Commissioners talk Taxes, Taxes and more Taxes!! At June 21, 2022 Commissioners Meeting!!! Approve Sales Tax increase Referendum for Nov. Election!! Approve Revaluation Vote for July 7, 2022. County Manager "Threatens" Citizens with vow to "send tax appraisers to come in your house with tape measures and inspect your rooms and basements" looking for improvements that will raise YOUR home values. Which will raise your taxes!! Commissioners face Criminal Charges if they don't Raise

your taxes!! Eye witness report, research and commentary by Robert A

Folks, Robert A says he saw this coming about a month ago. During the 2023 Budget presentations and subsequent 4-1 approval by the Commissioners. Note that Commissioner Deb Hardin, wisely, was the NO vote on that budget because of the American Legion World Series. Baseball, Inc. “crowd” got so much tax money ($425,000) and other “Non-Profits” s got so little.

The 93- page PowerPoint 2023 budget presentation presented by County Manager Brian Epley included lots of information that was not presented to the Commissioners or the public at that 2023 Budget Presentation. Not at the Commissioner’s meetings anyway. So, Robert A filed a Public Records Request and obtained that PowerPoint Presentation. Lots of stuff about doing a NEW property revaluation (on top of 2021 property revaluation) because of rapid and significant property value increases and such. Robert A smelled a rat. Immediately, if not sooner.

Robert A, in his walks around Fallston and driving along the streets and highways of Cleveland County has noticed many Real Estate “For Sale” signs in yards month after month with no hints of sales any time soon. Robert A goes to commissioner’s meetings and hears all about the recent 3,600 residential building permits issued and the many months backlog in inspections that are required for construction to begin. When Robert A attends CCS School Board meetings, he hears that the School Board’s highly paid consultants say the population in Cleveland County is shrinking and less kids are attending certain Schools. Graham and Marion Schools in Shelby have already closed down. Some Kings Mountain School closures are

reported to be coming soon. All this confuses Robert A and many, many others. “Something here ain’t right” says Robert A. “This stuff just doesn’t add up.”

There are other things that also seem strange and don’t “add up” to Robert A. A tidbit here, an odd statement there. All pieces of a puzzle of corruption says Robert A. And I’m going to figure it out. Tidbits about the backlog in home building permit inspections. Tidbits like the recent alleged surge in home sale prices that may have already subsided. This ”housing price bubble” has, perhaps, already burst. And the County Manager and others maybe want to hurry up and get a new revaluation done using some old numbers. That way the county’s tax revenue would be higher and tax money “giveaways” to the ALWS, the Fair and other “PET” projects would be easier to justify. But one thing that Robert A was certain of already. Some of the Commissioners and the County Manager were set on a new property value assessment. That they were going to leverage this into a bigger bite out of your checkbook come time to pay your property taxes. Sooner than later.

Then, Robert A comes early to the June 21, 2022 Commissioner’s meeting and reads the Meeting Agenda. Then immediately walks over to the podium and signs up for Citizens Recognition. Robert A had just seen Iso, when Citizens Recognition #5 on the Agenda. 2022 Revaluation Planning and Update that was to be presented by County Manager Brian Epley. This was NOT Robert A’s first “Rodeo.” He figured that after this so-called “update”, a vote to proceed, with that first step of a tax increase, would soon follow. He also knew that “Citizens Participation” came before the Revaluation Presentation on the agenda and that he, Robert A, would get in the “first lick.” So, when Citizen Recognition comes up, Number 2, on the Agenda, Robert A steps to the podium.

Robert A takes the Commissioners way back to early 2008 when the greatest housing bubble in US History had home prices that were exceedingly high and Cleveland county did their

revaluation process. Then a little later in 2008, that housing price budget burst. And home prices “tanked” for years to come during that huge recession that went around the world.

Robert A reminded the Commissioners that during those eight years of low property values and a recession which included a freeze on county employee pay, Cleveland County refused to revaluate. They kept the values high and the tax bills high until 2016, when the every 8-year mandatory revaluation hit and the property values had rebounded a bit.

