

# Bertie County Board of Commissioners



June 1, 2015

Chairman	Ronald "Ron" Wesson	District 1
	Stewart White	District II
Vice Chairman	Tammy A. Lee	District III
	John Trent	District IV
	Ernestine (Byrd) Bazemore	District V

**BERTIE COUNTY BOARD OF COMMISSIONERS**

June 1, 2015

Meeting Agenda

*This agenda is only a tentative schedule of matters the Commissioners may address at their meeting and all items found on it may be deleted, amended or deferred. The Commissioners may also, in their absolute discretion, consider matters not shown on this agenda.*

**4:00-4:05** Call to Order and Welcome by Chairman Wesson

**4:05-4:10** Invocation and Pledge of Allegiance by Commissioner White

**4:10-4:25** Public Comments *(3 minute limit per person)*

(A)

**\*\*\* APPOINTMENTS \*\*\***

**4:25-4:35** NC Forest Service report by NCFS Bertie County Ranger, Mike Hoggard

**4:35-4:45** Republic Services County convenience site transition update by Josephine Aiken

**Board Appointments (B)**

1. East Carolina Behavioral Health – Northern Regional Advisory Board (B-1)
2. ABC Board (B-2)
3. Economic Development Commission (B-3)
4. JCPC Board (B-4)

**Consent Agenda (C)**

1. Approve minutes for Regular Session 5-18-15 (C-1)
2. Accept Tax Department Error Ledger – April 2015 (C-2)
3. Accept Register of Deeds Fees Report – May 2015
4. Consider and approve 2014-2015 audit services contract presented by CRI, LLC in the amount of \$35,883.75 (C-3)

**\*\*\*OTHER ITEMS\*\*\***

**Discussion Agenda (D)**

1. Business Personal Property Tax update regarding taxpayer appeals and a review of the applicable General Statutes by County Attorney Lloyd Smith (D-1)
  - See also the attached Institute of Government astrick dated spring 1989
2. Consider joint meeting with Board of Education to receive S&ME consultant report and discuss budget for the next fiscal year

**Commissioners' Reports (E)**

**County Manager's Reports (F)**

1. Presentation of the proposed FY 2015-2016 budget plan

**County Attorney's Reports (G)**

**Public Comments Continued**  
*(3 minute limit per person)*

**Closed Session**

Pursuant to N.C.G.S. § 143-318.11(a)(3) to go into closed session to consult with the County Attorney in order to preserve the attorney-client privilege that exists between the attorney and this public body.

Pursuant to N.C.G.S. § 143-318.11(a)(6) to consider the qualifications, competence, performance, character, fitness, conditions of employment, or conditions of initial employment of an individual public officer or employee or prospective public officer or employee; or to hear or investigate a complaint, charge, or grievance by or against an individual public officer or employee.

Pursuant to N.C.G.S. § 143-318.11(a)(4) To discuss matters relating to the location or expansion of industries or other businesses in the area served by the public body, including agreement on a tentative list of economic development incentives that may be offered by the public body in negotiations. The action approving the signing of an economic development contract or commitment, or the action authorizing the payment of economic development expenditures, shall be taken in an open session.

**Adjourn**

## East Carolina Behavioral Health – Northern Regional Advisory Board

**Immediate Vacancies:** 1

**Position Vacancy:**

Board	Term	Name	Began	End
ECBH Northern Regional Advisory Board	6 years	Emmie Lou Taylor	6/1/2015	6/1/2021

**Special requirements:** N/A

**Notes:** New board, Bertie resident recommended by ECBH

**Attendance of Current Members:** N/A

**Applications Received:**

1

**Current Members (unexpired):**

1. Ernestine (Byrd) Bazemore
  - a. Commissioner Representative



**APPLICATION FOR BERTIE COUNTY AUTHORITIES, BOARDS, COMMISSIONS, AND COMMITTEES**

Name: Emmie Lou Taylor

Home Phone Number: 252-325-1595 Mobile: 252-325-1595

Home Fax Number: \_\_\_\_\_

Email Address: emmie.taylor62@gmail.com

Home Address: 239 Mt. Gould River Rd.

Mailing Address: Merry Hill, NC 27957

Are you a full-time resident of Bertie County? Yes  No \_\_\_\_\_

How long have you been a full-time resident of Bertie County? 1961 - 1983 , 1990 to present

Do you live within any corporate or town limits? Yes \_\_\_\_\_ No  Which: \_\_\_\_\_

County Commissioner District: \_\_\_\_\_

(This information can be obtained from the Bertie County Board of Elections at 252-794-5306)

Occupation: Retired Social Worker, ECBH Employer: Parttime EC teacher, HCLA

Business Address: \_\_\_\_\_

Business Phone Number: \_\_\_\_\_ Business Fax: \_\_\_\_\_

Please list in order of preference the Boards/Commissions/Committees on which you would like to serve:

- |                |          |
|----------------|----------|
| 1. <u>ECBH</u> | 3. _____ |
| 2. _____       | 4. _____ |

Qualification for specific category: NA

Name of any Bertie County Board/Commission/Committee on which you presently serve:

0

If reapplying for a position you presently hold, how long have you served? NA

Based on your qualifications and experiences, briefly describe why your services on this Authority/Board/Commission/Committee would be beneficial to the County:

Extensive Knowledge base of Community MH/ID/SA services, staff and provider credentialing; CME/MCO functions, operations and practices.

Do you have any delinquent Bertie County taxes? \_\_\_ Yes \_\_\_ No

Other information you consider pertinent: (i.e., education, occupational background, civic memberships, related work experiences, etc.) If necessary, you may add additional pages:

See attached resumé.

**CODE OF ETHICS**

By submitting this application and by my signature below, I pledge that, if appointed, I agree to comply with the attached Code of Ethics as adopted by the Bertie County Board of Commissioners.

Date: 5/25/2015 Applicant's Signature: *Eunnie L. Taylor*

Return application to:

Sarah S. Tinkham  
PO Box 530  
106 Dundee Street  
Windsor, NC 27983  
Fax: (252) 794-5327  
[sarah.tinkham@bertie.nc.gov](mailto:sarah.tinkham@bertie.nc.gov)

Note:

- \*All information on this document is subject to the Public Records Law and will be released to the public upon request.
- \*\*Interest to Service forms remain current for two years. Following that, the applicant may wish to contact the Clerk to the Board's Office for an updated form.
- \*\*\*Applications must be on file in the Clerk to the Board's Office 7 days prior to consideration for appointment.

FOR OFFICE USE ONLY

Date Received: \_\_\_\_\_

Received By: \_\_\_\_\_

**EMMIE LOU TAYLOR**

239 Mount Gould River Road Merry Hill, NC 27957

252-325-1595

[emmie.taylor62@gmail.com](mailto:emmie.taylor62@gmail.com)

Retired 01/01/20014~ Dedicated, skilled social worker with broad range of behavioral health care for over 30 years working with public and private sectors, providing direct care to consumers and their families as well as serving in management and executive leadership roles.

