

## MARION COUNTY FULL BOARD SPECIAL MEETING MINUTES

December 6, 2023

6:00 P.M.

Basement of Sheriff's Office

Meeting convened at 6:00 P.M. with Debbie Smith, County Board Chairwoman, leading Pledge of Allegiance to the Flag.

Invocation presented by Karma Dunham.

Roll call taken by Lori Linder, County Board Secretary. Present were Tracy Murray, Brock Waggoner (via ZOOM), Sharon Woodward, Creighton Engel, Jack Riley, Deborah Reed, Bill Henson, Tyson McHenry, Steven Whritenour, Christopher Krupp, Debbie Smith, and David Iossi. Absent were Steven Bradley, Judith Meeks-Hakim (arrived late) and Adam Smith (arrived late).

### RECOGNITION OF GUEST

Guests: See attached list.

### THOSE WHO WISH TO ADDRESS THE BOARD

Bill Smith addressed the Board Members with information and his concerns in regards to the 2024 Levy. One of the major issues for the Board that he discussed was for them to determine the amount that is needed for the County during the next year, not wanted. Additionally, he conversed with respect to other entities within Marion County and their decisions to increase their Levy percentages.

Roy Landers, business owner, expressed that he and others would possibly agree with Mr. Smith, if the tax bills in Marion County were "reasonable". He feels that they are not.

Josh Dunahee conveyed his apprehensiveness of the higher percentage of the 2024 Levy and had questions with reference to its effect on other taxes.

Mark Miller, Marion County Supervisor of Assessments, proceeded with a discussion regarding the handout that he distributed. (See attachment). Multiple questions from guests of the Meeting continued, which Mr. Miller acknowledged and relayed answers in an in depth conversation. Rich Crouse and Paul Jones, business owners, addressed the matters of the higher reassessments also.

Mr. Miller continued to relay information with regards to the Township Assessors. He directed people to confront them if anyone has issues with their assessments. They are elected officials and he has no control over them. He also invited everyone to visit his office with concerns and he will direct them to the proper people. In addition, Board Member Bill Henson directed Mr. Miller to explain how people could further address their issues. Mark Miller communicated that if anyone would like to file a grievance with the Board of Review, packets are available in his office at the Courthouse. The final date for filing the grievances is December 21, 2023. He conveyed that his office is having problems with the mail system and them delivering the 10% increase in Equalized Valuation on Property Tax notices. Multiple notices have not been delivered and have been returned to his office.

Board Member Brock Waggoner had questions for Mr. Miller with reference to the Drone Flight Assessments in Marion County. Mr. Miller stated that the next flight assessment is planned for March, 2024. They are scheduled to take place every 3 years.

Multiple guests were in agreement that inconsistencies in assessments is a major concern and discussed this with the Board and Mr. Miller. Mark Miller stated that he is the Supervisor of Assessments, but has no control over the elected Township Assessors.

Janet Carter-Sullens, who previously served as Marion County Board Chairman, continued by conveying her opinions with regards to the 2024 Levy. She acknowledged that the Board has a difficult decision to make, but she would like them to consider the effects on the Tax Payers. She questioned Finance & Insurance Committee Chairman Christopher Krupp on the subject of the Board's determination procedure in passing the Budget. Mr. Krupp responded that each line item was reviewed and discussed if necessary. He additionally explained that in August, 2023, the Committee met with each Department Head to analyze their requests. He felt that each Office Holder did not ask for any more than what was needed. Ms. Carter-Sullens continued with her concerns with hiring Bellwether Consulting as the Marion County Board's consulting firm. Board Member Creighton Engel explained that Bellwether has actually aided with a net gain of approximately \$250,000.00 for the County. Furthermore, in regards to Budget cuts, he conveyed that his Committee, the Building & Historical Committee, cut approximately a quarter of million dollars from FY 2024 Budget. An additional point that she questioned was the amount of COVID money (ARPA) that Marion County received and how it was spent. Dr. Engel stated that it was used for renovations to the Marion County facilities, including the Courthouse and the Sheriff's Department. A discussion of using Ameresco and not many local businesses' services took place. Board member Brock Waggoner voiced his opinion with this matter. Additional information was given by Board Member Adam Smith in reference to using Ameresco, who specializes in working with the regulations set forth by the use of the ARPA Funds. Board Member Jack Riley conveyed that currently and within the last year more local businesses' services are being utilized.

Board Member Tracy Murray had additional questions for Mark Miller pertaining to the reductions indicated on the 10% Increase in Equalized Assessed Valuation on Property Taxes handout. Mr. Miller explained how the 2024 Levy would affect the County portion of the tax bill.

The Full Board Special Meeting recommenced in regards to the 2024 Levy.

