

**MAY 18, 2005 THE 14TH DAY
OF THE APRIL ADJOURN TERM**

The County Commission met in Commission Conference Room at 10:50 a.m. pursuant to adjourn with Chuck Pennel, Presiding, and Danny Strahan, Eastern District present. Ron Herschend, Western District was absent. The following proceedings were had and made a matter of record.

Commissioner Strahan made a motion to approve the following payroll warrants.

General County Revenue Warrants	98816 – 98817, 98819- 98820, 98849 - 98894
Road & Bridge Trust Warrants	98821 – 98842, 98848
Assessors Fund Warrants	98818, 98843 - 98844
Transfer Station Warrants	98845 - 98847
911 Warrants	None

Payroll checks (cont.)

Manual Warrants	4358 & 4359, 4361-4362
Accounts Payable Warrants	89304 –89318, 89389

Commissioner Pennel seconded the motion. The motion passed by vote: Pennel (yes), Herschend (absent), Strahan (yes).

Ordered that the Commission recess.

RECONVENE

The County Commission met in Commission Conference Room at 1:30 p.m. pursuant to adjourn with Chuck Pennel, Presiding, and Danny Strahan, Eastern District present. Ron Herschend, Western District was absent. The following proceedings were had and made a matter of record.

Commissioner Pennel made a motion to approve a check for Glen's Supermarket in the amount of \$2,201.97 for the months of March/April. Commissioner Strahan seconded the motion. The motion passed by vote: Pennel (yes), Herschend (absent), Strahan (yes).

Ordered that the Commission recess.

Minutes taken by: Tressa Luttrell and typed by Hillary Bargman

RECONVENE

The County Commission met in Commission Conference Room at 3:00 p.m. pursuant to adjourn with Chuck Pennel, Presiding, Ron Herschend, Western District and Danny Strahan, Eastern District present. The following proceedings were had and made a matter of record.

DELINQUENT TAXES GARY SNADON

Gary Snadon, property owner addressed the Commission regarding his being delinquent in payment of Real Estate Taxes for 2000 and 2001. Snadon explained that he entered into an agreement with Sheila Wyatt, Collector to make payments on the past due taxes. In 2002 Mr. Snadon sold the property in a contract with Resort Hotels, Inc., stating that Resort Hotel would pay all past due taxes on the property. Snadon went on to explain that in 2003 Resort Hotels went receivership and he was not allowed on the property during 2003 and 2004 until the Federal Court made its ruling to return the property back to Snadon, who had a lien on the property.

Sheila Wyatt, Collector wanted to know why Snadon entered into an agreement to pay the taxes in July of 2002 if the property was owned by Resort Hotels in April of 2002. Wyatt stated that she had entered into an agreement with Snadon to make payments on back taxes so that he could receive his Branson Business License and continue to operate, thereby affording him the ability to pay his back taxes. Sheila also asked why Snadon came back on March 31, 2004, if the property was owned by Resort Hotels.

Commissioner Herschend asked Snadon what he wanted the Commission to do? Snadon requested that he pay the taxes that he owed minus the interest and penalties in the amount of \$259,486.21. Herschend suggested that 2003 and 2004 taxes be taken to Zero because the property was in receivership.

James Strahan, Assessor stated that Resort International agreed to pay the taxes for 1999 in the amount of \$94,626.01, for 2000 in the amount of \$63,173.53, and for 2001 in the amount of \$63,234.93. The Book number on the Warrant Deed is Book #0419 Page 2494.

Presiding Commissioner Pennel stated that he wanted the Assessor to prepare paperwork, providing the amount of taxes he felt the property could be sold for at a Tax Sale.

James Strahan stated that as the Assessor he could not participate in setting the amount that the property might be sold for at the Tax Sale. Strahan went on to explain that if the State were to assess this property they would set the assessed valuation at zero.

Strahan suggested that the calculation be 42% of the land vs. the building in the amount of \$53,394.40.

Commissioner Herschend made a motion to accept \$312,880.61 for Real Estate Taxes for the year 2000 through and including 2004. Herschend submitted his work notes on how he reached this value. The motion died for lack of a second.

Commissioner Herschend made a motion to rescind the motion made on Wednesday May 11, 2005 regarding Gary Snadon taxes. Commissioner Strahan seconded the motion. The motion passed by vote: Pennel (yes), Herschend (yes), Strahan (yes). Commissioner Strahan stated that he had contact with the Ethics Commission and that he had no conflict of interest voting on this issue.

Pursuant to RSMo 140.110 & 140.120 the Commission adjusted delinquent taxes for Gary Snadon in the following motion: Commissioner Herschend made a motion to accept \$312,880.61 for Real Estate Taxes for the year 2000 through and including 2004. Herschend submitted his work notes on how he reached this value. Commissioner Strahan seconded the motion. The motion passed by vote: Pennel (no), Herschend (yes), Strahan, (yes).

Commissioner Herschend asked Gary Snadon when the County could expect payment for the taxes. Snadon replied, next Friday.

At one point in the discussion, Chuck Pennel, Presiding Commissioner disagreed with the process that was being proposed for adjusting the taxes, and stated that he would abstain if that was the process they were going to use to adjust the taxes. However when the final motion was made, Pennel voted no.

Sheila Wyatt, Collector asked the Commission to review the past due Personal Property in the amount of \$5,668.41 for 2002.

Donna Neeley, County Clerk informed Mr. James Strahan Assessor that if the Personal Property was in receivership and Mr. Snadon did not have control over the property in 2003 and 2004, that the BOE could reduce this assessment to zero, as it was an erroneous error. James Strahan, Assessor stated that he would write the Abatement.

Ordered that the Commission recess.

Minutes taken and typed by: Donna Neeley and Hillary Bargman