

Greene County Commission Briefing
Commission Office
1443 N. Robberson, 10th Floor
December 04, 2018
9:00 a.m.

Present: Bob Cirtin, Harold Bengsch, Lincoln Hough, Cindy Stein, Jeff Scott, Tina Phillips, Mike Cagle, Donna Barton, Rick Kessinger, Conan Dougherty and Megan Applegate.

Commissioner Cirtin reminded Commissioner Bengsch and others in attendance that the Employee Sick Leave Policy Payout item that was on the agenda is something discussed in great lengths in prior briefings and at the office holders meeting in November. Commissioner Cirtin moved to approve the Employee Sick Leave Policy Payout. Commissioner Bengsch seconded the motion and it was unanimously approved. Aye: Cirtin and Bengsch Nay: None Abstain: None Absent: Hough.

Commissioner Hough entered the meeting.

Assessor Rick Kessinger provided a memorandum to the Commission. (Exhibit I) Kessinger explained that the memo was to correct a valuation on a property located at 2957 S. Camber Ave for tax year 2018. Kessinger went on to summarize that the calculations were either human error or a computer irregularity, due to statutes the Assessor cannot make any changes after tax rolls are closed in June. Commissioner Bengsch moved to approve the modifications discussed in the memo for the tax year of 2018. Commissioner Cirtin seconded the motion and it was unanimously approved. Aye: Cirtin, Bengsch and Hough. Nay: None Abstain: None Absent: None.

Jeff Scott Budget Officer presented the Commissioner with handouts. Scott gave update on twenty year restructure plan and on the ½ cent GR sales tax plan. Discussion with the group ensued about reimbursement for DOC and how it will affect the overall budget as some language in Exhibit 2 is unclear. Commissioner Hough has a meeting planned with DOC to seek clarification.

With no other business the meeting was adjourned.

ex1

MEMORANDUM

TO: Greene County Commission

FROM: Rick Kessinger, Assessor

DATE: December 4, 2018

SUBJECT: Valuation Correction for Tax Year 2018, 2957 S. Camber Avenue, Springfield, Assessor's Parcel #19-03-100-176

This Memorandum is provided to summarize the facts regarding a data error by the Assessor's Office staff and to request the County Commission to approve the correction of the error.

The case at hand involves an attempted correction of an error caused either by human error or a computer irregularity. My appraiser attempted to correct the error in July of 2017 for tax year 2018 and communicated the proposed correction to the owner, who agreed with the change. Unfortunately, the value was not recalculated and the Board of Equalization had completed the appeal hearings for 2017. The error is the responsibility of the Assessor's Office and the correction would have been submitted to the Board of Equalization for correction, if that was possible. However, when the Assessor's tax rolls are closed in June, the Assessor by statute cannot make any changes after that point.

I believe correcting this error is the right thing to do, but I cannot legally do it. There is an opinion rendered by Luann Johnson, formerly an Assistant Counsel to the Missouri State Tax Commission, which states, "The County Commission has no authority to decide valuation, exemption, or classification issues for prior years but may only hear allegations of errors or omissions not involving the Assessor's judgment."

Rather than requiring the property owner to file an appeal with the Commission, I am requesting the Commission to approve the correction of this error, so that the owner can pay the proper amount of taxes by December 31, 2018.

Therefore, I am respectfully requesting the County Commission to reduce the Appraised Value of the subject property for tax year 2018, from \$518,000 to \$369,000, and the Assessed Value from \$90,820 to \$70,110.

EX 3

- (1) Until July 1, 1996, seventeen dollars per day per prisoner;
- (2) On and after July 1, 1996, twenty dollars per day per prisoner;
- (3) On and after July 1, 1997, up to thirty-seven dollars and fifty cents per day per prisoner, subject to appropriations, but not less than the amount appropriated in the previous fiscal year.

4. The presiding judge of a judicial circuit may propose expenses to be reimbursable by the state on behalf of one or more of the counties in that circuit. Proposed reimbursable expenses may include pretrial assessment and supervision strategies for defendants who are ultimately eligible for state incarceration. **A county may not receive more than its share of the amount appropriated in the previous fiscal year, inclusive of expenses proposed by the presiding judge.** Any county shall convey such proposal to the department, and any such proposal presented by a presiding judge shall include the documented agreement with the proposal by the county governing body, prosecuting attorney, at least one associate circuit judge, and the officer of the county responsible for custody or incarceration of prisoners of the county represented in the proposal. Any county that declines to convey a proposal to the department, pursuant to the provisions of this subsection, shall receive its per diem cost of incarceration for all prisoners chargeable to the state in accordance with the provisions of subsections 1, 2, and 3 of this section.

(L. 1976 H.B. 1130 § 2, A.L. 1979 H.B. 93, A.L. 1986 H.B. 969, A.L. 1990 S.B. 558, A.L. 1991 H.B. 566, A.L. 1995 H.B. 424, A.L. 1996 S.B. 781, A.L. 2006 S.B. 870, A.L. 2012 H.B. 1525, A.L. 2018 H.B. 1355)

221.105. Boarding of prisoners — amount expended, how fixed, how paid, limit — reimbursement by state, when. — 1. The governing body of any county and of any city not within a county shall fix the amount to be expended for the cost of incarceration of prisoners confined in jails or medium security institutions. The per diem cost of incarceration of these prisoners chargeable by the law to the state shall be determined, subject to the review and approval of the department of corrections.

2. When the final determination of any criminal prosecution shall be such as to render the state liable for costs under existing laws, it shall be the duty of the sheriff to certify to the clerk of the circuit court or court of common pleas in which the case was determined the total number of days any prisoner who was a party in such case remained in the county jail. It shall be the duty of the county commission to supply the cost per diem for county prisons to the clerk of the circuit court on the first day of each year, and thereafter whenever the amount may be changed. It shall then be the duty of the clerk of the court in which the case was determined to include in the bill of cost against the state all fees which are properly chargeable to the state. In any city not within a county it shall be the duty of the superintendent of any facility boarding prisoners to certify to the chief executive officer of such city not within a county the total number of days any prisoner who was a party in such case remained in such facility. It shall be the duty of the superintendents of such facilities to supply the cost per diem to the chief executive officer on the first day of each year, and thereafter whenever the amount may be changed. It shall be the duty of the chief executive officer to bill the state all fees for boarding such prisoners which are properly chargeable to the state. The chief executive may by notification to the department of corrections delegate such responsibility to another duly sworn official of such city not within a county. The clerk of the court of any city not within a county shall not include such fees in the bill of costs chargeable to the state. The department of corrections shall revise its criminal cost manual in accordance with this provision.

3. Except as provided under subsection 6 of section 217.718, the actual costs chargeable to the state, including those incurred for a prisoner who is incarcerated in the county jail because the prisoner's parole or probation has been revoked or because the prisoner has, or allegedly has, violated any condition of the prisoner's parole or probation, and such parole or probation is a consequence of a violation of a state statute, or the prisoner is a fugitive from the Missouri department of corrections or otherwise held at the request of the Missouri department of corrections regardless of whether or not a warrant has been issued shall be the actual cost of incarceration not to exceed: