

Haywood County “Toeprints”

September 5, 2014

Vol. #5 Issue #9 (Subject: Funding Julie Davis. Tax Collector vs Tax Administrator)

www.haywoodtp.net

What’s Happening?

The purpose of this newsletter is to inform Haywood County Taxpayers of what transpires at the bi-monthly County Commission Meetings. This newsletter will be written from the perspective of a casual observer, myself. Any opinions expressed will be mine.

Salaries - Julie Davis and David Francis.

County public employees salaries are Public Information. A website containing some of the major departments for each NC County was brought to my attention:

www.sog.unc.edu/node/518

I developed a chart (green graph paper) for three (3) of our Haywood County employees, attached to the end of this newsletter:

- Julie Davis, Finance Director
- David Francis, Tax Collector
- David Francis, Tax Administrator

First, Julie Davis, Finance Director.

The chart contains data beginning in 2001 to current. I also computed percent salary increase each year for Julie Davis. Noting from the increases, there were several pretty good increases, but data was missing for the year 2011.

Not knowing the accuracy of this information from UNC and to fill in the missing data, I made a Request for Public Information to Haywood County Human Resources (HR) Kathi McClure, also attached.

By and large, the UNC data is only fairly accurate. HR data shows some fairly whopper Merit Increases and COLA (Cost of Living Adjustments).

From the time Julie Davis was hired until now, she has received increases in salary of **250%**. Pretty good for a government county employee! How much has your salary increased over this period of time?

This shows the extent county commissioners are pleased with Julie Davis’ performance. I mean, look at the great work she is doing -

<http://haywoodtp.net/pubTP/T140709.pdf>

She has saved the county gobs of money by denying Haywood County Schools of \$15 Million Dollars by cooking the books and falsifying Per Pupil Appropriation (PPA) values.

<http://haywoodtp.net/pubII/140812Tutorial.pdf>

No wonder county commissioners are pleased with her work.

Let’s take a look at a couple of these increases...

“12-03-2010 Payroll to Finance and Assisting County Manager”. Her salary was increased from \$91,254.01 to \$100,379.39, an increase of **10%**.

Why?

I believe this was about the time that David Cotton, then County Manager, bailed, and Marty Stamey, the then Assistant County Manager took over. Proposed county budgets, for as long as I have been involved, have been put together by the county manager (whoever that is that has not punched out) and Julie Davis. Since there was no assistant county manager at that point, rumors abounded that Julie Davis was going to be groomed to take on part time responsibilities of Assistant County Manager.

[Editors Note: This is similar to David Francis, elected Tax Collector taking on additional responsibilities, with the title of Tax Administrator, of the solid waste program (dump) to help out Steven King, and as a collection agent for assisting James Robertson, City of Waynesville Tax Collector collect City of Waynesville taxes [re: Source -Julie Davis in her office with Terry Ramey and I].

So, does this mean that if commissioners ever fill the slot of assistant county manager in the future, they will come back and reduce Julie Davis’ salary by 10%?

I don’t think so.

Back in 2005, Julie Davis’ salary also rose from \$52,065.52 to \$70,417.70, “Salary parity to other surrounding counties”. This was a whopping **35%** increase, and also got a merit increase on top of that.

Keep up the good work, Ms. Davis.

David Francis, Tax Collector, a.k.a Tax Administrator.

The UNC website seems to be as confused as I am about Tax Collectors and Tax Administrators. From 2001, there was only a designation for Tax Collector. Then, starting in 2009, a Tax Administrator designation popped up. The strangest thing about the tabulated data is that there is a discontinuity for Tax Collector data starting in 2011, which seems to roll over to the Tax Administrator amount, and then the Tax Collector amount drops from \$67K to \$59K. What the ...?

Our new County Manager, Ira Dove, seems about as confused as I am. We will get to that...

Again, to verify the UNC website data, I made a Request for Public Information for **David Francis's** salary, whatever he is (i.e. Tax Collector or Tax Administrator), again to HR.

