

**NOVEMBER 14, 2005 THE 12TH DAY
OF THE OCTOBER ADJOURN TERM**

The County Commission met in Associate II Circuit Courtroom at 9:04 a.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.

The prayer was led by Rick Findley followed by the pledge.

**TAX ISSUE
CARLTON SHULL**

Carlton Shull stated that in June of 2003 he moved to 156 Deana Road and due to an error made in the Assessor's Office he did not receive his tax bill because it was sent to the wrong address. Shull stated that as a result, his taxes have been delinquent for two-years and that there was no accountability in the Assessor's Office. Shull then asked why he would file his correct address with the appropriate offices, when he didn't know there was a wrong address in the first place? Shull requested that ½ of his penalties be waived in the amount of \$114.39. Shull further requested that Commissioner Danny Strahan withdraw from any decisions made due to the fact that his brother is currently the Assessor.

James Strahan, Assessor suggested asking Bob Paulson, County Counselor if the Commission can legally do anything regarding this issue. Bob Paulson stated that he does not know of anything in the Statutes that gives permission to the Commission to waive penalties and interest.

Commissioner Herschend added that it is the taxpayer's responsibility to pay taxes whether they receive a statement or not. Herschend stated that he called several counties regarding this issue and the general consensus is that the taxpayer is still responsible for paying their taxes.

Carlton Shull then read RSMo 52.240, which states "The statement and receipt required by section 52.230 shall be mailed to the address of the taxpayer as shown by the county assessor on the current tax books, and postage for the mailing of the statements and receipts shall be furnished by the county commission. The failure of the taxpayer to receive the notice provided for in section 52.230 in no case relieves the taxpayer of any tax liability imposed on him by law." Commissioner Herschend explained that the Assessor's Office does not benefit from tax collection and that the taxes that are collected are divided among the schools.

Commissioner Strahan expressed that people make mistakes and that Mr. Shull made a mistake by not taking care of this tax issue. Bob Paulson explained that he sees no authority for the county to do this and that almost every county he talked to said they don't give back penalties. A general discussion ensued.

Commissioner Herschend made a motion to deny Carlton Shull's request for a penalty waiver because the Commission does not have the authority to. The motion died for the lack of a second.

Presiding Commissioner Pennel asked Shull why he is accepting part of the fault? Shull responded that he moved from Arkansas where the taxes are collected later so he didn't think about checking sooner when he did not receive his tax bill.

Sheila Wyatt, Collector explained that the law requires penalty and interest to be charged and that other counties do not waive because no one wants to be set up as judges. Wyatt added that she called seven counties and that one first class county out of the seven has given a refund due to an employee error. A lengthy discussion ensued.

Commissioner Herschend made a motion to deny Carlton Shull's request. Commissioner Pennel seconded the motion to deny. Pennel stated that the Commission does not have the authority and that the statutes do not say that the Commission can or can't. Paulson added that penalty and interest couldn't be waived.

The motion passed by vote: Pennel (yes), Herschend (yes), Strahan (abstain).

BID RESULTS TRESSA LUTTRELL

Tressa Luttrell, Administrator presented two bids that were previously tabled for boom mowers from First Choice and Victor Phillips. Luttrell explained that the bid from First Choice is for a two-wheel drive mower which includes trade insurance and that the joystick is covered for one year.

Commissioner Herschend made a motion to accept the bid from First Choice. Commissioner Strahan seconded the motion. The motion passed by vote: Pennel (yes), Herschend (yes), Strahan (yes).

INDUSTRIAL DEVELOPMENT BOB PAULSON

Bob Paulson, County Counselor stated that the Industrial Development Board had a public hearing in regards to a loan exceeding 20 million dollars. Paulson explained that Skaggs Hospital asked for market bonds through Edward Jones and they would be non-recourse and that the IDA has signed off on it. Paulson further explained that the Presiding Commissioners signature was on the document but there was some concern about taking action without the approval of the Commission and that there would be no cost to the county.

Commissioner Herschend asked if IDA gets a fee? Bob Paulson responded that a charge is applied to some if they fail to cover the cost of IDA under \$5,000.

Commissioner Herschend made a motion to approve the request. Commissioner Pennel seconded the motion. The motion passed by vote: Pennel (yes), Herschend (yes), Strahan (yes).

CONDEMNATION ORDINANCE BOB PAULSON

Bob Paulson, County Counselor stated that an agreement has been reached concerning the condemnation of the Catholic Church parking lot. Paulson added that he has prepared a document in regards to the condemnation and presented it to the Commission for their approval.

Commissioner Herschend made a motion to approve the ordinance of condemnation drafted by council. Commissioner Pennel seconded the motion. The motion passed by vote: Pennel (yes), Herschend (yes), Strahan (yes).

PARK BOARD

Commissioner Strahan stated that everything is complete for the Park Board projects. Strahan added that the regular Park Board meeting would be on the second Thursday at 7:00 P.M. and that they would be discussing other sites and projects for the Park Board and next year's budget. No motions were made and no votes were taken.

JAIL SITE

Commissioner Strahan stated that the Road and Bridge department is currently removing brush and trees for the site of the new judicial facility. Strahan further stated that the county has checked with the city about burning and have discussed the county's part of doing some of the work.

Commissioner Herschend made a motion to proceed with construction and funding without tapping into sewer funds. Commissioner Pennel seconded the motion. The motion passed by vote: Pennel (yes), Herschend (yes), Strahan (yes).

ACCOUNTS ALLOWED

Commissioner Strahan made a motion to approve accounts payable warrants # 91798-91917 and manual warrant # 4416. Commissioner Pennel seconded the motion. The motion passed by vote: Pennel (yes), Herschend (yes), Strahan (yes).

SKIP GOBEL

Presiding Commissioner Pennel stated that two neighbors were fighting about Hillman Drive and asked the County Counselor if Skip Gobel could improve Hillman Drive himself?

Bob Paulson, County Counselor asked if it is a public road? Pennel stated that he did not know. Paulson then suggested that Gobel seek his own legal advice other than from the Commission.

Commissioner Herschend stated that Mr. Gobel's petition was incorrect because he petitioned it has a county road and it is not. No motions were made and no votes were taken.

RICK REDDING

Presiding Commissioner Pennel stated that he has not received a phone call back from the Highway Patrol regarding the issue with Rick Redding. Bob Paulson clarified that there is a statute of limitation that Highway Patrol has to look into crimes. Pennel expressed he feels a response to the issue it still deserved. No motions were made and no votes were taken.

RECESS

Commissioner Herschend made a motion to recess. Commissioner Pennel seconded the motion. The motion passed by vote: Pennel (yes), Herschend (yes), Strahan (yes).