

**DESOTO COUNTY BOARD OF SUPERVISORS**

**BOARD MEETING MINUTES**

**ALLEN LATIMER, PRESIDENT 2008 PRESIDING**

**August 25, 2008**

**A. CALL TO ORDER**

The August 25, 2008 meeting of the DeSoto County Board of Supervisors was called to order by Supervisor Allen Latimer, Board President.

Deputy Mike Kemp 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 any and 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 Allen Latimer presented the invocation.

**C. PLEDGE OF ALLEGIANCE**

**D. NEW BUSINESS**

**1. Budget Workshop – FY 09**

County Administrator Michael Garriga said that preparing the FY 09 budget was not an easy task because of the various economic conditions affecting the county. Mr. Garriga thanked the Elected Officials, various departments and Comptroller Tom Arnold for their work in preparing the budget. He said there are a few changes in the FY 09 budget that were made to meet the goals and priorities that were set by the Board. He said the budget includes a three percent salary increase for county employees. Mr. Garriga said the Board has been generous with salary increases in the past and, although the amount is lower than in recent years, the salary increase is still a positive increase for the employees.

Supervisor Jessie Medlin asked where the physical work place will be moved for the departments that are showing a change in the budget. Mr. Garriga said the Operations and Compliance Department will no longer exist. He said, in May or June, all of the departments submitted goals and objectives. Mr. Garriga said he did not get a good feel from the Operations and Compliance Department for their future direction. He said the current Director Jim Bearden will be moved to the Environmental Services Department. That department is created in this budget. His current office will be used for the Human Resources Department. Mr. Garriga said the Human Resources Department needs to be separated from other offices because of privacy issues that they deal with.

Supervisor Medlin asked where Jim Bearden will be located. Mr. Garriga said in the Planning Commission. Mr. Garriga said, included in the Environmental Services Department

will be Jim Bearden, Bill White, Ray Laughter and Steve Powell. He said that recently DEQ sent a letter that they were not happy of the performance in the area of Environmental Services. He said this department will be under the Planning Commission. Mr. Garriga said that he has asked Jim Bearden to step up to lead this new department. He explained that DEQ has set time lines that the county must adhere to. Mr. Garriga said that the new department will be located in the Planning Commission for awhile and Mr. Bearden will lead that team. He said he hopes they will be located at a separate location in the future. Mr. Garriga said, in the Environmental Services Department, Mr. Bearden will be supervising three people instead of the one person he currently supervises. Supervisor Medlin asked if Mr. Bearden will still be handling garbage complaints. Mr. Garriga said yes. Supervisor Medlin pointed that Mr. Bearden is a good resource for handling those well.

Supervisor Bill Russell asked where Amy Henley would go. Mr. Garriga said that she will do some fleet management and continue to do inventory.

Supervisor Medlin said that Amy has a good relationship with BFI. He asked if she would continue to work with BFI. Mr. Garriga said he sees most of that going through the Environmental Services Department.

Supervisor Russell asked who will be in Human Resources. Mr. Garriga said Dixie Lamb, Vickie Richmann and the new person will be in Human Resources.

Supervisor Russell clarified that there is surplus built into the proposed budget and there is no tax increase. Mr. Garriga said that is correct.

Supervisor Russell asked what the government index is for salary adjustments. Mr. Garriga said, in July, it was five and one half to six percent. Supervisor Allen Latimer said they do not include food or fuel in that index which is a huge cost.

Supervisor Tommy Lewis said he has been thinking about a cut off to give lower paid employees a bigger raise than higher paid employees. He thinks it would be fairer. Supervisor Lewis said the lower paid employees are hit worse than higher paid employees.

Supervisor Bill Russell asked how much a 5% pay increase would cost the county. Mr. Garriga said three hundred fifty to four hundred thousand additional dollars from what is currently budgeted.

Supervisor Russell asked what the projected increase is in the ending cash balance. Mr. Arnold said \$14,159,525 is the balance as it stands today.

Supervisor Latimer said the Board has always tried to keep a good bond rating in their efforts to take care of the county.