**EDUCATION**

East Carolina University, Greenville, NC

Bachelor of Science in Social Work, 1983

Graduate School, Non-degree, 1987-1989

Continuing education, bi-annually, minimum of 40 contact hours, ongoing

**LICENSURE, CERTIFICATION, PROFESSIONAL MEMBERSHIPS**

Licensed Clinical Social Worker, 1994, North Carolina Certification and Licensure Board

National Certified Investigator/Inspection Training 2007, Council on Licensure, Enforcement, Regulation

National Association of Social Worker

**CLINICAL EXPERIENCE/WORK HISTORY**

**EAST CAROLINA BEHAVIORAL HEALTH (ECBH) LME/MCO Greenville, NC**

Utilization Management Intellectual/Developmental Disabilities (IDD) Care Manger, (2010-2013): review of clinical care plans and supporting documents to approve/deny Innovations Waiver services, Medicaid and state funded services

Clinical Provider Monitor Specialist, (2007-2010): facilitation of multiple types of reviews/monitorings/investigations of service provision for ECBH provider network

Crisis Clinician, (2007-2013): provided telephonic assessment and triage

**ROANOKE CHOWAN HUMAN SERVICES Ahoskie, NC**

Service Management Director, (2004-2007): planning, development, organization, monitoring, evaluation and clinical/administrative oversight of the Utilization Management Department

Gates County Unit Program Director, (2002-2004): coordinated, supervised and managed MH/DD/SAS outpatient treatment unit while providing advanced clinical social work practices to consumers and their families

Substance Abuse Clinical Director, (2000- 2002): managed and supervised full array of outpatient substance abuse services and inpatient medical non-non hospital detoxification unit

Developmental Disabilities Program Director, (1997-2000): managed and supervised developmental disabilities programs; CAP-MR/DD, Thomas S, MR/MI Diversion, Early Childhood Intervention, Child Developmental Center, Supported Employment and Adult Daily Activity Program

Social Worker III, (1990-1990): outpatient treatment for all ages and disabilities; individual/group therapy, court assessments, outreach services to Bertie County Schools and Bertie-Martin Jail

Crisis Intervention Clinician, (1990 to 2007): provided onsite face-to-face crisis evaluations at Roanoke Chowan Hospital

**CONTENTNEA ELEMENTARY SCHOOL, Kinston, NC, Behavioral/Emotional Handicapped (BEH) Classroom Teacher, (1987-1990) Behavioral/Emotional Handicapped (BEH) Classroom Teacher, (1987-1990)**

**CASWELL CENTER INSTITUTION, Kinston, NC, Social Worker II, (1983 to 1987)**

**ABC Board**

**Immediate Vacancies:** 1

**Position Vacancy:**

<b>Board</b>	<b>Term</b>	<b>Name</b>	<b>Began</b>	<b>End</b>
ABC Board	3 years	Michael Freeman	8/6/11	6/30/15

**Special requirements:** N/A

**Notes:** Reappointment

**Attendance of Current Members:** N/A

**Applications Received:**

1

**Current Members (unexpired):**

1. Miles Davis
2. James Pugh

This document will expire on  
6/30/17



**APPLICATION FOR BERTIE COUNTY AUTHORITIES, BOARDS, COMMISSIONS, AND COMMITTEES**

Name: William M. Freeman

Home Phone Number: 252.482.4949 Mobile: 252.799.7125

Home Fax Number: \_\_\_\_\_

Email Address: wmfreeman@sitestar.net

Home Address: 1015 NC Hwy 45 South

Mailing Address: PO Box 127 Merry Hill, NC 27957

Are you a full-time resident of Bertie County? Yes  No \_\_\_\_\_

How long have you been a full-time resident of Bertie County? 60 yrs

Do you live within any corporate or town limits? Yes \_\_\_\_\_ No  Which: \_\_\_\_\_

County Commissioner District: 2

(This information can be obtained from the Bertie County Board of Elections at 252-794-5306)

Occupation: Retired Employer: \_\_\_\_\_

Business Address: \_\_\_\_\_

Business Phone Number: \_\_\_\_\_ Business Fax: \_\_\_\_\_

Please list in order of preference the Boards/Commissions/Committees on which you would like to serve:

1. ABC Board
2. \_\_\_\_\_
3. \_\_\_\_\_
4. \_\_\_\_\_

Qualification for specific category: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Name of any Bertie County Board/Commission/Committee on which you presently serve:  
Board of Election; ABC Board; Workforce Development



If reapplying for a position you presently hold, how long have you served? 12 yrs

Based on your qualifications and experiences, briefly describe why your services on this Authority/Board/Commission/Committee would be beneficial to the County:  
My previous accomplishments as an ABC Board member/chairman have proven to be a benefit to the County. The store has been made profitable, enabling us to provide additional funds to the County. The store has also been remodeled and upgraded.

Do you have any delinquent Bertie County taxes? \_\_\_ Yes  No

Other information you consider pertinent: (i.e., education, occupational background, civic memberships, related work experiences, etc.) If necessary, you may add additional pages:  
Small Business Owner

**CODE OF ETHICS**

By submitting this application and by my signature below, I pledge that, if appointed, I agree to comply with the attached Code of Ethics as adopted by the Bertie County Board of Commissioners.

Date: 5/10/15 Applicant's Signature: [Signature]

Return application to:

Misty Gibbs, Assistant County Manager/Clerk to the Board  
PO Box 530  
106 Dundee Street  
Windsor, NC 27983  
Fax: (252) 794-5327  
[misty.gibbs@bertie.nc.gov](mailto:misty.gibbs@bertie.nc.gov)

Note:

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FOR OFFICE USE ONLY

Date Received: 5/14/2015

Received By: [Signature]

## Economic Development Commission

**Immediate Vacancies:** 5

**Position Vacancy:**

<b>Board</b>	<b>Term</b>	<b>Name</b>	<b>Began</b>	<b>End</b>
Economic Development Commission	2 years	Morris Rascoe	5/6/13	5/6/15
Economic Development Commission	2 years	Mary Davis	5/6/13	5/6/15

**Special requirements:** N/A

**Notes:** Reappointments; more to come once applications are received

**Attendance of Current Members:** N/A

**Applications Received:**

2

**Current Members (unexpired):**

1. Vivian Saunders
2. Lewis C. Hoggard, III.
3. Mike Neal
4. Carl Bond
5. Stewart White
  - a. Commissioner Representative



APPLICATION FOR BERTIE COUNTY AUTHORITIES, BOARDS, COMMISSIONS, AND COMMITTEES

Name: MARY L. DAVIS

Home Phone Number: 252-794-5540 Mobile: \_\_\_\_\_

Home Fax Number: N/A

Email Address: MADAVIS@vidanthealth.com

Home Address: PO Box 204

Mailing Address: Windsor, NC 27983

Are you a full-time resident of Bertie County? Yes  No \_\_\_\_\_

How long have you been a full-time resident of Bertie County? ALL my Life

Do you live within any corporate or town limits? Yes  No \_\_\_\_\_ Which: \_\_\_\_\_

County Commissioner District: Ron Wesson

(This information can be obtained from the Bertie County Board of Elections at 252-794-5306)

Occupation: Administrator Employer: Vidant Family Medicine

Business Address: 1403 S. King St, Windsor Windsor

Business Phone Number: 794-6750 Business Fax: 794-6771

Please list in order of preference the Boards/Commissions/Committees on which you would like to serve:

- 1. Economic Development Board
- 2. \_\_\_\_\_
- 3. \_\_\_\_\_
- 4. \_\_\_\_\_

Qualification for specific category: Life Long Resident of Bertie County and am familiar with the need of the citizens residing here.

Name of any Bertie County Board/Commission/Committee on which you presently serve:

Economic Development & Community Advisory Committee for Long Term Care

If reapplying for a position you presently hold, how long have you served? 2 years

Based on your qualifications and experiences, briefly describe why your services on this Authority/Board/Commission/Committee would be beneficial to the County:

I AM a life time resident of Bertie County and I AM familiar with concerns & issues in the County.

Do you have any delinquent Bertie County taxes? Yes  No

Other information you consider pertinent: (i.e., education, occupational background, civic memberships, related work experiences, etc.) If necessary, you may add additional pages:

I have worked in the Medical field all my life and am very familiar with the needs of the people in this County.

**CODE OF ETHICS**

By submitting this application and by my signature below, I pledge that, if appointed, I agree to comply with the attached Code of Ethics as adopted by the Bertie County Board of Commissioners.

Date: 4-28-15 Applicant's Signature: Mary Tinkham

Return application to:

Sarah S. Tinkham  
PO Box 530  
106 Dundee Street  
Windsor, NC 27983  
Fax: (252) 794-5327  
[sarah.tinkham@bertie.nc.gov](mailto:sarah.tinkham@bertie.nc.gov)

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**FOR OFFICE USE ONLY**

Date Received: \_\_\_\_\_

Received By: \_\_\_\_\_



If applying for a position you presently hold, how long have you served? WDB ( 8+ yrs.); EDC (2 yrs.);

Based on your qualifications and experiences, briefly describe why your services on this Authority/Board/Commission/Committee would be beneficial to the County:

The knowledge and work experience gained from working with local government is very beneficial to the Board's that I serve on. My knowledge of Bertie County and the needs of the county and its citizens helps to make sure funding is appropriately received within the county through the agencies providing these services. The contacts that I have made on State and National level helps.

