

WABASH COUNTY COUNCIL MEETING

The Wabash County Council met in session on Monday, July 28, 2014 in the Commissioner's Meeting Room of the Wabash County Courthouse. Chairman James Kaltenmark called the meeting to order at 5:00 P.M. with seven members present: Kaltenmark, Claude Markstahler, Randy Curless, Gary Nose, Jeff Dawes, Bill Ruppel and Mike Ridenour. Markstahler opened with a word of prayer and Kaltenmark led in the pledge of allegiance. The proceedings of the meeting were recorded by the County Auditor's office.

The first order of business was to review the minutes of the June 23, 2014 meeting. Ruppel made a motion to approve the minutes. Dawes seconded the motion and it passed by a vote of 7-0.

Kaltenmark opened the floor for public comments regarding agenda items. No comments were presented.

Kelly Schenkel, Wabash County Assessor reported that Deputy Assessor, Brenda Conner can no longer serve on the Property Tax Assessment Board of Appeals because of a new state law that does not allow assessor's office employees to serve on the board. She recommended that Council appoint Level III appraiser and former DLGF employee, Terry Knee to the PTABOA board as a replacement. Ridenour made a motion to approve the appointment of Terry Knee to the board as requested effective immediately. Ruppel seconded the motion and it passed by a 7/0 vote.

Assessor Schenkel and Bill Schultz with Accurate Assessments, Inc. were present for questions from Council about the availability of assessed values for budget purposes and why the state's deadline of July 1st for rolling assessed values to the County Auditor's office has not been met. Schenkel stated that traditionally the Assessor's office waits until the assessment appeals are settled before rolling values to the Auditor in order to have the most accurate values going forward. Schenkel and Schultz reported that the state deadlines will be changing in 2015 for property assessment and that those changes will move all deadlines up including trending moving up to March instead of May and so this will move up the rolling of values to the Auditor's office from July 1 to June 15. They stated that next year's appeals should be completed before the Assessor's deadline of June 15 to roll values to the Auditor's office.

Councilman Ridenour asked about an estimate of the total value of appeals with the specific purpose of trying to determine how much value is involved from past years that would warrant waiting to roll assessed values. He stated that from his perspective the dollar amount of the appeals is not nearly as important as the availability of assessed values for budget purposes and the time crunch that results when values are unavailable.

Ridenour asked for past years' appeals totals and Schenkel stated that she does not have those records. She stated that she could total the amount that are on appeal currently and give him that total. Schultz stated that the commercial and industrial appeals don't come in to the office until the end of the 45 day period and most often arrive in the mail because they have tax representatives that handle the appeals. Schenkel stated that this should not be an issue next year because of the assessment dates being moved up.

Markstahler and Ruppel both stated that when a deadline is missed, it puts the County and other local governmental units behind in the entire budget process. Ruppel stated that this is one of the reasons that Council decided to move the budget hearings to September because of not receiving certified assessed values in time for August budget hearings. He noted that other counties contracting with Accurate Assessments have already rolled their values. Schultz stated that it is not done uniformly across the state; some choose to wait on appeals and some do not. Schenkel asked the Auditor's office how much time it will take to certify values to the State after the values are rolled from the Assessor's office. Deputy Auditor Grube stated that the tax deputy in the Auditor's office must balance the values from the Assessor's office with the Auditor's property tax records. Also, the TIF District's neutralization factors have to be calculated by London Witte, an Indianapolis CPA firm and there is no way of knowing exactly how long this will take; it could be anywhere from two-four weeks. Schenkel stated that they are planning to roll values to the Auditor's office by Wednesday, July 30th if all goes well. Grube stated that the latest State status report indicates that 55 County Assessor's offices have rolled values to the Auditor and 43 County Auditor's offices have balanced values. Ridenour summarized by stating that this timeline could give us a chance of having certified values for our September budget hearings, but it also may not.

Nose asked how long Wabash County has used an outside firm for assessment services. He expressed concern with the cost of the assessment contract and suggested employing more help to complete the assessing within the Assessor's office. Nose stated that he has been on Council for 20 years and asked if we have had an assessment service all that time and Schenkel responded that Wabash County has had an outside firm for all that time. Schultz stated that there are counties that do their own assessing or partial in-house assessing and sub-contract part of it. Schenkel stated that using the assessment services insures consistent values and that Wabash County assessed values are in good shape. Nose asked why then do we have so many appeals if the values are consistently figured? Schenkel stated that other counties have a lot more appeals. Nose also questioned the duplication of effort and expense by needing to do trending and reassessment.

The next order of business was to address the Additional Appropriation requests:

ADDITIONAL APPROPRIATIONS
ORDINANCE #2014-07

RAINY DAY FUND - #1186

	<u>Amount Requested</u>	<u>Amount Appropriated</u>	AYE	NAY
<u>Personal Services</u>				
Wages #1186-11316	248.04	248.04	7	0
Social Security & Medicare #1186-17100	545.91	545.91		
PERF #1186-17200	<u>1,021.54</u>	<u>1,021.54</u>		
Total:	1,816.49	1,816.49		

Explanation: This request is for vacation payout for retired Maintenance Supervisor, Dick Smith (PERF 563.62, Social Security-Medicare 303.63) and for vacation payout for retired Health Sanitarian Lynn Dannacher (Wages 248.04, PERF 457.92, Social Security-Medicare 242.28).

