

**MAY 11, 2005 THE 12TH DAY
OF THE APRIL ADJOURN TERM**

The County Commission met in the County Commission Office at 3:40 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**

James Strahan, Assessor updated the Commission regarding the Turley Letters and according to RSMo 138.100.2 the Commission has the authority to rule in this case. Strahan stated that he had spoken to Donna Neeley, County Clerk regarding this issue and she said it was ok.

Shelia Wyatt, Collector stated that the statutes trump each other. One say's that in a first class county the County Commission can hear and rule on issues of penalty and interest and the other says that it falls onto the Board of Equalization to decide. Wyatt went on to explain that there is no prevision to waive penalty and interest the Commission can only deal with the assessed value and tax bill.

Commissioner Herschend asked if there could be a compromise in taxes.

Shelia Wyatt, Collector stated that Gary Snadon hasn't paid anything on this property since 2000 and that he should have been on tax sale for 2003. Wyatt went on to explain that the City of Branson wouldn't give him a business license until a payment plan was set up however, he never lived up to that agreement. Then when March 4 came around again he made the agreement after the date that the deed was filed and did not meet the tax agreement for the following year.

James Strahan, Assessor suggested that the Commission just abate the taxes however, that won't clear a title search.

Shelia Wyatt, Collector explained the process of selling the property at the tax sale and getting the Deed and quiet title.

Presiding Commissioner Pennel was concerned about 2000, 2001, 2002, 2003, and 2004, which were in receivership of taxes. Pennel felt it wasn't right to take away the taxes. Pennel asked what they want the Commission to do.

James Strahan, Assessor stated Gary Snadon should pay however, Strahan didn't know what point the government interfered.

Commissioner Herschend stated that it doesn't matter what year the government interfered because it still won't bring at the tax sale what is against the property.

Presiding Commissioner Pennel suggesting having him pay taxes through 2003 and work on abatement for the others. Wyatt stated he owes personal property for 2002 and 2003 and then filed 2004 personally.

Commissioner Herschend made a motion to direct James Strahan, Assessor to abate set value of 2004 Real Property and Personal Property to zero. Commissioner Pennel seconded the motion. The motion passed by vote: Pennel (yes), Hersend (yes), Strahan (abstain).

Minutes taken and typed by: Tressa Luttrell and Hillary Bargman