

Monroe A. Miller, Jr.  
2200 Camp Branch Road  
Waynesville, NC 28786  
May 7, 2021

**Subject:** Email dialog with Kristian Owen and Kevin “Adjudication” Ensley.

The following is another famous email dialog with Haywood County officials. This provides Haywood County Taxpayers with the level of obstruction encountered, even with the simplest of Requests for Public Information.

The request is simple enough, request the calculation for the Revenue Neutral Tax Rate made by the Haywood County budget officer, who is currently Kristian Owen, Interim Finance Director, which she is directed to compute by NCGS § 159-11(e).

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Per NCGS §159-11(e):

(e) In each year in which a general reappraisal of real property has been conducted, the budget officer shall include in the budget, for comparison purposes, a statement of the revenue-neutral property tax rate for the budget. The revenue-neutral property tax rate is the rate that is estimated to produce revenue for the next fiscal year equal to the revenue that would have been produced for the next fiscal year by the current tax rate if no reappraisal had occurred. To calculate the revenue-neutral tax rate, **the budget officer shall first determine a rate** that would produce revenues equal to those produced for the current fiscal year and then increase the rate by a growth factor equal to the average annual percentage increase in the tax base due to improvements since the last general reappraisal. This growth factor represents the expected percentage increase in the value of the tax base due to improvements during the next fiscal year. The budget officer shall further adjust the rate to account for any annexation, deannexation, merger, or similar event.

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In years past, **Julie Davis** produced the calculation on a single page which contained all of the information required to complete the calculation. This page appeared in the CAFR (Certified Annual Financial Report) each year there was a county revaluation.

This year, **Bryant Morehead**, gave a dog and pony show to the county commissioners at the last county commission meeting on 3/5/2021.

<https://www.haywoodtp.net/pubII/210503BudgetOverView.pdf>

He produced a series of power point slides which contained numbers and values that he appeared to pull out of his [expletive deleted]. He ultimately came up with a new Revenue-Neutral Tax Rate of 50.78 Cents.

The General Statues indicate that the budget officer make the calculation, not the county manager.

As an example, the following is the sheet that **Julie Davis** created for the FY2011-2012 Haywood County Revenue-Neutral Tax Rate Calculation.



## FY2011-2012 Haywood County Revenue-Neutral Tax Rate Calculation

In a property revaluation year, the North Carolina General Statute 159-11(e) requires local governments to calculate the revenue-neutral property tax rate for comparative purposes.

### Steps in determining the revenue neutral rate

- Step 1:** Determine a rate that would produce revenues equal to those produced for the current fiscal year.
- Step 2:** Increase the rate by a growth factor equal to the average annual percentage increase in the tax base due to improvements since the last general reappraisal.
- Step 3:** Adjust the rate to account for any annexation, deannexation, merger, or similar event.

N.C.G.S. 159-11(e) - In each year in which a general reappraisal of real property has been conducted, the budget officer shall include in the budget, for comparison purposes, a statement of the revenue-neutral property tax rate for the budget. The revenue-neutral property tax rate is the rate that is estimated to produce revenue for the next fiscal year equal to the revenue that would have been produced for the next fiscal year by the current tax rate if no reappraisal had occurred. To calculate the revenue-neutral tax rate, the budget officer shall first determine a rate that would produce revenues equal to those produced for the current fiscal year and then increase the rate by a growth factor equal to the average annual percentage increase in the tax base due to improvements since the last general reappraisal. This growth factor represents the expected percentage increase in the value of the tax base due to improvements during the next fiscal year. The budget officer shall further adjust the rate to account for any annexation, deannexation, merger, or similar event.

**Step 1:** Determine a rate that would produce revenues equal to those produced for the current fiscal year.

FY2011 projected total valuation before revaluation	\$ 7,258,148,368
FY2011 tax rate	0.514
Tax levy at FY2011 rate without revaluation = (\$7,258,148,368/100) x .514	\$ 37,306,883
FY2012 projected total valuation after revaluation	\$ 7,086,104,458
Tax rate that would produce revenue equal to FY2011 = \$37,306,883/(\$7,086,104,458/100)	<b>0.5265</b>

**Step 2:** Increase the rate by a growth factor equal to the average annual percentage increase in the tax base due to improvements since the last general reappraisal.

Fiscal Year	Assessed Value	Annual % Increase
2007	\$ 6,499,330,181	Last revaluation year
2008	\$ 6,771,497,642	4.19%
2009	\$ 7,039,518,034	3.96%
2010	\$ 7,196,429,119	2.23%
2011 (projected)	\$ 7,258,148,368	0.86%
Average annual growth since FY2007 revaluation		<b>2.81%</b>

  

FY2012 revenue-neutral rate (2.81% growth factor applied) =0.5265 x 1.0281	<b>0.5413</b>
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**Step 3:** Adjusting for annexations is not applicable for Haywood County.

*Note: The property tax rate is the amount of tax charged per \$100 of assessed property value.*

**Morehead's** slides show failed to go through the steps required for this calculation.

Kristian Owen should have prepared this information for **Bryant Morehead** prior to his presentation, but from the static I am getting, the only conclusion one can reach is that Kristian Owen did not prepare this information for **Bryant Morehead**, and he winged it.

Kristian Owen has yet to cough up her calculation, and the latest wrinkle is that our not-so-esteemed Chair of the Haywood County Commission has jumped into the fray and said:

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Subject: Re: Revenue-Neutral Tax Rate Question - Request for Public Information

Date: Fri, 7 May 2021 00:01:45 +0000

From: Kevin Ensley <Kevin.Ensley@haywoodcountync.gov>

To: Monroe Miller

CC: Kristian B. Owen <Kristian.Owen@haywoodcountync.gov>, Bryant Morehead <Bryant.Morehead@haywoodcountync.gov>, Tracy Wells <Tracy.Wells@haywoodcountync.gov>, Eddie Cabe <aecabe@bellsouth.net>, Kirk Kirkpatrick <Kirk.Kirkpatrick@haywoodcountync.gov>, Brandon C. Rogers <brandon.rogers@haywoodcountync.gov>, Thomas A. Long <Tommy.Long@haywoodcountync.gov>, [redacted - sent to wrong person, but corrected to Jennifer Best, <jennifer.best@haywoodcountync.gov>]

Kristian will provide the number when she has time. I followed the math it's rather simple. **I don't think there is any more info to provide.** Mr Morehead was the budget officer for Gaston county which is many times the size of Haywood. So we trust their calculations. The budget numbers will be based on our community's needs.

BTW I'm sure Kristian's parents are proud of her work. They don't think she is an EMBARRASSMENT like your father told our staff that you were. And it's this bullying that he was talking about when he told them that.

L. Kevin Ensley, PLS  
PO Box 1401  
428 Dellwood Road  
Waynesville, NC 28786  
(828) 456-6395

Psalms 91:3, 5-6 Surely He shall deliver you .... from the perilous pestilence. You shall not be afraid .... of the pestilence that walks in darkness.

Sent from my iPad

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What is **Ensley** telling us? Is he directing Kristian Owen to ignore my Request for Public Information?

Here we go...

Monroe A. Miller, Jr.

Subject: Revenue-Neutral Tax Rate Question - Request for Public Information  
Date: Tue, 4 May 2021 14:53:43 -0400  
From: Monroe Miller  
To: Kristian Owen <kristian.owen@haywoodcountync.gov>  
CC: Bryant Morehead <bryant.morehead@haywoodcountync.gov>, Tracy Wells  
<Tracy.Wells@haywoodcountync.gov>, Eddie Cabe

Ms. Owen,

Bryant Morehead gave a presentation at Monday's county commission meeting that you attended.

Updated FY 2021-2022 Budget Update - County Manager Bryant Morehead (and Tracy Wells). 5/3/2021.  
5/3/2021...

In a series of slides, he came up with an "Annual Growth in Tax Base" (should have been labeled "Average annual growth since the last revaluation") of 1.59%. Well, I can't get to that number with the information he supplied in the presentation. Further, he uses the 1.59% number to derive the Revenue-Neutral (that's right, there should be a hyphen between Revenue and Neutral) of 50.78 Cents.

On May 22, 2011, I called Julie Davis out for incorrectly filling out the FY2011-2012 Haywood County Revenue-Neutral Tax Rate Calculation, which she acknowledged and corrected. See the attachment. (I'm the only one in this county who could call out Julie Davis for making a mathematical error).

Included in the attachment is an official looking form which Julie Davis used, which I presume is still being used in Haywood County. Please provide me a copy of that form for FY2021-2022 and/or whatever you need to supply indicating how Bryant Morehead came up with 1.59%,

Mr. Morehead, as a refresher on Revenue-Neutral Tax Rate stuff, please see <https://www.haywoodtp.net/pubTP/T110428SE.pdf>

Thank you,

Monroe A. Miller, Jr.

Subject: Fwd: Revenue-Neutral Tax Rate Question - Request for Public Information

Date: Wed, 5 May 2021 20:04:11 -0400

From: Monroe Miller

To: Kristian Owen <kristian.owen@haywoodcountync.gov>

CC: Bryant Morehead <bryant.morehead@haywoodcountync.gov>, Tracy Wells  
<Tracy.Wells@haywoodcountync.gov>, Eddie Cabe

Ms. Owen,

[?]

See <https://www.haywoodtp.net/pubTP/T210505.pdf>

Monroe A. Miller, Jr.

