

# DESOTO COUNTY BOARD OF SUPERVISORS

## BOARD MEETING MINUTES

ALLEN LATIMER, 2011 PRESIDING

August 15, 2011

### A. CALL TO ORDER

The August 15, 2011 meeting of the DeSoto County Board of Supervisors was called to order by Supervisor Allen Latimer, Board President.

Sheriff Bill Rasco of the DeSoto County Sheriff's Department was present and did open the DeSoto County Board of Supervisors meeting in a regular session to hear all business to come before the Board. The following were present:

Supervisor Jessie Medlin-----District 1  
Supervisor Eugene C. Thach-----District 2  
Supervisor Bill Russell-----District 3  
Supervisor Allen Latimer-----District 4  
Supervisor Tommy Lewis-----District 5  
W. E. Sluggo Davis-----Chancery Clerk  
Michael Garriga-----County Administrator  
Tony Nowak -----Board Attorney  
Sheriff Bill Rasco-----Sheriff

### B. INVOCATION

Supervisor Eugene Thach presented the invocation.

### C. PLEDGE OF ALLEGIANCE

### D. 9:00 a.m. PUBLIC HEARING FOR TAX PROTESTS

Supervisor Bill Russell made the motion and Supervisor Eugene Thach seconded the motion to reopen the Public Hearing on tax protests. The motion passed by a vote as follows:

Supervisor Jessie Medlin-----YES  
Supervisor Eugene C. Thach-----YES  
Supervisor Bill Russell-----YES  
Supervisor Allen Latimer-----YES  
Supervisor Tommy Lewis-----YES

#### 1. Al Gilless

Al Gilless said he is before the Board to protest taxes on a subdivision he developed in Southaven. Mr. Gilless said the subdivision is known as Carter's Gardens and consists of 41 lots. He said sales have been flat over the last three years due to the economy, and this is the only piece of property where he has a problem with the valuation. Mr. Gilless said the lots are valued by the Tax Assessor or at \$37,500. The lots are currently listed with Roger Motz for \$40,000. The lots have been listed at that price for the last few years. Mr. Gilless said the sale of lots has really dropped and only foreclosures are selling right now. He said, in today's market, lots are selling from \$16,000 to \$20,000. He said he knows the lots referenced in this appraisal are not comparable sales. Mr. Gilless said the Tax Assessor's Office says the values they have assigned are in the range of 80% of market value. He said he does not think they are in the 80% range. Mr. Gilless said he is asking the Board of Supervisors to give him a fair price on the lots.

Supervisor Bill Russell asked what the lots are assessed for. Mr. Gilles said the lots appraised at \$50,000 and he would be happy for a \$40,000 valuation per lot. He said the highest price he has sold a lot for is \$80,000 and has sold lots for as little as \$46,000 per lot. He said the developer's discount takes a \$50,000 appraisal down to a \$37,500 valuation.

Pieter Zee of the Tax Assessor's Office said they just received the appraisal from Mr. Gilles a few minutes ago. Mr. Zee said the appraisal includes comps for a foreclosure and foreclosures cannot be included due to the nature of a foreclosure sale. He said there are necessary pages that are not included in the appraisal he received, therefore, the valuation is not supported.

Mr. Zee said the Assessor's Office feels like \$37,500 assessment is a fair price. He said lots are listed at \$40,000 and two other lots are listed at more than \$80,000. He said another active listing is a \$69,000 lot. Mr. Zee said another listing in the subdivision that just expired was \$77,000. He said there are two listings for built homes in the subdivision. One house is listed at \$360,000 as a bank foreclosure. Mr. Zee said the Assessor's Office has one house listed at \$289,000 so \$71,080 would be the value of the lot. He said foreclosures are distressed sales and cannot be considered as a fair comp. He said on the other listing, they want \$475,000. He said if the Assessor's Office lowers values, they would be so low it would be below comparable neighborhoods. Mr. Zee said they looked at other neighborhoods that are not as nice as Carter's Gardens including Dickens Place, Gardens of Snowden Grove and more. He said those would be valued much higher than Carter's Garden if the valuation is changed.

Supervisor Eugene Thach verified that compared to other properties, the Assessor's Office feels these value are comparable. Mr. Zee said yes. He said their office feels like the values are fair and equitable. Mr. Zee said he understands why people want to look at ways to save money. He said, to change values, their office would have to look at other values within a two mile radius of this property.

Supervisor Bill Russell asked when the values would be reappraised. Mr. Zee said the next reappraisal would be in 2013.

Supervisor Russell asked if Mr. Zee thinks the values would decrease as a result of a County wide reappraisal. Mr. Zee said he did not think it would change because the recent market study said the Assessor's Office was still at 80% of market value. Mr. Zee said the Assessor's Office would recommend keeping the current values.

Supervisor Bill Russell made the motion and Supervisor Allen Latimer seconded the motion to take the protest under advisement. The motion failed by a vote as follows:

Supervisor Jessie Medlin-----NO  
Supervisor Eugene C. Thach-----NO  
Supervisor Bill Russell-----YES  
Supervisor Allen Latimer-----YES  
Supervisor Tommy Lewis-----ABSTAIN

Supervisor Russell said he needs a better sense of what is going on with the values. He said he wants a better understanding and not just for this protest, but for the future of the county.

Supervisor Medlin asked how the developer's discount affected the valuation. Mr. Zee it is valued at \$37,500 with the discount. He said, without the discount, the lot would be valued at \$50,000. He said the Assessor's Office is under-valued on all of the houses in that neighborhood.

Supervisor Medlin said he understands of Supervisor Russell's concerns. He said, that is why he said at the last meeting, the Board is going to have to do something about the potential of future valuations.

Mr. Zee reiterated that it is not proper to use foreclosures as comparable sales. He said their office throws out foreclosures and exceedingly high sales.