Supervisor Eugene Thach said all of the cities have given a three percent pay increase. Supervisor Thach said, if the county does not start cutting back, the Board will have to raise taxes.

Mr. Garriga said he hopes we will be able to create a performance based salary increase scale. He said people deserve a cost of living increase and those who work hard, deserve a performance based increase.

Supervisor Thach said that the county is looking at building a new jail. If you want to take all of the county's money and raise taxes, you will be doing that next year and the next year.

Supervisor Medlin said the county has talked about land needs for the jail. He said, in a perfect world that would be great. But we may not need to do that now. We may need to crawl before we walk. He said if we cannot afford a building for the jail, then we can look at other options.

Supervisor Russell asked, if we are trying to add money to an amount of cash that is already a safe amount for county purposes at the expense of the employees, wouldn't it be better to

find money for our employees. Supervisor Russell said he does not want to save money at the expense of the county employees unless it is prudent to do so.

Supervisor Eugene Thach said, if we are going to spend every dime we have, then we are going to have to raise taxes.

Supervisor Russell said, if we are going to build a jail, we are going to have a tax increase.

Supervisor Tommy Lewis clarified for those present that a millage increase is not in the budget as presented.

Supervisor Russell said we may have to look at scaling that back if we need to. He said the current Board says a previous Board should have bought this property fifty years ago and in fifty years, they will be saying this Board should have bought property.

Supervisor Medlin said the Board always talks about planning. He said fifty years ago nobody knew DeSoto County would have five lane roads or that the jail would be full. Supervisor Medlin asked if there is any money in this budget toward a bond payment. He reminded the Board that there is a resolution of intent that is out there now. Mr. Garriga said there is no debt service included in this budget other than what has already been issued. He said the existing debt service is in the budget.

Supervisor Medlin clarified that if we start to issue bonds today, we could get by without a payment this year. Mr. Garriga said that is correct. He said the debt would not be paid until 2010.

Supervisor Eugene Thach said he is not voting for a tax increase. He said he thinks a 3% raise is a good raise for county employees.

Supervisor Latimer said the employees are keeping everything going. Mr. Garriga said the Board has given a 5% raise three of the last four years and four of the last six years.

Supervisor Latimer said if the money is not there, it is not there.

Supervisor Jessie Medlin said he suggested looking at each department's final cost to identify areas in the budget to save money. He asked for areas in the budget where there is new money that was not in the budget last year. Mr. Garriga presented the budget highlights for the budget consideration as follows:

## **DeSoto County, Mississippi** **BUDGET HIGHLIGHTS FOR 2009 FISCAL YEAR**

### **General Fund**

**NOTE: In many departments, you will see on the budgets that the workers compensation line item (467) has a tremendous percentage increase. This is due to the new method we use to pay the workers comp premiums. To avoid having to post the transactions to many different departments, we transfer the budgeted amounts to a separate workers compensation department and have to make just one posting for the general fund. So, for example, in the Tax Assessor department (103), it shows an increase of 57.96%, but it will actually be about 3%, the same as the salary increases.**

### **Dept. 103 – Tax Assessor**

**402-There is a new person included in this line who will be helping in the personal property reappraisal process.**

**475 & 476-This is for mileage for the new person since he will not have a county vehicle and 476 is for additional costs for meals and lodging for more training seminars.**

**523- For new property cards.**

### **Dept. 106-County Insurance**

**599-Due to an increase in the claims turned in for property damage from mainly rocks being thrown by county bush hogs cutting grass.**

**Dept. 107 – Planning Commission**

402-We are moving Bill White to the new 344 department.  
436-We are moving Steve Powell to the new 344 department.

**Dept. 109 – GIS**

401-The salary for Matt Hanks is less than Sam Russell was making at the start of the 2008 fiscal year.  
561-There will not be any aerial photos taken in the 2009 year.

**Dept. 110 – Stormwater Code Enforcement**

This department has been eliminated, Ray Laughter moved to the new 344 department.