Do you have any delinquent Bertie County taxes? \_\_\_ Yes \_\_\_ No

Other information you consider pertinent: (i.e., education, occupational background, civic memberships, related work experiences, etc.) If necessary, you may add additional pages:

My educational background in public service, financial background, people skills and the fact that I know the county and the citizens of Bertie County know me, helps a lot. When citizens have issues, they can always contact me. I have extensive knowledge of government practices and have made a lot of contacts over the years. I have a willingness to serve and attend meetings. I have a good working relationship with other Board members and staff. I have been able to have civic organizations to become involved in various Boards and Committees.

## CODE OF ETHICS

By submitting this application and by my signature below, I pledge that, if appointed, I agree to comply with the attached Code of Ethics as adopted by the Bertie County Board of Commissioners.

Date: May 10, 2015 Applicant's Signature: *Morris Lee Rasee*

Return application to:

Sarah S. Tinkham  
PO Box 530  
106 Dundee Street  
Windsor, NC 27983  
Fax: (252) 794-5327  
[sarah.tinkham@bertie.nc.gov](mailto:sarah.tinkham@bertie.nc.gov)

Note:

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FOR OFFICE USE ONLY

Date Received: 5/12/15

Received By: *Sarah S. Tinkham*

## JCPC Board

**Immediate Vacancies:** 7

**Position Vacancy:**

<b>Board</b>	<b>Term</b>	<b>Name</b>	<b>Began</b>	<b>End</b>
JCPC Board	2 years	Larree Cherry	5/6/13	5/6/15
JCPC Board	2 years	Morris Rascoe	5/6/13	5/6/15
JCPC Board	2 years	Anne Mitchell	5/6/13	5/6/15

**Special requirements:** N/A

**Notes:** Reappointments; more to come once applications are received

**Attendance of Current Members:** N/A

**Applications Received:**

3

**Current Members (unexpired):**

1. Ernestine (Byrd) Bazemore
  - a. Commissioner Representative



**APPLICATION FOR BERTIE COUNTY AUTHORITIES, BOARDS, COMMISSIONS, AND COMMITTEES**

Name: Warree S. Cherry

Home Phone Number: 252-794-2527 Mobile: 252-862-5082

Home Fax Number: 252-794-4779

Email Address: lcherry@net-change.com

Home Address: 751 Charles Taylor Rd - Aulander, NC 27805

Mailing Address: 751 Charles Taylor Rd - Aulander, NC 27805

Are you a full-time resident of Bertie County? Yes  No

How long have you been a full-time resident of Bertie County? 55 yrs

Do you live within any corporate or town limits? Yes  No  Which:                     

County Commissioner District: Snakebite  
(This information can be obtained from the Bertie County Board of Elections at 252-794-5306)

Occupation: Retired Educator Employer: NA

Business Address: NA

Business Phone Number: NA Business Fax: NA

Please list in order of preference the Boards/Commissions/Committees on which you would like to serve:

- |                                |                                |
|--------------------------------|--------------------------------|
| 1. <u>JCPC</u>                 | 3. <u>                    </u> |
| 2. <u>                    </u> | 4. <u>                    </u> |

Qualification for specific category: Interpersonal Skills, Public Relations  
Community advocacy - Organizational Skills -

Name of any Bertie County Board/Commission/Committee on which you presently serve:

JCPC - Bertie County Cooperative Extension Advisory Board  
H-H Advisory Board -



If reapplying for a position you presently hold, how long have you served? 14 years

Based on your qualifications and experiences, briefly describe why your services on this Authority/Board/Commission/Committee would be beneficial to the County:

To provide the Citizens of Bertie a knowledge based and helpful resource for at Risk youth and encourage them to pursue goals that provide a productive life style

Do you have any delinquent Bertie County taxes? \_\_\_ Yes \_\_\_  No

Other information you consider pertinent: (i.e., education, occupational background, civic memberships, related work experiences, etc.) If necessary, you may add additional pages:

North Carolina Retired School personnel. Member - A Connection to the Bertie County Board of Education for Volunteerism

### CODE OF ETHICS

By submitting this application and by my signature below, I pledge that, if appointed, I agree to comply with the attached Code of Ethics as adopted by the Bertie County Board of Commissioners.

Date: 5-7-15 Applicant's Signature: Lance S. Cherry

Return application to:

Sarah S. Tinkham  
PO Box 530  
106 Dundee Street  
Windsor, NC 27983  
Fax: (252) 794-5327  
[sarah.tinkham@bertie.nc.gov](mailto:sarah.tinkham@bertie.nc.gov)

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FOR OFFICE USE ONLY

Date Received: 5/7/15

Received By: Sarah S. Tinkham

This document will expire on 6/30/17



## APPLICATION FOR BERTIE COUNTY AUTHORITIES, BOARDS, COMMISSIONS, AND COMMITTEES

Name: Morris Lee Rascoe

Home Phone Number: (252) 794-1473 Mobile: (252) 209-7523

Home Fax Number: N/A

Email Address: kappaalpha5@embarqmail.com

Home Address: 127 Woodard Road, Windsor, NC 27983

Mailing Address: 127 Woodard Road, Windsor, NC 27983

Are you a full-time resident of Bertie County? Yes  No

How long have you been a full-time resident of Bertie County? 59 yrs.

Do you live within any corporate or town limits? Yes  No  Which:         

County Commissioner District: District I

(This information can be obtained from the Bertie County Board of Elections at 252-794-5306)

Occupation: Retired DSS Director/Interim Co. Manager Employer:         

Business Address: N/A

Business Phone Number: N/A Business Fax: N/A

Please list in order of preference the Boards/Commissions/Committees on which you would like to serve:

- |                                       |  |                |
|---------------------------------------|--|----------------|
| 1. <u>Workforce Development Board</u> | 3. <u>Economic Development Committee</u> | 5. <u>CADA</u> |
| 2. <u>JCPC</u>                        | 4. <u>CPTA</u>                           |                |

Qualification for specific category: Have served on these Boards and know their requirements, procedures and policies. I have extensive knowledge of Bertie County and the needs of it's citizens. Have worked to make sure that the services provided by these Board's are made available to the citizens.

Name of any Bertie County Board/Commission/Committee on which you presently serve:

Currently serve on the Choanoke Area Development Board, Workforce Development Board, Choanoke Public Transportation Board, Juvenile Crime Prevention Committee and the Economic Development Committee.

If applying for a position you presently hold, how long have you served? WDB ( 8+ yrs.); EDC (2 yrs.);

Based on your qualifications and experiences, briefly describe why your services on this Authority/Board/Commission/Committee would be beneficial to the County:

The knowledge and work experience gained from working with local government is very beneficial to the Board's that I serve on. My knowledge of Bertie County and the needs of the county and its citizens helps to make sure funding is appropriately received within the county through the agencies providing these services. The contacts that I have made on State and National level helps.

Do you have any delinquent Bertie County taxes? \_\_\_ Yes \_\_\_ No

Other information you consider pertinent: (i.e., education, occupational background, civic memberships, related work experiences, etc.) If necessary, you may add additional pages:

My educational background in public service, financial background, people skills and the fact that I know the county and the citizens of Bertie County know me, helps a lot. When citizens have issues, they can always contact me. I have extensive knowledge of government practices and have made a lot of contacts over the years. I have a willingness to serve and attend meetings. I have a good working relationship with other Board members and staff. I have been able to have civic organizations to become involved in various Boards and Committees.

## CODE OF ETHICS

By submitting this application and by my signature below, I pledge that, if appointed, I agree to comply with the attached Code of Ethics as adopted by the Bertie County Board of Commissioners.