Board Attorney Tony Nowak said it might be wise to carry this item over to allow the Board and the Tax Assessor's Office time to look at the appraisal that is now before the Board more closely.

Supervisor Bill Russell made the motion and Supervisor Jessie Medlin seconded the motion to carry this item over until September 6, 2011. The motion passed by a vote as follows:

Supervisor Jessie Medlin-----YES  
Supervisor Eugene C. Thach-----NO  
Supervisor Bill Russell-----YES  
Supervisor Allen Latimer-----YES  
Supervisor Tommy Lewis-----ABSTAIN

**2. Terrace Park Apts.-Parcel Nos.: 208101070 00036 01;208101070 00037 012**

Attorney Jim Martin of Taggart, Rimes and Usry, 1022 Highland Colony, Ridgeland, MS, 39157, appeared before the Board of Supervisors to protest the 2010 taxes for Terrace Park Apartments. Mr. Martin told the Board he appreciated the opportunity to come before this group to represent his client. He said Terrace Park Apartments are located at 5905 Airways Blvd. in Southaven. Mr. Martin complimented the Board because of their awesome responsibility to make sure the county has ample revenue to support the citizens of the county. He said Hernando is an attractive place. He said the Board of Supervisors has done a great job in that regard.

Mr. Martin said the Terrace Park Apartments is a 192 unit, low income, affordable housing property. He said, under the valuation statute, it allows that type of property to be valued differently. Mr. Martin said the owners could only charge rent that the federal government says it can charge. He said Mississippi Code Section 27-35-50 describes the methodology that these are intended to be appraised by. He said, on or before April 1, the property owners should file their income with the Assessor’s Office. If they do that, the Tax Assessor is required to use a special income rate established for section 42 housing in determining the value of the property. Mr. Martin said it is his understanding that the required income information did not make it from the company to the Tax Assessor’s Office. He said regardless of that fact, the Tax Assessor was not restricted by the value. Mr. Martin said the value increased significantly. He said if a property owner does not submit the information by April 1, the Tax Assessor is not required to use the income only approach. However, they still must consider each of the market approach, income approach and the cost approach to determine the valuation. He said this is income producing property. Mr. Martin said the Department of Revenue has set the guidelines for the county to follow. It advises the assessors to use statutes and court orders in determining the values. He said Mississippi Code Section 27-35-50 mandates a consideration of all three methods. He said he does not think that was done in this case. Mr. Martin said, to support the owner’s request, he has included an affidavit by the owner valuing the property at \$5.6 million using the combined approaches. Also, included with the material is a comparable sales appraisal, which values the property at \$6.9. Both values are much lower than the Assessor’s value at \$9.6 million. He said given the restricted nature of the property use, it is clear that the cost approach is not the method to be used. Mr. Martin said one significant difference in the appraiser’s approach as opposed to the methodology set forth in the statute, is the appraisal did not restrict him to any one rate. He suggested an 8.25% capitalization rate. He said they submit the \$6.9 million dollar value and request the Board consider that value. He said some of the terms mentioned in the presentation might not be familiar to the Board. He said he thinks the Board will understand an income producing property. He said for the 2011 tax year, the Tax Assessor did receive income information by April 1 and there is a significant difference in the values. Mr. Martin argued that in his view, a property has a same value month to month unless it burns down. He said there is nothing that allows assessors to completely ignore the other approaches in their methodology.

Supervisor Bill Russell verified that Mr. Martin is saying the Tax Assessor did not consider the income numbers, but it seems his client did not turn those numbers in to the Assessor’s Office. Mr. Martin said they did not turn the numbers in before April. He said the Assessor’s Office has the authority and duty to check for those numbers to make sure they are received.

Chancery Clerk Sluggo Davis asked if last year’s taxes are paid. Mr. Martin said he thought so, but was not certain.

Supervisor Jessie Medlin asked what the property assessed for in 2009 and in 2011. Mr. Martin said he did not have that information with him, but it was significantly less. Mr. Zee said Mr.

Martin called him in the spring and they discussed the issue. He said he does not know why they are here today. He said the only reason the 2010 taxes can be appealed is if there is an error on the assessor's part. Mr. Zee said there is no mistake on the part of the Tax Assessor's Office. He said the Tax Assessor's problem is how to render an income value when no income was provided. He said Senate Bill 3100 requires the property owner to provide an accurate statement on the net income on the property to the Tax Assessor's Office for the previous year. He said the time to allow values is not when the tax rolls are set. He said their office handles everything by law.

Supervisor Allen Latimer verified that the Senate Bill says the Tax Assessor's Office must have this information by April 1. Mr. Zee said the burden of proof is on Terrace Part Apartments to provide income to the Tax Assessor's Office by April 1, 2010 and that was not done.

Board Attorney Tony Nowak said he looked at the Mitchell Road case and it says if the property owner does not submit the required income report to the Tax Assessor by April 1, the valuation is to be determined in the same manner as a regular piece of property, and not as a section 42 property.

Supervisor Medlin asked if the 2010 tax should have been protested last year. Mr. Nowak said yes, it could have, but there is a special statute that applies allows a protest to a prior year's assessment but only if one of fourteen circumstances apply.

