

THE CITY OF HEBRON ESTATES
JULY 5, 1995

MINUTES OF THE COMMISSIONERS MEETING.

PRESENT: MAYOR RICKETTS, COMMISSIONERS CARDWELL, FRALEY, HANSEN, MARSHALL, CITY ATTORNEY WOOLDRIDGE, CLERK FERGUSON, MR. BARR PIONEER NEWS, CPA HENSON AND APPROX. 42 VISITORS.

MINUTES: A MOTION WAS MADE BY COMMISSIONER CARDWELL, AND SECONDED BY COMMISSIONER MARSHALL TO ACCEPT THE MINUTES AS PRESENTED. MOTION UNANIMOUSLY CARRIED.

BUDGET: A MOTION WAS MADE BY COMMISSIONER HANSEN AND SECONDED BY COMMISSIONER MARSHALL TO PAY ALL THE BILLS WHICH CONSISTED OF LGE, ALLTEL AND CPA HENSON \$4740.00 FOR THE 1991 AND 1992 FISCAL YEAR AUDITS. MOTION UNANIMOUSLY CARRIED.

OLD BUSINESS: MAYOR RICKETTS CONDUCTED THE SECONDED READING OF THE PROPOSED 1995-1996 PROPOSED BUDGET. CLERK FERGUSON DISTRIBUTED COPIES TO THE OFFICIALS AND THE VISITORS. A COPY WAS GIVEN TO MR. BARR FOR PUBLISHING. THIS WILL BE ORDINANCE # 95-02.

NEW BUSINESS: COMMISSIONER HANSEN MOVED THAT THE CITY PAY THE PVA OFFICE TO PRINT THE TAX BILLS; MOTION SECONDED BY COMMISSIONER FRALEY; MOTION CARRIED.

PROS AND CONS OF THE TEXT AMENDMENT PROPOSAL BY HILLVIEW WAS DISCUSSED AGAIN. SINCE ATTORNEY WOOLDRIDGE DID NOT HAVE THE COPY WITH HIM, THE SECOND READING WILL BE AUG. 1, 1995. JAMES MILLER LED A LENGTHY DISCUSSION. IF THE TEXT AMENDMENT IS PASSED IN HEBRON THEN HILLVIEW CAN PUT A ROCK QUARRY ANYWHERE THEY DESIRE. MR. BATES AND MS. SIMPSON WERE PRESENT TO REQUEST THE SUPPORT OF THE CITY AND REQUEST RESIDENTS TO PLEDGE THEIR MONETARY AND PERSONAL SUPPORT IN AN EFFORT TO TRY TO STOP HILLVIEW. MR. PAT BURKE SPOKE IN OPPOSITION TO THE AMENDMENT ALSO.

MAYOR RICKETTS INFORMED THOSE PRESENT THAT ARTHUR HENSON, CPA WITH HENSON, SMITH & ASSOC. WAS PRESENT TO REPORT ON THE AUDIT FOR FISCAL YEARS 1991 & 1992. HE STATED THAT THE CITY OFFICIALS WERE NOT ACCUSING ANYONE, THAT THIS IS A REPORT OF DELINQUENT TAXES TO THE BEST OF OUR KNOWLEDGE. HE SAID THAT EVERY PROPERTY OWNER ON THE LIST OF APPROXIMATELY TWENTY-FIVE NAMES HAD RECEIVED NUMEROUS NOTICES TO PAY THE TAXES. THIS LIST BEGAN WITH NINETY BILLS AND HAS BEEN REDUCED BY PROPERTY OWNERS PAYING; OR SHOWING RECEIPTS OR CANCELED CHECKS TO CLEAR THE BILLS. MAYOR RICKETTS BELIEVES THAT EVERYONE SHOULD PAY THEIR TAXES. HE REQUESTED THAT ANYONE PRESENT WITH RECEIPTS OR CANCELLED CHECKS TO PRESENT THEM TO CLEAR THE ACCOUNTS. THE MAYOR INTRODUCED THE CPA AND DIRECTED THE COMMISSIONERS TO AGREE BY CONSENSUS ON EACH INDIVIDUAL BILL WHETHER TO COLLECT THE TAXES OR DISMISS THEM. MS. FERGUSON HAD DISCUSSED THE METHOD TO BE USED WITH ATTORNEY RITA FERGUSON WITH LEGAL MUNICIPALITIES IN FRANKFORT. COPIES OF THE DELINQUENT TAX LIST WAS DISTRIBUTED AMONG THOSE PRESENT.