Date: May 10, 2015 Applicant's Signature: *Morris Lee Rasee*

Return application to:

Sarah S. Tinkham  
PO Box 530  
106 Dundee Street  
Windsor, NC 27983  
Fax: (252) 794-5327  
[sarah.tinkham@bertie.nc.gov](mailto:sarah.tinkham@bertie.nc.gov)

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Date Received: 5/12/15

Received By: *Sarah S. Tinkham*

This document will expire on  
6/30/17



**APPLICATION FOR BERTIE COUNTY AUTHORITIES, BOARDS, COMMISSIONS, AND COMMITTEES**

Name: Anne B. Mitchell

Home Phone Number: 252-794-2167 Mobile: 252-209-4312

Home Fax Number: \_\_\_\_\_

Email Address: \_\_\_\_\_

Home Address: 314 Hoggard Mill Rd. Windsor, N.C. 27983

Mailing Address: 314 Hoggard Mill Rd. Windsor, N.C. 27983

Are you a full-time resident of Bertie County? Yes  No \_\_\_\_\_

How long have you been a full-time resident of Bertie County? 64 yrs.

Do you live within any corporate or town limits? Yes \_\_\_\_\_ No  Which: \_\_\_\_\_

County Commissioner District: 2  
(This information can be obtained from the Bertie County Board of Elections at 252-794-5306)

Occupation: Retired Employer: \_\_\_\_\_

Business Address: \_\_\_\_\_

Business Phone Number: \_\_\_\_\_ Business Fax: \_\_\_\_\_

Please list in order of preference the Boards/Commissions/Committees on which you would like to serve:

- |               |          |
|---------------|----------|
| 1. <u>JCP</u> | 3. _____ |
| 2. _____      | 4. _____ |

Qualification for specific category: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Name of any Bertie County Board/Commission/Committee on which you presently serve:

J.C.P.C.  
\_\_\_\_\_  
\_\_\_\_\_

If reapplying for a position you presently hold, how long have you served? 8-10 yrs

Based on your qualifications and experiences, briefly describe why your services on this Authority/Board/Commission/Committee would be beneficial to the County:

I worked with Bertie County Bd. of Education for thirty-seven years, with children in the class room and with children of substance abuse parents.

Do you have any delinquent Bertie County taxes?  Yes  No

Other information you consider pertinent: (i.e., education, occupational background, civic memberships, related work experiences, etc.) If necessary, you may add additional pages:

Children are our future and I try to advocate for them and at the same time be impartial with their care -

**CODE OF ETHICS**

By submitting this application and by my signature below, I pledge that, if appointed, I agree to comply with the attached Code of Ethics as adopted by the Bertie County Board of Commissioners.

Date: 5-1-15 Applicant's Signature: Rene B. Mitchell

Return application to:

Sarah S. Tinkham  
PO Box 530  
106 Dundee Street  
Windsor, NC 27983  
Fax: (252) 794-5327  
[sarah.tinkham@bertie.nc.gov](mailto:sarah.tinkham@bertie.nc.gov)

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FOR OFFICE USE ONLY

Date Received: 5/4/15

Received By: Sarah S. Tinkham

**Windsor, North Carolina  
May 18, 2015  
Regular Meeting**

The Bertie County Board of Commissioners met for their regularly scheduled meeting at 7:00pm inside the Colerain Volunteer Fire Department Training Center located at 106 N. Main Street, Colerain, NC. The following members were present or absent:

Present: Ronald “Ron” Wesson, District I  
Stewart White, District II  
Tammy A. Lee, District III  
Ernestine (Byrd) Bazemore, District V

Absent: John Trent, District IV

Staff Present: County Manager Scott Sauer  
Clerk to the Board Sarah S. Tinkham  
Assistant County Attorney Jonathan Huddleston  
Network Administrator Joe Wilkes  
Economic Development Director Steve Biggs  
Emergency Services Director Mitch Cooper  
Finance Officer William Roberson  
Planning Director Traci White

Gene Motley of the Roanoke-Chowan News Herald was present from the media.

**CALL TO ORDER**

Chairman Wesson welcomed all of those present and thanked them for their attendance. He thanked the Town of Colerain for hosting tonight’s meeting, and reiterated the success of the “on the road” meetings that the Board has been hosting for the last 2 years.

Also, Chairman Wesson informed the public that due to personal reasons, Commissioner Trent was unable to attend tonight’s meeting.

**INVOCATION/PLEDGE OF ALLEGIANCE**

Chairman Wesson led the Invocation and Pledge of Allegiance.

## PUBLIC COMMENTS

Lillian Jane Faulk of Windsor approached the Board with her interests in the funding and opening of a youth center in the County that could offer various programs to the area's youth dedicated to reengaging them in academics, as well as providing access to various training classes, and athletic recreation.

Gwen Williams of Windsor brought forward a similar idea regarding a program designed for the youth that could offer educational and work experiences.

Chairman Wesson replied by stating that there are already programs in place within the County that address some of these concerns especially in terms of assistance with educational programs and work experience.

The Board directed Ms. Faulk and Ms. Williams to various individuals in the community with the same ideas in mind, as well as recommended that they seek out support for these ideas from the church community.

Terry Pratt of Merry Hill commented that all of these programs are beneficial but that they cannot be successful without the support and assistance from every parent. He also brought forward his concerns about his recent business personal property tax audit by County Tax Services, Inc.

Mr. Pratt stated that he was concerned with the way the audits were using "like businesses" in the event that a business is found to not owe any or very little tax.

After some discussion, Assistant County Attorney, Jonathan Huddleston, directed the public's attention to the various North Carolina General Statutes regarding tax collection.

Additionally, Mr. Pratt brought forward a resolution that he requested the County consider which would show the lack of support for an initiative by the NC Division of Marine Fisheries (DCDMF) use of supplement process to implement reductions of southern flounder.

The Board thanked Mr. Pratt for bringing the issue to their attention, and they would review the resolution at a later time.

## APPOINTMENTS

### **Dr. Michael Elam, President of Roanoke-Chowan Community College will provide a program update**

Dr. Michael Elam, President of Roanoke-Chowan Community College, was present to provide a programmatic update to the Board.

He first thanked all EMS personnel for their dedicated service, and wished them a Happy EMS Week.

He also introduced RCCC Emergency Services Director, Fred Curley, and RCCC Emergency Services Coordinator, Kelly Wiggins, to update the Board about the various programs under their department including EMS/EMT, Fire Science, Basic Law Enforcement, and the newly added CADET program which is a recent partnership between Bertie County, RCCC, and the Bertie County Board of Education.

Currently, there are 11 students in the CADET program, as well as 22 students in the EMT course offered in the evenings at RCCC. They also reported that a new EMT Basic course, and EMT Basic to Paramedic course, and a Basic Law Enforcement course will begin in early summer.

Additionally, they announced that fire training was being completed around the County, and that a new program was also on the horizon for the department that would address various situations that could produce mass casualties including natural disasters, and other dangerous situations.

Dr. Elam announced that enrollment for the entire RCCC campus had risen 8% in the last year with a third of all Bertie County graduates opting to attend the community college over a full-time job or a 4-year college.

He also reported that a total of 80 students were currently enrolled in the Basic Skills/GED program at RCCC through the sites in Aulander and Kelford.

Dr. Elam also updated the Board about the latest efforts in securing an RCCC satellite campus in the County to offer a wide array of classes and programs, and stated that he hoped to continue negotiations with the Board of Education in securing the old Bertie High School as the first, full satellite campus.

Additionally, Dr. Elam touched on various events that had recently taken place at the college, as well as the recent approval of RCCC to administer the Workforce Innovation and Opportunity Act (WIOA), formerly known as the Workforce Investment Act (WIA), to both Hertford and Bertie residents via the Hertford and Bertie County NCWorks Career Centers.

In conclusion, Dr. Elam thanked County Manager Scott Sauer for the great communication and continued relationship with him and RCCC.

The Board thanked Dr. Elam for his report.