**Dept. 120 – County Administrator**

404,468-This includes a new full-time person.

**Dept. 121-Accounting**

404-Delete Vickie and Dixie, add Amy Henley and new person.  
533-Includes postage machine

**Dept. 122-Purchasing**

401-Eliminated position and added Jeannine to line item 402.

**Dept.130- Board Attorney**

550-Increase in legal fees charged by board attorney.

**Dept. 140-Human Resources/Payroll**

This is a newly created department with a new HR person and Vickie Richmann and Dixie Lamb will be moved to this department.

**Dept. 155 – Operations and Transportation**

This department is eliminated and Jim Bearden moved to department 344 and Amy Henley to department 121.

**Dept. 162 – County Court**

400-This includes the new county judge for 9 months.  
411-This includes the new county court reporter.  
The other various line item large increases are for items needed for the additional personnel.

**Dept.164 – Youth Court Administrator**

This is a new department to fund the new county court administrator hired August 1, 2008 for the new judge.

**Dept. 165 – Lunacy Court**

562-Due to a substantial increase in special master fees.

**Dept. 167 – Coroner**

404-468-The part-time office person will be made full-time.  
490-491-The coroner's fees have increased from \$85 to \$125 per case  
567-The fee for autopsies has increased from \$550 to \$1,000 per case.

**Dept. 168 – District Attorney**

486-Increase in allowance to run the office.

**Dept. 170 – Public Defender**

An additional public defender has been added in January, 2008.

**Dept. 173 – Victim Witness**

924-This is for two computers for the victim witness coordinators as ordered by Judge Baker.

**Dept. 177-Juvenile Accountability Grant**

This is for one month's expenditures and then the grant is eliminated.

Dept. 179-Circuit Court Reporters

We only will pay for transcripts out of the general fund and the other costs will be paid from fund 024.

Dept. 180 – Election Commissioners

523-Decreased due to no ballots being printed in 2009.  
530, 533, 573-Decreased due to less elections.  
559-Increase in clerk's fees for copies of training materials.  
924-For modems for each precinct counter.

Dept 181-County Registrar

493 & 523-More elections in 2008.

Dept 200-Sheriff Administration

401,404,436-Restructured positions into one line item.

Dept. 201-Aviation

530-For rent on the new building in Hernando.

Dept. 202-Patrol/Law Enforcement

441-Decreased if all positions are funded.  
442 & 443-Eliminated divisions.  
915-Eliminated all vehicle purchases.  
925-Radios purchased in 2008.

Dept. 204-JABG Grant

New grant for the 2009 year.

Dept. 220-Custody of Prisoners

In the 400 series, this is for new personnel in the jail.

Dept. 223 – Juvenile Detention

Increases are for additional personnel.

Dept. 227-Metro Narcotics

The large increases in this department are due to the fact that the 2008 (Current Budget) shown was for only part of the year, since the unit was transferred to the Sheriff's budget in January, 2008. The budget for 2009 is for the full 12 month period.

Dept. 240-Ambulance Service

915-All ambulance purchases eliminated.  
922-For the purchase of new cardiac monitors to transmit information directly to the hospital ER doctor. This should help increase the survival rates of cardiac patients, short-term and long-term.

Dept. 241-EMS Rescue

922-To replace extrication tools that are about 25 years old and no longer reliable.

Dept. 260 – Emergency Management

919-To replace the chairs in the training room, the current ones are not holding up.

Dept 344-Environmental Services

This is a new department that will have four existing employees moved to this new department. They will deal with solid waste, stormwater issues and code enforcement.

Dept. 444 & 445-Animal Services

We have once again split the budgets for the operations at the animal shelter. Department 444 is for the animal control officers out in the field and department 445 is for the operations at the shelter, actually housing the animals on hand.

Dept. 452-North Delta Planning & Development

754-The allocation has been reduced to \$200,000.  
764-The bus reimbursement has been eliminated.

**Dept. 462 – Emergency Allocations**

792-The Sexual Assault Center has closed.

**Dept. 530 – County-Wide Park System**

This department has been added to the DeSoto Council allocation to be used for the greenway development.

**Dept. 590-Child Development**

This increase is for some renovations to the kitchen and some new equipment.

**Dept 660 – DeSoto Council**

The additional \$150,000 has been moved from dept. 530 and added to the D.C. allocation for the greenway development.

**Fund 024 & 025- Circuit Court Reporters and Administrators**

These costs are by court order, the reporters' salaries were higher than expected, we had to buy several pieces of equipment this year to replace old equipment. DeSoto County pays a pro-rata share and the other counties pay their share of the total costs.

**Fund 026-Adult Drug Court**

This program's operations will be paid out of the general fund, 001-244. This program is reimbursed by the state and the reimbursement goes back into the general fund.

**Fund 027 & 028 Chancery Court Reporters and Administrators**

These costs are by court order and the counties in the court district each pay their pro-rata share of the costs.

**Fund 035-Metro Narcotics Operating**

This is the old fund for the grant from the state for Metro Narcotics, since we no longer get the grant from the state, this fund is being eliminated. Metro Narcotics is now going to be funded out of the general fund, 001-227.

Supervisor Medlin asked for a figure on the overall increase in expenditures in the general fund for this year and last year. Comptroller Tom Arnold said there is a 1.19% increase over last year in the General Fund. Supervisor Medlin said the new County Judge and Human Resource person are probably part of that amount. Mr. Garriga agreed and said we do not have a new Court Administrator in the budget. He said there is a new Youth Court Administrator that was paid for by the state. Mr. Arnold said, in addition, we are now paying part of Marilyn Culver's salary from the money that is provided by the state. He said we have reduced the county money paid to Ms. Culver and added state revenues to offset that expense.

Supervisor Medlin asked how many additional employees are in Department 220. Mr. Garriga said there are six new employees in the budget and he reminded the Board that six new employees were added during the middle of FY 08.

Supervisor Thach asked how much the Sheriff's budget increased. Mr. Garriga said there is a \$1.2 million increase in the FY 09 budget for the Sheriff's Department.

Supervisor Thach asked if the Road Manager cut back the road budget. Mr. Garriga said yes. He said that after he explained to the Road Manager that he is getting very close to spending his cash balance, the Road Manager cut the road budget back to make sure the future cash balance is protected. The Board asked if that had occurred. Mr. Garriga said no, but it was headed in that direction. Mr. Garriga gave credit to the Road Manager, that once he realized the situation, he made cuts in the budget to protect the future direction of the road budget.

Supervisor Jessie Medlin asked about the Park Funds. Mr. Garriga said the Park Funds did not change.

Supervisor Medlin asked if the money that was eliminated for the senior bus services is for a new bus. Mr. Garriga said no, the entire senior bus service is eliminated from the budget. He

said that is one area we had to eliminate in order to balance the budget. Supervisor Latimer asked what will happen to the senior citizens that depend on the bus service for transportation. Mr. Garriga said there will be no bus service so the senior citizens that rely on the service will not have transportation. The Board received and reviewed the number of users of the bus service.

Supervisor Russell said, if the Board of Supervisors will eliminate their Park Funds, that create some of the money needed for the buses. Supervisor Latimer said he likes to see the county help the cities so he wants to keep the Park Funds. Supervisor Latimer said the cities help pay the 2% tax for the Civic Center. He said we are looking in areas of the budget to find money that does not need to be spent.

Chancery Clerk Sluggo Davis verified that the budget is showing that he will return \$350,000 back to the county. Mr. Davis said his recordings are down 20% and he will be surprised if he will return that much to the county. Supervisor Latimer asked how much Mr. Davis thinks he will be able to return. Mr. Davis said he thought he would be able to return \$250,000. He said he has cut some expenses from his budget as well, but he does not think that the return to the county will be as much as last year. He estimated he would return \$300,000 to the county which would include cutting some expenses.