Supervisor Bill Russell made the motion and Supervisor Eugene Thach seconded the motion to deny the request for a tax appeal by Terrace Park Apartments based on the fact that the property owner did not provide the report showing net income that was supposed to be received by the Tax Assessor's Office by April 1, and finding the property was properly valued without the special consideration afforded section 42 housing. The motion passed by a vote as follows:

Supervisor Jessie Medlin-----YES  
Supervisor Eugene C. Thach-----YES  
Supervisor Bill Russell-----YES  
Supervisor Allen Latimer-----YES  
Supervisor Tommy Lewis-----YES

Mr. Martin said he would generally agree with the statements made by Mr. Zee regarding Senate Bill 3100, but those are generally based on the current year. Mr. Martin said Mississippi Code 27-35-143 allows certain protections under which a tax for a prior year can be protested after the rolls are closed. The statute requires a petition be filed with the Board of Supervisors for change in assessment for the last year as long as it is filed on or before the last Monday of August of the following year. He said they are filing under that statute according to Item 12, which allows for a protest when the property is assessed at more than actual value. He said it was assessed more in 2010 than other years. Mr. Martin urged the Board to consider that statute. He said while the company did not provide the income report to the assessor that does not limit the Tax Assessor from considering the income approach.

Mr. Nowak confirmed that Mr. Zee said the Tax Assessor's Office did use standard methodologies like any other property when assessing the Terrace Park property in 2010, Mr. Zee confirmed that was correct and that the Tax Assessor's Office cannot use special income approach if the required income report is not provided to their office on time.

Supervisor Jessie Medlin made the motion to continue the Public Hearing to September 6, 2011, at 9:00 a.m. to make a final decision on Mr. Gillless' property. Supervisor Eugene Thach seconded the motion. The motion passed by a vote as follows:

Supervisor Jessie Medlin-----YES  
Supervisor Eugene C. Thach-----YES  
Supervisor Bill Russell-----YES  
Supervisor Allen Latimer-----YES  
Supervisor Tommy Lewis-----YES

**See Exhibit D.2**

## **E. CITIZEN REMARKS**

Supervisor Allen Latimer asked if anyone present in the audience wished to address the Board of Supervisors.

No one came forward.

Supervisor Allen Latimer said that County Administrator Michael Garriga would give a state of the County report for those present in anticipation of the upcoming budget discussions.

Mr. Garriga said, as discussed in June, the County is financially healthy. He said he knows there is anxiety related to assessed property values. He said, five years ago, values were escalating at an unprecedented rate. That is not happening now. Mr. Garriga said the debt structure is sound. The county debt capacity is \$224 million and right now, the County has debt of less than \$65 million. He said the County's debt structure is about one quarter of the capacity. Mr. Garriga said the projected ending balance this year that was set aside to maintain the County bond rating and to give cash on hand in anticipation of the collection schedule is sound. He said the County has in excess of the 25% that is recommended for cash on hand. He said we have \$13.5 million cash on hand. Mr. Garriga explained that the actual cash on hand is about \$15 million after considering interfund loans. He said the Standard & Poors bond rating for the County is AA.

Mr. Garriga said the County budget is a spending plan. He said we only use the current budget to plan for the following year. He said they have to think long term and not put that burden on the citizens to fund projects like the new jail facility and we need to do so without impacting the millage according to the instructions he has received from Board members. He said the County is fortunate to be in this position.

Supervisor Bill Russell said this is all dependent on assessed values. He asked what percentage does the assessed value millage account for in relation to the entire budget. Mr. Garriga said the assessed value is about 75% of the total budget.

Supervisor Russell said the Board has been conservative and taken criticism about why they have not done work on some projects that could have been funded out of the "rainy day fund".

Supervisor Allen Latimer thanked Mr. Garriga for the report. He said he hopes our cash on hand is for emergencies. He said he wants to complement all the elected officials for their use of public money. He said the condition of the County is a result of everyone working together.

Supervisor Eugene Thach said he is leaving at the end of this term and the County is in good shape. He hopes everyone will remember that.

## **F. CONSENT**

The Board of Supervisors considered the items on the Consent Agenda.

Supervisor Bill Russell asked about the Board of Education budget and what the County is actually approving. County Administrator Michael Garriga said the County is simply receiving their budget. He said the Board of Supervisors does not approve the Board of Education's budget. The Board noted that the statute requires that the Board of Education turn their budget over to the County by August 15<sup>th</sup> of each year and the only action being sought at this time was acknowledging receipt of the budget.

Supervisor Bill Russell asked about Stable Road on the Consent Agenda. He asked if the County has accepted that road.

Board Attorney Tony Nowak said Stable Road has been on the road register for a number of years. He said there was some dispute between the landowners regarding the description of the road boundaries. He said they disputed where the road boundaries were and they disputed the description. He said that the court ruled that the road for lack of a better description is where it is.

He said any remaining disputes regarding where individual property lines are, is between the landowners. He said the County does not have anything to do with that part of the dispute.

Supervisor Bill Russell questioned the request for the Horn Lake Creek Tax Levy. He asked if that is the same levy as last year. Mr. Garriga said the drainage district levy did not change.

Supervisor Tommy Lewis asked if the people on the north side of Stable Road could access their property. Mr. Nowak said he could not answer that question. He said, what the County clarified, was the designation of the road boundaries. That part of the dispute is between the property owners and access to the road will be dependent on the wording of each landowner's deed.

Supervisor Allen Latimer asked how people would know where the boundary limits of Bass Landing are. Sheriff Bill Rasco said it should be marked and if they need the Sheriff's Department to prevent trespassing, the levee board or greenways can call.

Supervisor Eugene Thach made the motion and Supervisor Bill Russell seconded the motion to approve the Consent Agenda as follows:

**1. Office of Finance & Accounting**

**a. Budget Amendments-Detailed in Exhibit F.1.a**

**b. Repay Interfund Loan**

From: Energy Grant-MDA Funds	\$105,576.75	(306-000-149)
From: Energy Grant-Federal Funds	\$ 90,000.00	(307-000-149)
To: General County Fund	\$195,576.75	(001-000-054)

**2. Make Part of Minutes**

**a. Updates to Official DeSoto County Road Map and Register**

**b. Resolution to Enter into Interlocal Agreement –Use of 2011 JAG Grant Funding**

**c. Letter of Agreement with Renasant Bank-Pull Letter of Credit for Miller Station**

**d. Agreement with Yazoo-Mississippi Delta Levee Board Regarding Bass Landing**

**e. Sheriff's Dept.- Approval of Affiliation Agreement with University of Memphis**

**f. State Aid Road Construction**

**1.) Approved Sampling & Testing Contract Agreement for Payment of Engineering Services**

**2.) Approved Addendum to Engineering Contract for Partial Payment of Engineering Costs on Federal Projects**

**3.) Approved State Aid Road Program Contract for Payment of Engineering Services**

**4.) Approved Local system Bridge Program Contract Agreement for Engineering Services**

**g. Board of Education Budget FY 2012**

**h. State Tax Commission Final Approval-American Contract Bridge League Exemption from Ad Valorem Taxation**

**i. Stable Road-Order on Petition for Declaratory Judgment**

**j. Sheriff' Dept.: Memorandum of Agreement FY2005 COPS Interoperable Communications Technology Grant (COPS Tracking Bracelet Program)**

**3. Safety Report (2)**

4. Inventory Control Dispositions-Final:

a. EMS/FIRE/EMA/OHS

<b>Asset #</b>	<b>Serial #</b>	<b>Description</b>	<b><u>Reason for Disposal</u></b>	<b><u>Location at Preliminary</u></b>
35466	NA	WMD Haz Mat Lot	Expired/Out of Date	EMA
35467	NA	WMD Haz Mat Lot	Expired/Out of Date	EMA
35468	NA	WMD Haz Mat Lot	Expired/Out of Date	EMA
35464	NA	WMD Haz Mat Lot	Expired/Out of Date	EMA
35469	NA	WMD Haz Mat Lot	Expired/Out of Date	EMA
34151	70500223	VHF Repeater 50 Watt	Lightning Strike Damage	EMA
33805	69687702	Olympus Digital Camera	Broken	EMA

b. IT Deparment

<b>Asset #</b>	<b>Serial #</b>	<b>Description</b>	<b><u>Reason for Disposal</u></b>	<b><u>Location at Preliminary</u></b>
6273	1100523	IBM 2391 Printer	Broken/Disposal	I.T.
6291	2349487	IBM Terminal	Broken/Disposal	I.T
30132	8804471	IBM Terminal	Broken/Disposal	I.T
30725	SG02L13257	HP Deskjet 1220 Printer	Broken/Disposal	I.T
31307	25851657	Gateway Computer	Broken/Disposal	I.T
31322	C026620	Lexmark Printer	Broken/Disposal	I.T
31446	89079Y6	Lexmark E320 Printer	Broken/Disposal	I.T
31821	9N49644	Lexmark 2490 Printer	Broken/Disposal	I.T
31823	0028919164	Gateway Computer	Broken/Disposal	I.T
31825	890GS81	Lexmark E320 Printer	Broken/Disposal	I.T
32625	USU3320LNY	HP Computer	Broken/Disposal	I.T
33414	0578604303	Howard Computer	Broken/Disposal	I.T
33433	0590554703	Howard Computer	Broken/Disposal	I.T
34751	MXL524064F	HP Computer	Broken/Disposal	I.T
34752	MXL524062V	HP Computer	Broken/Disposal	I.T
35164	12T0050	Lexmark Printer	Broken/Disposal	I.T
35441	MY438J53DD	HP Printer	Broken/Disposal	I.T
35672	3701CFEEK03	Acer Computer	Broken/Disposal	I.T
35717	105880816	Systemax Computer	Broken/Disposal	I.T
36108	JPPD1F1	Dell Computer	Broken/Disposal	I.T
36501	5K4P971	Dell Computer	Broken/Disposal	I.T
36538	MXD52407JY	HP Computer	Broken/Disposal	I.T
37023	3C61B1AY800105	Samsung Printer	Broken/Disposal	I.T
37063	106273596	Systemax Computer	Broken/Disposal	I.T
37074	8619017A42701	Acer Computer	Broken/Disposal	I.T
37089		Acer Computer	Broken/Disposal	I.T
37099	62055MX	Lexmark E342N Printer	Broken/Disposal	I.T
37128	364307C202702	Acer Computer	Broken/Disposal	I.T
39128	67410000E0100	Acer Computer	Broken/Disposal	I.T
39140	27290AEDA2713	Acer Computer	Broken/Disposal	I.T
39157	S9J03239	Lexmark Printer	Broken/Disposal	I.T
39173	THI1I11036	HP Printer	Broken/Disposal	I.T
39185	280404E652701	Acer Computer	Broken/Disposal	I.T
39186	280404FE92701	Acer Computer	Broken/Disposal	I.T
39472		Clone Computer	Broken/Disposal	I.T
39959	4CW8CK1	Dell Computer	Broken/Disposal	I.T
730064	8813381	IBM Terminal	Broken/Disposal	I.T
730067	23L2326	IBM Terminal	Broken/Disposal	I.T
40164	HT99THE00610	HTC Cell phone	Broken/Disposal	I.T
39230	268435456212512499	Motorola Cell Phone	Broken/Disposal	I.T
34393	2684354561211289028	Motorola Cell Phone	Broken/Disposal	I.T
40192	268435458412734659	LG Cell Phone	Broken/Disposal	I.T

- 5. Department of Road Management
  - a. Road Bonds to be Reduced-Nikki Lakes Subdivision
  - b. Adopt-A-Road: Starlight Lodge #569, Hernando: West Oak Grove Rd, from River Oaks Drive to Horn Lake Road (approximately two miles)
  - c. State Aid: Lamb Construction-Closeout of Holly Springs Rd. Emergency Repairs Project
- 6. State Aid: FY 2011 Bridge Inspection Report
- 7. Chancery Clerk-Recap of Assessments Real/Personal of DC–2011 & Board President to Sign Documents
- 8. Horn Lake Creek Drainage District: Order Setting 2012 Drainage Tax Levy
- 9. Environmental Services: Contracts with Waste Connections
  - a. Solid Waste Collection & Recycling Services
  - b. Rubbish Services
- 10. Chancery Clerk Allowance (1) \$2,316.66

The motion passed by a vote as follows:

Supervisor Jessie Medlin-----NO  
 Supervisor Eugene C. Thach-----YES  
 Supervisor Bill Russell-----YES  
 Supervisor Allen Latimer-----YES  
 Supervisor Tommy Lewis-----YES

See Exhibit F

G. OLD BUSINESS

1. 9:00 a.m. Public Hearing – 430 Getwell Road Cleanup

Supervisor Jessie Medlin made the motion and Supervisor Bill Russell seconded the motion to open the Public Hearing regarding 430 Getwell Road cleanup. The motion passed by a vote as follows:

Supervisor Jessie Medlin-----YES  
 Supervisor Eugene C. Thach-----YES  
 Supervisor Bill Russell-----YES  
 Supervisor Allen Latimer-----YES  
 Supervisor Tommy Lewis-----YES

Code Enforcement Officer Ray Laughter presented pictures of the property located at 430 Getwell Road. He explained the condition of the property and said they contacted the owners in June and July to no avail. Mr. Laughter said, as of Friday, nothing has been done. He said this property condition is a menace to the public health safety and welfare of the community. Mr. Laughter suggested the County clean the property.

Supervisor Allen Latimer asked if anyone was present to discuss the issue. No one came forward.

Supervisor Tommy Lewis made the motion and Supervisor Bill Russell seconded the motion to accept the finding of the Code Enforcement Officer and declare the condition of the property located at 430 Getwell Road to be a danger to the health, safety and welfare of the public and community, to authorize Mr. Laughter to take the steps necessary for the County to clean the property and for Mr. Laughter to report back to the Board, as required by statute, for the purpose of assessing the costs of cleanup back to the landowner. The motion passed by a vote as follows:

Supervisor Jessie Medlin-----YES



Supervisor Eugene C. Thach-----YES  
Supervisor Bill Russell-----YES  
Supervisor Allen Latimer-----YES  
Supervisor Tommy Lewis-----YES

Supervisor Jessie Medlin made the motion and Supervisor Eugene Thach seconded the motion to close the Public Hearing. The motion passed by a vote as follows:

Supervisor Jessie Medlin-----YES  
Supervisor Eugene C. Thach-----YES  
Supervisor Bill Russell-----YES  
Supervisor Allen Latimer-----YES  
Supervisor Tommy Lewis-----YES

See Exhibit G

2. Charlotte Norrid

Board Attorney Tony Nowak reminded the Board that this was a matter involving a mistake by the Tax Collector’s Office when it did not list the lienholder on a title for a vehicle. After the person who bought the vehicle stopped paying the seller, Mrs. Charlotte Norrid, appeared before the Board asking for financial relief. In an effort to help Mrs. Norrid, the Board of Supervisors instructed Mr. Nowak’s office to get an Attorney General’s Opinion on whether or not the statute of limitations prevented the Board from reimbursing Mrs. Norrid and her efforts to collect the money from the county. Mr. Nowak said he received the AG Opinion and it confirms his prior opinion that the statute of limitations has passed and the Board is prohibited by law to offer any relief to Mrs. Norrid.

Supervisor Bill Russell said he disagrees with the law, but in the end, the law is the law and the Board must uphold the law. He said it is obvious that Mrs. Norrid did everything she could do.

Supervisor Bill Russell made the motion and Supervisor Jessie Medlin seconded the motion to deny the request for assistance from Mrs. Charlotte Norrid regarding a title error. The motion passed by a vote as follows:

Supervisor Jessie Medlin-----YES  
Supervisor Eugene C. Thach-----YES  
Supervisor Bill Russell-----YES  
Supervisor Allen Latimer-----YES  
Supervisor Tommy Lewis-----YES

H. NEW BUSINESS

1. Inventory Control Dispositions-Preliminary

Inventory Control Clerk Charmaine McCool presented preliminary inventory control dispositions for the Board’s consideration.

At the recommendation of the Inventory Control Clerk, Supervisor Tommy Lewis made the motion and Supervisor Jessie Medlin seconded the motion to approve the preliminary inventory dispositions as follows:

a. Circuit Court Administrator

Asset #	Description	Serial #	Reason for Disposal	Location at Preliminary
32447	Lanier Ecorder & 4 Microphones (CRT RM)	215593	Repairable/Broken	Circuit Crt Adm

b. Law Library

Asset #	Description	Serial #	Reason for Disposal	Location at Preliminary
32340	Minolta Copy Machine	311796275	Non-repairable	Law Library

The motion passed by a vote as follows:

Supervisor Jessie Medlin-----YES  
 Supervisor Eugene C. Thach-----ABSENT  
 Supervisor Bill Russell-----ABSENT  
 Supervisor Allen Latimer-----YES  
 Supervisor Tommy Lewis-----YES

See Exhibit H.1

## 2. Extension Service: Broadband Project Coordinator

Extension Service Director Joy Anderson introduced Courtney Hollingsworth as the new Broadband Coordinator. Ms. Anderson told the Board that the position is not funded by the Board, but by a grant. She thanked them for office space they are considering to provide for the project. Supervisor Allen Latimer asked Mrs. Hollingsworth where she was from and she said Laurel, MS.