### **Manufactured Home Park Ordinance update by Planning Director, Traci White**

Bertie County Planning Director, Traci White, was present to provide an additional draft of the Manufactured Home Park Ordinance, as recommended by the Planning Board.

The previous Board has suggested additional public input sessions as well suggested various changes to be considered before a new draft could be presented.

Ms. White stated that the changes requested by the previous Board of Commissioners had been made, and that the Bertie County Planning Board recommended this draft for Commissioner approval.

After some discussion, this item was deferred so that the newer members of the Board could have adequate time to read and study the draft.

This item was deferred for approval until the Board's 2<sup>nd</sup> meeting in June on Monday, June 15, 2015 in Windsor.

### **Economic Development report by Steve Biggs**

Economic Development Director, Steve Biggs, informed the Board of the various conferences and meetings that he had been recently attending regarding new opportunities to bring business to the County.

Mr. Biggs also updated the Board on current projects including the I-44 highway initiative and the latest plans for a McDonald's in Windsor.

Mr. Biggs assured that he had been in recent contact with the McDonald's developer and that they were still slated to bring the chain restaurant to Windsor in the near future.

Lastly, Mr. Biggs thanked the Board for their continued support, and their recent meetings with four Marketing and Economic Development firms.

Chairman Wesson stated that he is impressed to see the Economic Development Department gaining traction, but that he was concerned with a comment that was made at the NC East Alliance conference last week regarding its recent announcement that dedicated resources were solely made to the lower end of the region.

## **Board of Elections – presentation on voting equipment replacement requirements**

Sheila Holloman, Director of the Bertie County Board of Elections, was present with the following Board of Elections members: Chairman Carol Woodard, Secretary Michael Freeman, and member Rodney Mumma, to update the Board about the latest State requirements regarding voting equipment at polling stations.

The Board of Elections requested that the Board vote to allow the Board of Elections to purchase the needed laptops for early, one-stop voting in the amount of \$5,000. This \$5,000 amount is identical to the Board of Election's travel line item, and the Board of Elections requested that the amount in the travel line item be moved to equipment non-capital in order to satisfy the need.

In addition, the Board of Elections was present to remind the Board of an unfunded item in the FY2014-2015 budget cycle regarding the replacement of voting equipment required by the State Board of Elections General Counsel.

In documents submitted to the Board, it is stated that all counties must begin replacing the current voting equipment by 2016 with the completion of the replacements by 2020. The cost of doing so would fall on each county, and no grant funding would be offered to cover the required costs.

The Board of Elections strongly encouraged the Commissioners to consider creating a capital fund for replacing the voting equipment in the near future.

After some discussion, the Board thanked the Board of Elections for their diligence, but stated that due to the continued discussion of this issue on the State level, the County would prefer to wait for more information from the State regarding which machines to install for proper and full compliance.

The Board did come to a consensus regarding the needed laptops for early, one-stop voting, and directed the Board of Elections to County Manager Sauer to handle the matter in house as soon as possible.

### **EMS billing update by Emergency Services Director, Mitch Cooper, and Dave Pickren of Colleton Software**

Emergency Services Director, Mitch Cooper, and Colleton Software Representative, Dave Pickren, were present to discuss the latest revenues for both emergency and non-emergency transport services.

In a report submitted to the Board by Colleton Software, Mr. Pickren highlighted that as of April 1, 2015, the County had completed 2,564 emergency trips resulting in \$1,557,461 in gross charges, and with a collection rate of return at approximately 62%.

Mr. Pickren also highlighted that as of April 1, 2015, the County had completed 349 non-emergency transport trips resulting in \$237,125 in gross charges, and with a collection rate of return at approximately 61%.

Mr. Pickren noted that these numbers are a reflection of the excellent leadership at the County and on the Emergency Services level, and that various Emergency Services staff have visited the Colleton Software's headquarters in South Carolina to meet the team of people that are responsible for processing all medical claims.

Emergency Services Director, Mitch Cooper, also provided some information regarding the latest numbers for Basic Life Support and Advanced Life Support Calls received by the County over the past several months.

The Board commended the leadership of Mitch Cooper, as well as Crystal Freeman, Matt Leicester, and Ian Trainor for their diligent leadership.

### **BOARD APPOINTMENTS**

#### **Discuss Northern Regional Advisory Board Commissioner appointments**

The Board reiterated that their Commissioner appointment to this board was Commissioner Ernestine (Byrd) Bazemore.

#### **Appointment of Commissioner to Three Rivers Healthy Carolinians Board**

Vice Chairman Tammy A. Lee volunteered to serve on this Board.

Commissioner Bazemore made a **MOTION** to appoint Tammy A. Lee to the Three River Healthy Carolinians Board. Commissioner White **SECONDED** the motion. The **MOTION PASSED** unanimously.

### **CONSENT AGENDA**

#### **Approve minutes for Closed Session 4-30-15**

County Manager Sauer recommended this item for approval.

Commissioner Bazemore made a **MOTION** to approve the minutes for Closed Session 4-30-15. Commissioner White **SECONDED** the motion. The **MOTION PASSED** unanimously.

### **Approve minutes for Regular Session 5-4-15**

County Manager Sauer recommended this item for approval.

Commissioner White made a **MOTION** to approve the minutes for Regular Session 5-4-15. Vice Chairman Lee **SECONDED** the motion. The **MOTION PASSED** unanimously.

### **Approve Closed Session minutes for 5-4-15**

County Manager Sauer recommended this item for approval.

Commissioner Bazemore made a **MOTION** to approve the minutes for Closed Session 5-4-15. Commissioner White **SECONDED** the motion. The **MOTION PASSED** unanimously.

### **Presentation of Financial Summary by Finance Officer, William Roberson**

This item was presented in the Board's agenda packet simply as an information item. No action was needed.

### **DISCUSSION AGENDA**

#### **Discuss Economic Development proposed scope of work for marketing strategy and system evaluation as phase one of the Board's strategic initiative in the FY 2015-2016 budget plan**

The Board reiterated the process that led to tonight's decision regarding this matter as well as answered questions from the public.

After a short discussion, Vice Chairman Lee made a **MOTION** to move forward with Creative Economic Development Consulting's full service package price of \$71,100 under the following conditions: a suitable contract would be negotiated between Creative and the County Attorney, the contract would receive the required pre-audit certificate, as well as other "fail safe" measures as recommended by the County Attorney, and upon completion the contract would be sent to the Chairman for immediate approval. Commissioner White **SECONDED** the motion. The **MOTION PASSED** unanimously.

#### **Review "roll out" materials for NACo discount program for Bertie residents**

The Board was briefed on the latest actions taken to begin the roll out process of the NACo discount program for Bertie residents.

Clerk to the Board, Sarah S. Tinkham, provided the latest information available, including the various County departments involved, and the various marketing tools that will be utilized in the coming days to launch the program.

No action was needed for this item.

**Closed Session minutes online – input from County Attorney as requested by Vice Chairman Lee**

Vice Chairman Lee made a **MOTION** to allow Closed Session minutes be placed online on the County's website upon their approval and their release to the public, which release can occur when public inspection would no longer frustrate the purpose of the closed session. Commissioner White **SECONDED** the motion. The **MOTION PASSED** unanimously.

**COMMISSIONERS' REPORTS**

The Commissioners gave no remarks at this time.

**COUNTY MANAGER'S REPORTS**

County Manager Sauer requested that the Board consider the topic that Mr. Terry Pratt alerted the Board to earlier in the meeting regarding a resolution that he requested the County sign which would show the lack of support for an initiative by the NC Division of Marine Fisheries (DCDMF) use of a supplement process to implement reductions of southern flounder.

Commissioner Bazemore made a **MOTION** to sign the Resolution at the request for Mr. Terry Pratt regarding the NC Division of Marine Fisheries use of a supplement process to implement reductions of southern flounder. Commissioner White **SECONDED** the motion. The **MOTION PASSED** unanimously.

Additionally, County Manager Sauer made a request on behalf of Maintenance Superintendent, Anthony Rascoe, to purchase a bucket truck for his department.

