

PUBLIC COMMENTS

The following public comment was made:

➤ Robert Smirlock made the following comments:

On June 17th, I presented information to this board stating that the revenue neutral rate included as part of this year’s budget was incorrect. The response by the county manager was that the state mandated rate formula was used.

Since that meeting, I have researched the statute as well as contacted the Local Government Commission in order to fully understand this rate calculation. The LGC was very helpful, including sending me a spreadsheet to calculate this rate.

Using budget data from the county website for the past eight years, I calculated the rate using this spreadsheet. The results show an average annual growth rate of 1.6%, creating a revenue-neutral rate of 46.5 cents per \$100. This is shown on page one of the handout.

I also prepared a second sheet. This page shows what the growth rate would have to be for the past eight years in order to justify the revenue-neutral rate of 49.7 cents as stated by the county manager. The average ANNUAL growth rate would have had to have been 8.5% each year, or in other words a total growth of 68% in the tax base over the last 8 years. There are no numbers, budgeted or audited, that comes even close to this rate of growth.

I make this offer. I would be happy to meet anyone from the county finance office to go over these calculations so it can be shown how the county arrived at their rate. If I am wrong somehow, I will come back to this board and offer an apology. However, if I’m correct, I ask that the budget ordinance be amended to reflect the proper revenue-neutral rate. This is allowed by statute since the ACTUAL tax rate would not be changed, just the calculated revenue neutral rate.

I very much would like to resolve this issue in this manner, since it involves less public embarrassment for the party who is wrong – be it me or the county. However, if you decide to decline this offer, I will be sending this information to the NC Office of the State Auditor.

The intent of the revenue-neutral rate statute is specifically designed to show the taxpayer how much taxes are being increased without a reassessment having taken place. There is a large difference between the county’s stated 4.5% tax increase and my calculations at 12%. I hope this board will share my interest in showing what the true increase actually is.

Ronald Smirlock rsmirlock@gmail.com (252) 404-1071

ADJOURNMENT

There being no further comments or business to discuss, the Regular Meeting was adjourned around 7:25 p.m. on motion made by T. Kyle Jones, seconded by Timothy J. Corprew and unanimously approved by the Board.

Wallace E. Nelson, Chairman

Clerk to the Board

WORK SESSION
July 15, 2024
7:00 p.m.

The Perquimans County Board of Commissioners Work Session on July 15, 2024 was cancelled.