Davis Francis' detailed check history is attached at the end of this newsletter also.

From this detailed check history, several things can be inferred...

- **Francis** is paid bi-weekly.
- **Francis'** yearly salary is \$77,001
- **Francis** is paid for 80 hours of work, bi-weekly.

This salary matches the UNC category of Tax Administrator, of \$77,001.

I thought **David Francis** was **elected** as Tax Collector!

Tax Administrator?

In a correspondence with Candace Way back in March, 2014,

From: Candace Way
Sent: Thursday, March 06, 2014 8:49 AM
To: Monroe Miller
Subject: FW: Request for public information

Mr. Miller,

I have answers to your questions below:

- The base pay per the County Pay Grade Schedule for the Tax Administrator position is PG 76 and the entry level salary is \$51,040.17.
- The last pay increase David received was 2% effective July 1, 2013 which is standard for all elected officials. His salary at that time increased from \$75,491.26 to the current rate of pay .
- Current salary as of 2-28-2014 is \$77,001.08

Mr. Francis' title for purpose of elections is still Tax Collector. **Tax Administrator is a County HR designation that he assumed in 2007 when he acquired additional County duties.**

An HR designation? Here goes another Request for Public Information, again to Kathi McClure at HR. What are the responsibilities of a Tax Administrator?

Kathi McClure's response is appended to this newsletter.

I'll be darned if I could find anything about **Francis** taking over **Steven King's** job of managing the dump, or acting as an agent for collecting taxes for the City of Waynesville.

How does **David Francis** manage to pack all of these responsibilities into a 40 hour week, when the Citizens of Haywood County **elected** him as a Tax Collector?

Still confused, I sought clarification from our new County Manager, who is also a lawyer, Ira Dove.

I posed the following scenario...

Subject: Tax Collector?
Date: Fri, 15 Aug 2014 07:54:36 -0400
From: Monroe Miller
To: Ira Dove <idove@haywoodnc.net>
CC: Mark Swanger <markswanger@bellsouth.net>, David Francis <dbfrancis@haywoodnc.net>, Todd Poole <todd.poole@ncgop.org>, Jonnie Cure <jcubed41@gmail.com>, Mike Mathews <matthewsnmc@yahoo.com>

Mr. Dove,

I'm confused. Who is the Tax Collector?

Item 2 on the Consent Agenda for Monday's meeting states:

2. Approval of the Order of Collection for 2014 – David Francis, Tax Administrator – ATTACHMENT 2.

This attachment that you and Swanger will sign is to authorize the Tax Collector to collect taxes. David Francis is listed in this agenda item as a Tax Administrator. David Francis has been listed as Tax Administrator in newspaper articles for as long as I can remember.

David Francis, on your website, www.haywoodnc.net is listed as "Director" of Tax Administration.

David Francis was elected as Tax Collector, and the title he applied for in his notice of candidacy (attached) last February.

So if Mike Mathews wins the election in November running as Tax Collector, will David Francis still be a Tax Administrator, or will Mike Mathews become a Tax Administrator?

Please fill me in.

Monroe Miller

Ira Dove's response was unbelievable!

Subject: RE: Tax Collector?

Date: Mon, 25 Aug 2014 12:04:47 +0000

From: Ira Dove <IDove@haywoodnc.net>

To: Monroe Miller

CC: Candace Way <ecway@haywoodnc.net>, Kathi McClure <KMccclure@haywoodnc.net>, Chip Killian <CKillian@haywoodnc.net>, Leon Killian <chip.killian@nelsonmullins.com>, Mark S. Swanger <markswanger@bellsouth.net>, David Francis <DBFrancis@haywoodnc.net>, Mark Meadows <CongressNC@gmail.com>, Roy Cooper <OpenGov@ncdoj.gov>, Julie Davis <jhdavis@haywoodnc.net>, Candace Way <ecway@haywoodnc.net>

Mr. Miller,

As to your unanswered question regarding if Mike Mathews wins who will be Tax Administrator, a local position, the answer relies on events that will not fully come to fruition, if at all, until December 2014. I cannot answer the question today.

