

## Taxes...from Page 1A

Once the valuation process is complete, the Union County Board of Education and County Commissioner Lamar Paris can set the millage rates to meet annual budgets.

Once that process is completed the tax commissioner gets approval from the Georgia Department of Revenue to print and mail this year's tax bills.

"We are expecting to

have those ready to mail by mid-October as long as the figures we need, get to us as expected," Commissioner Knight said. "Pursuant to Ga. Code 48-2-44, we will start next year (2014) implementing a 10 percent penalty on property tax bills paid 90 days past the due date.

"That penalty is in addition to the 1 percent interest per month already being charged

on delinquent taxes," he said. "Penalties go directly to the county while the interest is divided between the county and the board of education.

"We do not want to start charging the 10 percent penalty for tax bills 90 days past due, but the state requires us to do so, and to be in compliance we have to start next year."

Commissioner Knight praised his staff in the Tax

Commissioner's Office.

"They have been great to work with," he said. "I am really enjoying the job as the Tax Commissioner and serving the public and helping answer their needs in our office.

"My door is always open and we look forward to making our customer's experience in our office as pleasant as possible," he said.

## The Towers...from Page 1A

get this done. The advantage is that Young Harris College won't have to pay taxes on the bonds and they can get them cheaper."

The Towers project, on Bald Mountain Road, on the backside of the campus, provides on-campus housing for up to 236 students, including many from the local communities, Commissioner Kendall said.

Students moved into the complex on Aug. 19th, when students returned to the YHC campus.

YHC has a student population of 1,135 this fall, of which more than 160 reside in Fannin, Towns and Union counties. More than 300 total are from throughout the region.

Commissioner Paris, also the chairman of the Joint Development Authority, said that the entire JDA board ap-



Lamar Paris

preciated the opportunity to assist Young Harris College with this financing process.

All three counties have students attending the college and the success of these students and the surrounding areas are directly related to the success of Young Harris College.

"This financing in no way obligates any of our counties and we are honored to be able to assist this fine institution," Paris said. "The Joint Development Authority is set up to assist with projects in Union, Towns and Fannin counties.

"The JDA helped with the Byron Herbert Reece Farm and Heritage Center. This just



Bill Kendall

allows Young Harris College to get tax-free financing for their residence hall.

"The folks that buy their bonds don't have to pay taxes because it comes through the JDA," Paris said. "Each county in the JDA have students with ties to Young Harris College. Like Commissioner Kendall said, it really was a no-brainer for us to help Young Harris College."

The bonds being issued will have a face amount of \$10 million and are tax-exempt.

The holder of the bonds will be exempt from paying income taxes on the earnings of these bonds in most circumstances, allowing for the bonds to have lower interest rates

than commercially available financing.

Once finalized, the bonds will be "direct placed" with State Bank and Trust at a pre-determined rate for a seven-year term.

"That college was founded to help poor mountain students," Commissioner Kendall said. "I wouldn't have had an education if it hadn't been for Young Harris College. It's still a huge part of our community and a good deal for our kids."

The bonds also will be issued as "pass-through bonds." In the unlikely event of a default, there is no liability to the Joint Development Authority, the governments of Towns, Union or Fannin counties, nor the taxpayers of those counties.

Members of the Joint Development Authority include Paris, Chairman and Sole Commissioner of Union County, Kendall, sole commissioner of Towns County, Chairman of the Fannin County Board of Commissioners Bill Simonds, Secretary Mitch Griggs, Stan Helton, Vice Secretary Stephanie Searcy, Bud Parker, Morris Philips, W.C. Nelson, Jr., and Robert Head.

## Rooster... from Page 1A

through something like that, wrote Kenny's name down on a receipt paper. She told us what they do and when the time is right, we'll call you."

Helen Hogsed put the receipt with Kenny's name on it into a notebook belonging to Sam Hogsed.

"Sam said that that receipt flagged him every time that he opened the notebook," Collins said.

Scott Hogsed Day included something for everyone.

The idea came to fruition when hunters, anglers, and other youth leaders from around Western North Carolina decided to hold this event as a way to get kids outdoors.

The free annual event showcases a variety of activities, including hunting and fishing, presented by experts, with an emphasis on fun and safety.

Hundreds of well wishers visited the table set up in honor of the two young men, that included scrap books, football uniforms, letters written and drawings from both.

Kenny's mom Cheli Collins, said she is most thankful to Hogseds for honoring her son, but she hopes 2013 is the last year that they must honor someone who has passed.

"I hope they don't have to honor any more young people because they have left us too soon," Cheli said.

Kenny's family has also taken all of Kenny's savings and established a Kenny Henson Memorial Scholarship Fund at United Community Bank.

He would have graduated with the class of 2017, so the first recipient of the scholarship will be from that class.

This Friday, before



Friends and family paid tribute to Kenny Henson on Saturday at Fred Cook's Farm in Brasstown, NC. Photo/Todd Forrest

Union County High School's football game with Towns County, a memorial to Kenny will be unveiled next to the flag pole.

Several members of the current Panther football team played with Henson, adding more emotion to an already intense rivalry game.