Supervisor Latimer questioned Department 106 which is county insurance. Mr. Arnold said this budget increased because small claims increased. He said the county has already had to increase this line item from when the budget began. Mr. Arnold pointed out that the proposed budget only shows expenditures in the FY 08 budget through August 15<sup>th</sup>. Supervisor Medlin questioned if the amount budgeted at \$200,000 is too much. Mr. Arnold said the original budget was increased in the FY 08 from \$45,000 to \$100,000. He said part of the reason for the increase is because we now have a higher deductible. He said the new budget with the higher deductible is saving the county money because premiums are lower. Supervisor Medlin said he does not want to add money here that we will not use and cut the Senior Citizen bus service.

Supervisor Allen Latimer questioned Department 109 which is GIS. Mr. Garriga said this department decreased their budget because we will not produce maps this year.

Supervisor Russell said we can find money in this budget.

Mr. Davis asked if the budget shows money that will not be spent in the FY 08 budget. Mr. Garriga and Mr. Arnold said that money shows up in the ending cash balance.

Supervisor Medlin asked about Department 140 which is Human Resources. Mr. Garriga verified the salary of the Human Resource Officer at \$75,000.

Supervisor Medlin asked the Board's plans for carrying over balances on the Park Funds. The Board discussed the matter but did not make a final determination.

Supervisor Latimer said he would like to take the bus service funding out of ending cash.

Supervisor Latimer asked about Department 202. Mr. Garriga said there are four officers certified under the Street Crimes Unit. He said seven are certified as Metro Narcotics Officers. He said the line items from which these are paid can be confusing. Mr. Garriga pointed out that the Metro Narcotics people were previously paid from the grant, but were moved to the Sheriff's Office budget in January which was after the start of the budget year. So the current budget does not reflect their total salary for the year FY 08. He said that makes the Sheriff's budget look like a bigger increase than it actually is. He said Department 200 is restructured in the new budget.

Mr. Garriga said all new vehicles were removed from the Sheriff's budget. Supervisor Thach asked if they will be able to operate without new vehicles. Mr. Garriga said we are in the process of buying some new vehicles now in some departments.

Supervisor Medlin asked about the increase for line item 001-202-613 for Law Enforcement Supplies. Mr. Arnold said a lot of the reason for that increase is the increase in ammunition.

Supervisor Thach asked about vehicles in the Road Department. Mr. Arnold said the Road Manager cut the amount of vehicles requested but there are still some vehicles in the budget.

Supervisor Russell asked if there is any revenue from the cities for housing their prisoners in this budget. Mr. Garriga said no, because we are not sure what will happen with that situation.

Supervisor Russell asked where the money will go in the budget if we do receive it. Mr. Garriga said it will go to the General Fund.

Supervisor Latimer asked about line item 001-241-922. Mr. Arnold said this line item allows replacing some old extradition tools.

Supervisor Russell asked about the cost of fuel listed in the budget. Mr. Garriga said that most departments used \$4.00 per gallon for gasoline and \$5.00 per gallon for diesel. Supervisor Russell said that projections are not showing that fuel will reach \$4.00 per gallon. Mr. Arnold said we can restructure the fuel in the budget if the Board instructs us to do so.

The Board of Supervisors discussed whether it would be better to leave the fuel in the budget or to remove it before the budget is approved. They discussed that by leaving fuel in the budget, departments could amend that money out of the budget to be used in other places. The Board of Supervisors discussed quarterly allocations and the Board's responsibility for those funds after they are allocated.

Supervisor Medlin questioned line 001-452 not related to the bus service. Mr. Garriga said this cuts money from the Homemakers and some other programs at North Delta.

Supervisor Medlin questioned line item 001-103 which is an additional appraiser for the Tax Assessor's Officer. He asked if adding this person is necessary since building has slowed down. He recognized that commercial building is still up. Mr. Garriga said this position is supposed to be for an appraiser for personal property.

Supervisor Lewis asked where the ending cash balance was located on the proposed budget. Mr. Arnold it is on page 98 for the General Fund.

Mr. Arnold said we do not have any revenue in the budget for excess tax bids this time.