Ridenour made a motion to approve the request. Ruppel seconded the motion and it passed by a 7-0 vote.

Sheriff Bob Land was present to explain the request:

RIVERBOAT FUND – County Share #1191

	<u>Amount Requested</u>	<u>Amount Appropriated</u>	AYE	NAY
Transfer of Prisoners - #1191-30331 (Inmate Transfers)	\$ 75,000.00	\$ 75,000.00	7	0

Explanation: More funding needed for the transport of prisoners to Miami County Correctional Facility.

Ruppel made a motion to approve the request. Ridenour seconded the motion and it passed by a 7-0 vote.

LOCAL HEALTH MAINTENANCE FUND #1168

	<u>Amount Requested</u>	<u>Amount Appropriated</u>	AYE	NAY
Capital Outlay/Vehicle #1168-40430	\$ 17,995.52	\$ 17,995.52	6	1
Auto Insurance - #1168-30450	\$ 1,016.00	\$ 1,016.00		
Total:	\$ 19,011.52	\$ 19,011.52		

Explanation: The Indiana State Department of Health has given permission for our Health Department to purchase a new vehicle (2013 Chevrolet Equinox). The Wabash County Commissioners approved the purchase of the vehicle on June 19, 2014. Three local quotations were requested and the lowest price was submitted by Dorais Chevrolet. The auto insurance quote is from InGuard. Council's consensus of approval was given at the previous (June 23rd) meeting, but the appropriation required advertisement and an official vote.

Dawes made a motion to approve the vehicle purchase and the vehicle insurance coverage as requested. Curless seconded the motion and it passed by a vote of 6-1 with Ridenour voting against the motion.

These appropriations were presented to the Wabash County Council, read in full and adopted on the 28th day of July, 2014. The Auditor was directed to present the above additional appropriations to the Department of Local Government Finance for approval as provided by law.

Sheriff Land reported that the Inmate Medical expense line item in the Jail budget was approved at \$102,000 but over \$67,000 has recently been spent for the medical expenses of just two inmates leaving the line item in the negative. He will be requesting an additional appropriation in the amount of \$35,000 at next month's Council meeting to fund inmate medical expenses for the remainder of the year.

Ridenour questioned the scheduled payment of premiums in relation to investment of funds from the Sheriff's Pension Fund. Accounts Payable Deputy, Marcie Shepherd stated that the premiums are currently paid in April and December to allow for the crediting of monthly Sheriff department citation fee collections. Ridenour suggested that one-half of the premiums could be paid in January and after that payment, the citation fees could be deducted and the remainder could be paid in June to allow for maximum investment of funds. Sheriff Land stated that the Sheriff's Merit Board would prefer that the citation fees collected be paid monthly to the pension fund. The Auditor's office was asked to contact the First Merchant's Trust Company and determine how the timing of the premium payments affects the investment of the funds and to report back to Council regarding the scheduling of payments.

Consideration of an amendment to the Rainy Day Fund Ordinance was again briefly discussed by the Council members. The amendment would stipulate that any appropriation from the Rainy Day Fund resulting in the fund's cash balance decreasing to below \$800,000 must be approved by a super-majority (more than four) vote of the members. Brief discussion followed but Council members agreed to wait until after the upcoming August 4th fact-finding meeting regarding possible LOIT changes and after a preliminary discussion of budget funding challenges before making any final decision about the amendment.

Kaltenmark reported that a fact-finding meeting is scheduled for Monday, August 4th at 5:00 P.M. with Jim Higgins, London-Witte CPA in order to get specific information regarding possible changes to the County's LOIT rates. Kaltenmark suggested authorizing Attorney Steve Downs to begin preparing draft ordinances for possible LOIT changes, specifically the possible adoption of a LOIT Public Safety at a .25 rate and the possible elimination of the CEDIT Homestead credit at a .25 rate since the deadline for making changes is October 31st. Ruppel made a motion to authorize Attorney Downs to begin drafting ordinances for possible adoption. Curless seconded the motion and it passed by a 7-0 vote.

Kaltenmark asked for public comments regarding non-agenda items.

Council reviewed:

June 2014 Auditor's and Treasurer's financial reports.

June 2014 Solid Waste Management District income statement.

Council members agreed to change the final budget adoption date to Sept. 29 instead of Sept. 22 due to the attendance of Auditor Conrad at AIC Conference on Sept. 22, 2014.

With no other business to come before the Council, the meeting was adjourned.

The following individuals also attended the July 28th Council meeting:

**If any names are spelled incorrectly, we apologize.*

Deputy Auditors B.J. Grube and Marcie Shepherd, County Commissioners Barry Eppley and Brian Haupt and Wabash Plain Dealer reporter Joe Slacian. Also present were: Teresa Witkoske, Bonnie Corn, Louella Krom, and Jim Dixon.