Written by Jessie Williams
Tuesday, September 18, 2012

The Macon County Committee of the Whole met on Monday, September 10, voting to approve (12-7 vote) a $0.1506 cent property tax increase ($2.40 property tax total), a $15 wheel tax and a 5 percent hotel/motel tax earmarked for the County General Fund balance, and defer to the next meeting.

The property tax increase did not come without debate however, as the county's budget committee recommended a $0.20 cent increase to balance the 2012-2013 budget.

Prior to reaching a majority vote, four motions failed regarding a $10 wheel tax combined with property tax increases of $.01706, $0.1606 and $0.1506.

The property tax in Macon County has not been increased since 2003. County Mayor Shelvy Linville explained that while expenses have increased over the past nine years, revenues have stayed the same.

Commissioners spoke about the wheel tax, stating that it would be the fairest increase because more people own cars than they do property. The earliest the wheel tax can be put in place is December 1, 2012.

The motion to approve the hotel/motel tax was carried on roll call.

Regarding budget amendments for county departments, budget committee members Bryan

Carter and Dewayne Whittemore stated that the commission would have to vote 'no' on budget amendments and make departments work within their budgets to keep the expenses down and in line with the revenue and not take money from the fund balance.

Mayor Linville also added that budget amendments that included taking money from revenues would have to be looked at more closely to make sure that the revenue had been collected 100 percent before it was used.

The motion was carried on roll call to require a two-thirds majority vote approval on budget amendments if funds are coming out of the General Fund and defer the motion to the next meeting.

In other business:

- Motion #1 by Tucker, 2nd by Hesson to nominate Shelvy Linville as Chairman and Tony Boles as Pro Tem and defer to the next meeting. Motion Carried.
- Motion #2 by Snow, 2nd by Witte to cease nominations and elect by acclamation and defer to the next meeting. Motion Carried
- Motion #3 by Gammons, 2nd by Boles to approve minutes as presented from the 8/13/12 Committee of the Whole Meeting, 7/17/12 Planning Meeting, 5/14/12, 5/21/12, 5/29/12, 6/4/12, 6/11/12, 6/18/12, 6/25/12, 7/16/12, 7/23/12, 7/30/12, 8/13/12, 8/20/12, 8/27/12, 9/5/12 Budget Meeting and defer to next meeting. Motion Carried
- Motion #4 by Gammons, 2nd by C. Wix to approve Resolutions 42-9/2012 Alzheimer's Proclamation,
- 43-9/2012 Suicide Prevention Resolution and 44-9/2012 Highway Department Sell Equipment Resolution and defer to next meeting. Motion Carried
- Motion #5 by Boles, 2nd by Tucker to allow the Highway Department to tear down and bury the rubble left from a burned out house on the Russell property on Galen Road, then bush hog the lot at a total cost of $400-500, with a lien to be put on the lot and be paid back to the county when sold. Motion Carried
- Discussion ensued in regards to the gravel road leading to Earl Smith's property. County Attorney and Mayor Linville had already advised Mr. Smith that he would need to get a lawyer and file a lawsuit in regard to the dispute. No action taken.
- Mayor Linville informed the commissioners of the recent approval of the Library Grant.
- Mayor Linville explained the water conditions in the county, stating that someone calls him on a weekly basis in need of water. Mayor Linville said that this day and time, the county should not be in need of water and we need to look into this further and help these individuals out if possible.
- Mayor Linville informed the commission of the Budget Committee's recommendation to

maintaining Chicken Branch Road. The committee recommended that this be the discretion of the County Road Supervisor as funds are available.

- Absent from the meeting: Ron Morey

Discussion ensued regarding a property tax increase. The property tax has not increased since 2003. No one wants to increase the property tax, but the expenses over the last 9 years have increased tremendously and the revenues have stayed about the same.

Budget Committee recommended that the property tax be increased $0.20 cents to balance the 2012-2013 budget.

Discussion ensued.

Discussion ensued regarding the wheel tax. The earliest a wheel tax could be put in place would be December 1st. Many commissioners thought this was the fairest tax because more people have cars than own property.

Budget Committee members Bryan Carter and Dewayne Whittemore said that the commission was going to have to vote no on budget amendments and make departments work within their budgets to keep the expenses down and in line with the revenue and not take money from the fund balance.

Mayor Linville also added the budget amendments that included taking money from revenues needed to be looked at more closely and make sure that the revenue had been collected 100% before it was used.

Discussion ensued.

Motion #7 Witte, 2nd by Bullington to approve a $0.1706 cent property tax increase and a $10 wheel tax and defer to the next meeting. ($2.42 property tax total)

Motion Failed on Roll Call

Motion #8, Hughes, 2nd by Whittemore to approve a $0.1506 cent property tax increase and a $10 wheel tax and defer to the next meeting. ($2.40 property tax total)

Motion Failed on Roll Call

Renters and Occupancy tax discussion ensued.

Tax rate discussion ensued with amounts being enough to get the county out of the red.

Motion #9 by Boles, 2nd by Carter to approve a $0.1706 cent property tax increase and a $10 wheel tax and defer to the next meeting. ($2.42 property tax total)

Motion Failed on Roll Call

Motion #10 by Ray, 2nd by Doss to approve a $0.1606 cent property tax increase and a $10 wheel tax and defer to the next meeting. ($2.41 property tax total)

Motion Failed on Roll Call

Motion #11 by Gammons, 2nd by S. Wix to approve a $0.1506 cent property tax increase and a $15 wheel tax earmarked for the County General Fund and defer to the next meeting. ($2.40 property tax total)

Motion carried on Roll Call (Yes – 12, No – 7)

Motion #12 by Boles, 2nd by Ray to have a 2/3 majority vote approval on Budget Amendments if funds are coming out of the General Fund balance and defer to the next meeting.

Motion Carried on Roll Call

Motion #13 by Carter, 2nd by C. Wix to approve a 5% Hotel/Motel tax earmarked to the County General Fund and defer to the next meeting.

Motion Carried on Roll Call