Supervisor Latimer asked Ms. Anderson the duties of the position and goals of the grant. Ms. Anderson said Ms. Hollingsworth is the Broadband Coordinator for 11 counties. Supervisor Latimer said he hopes they can address concerns regarding dead areas. Ms. Hollingsworth said that issue is one of the coordinator’s responsibilities. She said nothing has been done yet, but they are working on resolving a lot of those type issues. She said it will be done in different phases. Ms. Hollingsworth said they would run a public announcement over the next two months. She said it would show the citizens that DeSoto County is reaching out to them to addresses these issues.

Supervisor Bill Russell asked if there is money available for private citizens to help pay for the service. Ms. Hollingsworth said there would be several programs offered through government offices. She said there are now six coordinators throughout the State of Mississippi. Ms. Anderson said they wish to occupy a space in the Extension Office.

Supervisor Latimer said it would be great to be the host county and he hoped they would try to get information out to the public.

County Administrator Michael Garriga said there is a Comcast Representative for Government Affairs, Otha Brandon, who comes to his office periodically. He said Comcast is reaching out to people.

Supervisor Tommy Lewis asked Ms. Hollingsworth if they have talked to the different providers and if they can provide a projected date when they would be in our area. Ms. Hollingsworth said mapping would be done first and is still going on. The purpose of her phase of the project is to measure broadband strength. Supervisor Latimer thanked Ms. Anderson and Ms. Hollingsworth and agreed that providing office space will be a great benefit to the citizens of DeSoto County.

## 3. Office of Finance & Accounting: Supplemental Claims Docket

Finance Clerk Stephanie Hanks, and Chief Financial Officer Tom Arnold, of the Office of Finance and Accounting, presented the claims docket to the Board. Ms. Hanks and Mr. Arnold read the items on the claims docket individually and the Board discussed these items.

Supervisor Allen Latimer asked about the fans listed on page 5. Vanessa Lynchard said those fans are for the Animal Shelter. These are the type of fans that you put ice in to make the air colder. She said the Road Department employees helped in finding the most efficient fans at the best price to help with the heat conditions at the Shelter. She said there is a fan in each kennel and they are really doing a good job at cooling the animals and employees.

In accordance with Section 19-13-31 and Section 19-11-23 of the Mississippi Code Annotated, Supervisor Eugene Thach made the motion and Supervisor Bill Russell seconded the motion to authorize the Chancery Clerk to pay the bills as presented by the Chief Financial Officer. The

motion passed by a vote as follows:

Supervisor Jessie Medlin-----YES  
Supervisor Eugene C. Thach-----YES  
Supervisor Bill Russell-----YES  
Supervisor Allen Latimer-----YES  
Supervisor Tommy Lewis-----YES

See Exhibit H.3

**4. Sheriff’s Office: Agreement for Consultation Services for CALEA Accreditation**

Director of Procurement Vanessa Lynchard said there is an agreement for consultation services for the Sheriff’s Office for accreditation.

Supervisor Bill Russell asked for clarification for CALEA that was referenced in the agreement. Sheriff Bill Rasco explained that the agreement is for Billy Lane Jr. who is the consultant. He said Mr. Lane would be retained to serve and assist the contracting agency in our efforts to get accreditation for the jail and achieve CALEA Recognition through Alliance Program. He said there are only two other Sheriff’s Offices that have attained this accreditation in the state.

Supervisor Jessie Medlin made the motion and Supervisor Bill Russell seconded the motion to approve an agreement between DeSoto County and Billy Lane, Jr. for CALEA Accreditation for the DeSoto County Jail. The motion passed by a vote as follows:

Supervisor Jessie Medlin-----YES  
Supervisor Eugene C. Thach-----YES  
Supervisor Bill Russell-----YES  
Supervisor Allen Latimer-----YES  
Supervisor Tommy Lewis-----YES

See Exhibit H.4

**5. Office of Procurement-Bids Under Advisement: Appraisal & Mapping Service**

Director of Procurement Vanessa Lynchard presented the bid tabulations for appraisal and mapping services for the County as follows:

Bid: Appraisal and Mapping Service				Bid Opening Date: August 4, 2011				
Bid File #: 11-103-001								
BID TABULATION								
BIDDERS		CATEGORY	\$ PER CATEGORY	TOTAL PER YEAR	TOTAL TWO YEARS			
Bryant Appraisals Hernando, MS		Real Property	\$ 51,000.00	\$ 65,000.00	\$130,000.00			
		Personal Property	\$ 10,000.00					
		Oversee Mapping	\$ 4,000.00					
HISTORY OF APPRAISAL CONTRACTS								
		2010-11	2008-9	2006-7	2004	2000	1997	1992
Real Property		\$ 51,000.00	\$ 51,000.00	\$ 44,000.00	\$ 51,000.00	\$ 55,000.00	\$ 27,000.00	\$ 30,000.00
Personal Property		\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 5,000.00	\$ 2,000.00	\$ 5,000.00	\$ 4,000.00
Oversee Mapping		\$ 4,000.00	\$ 4,000.00	\$ 10,000.00	\$ 5,000.00	\$ 3,000.00	\$ 4,000.00	\$ 2,000.00
Total Per Year		\$ 65,000.00	\$ 65,000.00	\$ 64,000.00	\$ 61,000.00	\$ 60,000.00	\$ 36,000.00	\$ 36,000.00
RECOMMENDATION: Bryant Appraisals								
Vendors requesting bid packet via email:								
Matthew McLamb/Geographic Technology Group								
Jeff Buchanan/Pinnacle Mapping								
Joe Tierney/Facet Technology Corporation								
S. Rohde/Sanborn								
William M. Bryant/Bryant Appraisals								

Vanessa said the statute allows a contract for appraisal and mapping services for two years. She said there was a lot of interest and usually they have a hard time finding people. Vanessa said, in the last few years there has been a little increase in appraisal and mapping contracts. She said this contract is for \$65,000, which is the same amount as last year.