Then, housing prices rebounded a bit more and the Commissioners came back with another revaluation that resulted in higher tax bills last year. Never equalizing for taxpayers. Commissioners had over taxed property owners for eight full years. Yet, when prices rebound, tax bills rebound immediately. For that three minutes that Robert A was allowed to speak, he hammered the commissioners hard and fast for the unfairness of what had transpired from 2008 until now. Robert A, anticipating a vote on the revaluate later in the meeting urged the Commissioners to Vote NO on a new revaluation. But, don’t believe me says Robert A. This is all on the Commissioner’s Meeting video for the June 21, 2022 Commissioner’s meeting. Plus, other things that you taxpayers will be shocked to see. And hear!! From your commissioners.

When the Commissioners get to Item #5 on the Agenda, County Manager Brian Epley’s 2022 Revaluation Planning and update, Robert A was surprised about just how correctly he had evaluated the situation, how accurate his predictions were and how appropriate what he had said during Citizen Participation actually was. It was also apparent that County Manager Brian Epley had done some predictions too.

Epley produced a letter from the NC Department of Revenue which required Cleveland County to do a revaluation relatively soon. Of course, the NCDOR had based their “Order” on information that Epley had provided to them in the first

place. Information that may have been intentionally manipulated by Epley, as previously described in this article, to produce his desired result. An order for the COMMISSIONERS to revaluate property values OR face criminal prosecution under NC Tax laws. Folks, you have just got to watch this Commissioner's Meeting Video.

Commissioners, Robert A says it appears YOUR County Manager, Brian Epley, has intentionally set you up for CRIMINAL charges to be prosecuted by the NC Attorney General if YOU DON'T take appropriate action. More on that a bit later in this article. In real time, this meeting took surprisingly strange twists and turns. And I mean STRANGE twists and turns.

As for County Manager Brian Epley; during questioning during and after his presentation, Commissioner Kevin Gordon opined that the best option for the revaluation might be to commit a crime (doing nothing about the NCDOR letter). Gordon even asked the Deputy County Attorney for legal advice on breaking the law. You will have to watch the video on how the Attorney replied. At one-point Epley opined that the County could send out tax collection people to people's homes with tape measures to inspect rooms and basements for improvements that could increase the value of the home. Like remodeling a kitchen or bathroom or finishing off a basement or replacing windows, or painting the master bedroom, etc.

Watch the Video for full effect.

At the end of this Agenda Item #5, Commissioner Deb Hardin made a motion to delay deciding on this issue until the July 7th meeting. Commissioner Doug Bridges seconded the motion. There was more discussion and the vote was 5-0 to delay the vote until the July 7, 2022 Commissioner's meeting.

(Note that one thing that County Manager Brian Epley DID NOT inform the Commissioners about was the fact that Cleveland County had the right to appeal to the North Carolina Property

Tax Commission regarding the NCDOR's letter requiring a revaluation. But that if no appeal was made within the allotted time to appeal, an appeal would be automatically denied. This would NOT be the last of Epley's Malfeasances. Which will be described herein or perhaps in a future article.)

And, this meeting was not over with.

Item #6 on the June 21, 2022 Commissioner's Meeting Agenda was for an Article 46 Resolution that was presented by Assistant County Manager Kerri Melton.

Note that if Robert A had realized what an Article 46 Resolution was, he might have spoken about that too.

Folks, an Article 46 Resolution is all about INCREASING the County's SALES TAX. Which requires a Referendum question to be placed on the Election BALLOT. For or Against. In very recent years we have already had TWO such Referendums to increase our Sales Tax by a quarter of a penny. Both these Referendum's FAILED by a 3-1 margin. Now. we are at it again.

Robert A adds that both these previous sales tax referendums were supported ty the Rogue Republican, Snub-lican, Joe Biden enabling Republican RINO wing of the Cleveland County Republican Party. Note that Robert A stands with the Trump Republicans of Cleveland County, North Carolina and the USA, who want to Make America Great Again. Robert A also wonders, where the heck are the (Taxed Enough Already) TEA-Party people. It seems like "when times get tough, the TEA-Party gets to going" to find a hole to hide in or a rug to hid under. Along with the rest of the corruption.)

Again folks, Watch the Video.

The Commissioners go around and round with this issue. Commissioner Doug Bridges opines that maybe the previous Referendums were not properly presented to the people.