CPA HENSON ANNOUNCED THAT THE RECORDS HAD NOT BEEN AUDITED IN A TIMELY MANNER IN THE PAST. HE STATED THAT IT WAS HIS DUTY AS AUDITOR TO TRY TO DETERMINE THE ASSETS AND LIABILITY AND THAT THE INCOME THE CITY HAD WAS RECEIVED; THE DEPOSIT OF CHECKS AND RECORDS WERE NOT WELL DONE; BOOKS WERE NOT PROPERLY KEPT. THEY GOT COPIES FROM THE BANK, USED THE TAX ROLL BOOKS AND ANY RECORDS AVAILABLE. WE SENT ALL DELINQUENT TAX PAYERS A LETTER WITH SELF ADDRESSED ENVELOPES. HE THEN PROCEEDED TO DISCUSS EACH PROPERTY BELIEVED TO HAVE DELINQUENT TAXES. THE NAMES ON THE LIST WERE THOSE OWNERS AT THE TIME OF THE DELINQUENCY. HE EXPLAINED THAT THE PROPERTY ALWAYS STANDS FOR THE TAXES; THAT THE LIEN FOLLOWS THE PROPERTY. APPARENTLY NO LIENS WERE ON ANY OF THE PROPERTIES.

JOHN WOOLDRIDGE, CITY ATTORNEY ADVISED THAT THE CITY HAS TWO OPTIONS TO COLLECT THE TAXES. CPA HENSON CALLED OUT EACH NAME, AND THE COMMISSIONERS BY CONSENSUS DECIDED IF THE BILL SHOULD BE COLLECTED, DISMISSED; WHETHER INTEREST WAS WAIVED AND HOW TO SETTLE THE SITUATION.

MR. KEN BAILEY, PROPERTY OWNER QUESTIONED IF PREVIOUS YEARS WERE AUDITED. COMMISSIONER MARSHALL REPLIED "YES" AND MR. BAILEY REQUESTED A COPY OF THE PAST AUDITS. MS. FERGUSON DOES NOT HAVE THE RECORDS PRIOR THE DEC.1993 AND CPA HENSON STATED HE HAS THE FILES. CPA HENSON SAID THAT HE HAD DONE HIS BEST TO DETERMINE WHAT WAS STILL OWED. MR. BAILEY STATED HE IS A PROPERTY OWNER AND HAS A RIGHT TO SEE THE RECORDS BACK TO WHEN THE CITY WAS INCORPORATED.