County Manager Sauer stated that Mr. Rascoe had done a thorough job in searching and has found the most suitable bucket truck in price and quality. If Mr. Rascoe were to win a bid, the funding would be taken from the current year's budget, and would not exceed over \$10,000 without additional approval from the Board.

Commissioner Bazemore made a **MOTION** for Mr. Rascoe to place a bid on the selected bucket truck as requested on his behalf by County Manager Sauer. Vice Chairman Lee **SECONDED** the motion. The **MOTION PASSED** unanimously.

### **ASSISTANT COUNTY ATTORNEY'S REPORTS**

The Assistant County Attorney made no remarks at this time.

### **PUBLIC COMMENTS CONTINUED**

Milton Felton, Chief of the Colerain Volunteer Fire Department, shared a concern with the Board that he has shared with previous Boards over the years.

He stated that during natural disasters equipment like generators and transfer switches are extremely important especially for the County's designated emergency shelters.

He expressed his deep concerns for the citizens of Bertie County, and highly encouraged the Board to implement a plan that would set up and ensure the working use of generators and transfers switches at all of the County's emergency shelters.

The Board requested that Mitch Cooper come forward to discuss the matter in more detail, and in summary, Mr. Cooper was instructed to research the possible needs and costs involved in securing the needed equipment at the 3 designated shelters in the County, and to bring that information forward at an upcoming meeting.

There were no other comments at this time.

### **ADJOURN**

Chairman Wesson adjourned the meeting at 10:15 PM.

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Ronald D. Wesson, Chairman

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Sarah S. Tinkham, Clerk to the Board

**Windsor, North Carolina**  
**May 18, 2015**  
**Special Meeting**

The Bertie County Board of Commissioners at 4:00pm inside the Commissioners Room located at 106 Dundee Street in Windsor to participate in a presentation led by David Smitherman of COR365 Information Solutions. The following members were present:

Present: Ronald "Ron" Wesson, District I  
 Stewart White, District II  
 Tammy A. Lee, District III  
 Ernestine (Byrd) Bazemore, District V

Absent: John Trent, District IV

Staff Present: County Manager Scott Sauer  
 Finance Director William Roberson  
 Information Systems Administrator Scott Pearce  
 Human Resources Director Carolyn Fornes

No media members were present.

**Presentation by David Smitherman of COR365**

The Board received a report and presentation by David Smitherman of COR365 Information Solutions regarding services his company is developing which will enhance the County's records management and work flow processes, especially in the area of payroll.

Commissioner Bazemore and Vice Chairman Lee had previously participated in a staff review of this service and suggested that the entire Board review the proposal.

Following a lengthy discussion and questions from the Commissioners, the consensus of the Board was to incorporate this project in the proposed budget for FY 2015-2016.

**RECESS**

Chairman Wesson recessed this meeting until the Board's regularly scheduled meeting today at 7:00PM at the Colerain Volunteer Fire Department Training Center located at 106 N. Main Street in Colerain.

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Ronald D. Wesson, Chairman

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Sarah S. Tinkham, Clerk to the Board





Bertie County Tax Department  
PO Box 527  
106 Dundee St.  
Windsor, NC 27983  
Phone: (252) 794-5310  
Fax: (252) 794-5357

May 28, 2015

William Roberson  
Bertie County Finance Officer  
Windsor, NC 27983

Dear Mr. Roberson:

Attached you will find a (1) Computer Printout and, (2) Copies of the appropriate pages of the "Error Journal" (Ledger) manually maintained in the tax office, both relative to Errors and Releases which are now ready for your approval.

The errors and releases herein are for the month of **April** and this request for your approval is made pursuant to "Resolution of the Board of Commissioners" dated August 5, 1985. This may also serve as your report to the Board of Commissioners required by the same "Resolution."

Respectfully Submitted,

  
Tax Administrator

Approved on \_\_\_\_\_ 20\_\_\_\_

\_\_\_\_\_

RLS*15*120	DATE	NAME	CODE	LEVY	ADV	PEN	INT	TOTAL
2003	4/21/2015	Spruill, Sidney 03A6859627666	G01	\$198.10		\$4.00		\$202.10
		County Foreclosure						
								<u>\$202.10</u>

RLS*15*120	DATE	NAME	CODE	LEVY	ADV	PEN	INT	TOTAL
2006	4/21/2015	Spruill, Sidney 06A6859628733	G01	\$208.81		\$4.00		\$212.81
		County Foreclosure						
								<u>\$212.81</u>

RLS*15*120	DATE	NAME	CODE	LEVY	ADV	PEN	INT	TOTAL
2004	4/21/2015	Spruill, Sidney 04A6859627666	G01	\$208.81		\$4.00		\$212.81
		County Foreclosure						
								<u>\$212.81</u>

RLS*15*120	DATE	NAME	CODE	LEVY	ADV	PEN	INT	TOTAL
2005	4/21/2015	Spruill, Sidney 05A6859627666	G01	\$208.81		\$4.00		\$212.81
		County Foreclosure						
								<u>\$212.81</u>

RLS*15*120	DATE	NAME	CODE	LEVY	ADV	PEN	INT	TOTAL
2007	4/21/2015	Spruill, Sidney 07A6859628733	G01	\$208.81		\$4.00		\$212.81
		County Foreclosure						
								<u>\$212.81</u>

RLS*15*120	DATE	NAME	CODE	LEVY	ADV	PEN	INT	TOTAL
2008	4/21/2015	Spruill, Sidney 08A6859628733	G01	\$208.81		\$4.00		\$212.81
		County Foreclosure						
								<u>\$212.81</u>

RLS*15*120	DATE	NAME	CODE	LEVY	ADV	PEN	INT	TOTAL
2009	4/21/2015	Spruill, Sidney 09A6859628733	G01	\$208.81		\$4.00		\$212.81
		County Foreclosure						
								<u>\$212.81</u>



RLS*15*120	DATE	NAME	CODE	LEVY	ADV	PEN	INT	TOTAL
2010	4/21/2015	Spruill, Sidney 10A6859628733	G01	\$208.81		\$4.00		\$212.81
		County Foreclosure						
								<u>\$212.81</u>

RLS*15*120	DATE	NAME	CODE	LEVY	ADV	PEN	INT	TOTAL
2011	4/21/2015	Spruill, Sidney 11A6859628733	G01	\$208.81		\$2.50		\$211.31
		County Foreclosure						
								<u>\$211.31</u>

RLS*15*120	DATE	NAME	CODE	LEVY	ADV	PEN	INT	TOTAL
2012	4/21/2015	Spruill, Sidney 12A6859628733	G01	\$147.79		\$2.50		\$150.29
		County Foreclosure						
	4/21/2015	Rascoe, John 12A16031.30						
		S/W M/H Destroyed	G01	\$7.80		\$0.78		\$8.58
								<u>\$158.87</u>

RLS*15*120	DATE	NAME	CODE	LEVY	ADV	PEN	INT	TOTAL
2013	4/21/2015	Spruill, Sidney 13A6859628733	G01	\$159.15		\$2.50		\$161.65
		County Foreclosure						
	4/21/2015	Rascoe, John 12A16031.30						
		S/W M/H Destroyed	G01	\$8.40		\$0.84		\$9.24
								<u>\$170.89</u>

RLS*15*120	DATE	NAME	CODE	LEVY	ADV	PEN	INT	TOTAL
<b>2014</b>	4/21/2015	Spruill, Sidney 14A6859628733	G01	\$159.15		\$0.00		<b>\$159.15</b>
		County Foreclosure						
	4/21/2015	Rascoe, John 13A16031.30	G01	\$8.40		\$0.84		<b>\$9.24</b>
		S/W M/H Destroyed						
	4/7/2015	Powell, John E. 14A30090.40	G01	\$37.84		\$3.78		<b>\$41.62</b>
		Sold in 2013, listed in error						
	4/14/2015	Lee, Vernon 14A25090.30.1	G01	\$2,500.49		\$864.67		<b>\$3,365.16</b>
		Correction to discovery						
	4/21/2015	Storehouse Ministries	G01	\$8.40		\$0.84		<b>\$9.24</b>
		Double listed w/# 31424						
								<b><u>\$3,584.41</u></b>