In the previous Referendums this quarter of a penny in sales tax increase was to go to the Fire Departments and EMS. Now Assistant County Manager Kerri Melton says this quarter penny increase will go toward school construction. All Commissioners knowing full well that there are NOOO plans for School Construction at CCS or anywhere else-except for in the mind of Robert A should he decide to run for County Commissioner as some have strongly suggested. And such plans somewhere else that might surprise lots of people. We will introduce that idea that is already close to fruition in another article.

The problem with Assistant County Manager Kerri Melton's notations that his estimated $3 Million per year in extra sales tax revenue will go toward some future school construction scenario neglects this fatal fact: It is a well settled legal fact that tax revenue raised for one purpose can be spent for other purposes. Or, even wasted if it ends up in the hands of our present school board under Chairman Robert "Luke" Queen.

Robert A predicts this Referendum, passed by a 5-0 vote of the Commissioners, will fail by a four to five to one margin when the voters of Cleveland County get their hands on their ballots in the November 8, 2022 election.

This prediction is based on the fact that there is NO plan by CCS or the Commissioners for anything reasonable in a school construction plan at the present time. Also, Robert A and others still believe this Referendum is in reality a NEW "Fire Tax" intended to fund the County Manager's Office's intentions to take over (a HOSTILE Takeover) all the local county Fire Departments like they did with the County Rescue Squads.

The Commissioners, under the Epley Regime, have already established the process for this hostile takeover of the Fire Departments by their actions to adopt the North Carolina Fire Codes. Of course, the action to adopt the NC Fire Codes for Cleveland County is well and good. But when the Commissioners

adopted the NC Fire Codes, there were TWO PARTS. The first part was the actual NC Fire Codes. Totally acceptable. The SECOND PART was related to the ENFORCEMENT of the NC Fire Codes. Which included requirements for the subservience of all the local fire departments to the County Fire Marshal. Who works for YOU know who? County Manager Brian Epley.

So, in reality, the Local Fire Departments are already combined into a Cleveland County Fire Department. The local fire departments just don't realize this yet. That is what happens when the local Fire Departments, like Fallston, let the County increase their funding by raising property taxes, just a little, if they agree to that increase in funding. Then the County takes over completely. Sooner than later. They get suckered, take the bait and later get thrown in the frying pan and get themselves sizzled in the process.

It is an old trick.

One other thing before we go. Robert A has made a public Records Request regarding this new Revaluation and the records the NC Department of Revenue used, provided by Epley to generate a letter of requirement to revaluate property values. The text of this request is as follows:

To: All Commissioners, County Attorneys, County Manager

Under the Public Records laws of North Carolina, I am requesting the opportunity to inspect:

1. The NC Department of Revenue letter that was shown at the June 21, 2022 Commissioner's Meeting and documents related to the preparation of that letter, all other documents, letters, emails communications of any kind between Cleveland County, the NCDOR and Commissioners, reports, data, PowerPoint Presentations, property transactions, calculations, ratio's enforcement options and references to NC law related to the June 21, 2022 Commissioner's Meeting Agenda item 5 of the Regular Agenda – 2022 Revaluation and Update.

2. A schedule of inspections required to take the 3,600 noted County residential home Building Permits to the point of actual commencement home construction processes. Also, any backlogs of inspections that are presently holding up the commencement of home construction.

3. All documents, records, estimates, etc. that might or might not indicate that Cleveland County is or is NOT intentionally using building inspections as a means to hold home supply low in order to maintain high price levels in home sales in order to justify a revaluation; prior to more home supply that would tend to stabilize of even lower home sale transactions to the point a revaluation would not be necessary per the calculated home value ”ratios.”

Since this item, Revaluation, is set for a Commissioner’s vote July 7, 2022, all this information should be readily available, perhaps in the Commissioner’s Information Package for the June 21, 2022 Commissioner’s Meeting, and ready for inspection as soon as possible. Preferably by the end of this week-June 24, 2022.

Thank you in advance for your prompt attention to this matter.

Robert A. Williams
citizensforgoodgovernment.org

Folks, Watch the June 21, 2022 Commissioners Meeting Video. You will be amused if not flabbergasted.