Subject: Request for public information  
Date: Wed, 5 May 2021 20:06:10 -0400  
From: Monroe Miller  
To: Tracy Wells <Tracy.Wells@haywoodcountync.gov>

Ms. Wells,

Please provide the email address for Jennifer Best, a county commissioner.

Thank you,

Monroe A. Miller, Jr.

Date: Thu, 6 May 2021 11:35:30 +0000  
From: Tracy Wells <Tracy.Wells@haywoodcountync.gov>  
To: Monroe Miller

Good Morning Mr. Miller ~

The email for Commissioner Best is: [jennifer.best@haywoodcountync.gov](mailto:jennifer.best@haywoodcountync.gov)

Best Regards ~

Tracy L. Wells, NCCCC  
Clerk to the Board of Commissioners  
Paralegal to the County Attorney  
Haywood County Administration  
215 N. Main Street  
Waynesville, NC 28786  
(828) 356-2669  
[tracy.wells@haywoodcountync.gov](mailto:tracy.wells@haywoodcountync.gov)

Subject: RE: Revenue-Neutral Tax Rate Question - Request for Public Information

Date: Thu, 6 May 2021 12:54:41 +0000

From: Kristian B. Owen <Kristian.Owen@haywoodcountync.gov>

To: Monroe Miller

CC: Bryant Morehead <Bryant.Morehead@haywoodcountync.gov>, Tracy Wells <Tracy.Wells@haywoodcountync.gov>, Eddie Cabe

Mr. Miller –

I am in receipt of your request. I will provide you with a response in a timely manner and as soon as my workload allows.

Thank you,  
Kristian

Kristian Owen  
Interim Finance Director  
Haywood County Finance Department  
215 N Main Street  
Waynesville, NC 28786  
(828)356-2615  
[Kristian.Owen@haywoodcountync.gov](mailto:Kristian.Owen@haywoodcountync.gov)



Subject: Re: Revenue-Neutral Tax Rate Question - Request for Public Information

Date: Thu, 6 May 2021 09:15:30 -0400

From: Monroe Miller

To: Kristian B. Owen <Kristian.Owen@haywoodcountync.gov>

CC: Bryant Morehead <Bryant.Morehead@haywoodcountync.gov>, Tracy Wells <Tracy.Wells@haywoodcountync.gov>, Eddie Cabe

Ms. Owen,

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You are the budget officer, and should have provided the revenue-neutral tax rate calculation to Bryant Morehead prior giving his presentation to county commissioners on May 3, 2021. So, I don't appreciate the Psaki Dodge about receiving what you already have "in a timely manner as soon as my workload allows".

I would like you to send me your calculation of the Revenue-Neutral Tax Rate calculation that you provided to Bryant Morehead prior to the last county commission meeting.

Thank you,

Monroe A. Miller, Jr.

Subject: Re: Revenue-Neutral Tax Rate Question - Request for Public Information

Date: Thu, 6 May 2021 19:39:24 -0400

From: Monroe Miller

To: Kristian B. Owen <Kristian.Owen@haywoodcountync.gov>

CC: Bryant Morehead <Bryant.Morehead@haywoodcountync.gov>, Tracy Wells <Tracy.Wells@haywoodcountync.gov>, Eddie Cabe, KEVIN "Adjudication" ENSLEY <Kevin.Ensley@haywoodcountync.gov>, JAMES WEAVER "KIRK" KIRKPATRICK the III <Kirk.Kirkpatrick@haywoodcountync.gov>, Brandon Rogers <brandon.rogers@haywoodcountync.gov>, Tommy Long <Tommy.Long@haywoodcountync.gov>, [redacted, sent to the wrong person]

Ms. Owens,

You are the individual responsible for the revenue-neutral tax rate calculation. You sat there during the county commission meeting on Monday, May 3, 2021, and listened to Bryant Morehead give his presentation, announcing a value for the new revenue-neutral tax rate of 50.78 Cents per \$100.00. I want to see the basis for the calculation you were supposed to make. The General Statute says that the budget officer shall first determine a rate, not the County Manager. When you provide me with your calculations, I expect that you include the basis for your numbers, which I will verify, just like I did with Julie Davis.

If Morehead came up with this number on his own, without you providing him the number, all [expletive deleted] will break loose.

If your number for the revenue-neutral tax rate number that you provide to me does not match Morehead's number, then Morehead will have a lot of explaining to do.

If your number for the revenue-neutral tax rate number that you provide to me matches Morehead's number, and it is incorrect, you will have a lot of explaining to do.

Under any circumstances, you should have provided Morehead your calculated value of the revenue-neutral tax rate number prior to his pony show presentation to the county commissioner, and I expect it promptly, independent of your workload.