RLS*15*120	DATE	NAME	CODE	LEVY	ADV	PEN	INT	TOTAL
2014	4/14/2015	Lee, Vernon 15A25090.30.1	G01	\$1,273.14		\$127.31		\$1,400.45
		Correction to discovery						
								<u>\$1,400.45</u>

Group Number RLS#15\*120

Abatement

Effective Date 04/08/15

Seq Nbr	Date	Account Number	Taxbill Number	Tax Code	Transaction Amount	Levy Amount	Penalty Amount	Addl Chgs	Interest Amount	Discont Amount	Trm Cde	Check Number	Trans Rev Descriptn
1	04/04/15	30090	14A30090.40	G01	41.62-	37.84-	3.78-		0.00				
***		POWELL, JOHN E			41.62-	37.84-	3.78-	0.00	0.00	0.00	R	PG24	
2	04/14/15	25090	14A25090.30.1	G01	3365.16-	2500.49-	864.67-		0.00				
***		LEE, VERNON FRANKLIN			3365.16-	2500.49-	864.67-	0.00	0.00	0.00	R	PG24	
3	04/14/15	25090	15A25090.30.1	G01	1400.45-	1273.14-	127.31-		0.00				
***		LEE, VERNON FRANKLIN			1400.45-	1273.14-	127.31-	0.00	0.00	0.00	R	PG94	
4	04/21/15	16031	13A16031.30	G01	9.24-	8.40-	0.84-		0.00				
***		RASCOE, JOHN RHODES			9.24-	8.40-	0.84-	0.00	0.00	0.00	R	PG7	
5	04/21/15	16031	14A16031.30	G01	9.24-	8.40-	0.84-		0.00				
***		RASCOE, JOHN RHODES			9.24-	8.40-	0.84-	0.00	0.00	0.00	R	PG24	
6	04/21/15	16031	12A16031.30	G01	8.58-	7.80-	0.78-		0.00				
***		RASCOE, JOHN RHODES			8.58-	7.80-	0.78-	0.00	0.00	0.00	R	PG267	
7	04/21/15	21555	14A21555.20	G01	9.24-	8.40-	0.84-		0.00				
***		STOREHOUSE MINISTRIES INC			9.24-	8.40-	0.84-	0.00	0.00	0.00	R	PG24	
8	04/21/15	12459	14A6859628733	G01	159.15-	159.15-	0.00		0.00				
***		SPRUILL, SIDNEY, HEIRS			159.15-	159.15-	0.00	0.00	0.00	0.00	R	PG24	
9	04/21/15	12459	13A6859628733	G01 A0	159.15- 2.50-	159.15- 1.50-	0.00 0.00		0.00 0.00				
***		SPRUILL, SIDNEY, HEIRS			161.65-	161.65-	0.00	0.00	0.00	0.00	R	PG6	
10	04/21/15	12459	12A6859628733	G01 A0	147.79- 2.50-	147.79- 1.50-	0.00 0.00		0.00 0.00				
***		SPRUILL, SIDNEY, HEIRS			150.29-	150.29-	0.00	0.00	0.00	0.00	R	PG267	
11	04/21/15	12459	11A6859628733	G01 A0	208.81- 2.50-	208.81- 2.50-	0.00 0.00		0.00 0.00				
***		SPRUILL, SIDNEY, HEIRS			211.31-	211.31-	0.00	0.00	0.00	0.00	R	PG246	
12	04/21/15	12459	10A6859628733	G01 A0	208.81- 4.00-	208.81- 4.00-	0.00 0.00		0.00 0.00				

Group Number RLE\*15\*120

Abatement

Effective Date 04/08/15

Seq Nbr	Date	Account Number	Taxbill Number	Tax Code	Transaction Amount	Levy Amount	Penalty Amount	Addl Chgs	Interest Amount	Discont Amount	Trn Cde	Check Number	Trans Rev Description
13	04/21/15	12459	09A6859628733	G01 AO	212.81- 208.81- 4.00-	212.81- 208.81- 4.00-	0.00 0.00	0.00	0.00 0.00	0.00	R	PG206	
14	04/21/15	12459	09A6859628733	G01 AO	212.81- 208.81- 4.00-	212.81- 208.81- 4.00-	0.00 0.00	0.00	0.00 0.00	0.00	R	PG171	
15	04/21/15	12459	07A6859628733	G01 AO	212.81- 208.81- 4.00-	212.81- 208.81- 4.00-	0.00 0.00	0.00	0.00 0.00	0.00	R	PG18	
16	04/21/15	12459	06A6859628733	G01 AO	212.81- 208.81- 4.00-	212.81- 208.81- 4.00-	0.00 0.00	0.00	0.00 0.00	0.00	R	PG121	
17	04/21/15	12459	05A6859627666	G01 AO	212.81- 208.81- 4.00-	212.81- 208.81- 4.00-	0.00 0.00	0.00 4.00-	0.00 0.00	0.00	R	PG77	
18	04/21/15	12459	04A6859627666	G01 AO	212.81- 208.81- 4.00-	208.81- 208.81- 4.00-	0.00 0.00	4.00-	0.00 0.00	0.00	R	PG65	
19	04/21/15	12459	03A6859627666	G01 AO	212.81- 198.10- 4.00-	212.81- 198.10- 4.00-	0.00 0.00	0.00 4.00-	0.00 0.00	0.00	R	PG77	
					202.10-	198.10-	0.00	4.00-	0.00	0.00	R	PG22	



Group Number RLS\*15\*120

Abatement

Effective Date 04/08/15

Seq Nbr	Date	Account Number	Taxbill Number	Tax Code	Transaction Amount	Lavy Amount	Penalty Amount	Addl Chgs	Interest Amount	Discont Amount	Trn Cde	Check Number	Trans Rev Descriptn
				Tax Code Totals									
				AO*03 - ADVERT	4.00-	0.00	0.00	4.00-	0.00	0.00			
				AO*04 - ADV	4.00-	4.00-	0.00	0.00	0.00	0.00			
				AO*05 - ADVERT	4.00-	0.00	0.00	4.00-	0.00	0.00			
				AO*06 - ADVERT	4.00-	4.00-	0.00	0.00	0.00	0.00			
				AO*07 - ADVERT	4.00-	4.00-	0.00	0.00	0.00	0.00			
				AO*08 - ADVERT	4.00-	4.00-	0.00	0.00	0.00	0.00			
				AO*09 - ADVERT	4.00-	4.00-	0.00	0.00	0.00	0.00			
				AO*10 - ADVERT	4.00-	4.00-	0.00	0.00	0.00	0.00			
				AO*11 - ADVERT	2.50-	2.50-	0.00	0.00	0.00	0.00			
				AO*12 - ADVERT	2.50-	2.50-	0.00	0.00	0.00	0.00			
				AO*13 - ADVERT	2.50-	2.50-	0.00	0.00	0.00	0.00			
				G01*03 - BRT TAX	198.81-	198.81-	0.00	0.00	0.00	0.00			
				G01*04 - BRT TAX	208.81-	208.81-	0.00	0.00	0.00	0.00			
				G01*05 - BRT TAX	208.81-	208.81-	0.00	0.00	0.00	0.00			
				G01*06 - BRT TAX	208.81-	208.81-	0.00	0.00	0.00	0.00			
				G01*07 - BRT TAX	208.81-	208.81-	0.00	0.00	0.00	0.00			
				G01*08 - BRT TAX	208.81-	208.81-	0.00	0.00	0.00	0.00			
				G01*09 - BRT TAX	208.81-	208.81-	0.00	0.00	0.00	0.00			
				G01*10 - BRT TAX	208.81-	208.81-	0.00	0.00	0.00	0.00			
				G01*11 - BRT TAX	208.81-	208.81-	0.00	0.00	0.00	0.00			
				G01*12 - BRT TAX	156.37-	156.37-	0.76-	0.00	0.00	0.00			
				G01*13 - BRT TAX	168.39-	167.55-	0.84-	0.00	0.00	0.00			
				G01*14 - BRT TAX	3584.41-	2714.28-	870.13-	0.00	0.00	0.00			
				G01*15 - BRT TAX	1400.45-	1273.14-	127.31-	0.00	0.00	0.00			
				Total for Group	7217.70-	6210.64-	999.06-	8.00-	0.00	0.00			
				RLS*15*120									
				***** Totals By Tax Cycle *****									
				Cycle	Current	Delinquent							
				A	1400.45-	5817.25-							

