesting the Court modify the October 23, 2015 order permitting the County to delay certification of the 2015 tax year base values until a date on or before May 25, 2016.

Mr. Ruddock read the following statement:

As Commissioners we have legal obligation to support the intent of this court order. Yet I feel we also must have demonstrated as County Commissioners that we have taken the necessary and appropriate steps to assure that this legal expectation, as it is being amended, can be achieved through our comprehensive efforts in assuring uniformity of the resulting assessed values.

The result of the independent study substantiated much of what you know and what we know. We have learned a lot from the process and have faced many issues as a result of the reassessment. The study will address such things as the concerns about the EST modeling process. It talks about inconsistencies and overvalued land values, the lack of State engagement and the 47-year gap for reassessment.

We have seen some progress being made in the process of the appeals. I want to commend Judge William J. Martin for his willingness to step up to the plate and provide almost part-time support to this reassessment review process. He has put together an internal team that has acted on his behalf to go back and look at values starting from the formal appeal process and making

the adjustments that are necessary to bring us where we think we should be and should have been from the beginning.

We all have seen the process that we have endured, and I know you have endured. It has been costly to you, it has been emotionally draining for you, it has been emotionally draining for us, it's been slow, but we are starting to see some ray of hope through this formal appeal process that there is improvement being made. I am very very gratified that we have at least provided some additional time in which we can go and continue to get these assessments reviewed up through May 25, 2016. This pushes us very tightly on tax notices coming up and that is based upon 2015 tax based value. Embedded in the order from Judge Martin is the 2015 tax year base and that is what we need to follow.

There is a statement in the report that Mr. Ruddock read as follows: "We do not believe the assessment should be abandoned. The improvements in valuation accuracy and fairness are too great. To continue to tax property on the basis of the existing assessment values would be unconscionable."

# SECOND AMENDMENT TO TEMPORARY LEASE AGREEMENT...ZAMIAS SERVICES

Ms. Robin Maryai, Chief Clerk, asked the board to approve a second amendment to the temporary lease agreement the county has with Zamias Services extending the current lease of the space at the Indiana Mall through August 31, 2016.

A motion was made by Ms. Hess, seconded by Mr. Ruddock and carried unanimously to extend the lease agreement with Zamias Services to August 31, 2016 so as to provide uninterrupted due process related to appending property assessment appeals.

Mr. Baker said we are extending the lease through August just in case there are any unforeseen contingencies that come up and we would also have the ability to renegotiate that lease in the event that it is not necessary.

### **OTHER BUSINESS**

There was no other business.

### NEXT REGULAR MEETING...FEBRUARY 24, 2016 AT 10:30 A.M.

The next regular scheduled Commissioners' Public meeting will be held on Wednesday, February 24, 2016 at 10:30 a.m. in the Commissioners' Hearing Room.

#### **ADJOURNMENT**

With no other business to come before the meeting at 11:22 a.m.	ne Board at this time, Commissioner Ruddock adjourned
and meeting at 11.22 time	
Sherene Hess, Secretary	Michael A. Baker, Chairman