Thank you,

Monroe A. Miller, Jr.

Subject: Fwd: Revenue-Neutral Tax Rate Question - Request for Public Information  
Date: Thu, 6 May 2021 19:42:40 -0400  
From: Monroe Miller  
To: Jennifer Best <jennibe@outlook.com>

Sent to the wrong Best. Here you go.

----- Forwarded Message -----

Subject: Re: Revenue-Neutral Tax Rate Question - Request for Public Information  
Date: Thu, 6 May 2021 19:39:24 -0400  
From: Monroe Miller  
To: Kristian B. Owen <Kristian.Owen@haywoodcountync.gov>  
CC: Bryant Morehead <Bryant.Morehead@haywoodcountync.gov>, Tracy Wells <Tracy.Wells@haywoodcountync.gov>, Eddie Cabe, KEVIN "Adjudication" ENSLEY <Kevin.Ensley@haywoodcountync.gov>, JAMES WEAVER "KIRK" KIRKPATRICK the III <Kirk.Kirkpatrick@haywoodcountync.gov>, Brandon Rogers <brandon.rogers@haywoodcountync.gov>, Tommy Long <Tommy.Long@haywoodcountync.gov>,

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Thank you,

Monroe A. Miller, Jr.

Subject: Re: Revenue-Neutral Tax Rate Question - Request for Public Information

Date: Fri, 7 May 2021 00:01:45 +0000

From: Kevin Ensley <Kevin.Ensley@haywoodcountync.gov>

To: Monroe Miller

CC: Kristian B. Owen <Kristian.Owen@haywoodcountync.gov>, Bryant Morehead <Bryant.Morehead@haywoodcountync.gov>, Tracy Wells <Tracy.Wells@haywoodcountync.gov>, Eddie Cabe, Kirk Kirkpatrick <Kirk.Kirkpatrick@haywoodcountync.gov>, Brandon C. Rogers <brandon.rogers@haywoodcountync.gov>, Thomas A. Long <Tommy.Long@haywoodcountync.gov>,

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BTW I'm sure Kristian's parents are proud of her work. They don't think she is an EMBARRASSMENT like your father told our staff that you were. And it's this bullying that he was talking about when he told them that.

L. Kevin Ensley, PLS  
PO Box 1401  
428 Dellwood Road  
Waynesville, NC 28786  
(828) 456-6395

Psalms 91:3, 5-6 Surely He shall deliver you .... from the perilous pestilence. You shall not be afraid .... of the pestilence that walks in darkness.

Sent from my iPad

Subject: Re: Revenue-Neutral Tax Rate Question - Request for Public Information

Date: Thu, 6 May 2021 20:23:30 -0400

From: Monroe Miller

To: Kevin Ensley <Kevin.Ensley@haywoodcountync.gov>

CC: Kristian B. Owen <Kristian.Owen@haywoodcountync.gov>, Bryant Morehead <Bryant.Morehead@haywoodcountync.gov>, Tracy Wells <Tracy.Wells@haywoodcountync.gov>, Eddie Cabe, Kirk Kirkpatrick <Kirk.Kirkpatrick@haywoodcountync.gov>, Brandon C. Rogers <brandon.rogers@haywoodcountync.gov>, Thomas A. Long <Tommy.Long@haywoodcountync.gov>, Jennifer Best <jennibe@outlook.com>

Kevin,

Do you want to go there?

Monroe A. Miller, Jr.

Subject: Re: Revenue-Neutral Tax Rate Question - Request for Public Information

Date: Fri, 7 May 2021 00:46:45 +0000

From: Kevin Ensley <Kevin.Ensley@haywoodcountync.gov>

To: Monroe Miller

CC: Kristian B. Owen <Kristian.Owen@haywoodcountync.gov>, Bryant Morehead <Bryant.Morehead@haywoodcountync.gov>, Tracy Wells <Tracy.Wells@haywoodcountync.gov>, Eddie Cabe, Kirk Kirkpatrick <Kirk.Kirkpatrick@haywoodcountync.gov>, Brandon C. Rogers <brandon.rogers@haywoodcountync.gov>, Thomas A. Long <Tommy.Long@haywoodcountync.gov>, Jennifer Best <jennibe@outlook.com>

Truth will set u free. Are u going to make lies up about my kids like you did last time?Pick on little girls like you did last time?

Yup like He said an Embarrassment.

L. Kevin Ensley, PLS  
PO Box 1401  
428 Dellwood Road  
Waynesville, NC 28786  
(828) 456-6395

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Sent from my iPad

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So, how did a simple Request for Public Information to see how Kristian Owen calculated the new Revenue-Neutral Tax Rate turn into something about **Kevin Ensley's** little girls?

Monroe A. Miller, Jr.  
Haywood County Taxpayer