Ira Dove
County Manager
Haywood County Government
215 N. Main St.
Waynesville, North Carolina 28786
(828) 452-6625 office
(828) 452-6715 FAX
ido@haywoodnc.net

What the [Expletive Deleted]?

What does Dove mean, he doesn't know? This is lawyer double-speak if I have ever seen it.

How about giving me some different scenarios?

Coming Soon in Future Toeprints.

- Did you know that out of the 100 counties in North Carolina, Haywood County is the only county to still elect a Tax Collector? Why is **David Francis** allowed to be on the November ballot as Tax Collector?
- Haywood County Schools Chemical Bid.
- Funding Formula. To date, not a single commissioner or School Board member has requested to take the Funding Formula Tutorial that I have offered. Latest word on when a Funding Formula meeting will take place will be after the election, at which time, presumably commissioners will ask for a tax rate increase.

2014 November Elections.

As is sometimes the case with county commissioners and

some other offices, I express a preference with my opinion of who would best serve Haywood County.



Windy McKinney [L]



Phillip Wight [R]



Denny King [R]



Mike Mathews [R] (Tax Collector)



Kirk Kirkpatrick [D]



Michael Sorrells [D]



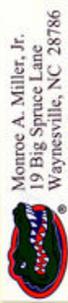
Bill Upton [D]



David Francis [D] (Tax Administrator)

Legend: If any name is in **bold**, it can't be a good thing.

Monroe A. Miller Jr.,
Haywood County Taxpayer
19 Big Spruce Lane
Waynesville, NC 28786
www.haywoodtp.net



AUG 24 2014

Year	Finance Div Total Down	% Inc	Top Administrator	Top Collector
2014	104,436	2.0%	77,001 ✓	58,641
2013	102,389	2.0%	75,491 ✓	N/A
2012	100,381	2.0%	74,011	N/A
2011	N/A	14.5%	N/A	N/A
2010	87,710	2.0%	67,282	67,282
2009	85,991	4.4%	N/A	67,282
2008	82,409	7.1%	-	64,480
2007	77,686	6.1%	-	55,831
2006	70,417	10.3%	-	52,651
2005	51,045	38%	-	41,083
2004	48,679	5%	-	39,295
2003	47,261	3%	-	39,295
2002	45,443	4%	-	38,337
2001	47,689	-5%	-	36,669

re: SOG-UNC.EDU/NOOE/518

From Kathi McClure, Haywood County HR.

August 29th, 2014

Summary of Salary History for Julie Davis

Hired 11-12-2000	\$44,551.00
7-01-2001- COLA	\$45,442.02
11-2001- Merit Increase	\$47,259.70
11-2002 - Merit Increase	\$48,677.49
11-2003- Merit Increase	\$51,044.76
11-2004- Merit Increase	\$52,065.52
07-01-2005 Salary Comparison- surrounding Counties-BOCC approved	\$70,417.70
11-2005 - Merit Increase	\$71,825.34
06-26-06- COLA and Salary Adjust.	\$77,686.00
11-2006- Merit Increase	\$79,239.63
7-01-2007- COLA	\$82,409.21
11-2007- Merit Increase	\$84,057.39
7-01-2008-COLA	\$85,990.58
11-2008- Merit Increase	\$87,710.48
11-2009- Merit Increase	\$89,464.72
11-2010- Merit Increase	\$91,254.01
12-03-2010 Payroll to Finance and Assisting County Manager	\$100,379.39
11-2011- Merit Increase	\$102,386.97
11-2012 –Merit Increase	\$104,434.70
11-2013- Merit Increase	\$111,746.96