Vanessa said currently Bill Bryant is the Certified Appraiser and has performed this service for DeSoto County for many years. His responsibility is to make sure everything is fair and equitable. She said the county map shows all parcels and Mr. Bryant oversees that function.

Supervisor Eugene Thach made the motion and Supervisor Bill Russell seconded the motion to approve the contract with William H. Bryant/Bryant Appraisals for Appraisal and Mapping Services for DeSoto County for two years for a total amount of \$130,000 in connection with bid file number 11-103-001. The motion passed by a vote as follows:

Supervisor Jessie Medlin-----YES  
Supervisor Eugene C. Thach-----YES  
Supervisor Bill Russell-----YES  
Supervisor Allen Latimer-----YES  
Supervisor Tommy Lewis-----YES

See Exhibit H.5

6. Advertising County Resources: Fellowship of Christian Athletes Golf Tournament

Vanessa Lynchard said Mr. Cecil Sowell approached her about an event for FCA that he is representing and asked us to place it on the agenda.

Mr. Sowell said he is appearing as a Christian volunteer working in DeSoto County and he is

representing the Fellowship of Christian Athletes Golf Tournament. He introduced the Area Director, Mr. John Engstrom.

Mr. Engstrom said he is appearing on behalf of the Fellowship of Christian Athletes (FCA) and he lives at 931 Gaylon Drive, Southaven, MS, 38671, and has been a DeSoto County resident since 2006. He said it is an honor to appear before the Board of Supervisors to represent FCA and as a former athlete.

Mr. Engstrom said FCA is a faith-based industry and has been active in North Mississippi for many years. He said their work is accomplished through volunteers and coaches and they now want to expand their influence to better serve, support, and minister to local athletes and coaches. He said coaches have a lot of influence and can use their outreach arm to reach students. He said Dr. Billy Graham is a big advocate of this program.

Mr. Engstrom said they encourage “Huddles” on campus and at private and public schools to open up God’s word. They hold camps throughout the entire year and have “Huddles” in over 300 different camps. He said they conduct a Leadership Camp in Jackson. The program is not funded nationally, but through community, local donors, corporations and anyone who will donate. Mr. Engstrom said they have a major golf scramble coming up on September 12 and he is asking the Board to partner with them to support Christian athletes. He said the golf scramble will pull people from across all areas: Memphis, Gulfport, Cleveland, Byhalia, Tunica, Collierville, Germantown, Cordova, Walnut, Jackson, TN and may more. Mr. Engstrom said, currently, they have 250 participants.

Mr. Sowell said golf is the impetus for today. They wanted to present FCA to the Board since this is the time for budget discussions. He said they depend on good hearts, not grants, and humbly request to add FCA to receive grants in addition to golf tournament sponsorships.

Mr. Engstrom noted that professional coach Tony Dungee, professional quarterback Drew Brees and Coach Bobby Bowden all support FCA as well.

Supervisor Eugene Thach said he did not know if the County could contribute to a Christian organization. Mr. Nowak said the entity is not a church function, but is a charitable organization that is faith based. Thus, a donation would be permissible under advertising county resources.

Mrs. Lynchard said this event does qualify under Advertising County Resources because the golf tournament will draw people from inside and outside the county as well as outside the State of Mississippi.

Supervisor Bill Russell made the motion and Supervisor Eugene Thach seconded the motion to approve an allocation of \$250 from Advertising County Resources, after having determined that the request to advertise county resources met the guidelines of the policy adopted by the Board of Supervisors, in accordance with Section 17-3-3, of the Mississippi Code of 1972, the Board of Supervisors did make a determination that the above request would advertise the resources and possibilities of DeSoto County and thereby advance the moral, financial and other interests of DeSoto County. The Board of Supervisors noted that a banner must be placed at the site of the event to advertise the resources of DeSoto County according to the approved policy. The motion passed by a vote as follows:

Supervisor Jessie Medlin-----YES  
Supervisor Eugene C. Thach-----YES  
Supervisor Bill Russell-----YES  
Supervisor Allen Latimer----- YES  
Supervisor Tommy Lewis-----YES

Supervisor Allen Latimer asked if this is limited to one individual team. Mrs. Lynchard said the event would be bringing people outside of the County into the County to participate in the event.

Supervisor Jessie Medlin said the Board has funded quite a bit more money for events sponsored by the Chamber of Commerce.

Supervisor Latimer agreed and said they also funded a band.

Supervisor Russell said they funded the school band, ball team and other organizations.

Supervisor Latimer asked if this is similar to the Palmer Home or House of Grace funding or are these legal line items in the budget.

Board Attorney Tony Nowak said the House of Grace is for abused women and children and is funded under statutory authority.

Supervisor Latimer said they gave the Chamber \$3,500.

See Exhibit H.6

7. Road Department

a. Changes to Official DeSoto County Road Map and Register

Road Manager Russell Dorris presented the changes to the Official DeSoto County Road Map and Register for the Board to accept as part of the minutes. He also presented an updated Official Map & Road Register that shows changes made during the past year.