Supervisor Russell said he would suggest calculating gas at \$3.50 per gallon and diesel at \$4.00 per gallon. He said he would like to look at a 4% pay increase for county employees.

Supervisor Thach said he would like to leave the salary increases at 3% because that is fair.

Supervisor Russell said he is not comfortable with the small claims amount.

Supervisor Thach said that he thinks that what the cities have done with their employees is good enough for county employees and should set an example for the county budget. He said he thinks that 3% raises is good enough.

Supervisor Medlin said, in the cities, the employees' pay rate starts higher than county employees' starting pay rate.

Supervisor Latimer said, from the Board's comments, he understands that the Board wants to fund the North Delta Planning and Development District bus service and Homemakers.

Supervisor Russell said, in this budget, we are still looking at \$2.5 million in the ending cash balance above the necessary balance to maintain our bond rating.

Supervisor Medlin said he thinks raises should be based on performance, but he does agree a small salary should receive a higher raise to maintain buying power. Supervisor Medlin said this is the Board's sixteenth budget, and they almost always give a 5% raise.

Mr. Davis asked if one of the issues in the budget is with fuel cost. Supervisor Latimer said that it is his understanding that fuel cost and salaries are debatable.

Supervisor Thach told the County Administrator that he thought he was working with a tight budget and now he talks like it is not tight. Mr. Garriga said the budget is very tight. Supervisor Medlin said the bottom line is how much money the Board wants to have in the bank at the end of the budget year.

Supervisor Lewis said he thinks we need to have the County Administrator to review the figures based on the conversation the Board has had today.

Mr. Garriga said the county has the mandatory one mill levy for the purpose of reappraisal. Mr. Garriga said, in the four years he has been the County Administrator, the Board has not touched that money. He said it is there and is close to \$4 million today.

Supervisor Lewis said we can use that to purchase land for the jail. Mr. Garriga said we have always budgeted \$1 million of this money into the budget but we have never had to touch it so far.

Supervisor Bill Russell made the motion and Supervisor Tommy Lewis seconded the motion to direct the County Administrator to re-prepare the budget to fund the bus service and Homemakers with North Delta Planning and Development District and add raises for county employees at 4% and to research splitting the raises between the lower and higher incomes acknowledging that the motion does not instruct the County Administrator from where to get the money. The motion passed by a vote as follows:

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

Supervisor Medlin said he would like to direct the County Administrator to cut line items before we go to other revenue sources.

Supervisor Thach said it took the board seventeen years to accumulate this money into our account and we need to be careful about taking it out. **See Exhibit D.1**

**F. OTHER ISSUES**

**1. Park Fund – District 4**

Supervisor Allen Latimer made the motion and Supervisor Jessie Medlin seconded the motion to allocate \$4,000 from the District 4 Park Fund to the City of Southaven Parks System. The motion passed by a unanimous vote.

**2. Travel – Board of Supervisors**

Supervisor Eugene Thach made the motion and Supervisor Tommy Lewis seconded the motion to approve the Board of Supervisors to travel to the MAS Convention in Vicksburg, MS being held on October 20<sup>th</sup> through October 22<sup>nd</sup> and to incur travel expenses in connection with this conference. The motion passed by a unanimous vote.

**3. Chancery Allowance**

On this date, the County Administrator, Michael Garriga presented on behalf of the Chancery Court Clerk, W. E. Davis, an order of Allowances to the Board of Supervisors for the August, 2008 term in the amount of \$2,416.66. Supervisor Jessie Medlin made the motion and Supervisor Eugene Thach seconded the motion to approve these payments,

pursuant to Section 25-7-9 of the Mississippi Code of 1972, Annotated. The motion passed by a unanimous vote. **See Exhibit F.3**

**4. Homestead Deletion List**

Supervisor Jessie Medlin made the motion and Supervisor Tommy Lewis seconded the motion to approve the Homestead Deletion List as described in Exhibit F.4. The motion passed by a unanimous vote. **See Exhibit F.4**