HAYWOOD COUNTY



DETAIL CHECK HISTORY BY EMPLOYEE NAME

01/01/2014 to 08/25/2014

REG	GE3	FIR3	LOC	F05	CHECK	PAY	TYPE	HOURS	AMOUNT	D-D	T-99	EMPLOYEE	EMPLOYER
001368													
001368 FRANCIS, DAVID													
Check Date: 01/03/2014													
114140			4140	13	009060425	100	REG	80.00	2,961.58				0.00
			TOTALS:		NET:			80.00	2,961.58				0.00
LOC: 4140 ORG: 114140													
Check Date: 01/17/2014													
114140			4140	13	009060944	100	REG	80.00	2,961.58				0.00
			TOTALS:		NET:			80.00	2,961.58				0.00
Check Date: 01/31/2014													
114140			4140	13	009061465	100	REG	80.00	2,961.58				0.00
			TOTALS:		NET:			80.00	2,961.58				0.00
Check Date: 02/14/2014													
114140			4140	13	009062015	100	REG	80.00	2,961.58				0.00
			TOTALS:		NET:			80.00	2,961.58				0.00
Check Date: 02/28/2014													
114140			4140	13	009062536	100	REG	80.00	2,961.58				0.00
			TOTALS:		NET:			80.00	2,961.58				0.00
Check Date: 03/14/2014													
114140			4140	13	009063078	100	REG	80.00	2,961.58				0.00
			TOTALS:		NET:			80.00	2,961.58				0.00
Check Date: 03/28/2014													
114140			4140	13	009063697	100	REG	80.00	2,961.58				0.00
			TOTALS:		NET:			80.00	2,961.58				0.00
Check Date: 04/11/2014													
114140			4140	13	009064154	100	REG	80.00	2,961.58				0.00
			TOTALS:		NET:			80.00	2,961.58				0.00
Check Date: 04/25/2014													
114140			4140	13	009064668	100	REG	80.00	2,961.58				0.00
			TOTALS:		NET:			80.00	2,961.58				0.00
Check Date: 05/09/2014													
114140			4140	13	009065211	100	REG	80.00	2,961.58				0.00
			TOTALS:		NET:			80.00	2,961.58				0.00
Check Date: 05/23/2014													
114140			4140	13	009065766	100	REG	80.00	2,961.58				0.00
			TOTALS:		NET:			80.00	2,961.58				0.00
Check Date: 06/06/2014													
114140			4140	13	009066282	100	REG	80.00	2,961.58				0.00
			TOTALS:		NET:			80.00	2,961.58				0.00
Check Date: 06/20/2014													
114140			4140	13	009066799	100	REG	80.00	2,961.58				0.00
			TOTALS:		NET:			80.00	2,961.58				0.00

HAYWOOD COUNTY



DETAIL CHECK HISTORY BY EMPLOYEE NAME

01/01/2014 to 08/25/2014

REG	ORG	PROJ	LUC	JOB	CHECK	PAY	HOURS	AMOUNT	DED	TYPE	EMPLOYEE
001368	FRANCIS, DAVID										
LOC: 4140 ORG: 114140											
Check date: 07/03/2014											
114140			4140	13	009067331	100 REG	80.00	2,961.58			0.00
					NET:	1,928.83	80.00	2,961.58			0.00
TOTALS:											
Check date: 07/18/2014											
114140			4140	13	009067852	100 REG	80.00	2,961.58			0.00
					NET:	1,928.83	80.00	2,961.58			0.00
TOTALS:											
Check date: 08/01/2014											
114140			4140	13	009068422	100 REG	80.00	2,961.58			0.00
					NET:	1,928.83	80.00	2,961.58			0.00
TOTALS:											
Check date: 08/15/2014											
114140			4140	13	009068931	100 REG	80.00	2,961.58			0.00
					NET:	1,928.83	80.00	2,961.58			0.00
TOTALS:											
EMPLOYEE TOTALS: NET: 32,873.02 50,346.86 0.00 0.00											
GRAND TOTALS: NET: 32,873.02 1,360.00 50,346.86 0.00 0.00											

** END OF REPORT - Generated by Kathi McClure **

**COUNTY OF HAYWOOD
POSITION DESCRIPTION**

**POSITION TITLE: TAX ADMINISTRATOR
GENERAL DESCRIPTION OF POSITION**

The purpose of the position is to supervise staff and oversee all Tax Department and Land Records/GIS operations. The position is responsible for supervision, planning, budgeting, administration, technical operation, records, and reports. The position plans, organizes, and implements programs within major organizational policies; reports progress of major activities to executive level administrators through reports and conferences.