Supervisor Eugene Thach made the motion and Supervisor Tommy Lewis seconded the motion to accept the changes to the Official DeSoto Road Map and Register and to make the updated Official Map & Road Register part of minutes of the minutes as follows:

Road	Location	Length	Width
Turkey Creek Drive	Hwy 304-End	2790'	24'
Evans Way	Turkey Creek Drive-Shallow Creek Drive	1110'	24'
Fall Springs Drive	Turkey Creek Drive-End	1174'	24'
Morning View Drive	Turkey Creek Drive-Shallow Creek Drive	422'	24'
Moonlight Shadow Drive	Turkey Creek Drive-Shallow Creek Drive	710'	24'
Shallow Creek Drive	Morning View Drive-Evans Way	2010'	24'

The motion passed by a vote as follows:

Supervisor Jessie Medlin-----YES  
Supervisor Eugene C. Thach-----YES  
Supervisor Bill Russell-----YES  
Supervisor Allen Latimer----- YES  
Supervisor Tommy Lewis-----YES

See Exhibit H.7.a

b. Mississippi Beaver Control Assistance

Road Manager Russell Dorris said it is time to consider the FY 2012 Mississippi Beaver Control Assistance Program. He said they do a very good job and Mr. Will Miller has provided the service for three years. They are responsible for working on private property.

At the recommendation of the Road Manager, Supervisor Bill Russell made the motion and Supervisor Eugene Thach seconded the motion to approve applying for the Mississippi Beaver Control Assistance Program for FY2012 and for the clerk to write the check for \$7,000

The motion passed by a vote as follows:

Supervisor Jessie Medlin-----YES  
Supervisor Eugene C. Thach-----YES  
Supervisor Bill Russell-----YES  
Supervisor Allen Latimer----- YES  
Supervisor Tommy Lewis-----YES

See Exhibit H.7.b

8. Budget Presentation

County Administrator Michael Garriga presented the first draft of the FY 12 proposed budget. He said everything is up for discussion and debate in the budget. He said we are anticipating \$42,380,848.00 in revenue and \$42,297,840.00 in expenses.

Chief Financial Officer Tom Arnold said some revenue items are up and others are down. Mr. Arnold said, overall, revenue is down. He said taxes are down a good bit. He said the fee in lieu tax for the Southaven Power property went away and now the total amount of taxes is spread across the County millage disbursement. Mr. Arnold said that motor vehicle revenue has decreased about \$1 million per year compared to 2006.

Supervisor Bill Russell asked the prospects of giving raises to County employees. Mr. Garriga said we asked department heads not to include raises in the budget. He said we do not have the money unless we make significant cuts throughout the rest of the budget. Supervisor Russell said that he hopes we will look at raises when the Board goes through the budget.

Supervisor Russell asked about park funds. Mr. Garriga said, right now, there is \$35,000 in each park fund in the proposed budget. Supervisor Russell said, if we give raises this year and we have to lay people off or cut services later because of it, that will have to happen because he has committed to not have a tax increase. He said if our Tax Assessor says our values will not decrease, the Board can plan according. If they do decrease, the Board can plan accordingly.

Mr. Garriga said tough choices would have to be made in the future. He said he does not want the Board to get into a position to abandon certain programs. He said we would have to make difficult decisions, no doubt.

Supervisor Russell said he would like to see comparative salaries from other counties and he would like to see the impact of cost of living increases during the past two or three years when raises were not given.

Supervisor Allen Latimer said we have several uncertain issues coming up this year. He said the people deserve raises, but can we afford it and keep an adequate reserve.

Mr. Garriga said he recommends the Board taking this draft of the budget home and setting up a work session after they have had a chance to review the proposal.

Mr. Arnold said Department Heads have been easy to work with and they have been very conservative.

The Board of Supervisors asked Mr. Garriga about budgeting for Horn Lake Road. Mr. Garriga said that it is budgeted under 156-364 in the budget.

Supervisor Bill Russell asked why we do not go on and pay for it.

Supervisor Latimer said the City of Horn Lake might want to use the money as a match on some of the roads.

Mr. Garriga said that the Public Hearing is set for September 6, 2011 at 9:00 a.m.

Supervisor Eugene Thach made the motion and Supervisor Jessie Medlin seconded the motion to schedule a Board of Supervisors meeting for the budget on August 29<sup>th</sup> at 9:00 a.m. The motion passed by a vote as follows:

Supervisor Jessie Medlin-----YES  
Supervisor Eugene C. Thach-----YES  
Supervisor Bill Russell-----YES  
Supervisor Allen Latimer----- YES  
Supervisor Tommy Lewis-----YES

**See Exhibit H.8**

**I. EXECUTIVE SESSION**

The executive session portion of these minutes is recorded under the portion of the minutes called "Executive Session".

**J. OTHER ISSUES**

**1. Guest-Mr. Stephen B. Simpson**

Mr. Simpson said the last time he was before the Board, he was here as Commissioner of Public Safety. He said he is running for Attorney General and wanted to say hello to the Board of Supervisors. He said he appreciated the opportunity to be at the Board Meeting today.

**2. Firearms on County Property**

Supervisor Jessie Medlin said he would like the Board Attorney to look into options regarding regulations of employees who carry firearms at work in anticipation of setting a policy for the personnel manual.

Supervisor Jessie Medlin made the motion and Supervisor Bill Russell seconded the motion to authorize the Smith, Phillips, Mitchell, Scott and Nowak Law Firm to advise the Board on firearms on County property. The motion passed by a vote as follows:

Supervisor Jessie Medlin-----YES  
Supervisor Eugene C. Thach-----YES  
Supervisor Bill Russell-----YES  
Supervisor Allen Latimer----- YES  
Supervisor Tommy Lewis-----YES

Supervisor Eugene Thach made the motion and Supervisor Jessie Medlin seconded the motion to recess the meeting until August 29, 2011 at 9:00 a.m. The motion passed by a vote as follows:

Supervisor Jessie Medlin-----YES  
Supervisor Eugene C. Thach-----YES  
Supervisor Bill Russell-----YES  
Supervisor Allen Latimer----- YES  
Supervisor Tommy Lewis-----YES

THIS the 15<sup>th</sup> day of August 2011, these minutes have been read and approved by the DeSoto County Board of Supervisors.

\_\_\_\_\_  
Allen Latimer, President  
DeSoto County Board of Supervisors