Board Chairwoman Debbie Smith directed Finance & Insurance Committee Chairman Christopher Krupp to address the matter. He reviewed the handout from Bellwether with the various percentages for the Levy (see attachment) and how they would affect the FY 2024 Budget. During the discussion, Board Member Brock Waggoner questioned Mr. Krupp if the Audit has been completed. He continued with comments with regards to how the Board could ask for more money from Tax Payers, if they cannot demonstrate that their previous monies were spent correctly. Mr. Krupp explained that the Audits are currently being managed and will be completed in the near future. Mr. Waggoner made a motion to table the 2024 Levy. Chairwoman Debbie Smith reiterated that a decision needs to be made this evening due to it needing to be approved by the end of December 2023. Board Member Bill Henson had a question for Mr. Krupp, but was interrupted by Mr. Waggoner. Chairwoman Mrs. Smith allowed Mr. Henson to proceed with his question of how 0.5% Levy would affect the Budget. Mr. Krupp gave an explanation that monies would need to be taken from the General Fund to make up the difference.

The FY 2024 Budget was based on a 5% Levy. Motion to table the 2024 Levy was previously made by Brock Waggoner and now seconded by Steven Whritenour. Roll Call Vote: 6 ayes – 8 nays (Sharon Woodward, Creighton Engel, Jack Riley, Deborah Reed, Bill Henson, Christopher Krupp, Adam Smith, and Debbie Smith). Motion not passed.

The Meeting continued with Mr. Krupp and Mr. Henson discussing the differences in the FY 2024 Budget if a certain percentage is approved by the Board for the 2024 Levy. Gary Purcell, Marion County Treasurer, had previously provided the balances for the General Fund since 2012 to Mr. Krupp. The balances ranged from \$1.8 million to \$3.2 million. He stated that the latest balance that he is aware of was approximately \$4 million. Brock Waggoner disputed a balanced Budget during the past few years. Mr. Purcell verified that the County is under their Budget. Chairwoman Debbie Smith reiterated that the Levy is based on need and not want. She noted a few necessary expenses for the next year, for example the Marion County Parking lot repairs due to the hazards, the replacement of the unsealed windows in the Public Service Building, and the remodel of the Courtroom to make it Handicap assessable. She also expressed that cuts were considered and applied, but Marion County still has multiple projects that will need to be negotiated during the next year. She continued to explain that current wages will cause issues with layoffs and maintaining skilled employees. Therefore, the result will demonstrate a reduction in services.

Board Member Steven Whritenour brought attention to the current balance of the General Fund. He discussed the option of utilizing this fund to balance the FY 2024 Budget. Chairwoman Debbie Smith conveyed that the County would be devastated if this was done and the State did not follow through with their payments to Marion County. In addition, Mr. Whritenour addressed the 10-15% reserve that Bellwether recommends and also the incompleteness of the Audit. A discussion continued with regards to the previous motion for the 0% Levy. Guest Janet Carter-Sullens interjected for Board Member Tracy Murray to make a motion. Motion to approve 0% 2024 Levy was made by Tracy Murray and seconded by Steven Whritenour. Prior to Roll Call Vote, Mr. Whritenour conveyed his concerns with the Marion County Taxing Bodies. Chairman Mrs. Smith directed him to address the Board not the Guests. Bill Henson had questions if voting on the 0% Levy again would be cause for concern. Mrs. Smith proceeded with the Motion. Roll Call Vote: 11 ayes – 3 nays (Sharon Woodward, Creighton Engel, and Deborah Reed). Motion passed. Chairwoman Debbie Smith stated that this may not have an impact on Marion County this year, but will next year. Apprehension with the passing of the 0% 2024 Levy was expressed from a few Board Members.

Guest, Gerald Molenhour was allowed to address the Board. He communicated that, in his opinion, standardizing the property taxes would assist in people of the Community accepting an increase in the Levy from the Marion County Board. Dr. Engel directed people to communicate with their Township Boards with regards to the issues they are having with their assessors and assessments. During this discussion, Chairwoman Debbie Smith telephoned Steve Fox, County Clerk and Clerk of the Marion County Board, to inform him of the approval of the 0% Levy and to see if it was legitimate. Brock Waggoner voiced his opinion with regards to Mrs. Smith making the phone call. Mrs. Smith relayed that Mr. Fox verified that the motion could be made.

Nothing further to come before the Board, Tracy Murray made a motion to adjourn with mileage and per diem and second by Tyson McHenry. Roll Call Vote: All ayes – No nays. Motion passed.

Time: 7:06 P.M.

Approved: \_\_\_\_\_ ✓

Date: 12-26-23



Steve Fox, Marion County Clerk and  
Clerk of Marion County Board