ESSENTIAL TASKS

The tasks listed below are those that represent the majority of the time spent working in this position. The County Manager and Haywood County Board of Commissioners may also assign and designate other duties and responsibilities to this position as needed and/or required.

- Supervises staff including selecting or recommending selection, training, assigning and evaluating work, counseling, disciplining and terminating or recommendation termination of staff.
- Researches and monitors state/local laws or rules; Develops long range goals/plans and sets objectives to attain these goals; Establishes programs and negotiates for resources to achieve goals.
- Advises and assists the general and professional public, subordinates or others in taxation matters; Coordinates with other departments and public or private groups on matters of mutual concern.
- Develops, approves and implements policies and procedures for all department functions assigned under this position description.
- Develops and submits budgets; Justifies and defends budget requirements; Monitors and/or approve departments expenditures; Submits financial forms and reports.
- Directs all administrative functions such as training, public information, internal controls, tax accounts and records, reports, supplies and other functions as assigned to this position.
- Monitors or directs all technical functions such as tax payment processing, foreclosures, attachments, garnishments, payment plans and other.
- Directs the collection and maintenance of information to support periodic and special reports documenting department activities and events.
- Reviews data collected with Tax Assessor by appraisers for accuracy and to ensure that properties are appraised at fair market value.
- Reviews the auditing of business personal property exemptions.
- Reviews and submits accurate value projections and annual tax base projections; Reviews tax files, records, and reports for accuracy; analyzes real estate sales, markets and data.
- Oversees and ensures that complex revaluation cases are resolved.
- Oversees property appeals, refunds, releases and discoveries.
- Attends or conducts staff or executive meetings to exchange information or negotiate matters affecting the assigned departments; Confers with taxpayers, department heads, elected or appointed officials and others on tax matters and other department related matters.
- Attends and may schedule others to attend in-service training and technical or professional classes, seminars, or conferences to improve technical or professional skills.
- Performs other duties as assigned to the position.

KNOWLEDGE, SKILLS AND ABILITIES:

Comprehensive knowledge of modern real and personal property appraisal standards, principles and practices. Comprehensive knowledge of current building and land values. Comprehensive knowledge of state laws pertaining to property appraisal and taxation. Comprehensive knowledge of computerized systems for property valuation. Comprehensive knowledge of state laws and county policies regarding taxes, titles, registrations and exemptions. Comprehensive knowledge of state laws relating to taxation and revenue collection. Thorough knowledge of governmental accounting and budgeting principles and practices. Ability to understand and develop budgets. Skill in conducting statistical research and preparing reports. Ability to supervise and direct the work of employees. Ability to solve problems effectively. Ability to communicate effectively, both orally and in writing, as well as delivering presentations in group settings. Ability to establish and maintain effective

working relationships with County Manager, Board of County Commissioners, attorneys, surveyors, developers, appraisers, banks, other local government agencies and the general public.

EDUCATION AND EXPERIENCE:

Requires Bachelor's degree or education and training equivalent to four years of college education in business, liberal arts or any other field than engineering or the hard sciences.

Related degrees and experience to be considered are: Public Administration, Business Administration, Real Estate or Related field and extensive experience in real and personal property appraisal; Collection of taxes and revenue; land mapping, surveying or related area; supervision, budgeting; interaction with the public; **OR** an equivalent combination of education and experience. Requires over one year and up to and including two years of experience.

ADA COMPLIANCE

The County of Haywood is an Equal Opportunity Employer. ADA requires the County to provide reasonable accommodations to qualified individuals with disabilities. Prospective and current employees are invited to discuss accommodations.

FAIR LABOR STANDARDS ACT (FLSA)

FLSA STATUS:

Exempt