**5. Recap Sheet**

Chancery Clerk Sluggo Davis presented the Recap Sheet for the Board's approval. At the recommendation of the Chancery Clerk, Supervisor Jessie Medlin made the motion and Supervisor Tommy Lewis seconded the motion to approve the Recap Sheet as follows and as further described in Exhibit F.5:

2008

**RECAPITULATION OF ASSESSMENTS OF REAL AND PERSONAL PROPERTY OF DeSoto COUNTY, STATE OF MISSISSIPPI**  
as of the first day of January, 20 08 as shown by the ROLLS thereof, made by the assessor of said County; equalized by the Board of Supervisors of said County at its July 7, 20 08 meeting; and further equalized and corrected, fixed, revised and perfected, by said Board at its Aug 18, 20 08 meeting, after considering all objections made thereto; (said rolls being on file in the office of the Clerk of said Board in the City of Hernando in said County), to-wit:

Classes of Personal Property	1 True Value of all Properties Reflected in Columns 2 and 3				Ratio %	2 Assessed Valuation (Use whole dollars no cents.)			3 DO NOT INCLUDE THIS VALUE IN COLUMN 2		Mfg. Products (School Tax Only)
	Millions	Millions	Thous.	Hunds.		Millions	Thous.	Hunds.	A	B	
A. Automobiles		809	354	921	30	242	811	841			
B. Mobile Homes		9	248	454	15	1	387	272			
1. Furniture & Fixtures		249	730	957	15	35	363	976	1	2095	795
2. Machinery and Equipment		475	058	121	15	54	520	587	2	16738	156
3. Leased Equipment		32	353	707	15	4	853	087	3		
4. Inventories		319	480	518	15	47	663	033	4	259	115
5. Stocks (Intangibles Only)									5		
6. In Lieu (27-51-104)		384	604	773		57	690	716	6		
7. Manufactures		14	161	613	15	2	006	459	7	117	800
8. Manufactured Products (Subject to 27-51-7 & 27-51-99)											
C. Grand Total	2	293	993	064		446	296	971	c	19210	866
D. Total subject to Levee Tax									d		

Total Number of Personal Property Parcels Assessed 4545

**REAL PROPERTY - 20 08**

Class of Land	1 True Value of all Properties Reflected in Columns 2 and 3				Ratio %	2 Assessed Valuation			3 DO NOT INCLUDE THIS VALUE IN COLUMN 2		No. Acres
	Millions	Millions	Thous.	Hunds.		Millions	Thous.	Hunds.	A	B	
1 Class 1 lands	1	201	778	214	10	120	177	889	1		
2 Class 1 Improvements	4	524	175	028	10	452	414	010	2		
3 Cultivable Lands (including improvements)		181	856	122	15	27	278	717	3		
4 Building & Improvements on county lands		76	259	300	15	11	438	851	4		
5 Uncultivable lands (including improvements & timber)		13	177	627	15	1	976	696	5		
6 Real estate in cities, towns & villages		875	919	131	15	124	635	216	6	6753	240
7 Buildings & Improvements thereon	1	916	860	483	15	238	366	798	7	49161	858
8 In Lieu (27-51-104)		67	634	046	15	10	145	107	8		
A. Total acreage & Valuation subject to tax	8	857	659	951		986	433	284	A	55915	098
9 U.S. Government land											250847.72
10 Exempt land & school land											13523.74
11 State, County, Municipal land											2732.57
12 Acres assessed by tax commission											7648.93
B. TOTAL LAND IN COUNTY											274752.96
C. Lands subject to levee tax											

Total Number of Real Property Parcels Assessed 69,003

The motion passed by a unanimous vote. See Exhibit F.5

Supervisor Eugene Thach made the motion and Supervisor Allen Latimer seconded the motion to adjourn the meeting until September 2, 2008, at 9:00 a.m. The motion passed by a unanimous vote.

THIS the 25<sup>th</sup> day of August 2008, these minutes have been read and approved by the DeSoto County Board of Supervisors.

Allen Latimer, President  
DeSoto County Board of Supervisors