COMMISSIONER HANSEN MOVED TO DISMISS BAILEY'S TAX BILL. COMMISSIONER MARSHALL AGREED SINCE WE COULD NOT PROVE HE OWED THE TAXES AND LELA BAILEY WAS DECEASED AND NOW THE PROPERTY WAS SUBDIVIDED INTO WILLOW WAY. PAST MAYOR BURKE REQUESTED TO HAVE A REIMBURSEMENT ON HIS TAXES. MR. BURKE SAYS HE HAS A PROBLEM WITH DISMISSING A BILL BECAUSE A PROPERTY OWNER SQUEALS WHEN THE CPA SAYS;YS THE PROPERTY OWNER TAXES ARE DELINQUENT. MAYOR RICKETTS AGREED THAT EVERYONE NEEDS TO PAY THEIR TAXES. CPA HENSON GAVE EXPLANATION OF THE PROCEDURES TO THE COUNCIL AGAIN. ATTORNEY WOOLDRIDGE INFORMED THAT THE UNKNOWN MAP NUMBER ON BAILEYS PROPERTY HAS BEEN SUBDIVIDED INTO WILLOW WAY; MAKING THAT PROPERTY HAVE MANY MAP NUMBERS. ACCORDING TO MR. BAILEY HIS TAXES WERE PAID AT THE CLOSING TO ATTORNEY WOOLDRIDGE. MR. WOOLDRIDGE DID NOT HAVE ANY RECORDS WITH HIM BUT STATED HE WOULD LOOK UP ANY NECESSARY RECEIPTS AND PRESENT THEM TO THE CLERK BY THE NEXT MEETING. THE ATTORNEY DENIED RECEIVING A LIST OF THE DELINQUENT TAX PAYERS PRIOR TO THE MEETING; HOWEVER, MS. FERGUSON SAID SHE MAILED HIM A COPY TO PREPARE FOR THE MEETING, SO MAYOR RICKETTS PRESENTED HIM WITH A COPY. FOLLOWING THE LENGTHY DISCUSSION, COMMISSIONER MARSHALL RESCINDED HIS SECOND TO THE MOTION. MOTION THEN DIED FOR A LACK OF A SECOND. ALL FOUR COMMISSIONERS AGREED THAT THE BAILEY PROPERTY TAXES WERE TO BE COLLECTED UNLESS PROPER RECEIPTS WERE PRESENTED.

THE DELINQUENT TAX BILLS DISCUSSED WERE FROM 1987-1992; PRIOR TO MAYOR RICKETTS TAKING OFFICE AND CLERK FERGUSON BEING APPOINTED. THE LIST IS ON FILE WITH THE CLERK. SINCE NO OTHER PROPERTY RECEIVED A MOTION DIRECTLY, AND MANY OF THE PROPERTIES WERE CLOSED AT THE TIME OF SALE BY ATTORNEY WOOLDRIDGE, WHO AGREES TO PRESENT RECEIPTS, THE MINUTES WILL NOT CONTAIN THE PARTICULARS OF EACH PROPERTY DISCUSSED.

BY GENERAL CONSENSUS THE COMMISSIONERS AGREED THAT ALL PAY 10% INTEREST PENALTY PER YEAR, UNLESS THE PROPERTY OWNER HAD MADE PREVIOUS CONTACT REGARDING TAX PAYMENT.

OTHER RECOMMENDATIONS BY CPA HENSON WERE: 1) THE BUDGET SHOULD BE AMENDED IF OVER 2) OTHER MEMBERS OF THE COUNCIL SHOULD GET INVOLVED AND ASSIST WITH ACCOUNTING PROCEDURES, SO THE CLERK DID NOT HAVE SOLE CONTROL 3) RECONCILE THE BANK STATEMENT EVERY MONTH 4) BOOKEEPING PROCEDURES SHOULD BE ACCURATE 5) AUDITS AND FINANCIAL REPORTS SHOULD BE COMPLETED IN A TIMELY MANNER. MAYOR RICKETTS SAID THAT TWO PEOPLE MUST SIGN THE CHECKS BUT CPA HENSON RECOMMENDED THAT TWO SHOULD BALANCE THE BOOKS, DEPOSITS, AND PAY THE BILLS EACH MONTH.

THE COMMISSIONERS AGREED FOR ATTORNEY WOOLDRIDGE TO TAKE WHATEVER STEPS NECESSARY TO COLLECT THE TAXES. THEY APPEARED ANXIOUS TO GET THE PAST CLEANED UP.

COMMISSIONER MARSHALL MOVED THAT THE CITY NOT BUY THE PROPERTY ON EAST HEBRON LANE; MOTION SECONDED BY COMMISSIONER FRALEY; MOTION CARRIED UNANIMOUSLY.

SEVERAL VISITORS SPOKE IN FAVOR OF SIDEWALKS. MOST FEEL THEY AREN'T GETTING ENOUGH FOR THEIR TAX DOLLARS. ONE WANTED IMPROVED DRAINAGE WHEREAS ANOTHER WANTS SOME POLICE PROTECTION OR LOWER TAXES.

THE NEXT MEETING WILL BE ON AUGUST 1, 1995

Herschel Ricketts Jr.