## CONTRACT TO AUDIT ACCOUNTS

Of Bertie County  
Primary Governmental Unit

Discretely Presented Component Unit (DPCU) if applicable

On this 4th day of May, 2015,

Auditor: Carr, Riggs & Ingram, LLC Auditor Mailing Address: P.O. Box 399  
382 Pamlico Street, Belhaven, N.C. 27810 Hereinafter referred to as The Auditor  
 and Board of Commissioners (Governing Board(s)) of Bertie County  
 (Primary Government)  
 and \_\_\_\_\_ : hereinafter referred to as the Governmental Unit(s), agree as follows:  
 (Discretely Presented Component Unit)

1. The Auditor shall audit all statements and disclosures required by generally accepted accounting principles (GAAP) and additional required legal statements and disclosures of all funds and/or divisions of the Governmental Unit (s) for the period beginning July 1, 2014, and ending June 30, 2015. The non-major combining, and individual fund statements and schedules shall be subjected to the auditing procedures applied in the audit of the basic financial statements and an opinion will be rendered in relation to (as applicable) the governmental activities, the business-type activities, the aggregate DPCU's, each major governmental and enterprise fund, and the aggregate remaining fund information (non-major government and enterprise funds, the internal service fund type, and the fiduciary fund types).
2. At a minimum, the Auditor shall conduct his/her audit and render his/her report in accordance with generally accepted auditing standards. The Auditor shall perform the audit in accordance with *Government Auditing Standards* if required by the State Single Audit Implementation Act, as codified in G.S. 159-34. If required by OMB Circular A-133 Audits of States, Local Governments, and Non-Profit Organizations and the State Single Audit Implementation Act, the Auditor shall perform a Single Audit. This audit and all associated workpapers may be subject to review by Federal and State agencies in accordance with Federal and State laws, including the staffs of the Office of State Auditor (OSA) and the Local Government Commission (LGC). If the audit and/or workpapers are found in this review to be substandard, the results of the review may be forwarded to the North Carolina State Board of CPA Examiners (NC CPA Board).  
  
 County and Multi-County Health Departments: The Office of State Auditor will designate certain programs that have eligibility requirements to be considered major programs in accordance with OMB Circular A-133 for the State of North Carolina. The LGC will notify the auditor and the County and Multi-Health Department of these programs. A County or a Multi-County Health Department may be selected to audit any of these programs as major.
3. If an entity is determined to be a component of another government as defined by the group audit standards - the entity's auditor will make a good faith effort to comply in a timely manner with the requests of the group auditor in accordance with AU-6 §600.41 - §600.42.
4. This contract contemplates an unqualified opinion being rendered. The audit shall include such tests of the accounting records and such other auditing procedures as are considered by the Auditor to be necessary in the circumstances. Any limitations or restrictions in scope which would lead to a qualification should be fully explained in an attachment to this contract.
5. If this audit engagement is subject to the standards for audit as defined in *Government Auditing Standards*, 2011 revisions, issued by the Comptroller General of the United States, then by accepting this engagement, the Auditor warrants that he has met the requirements for a peer review and continuing education as specified in *Government*

## Discretely Presented Component Unit's (DPCU) if applicable

*Auditing Standards.* The Auditor agrees to provide a copy of their most recent peer review report regardless of the date of the prior peer review report to the Governmental Unit and the Secretary of the LGC prior to the execution of the audit contract (See Item 22). **If the audit firm received a peer review rating other than pass**, the Auditor shall not contract with the Governmental Unit without first contacting the Secretary of the LGC for a peer review analysis that may result in additional contractual requirements.

If the audit engagement is not subject to Government Accounting Standards or if financial statements are not prepared in accordance with GAAP and fail to include all disclosures required by GAAP, the Auditor shall provide an explanation as to why in an attachment..

6. It is agreed that time is of the essence in this contract. All audits are to be performed and the report of audit submitted to the State and Local Government Finance Division (SLGFD) within four months of fiscal year end. Audit report is due on: October 31, 2015. If it becomes necessary to amend this due date or the audit fee, an amended contract along with a written explanation of the delay must be submitted to the secretary of the LGC for approval.
7. It is agreed that generally accepted auditing standards include a review of the Governmental Unit's systems of internal control and accounting as same relates to accountability of funds and adherence to budget and law requirements applicable thereto; that the Auditor will make a written report, which may or may not be a part of the written report of audit, to the Governing Board setting forth his findings, together with his recommendations for improvement. That written report must include all matters defined as "significant deficiencies and material weaknesses" in AU-C 265 of the *AICPA Professional Standards (Clarified)*. The Auditor shall file a copy of that report with the Secretary of the LGC.
8. All local government and public authority contracts for audit or audit-related work require the approval of the Secretary of the LGC. This includes annual or special audits, agreed upon procedures related to internal controls, bookkeeping or other assistance necessary to prepare the Governmental Unit's records for audit, financial statement preparation, any finance-related investigations, or any other audit-related work in the State of North Carolina. **Invoices for services rendered under these contracts shall not be paid by the Governmental Unit until the invoice has been approved by the Secretary of the LGC.** (This also includes any progress billings.) [G.S. 159-34 and 115C-447] All invoices for Audit work must be submitted by email in PDF format to the Secretary of the LGC for approval. The invoices must be sent to: [lgc.invoice@nctreasurer.com](mailto:lgc.invoice@nctreasurer.com). Subject line should read "Invoice – [Unit Name]. The PDF invoice marked 'approved' with approval date will be returned by email to the Auditor to present to the Governmental Unit for payment. Approval is not required on contracts and invoices for system improvements and similar services of a non-auditing nature.
9. In consideration of the satisfactory performance of the provisions of this contract, the Primary Governmental Unit shall pay to the Auditor, upon approval by the Secretary of the LGC, the fee, which includes any cost the Auditor may incur from work paper or peer reviews or any other quality assurance program required by third parties (Federal and State grantor and oversight agencies or other organizations) as required under the Federal and State Single Audit Acts. **Fees listed on signature pages.**
10. If the Governmental Unit has outstanding revenue bonds, the Auditor shall include documentation either in the notes to the audited financial statements or as a separate report submitted to the SLGFD along with the audit report, a calculation demonstrating compliance with the revenue bond rate covenant. Additionally, the Auditor should be aware that any other bond compliance statements or additional reports required in the authorizing bond documents need to be submitted to the SLGFD simultaneously with the Governmental Unit's audited financial statements unless otherwise specified in the bond documents.

## Discretely Presented Component Unit's (DPCU) if applicable

11. After completing the audit, the Auditor shall submit to the Governing Board a written report of audit. This report shall include but not be limited to the following information: (a) Management's Discussion and Analysis, (b) the financial statements and notes of the Governmental Unit and all of its component units prepared in accordance with GAAP, (c) supplementary information requested by the client or required for full disclosure under the law, and (d) the Auditor's opinion on the material presented. The Auditor shall furnish the required number of copies of the report of audit to the Governing Board as soon as practical after the close of the accounting period.
12. If the audit firm is required by the NC CPA Board or the Secretary of the LGC to have a pre-issuance review of their audit work, there must be a statement added to the engagement letter specifying the pre-issuance review including a statement that the Governmental Unit will not be billed for the pre-issuance review. The pre-issuance review must be performed **prior** to the completed audit being submitted to the LGC. The pre-issuance report must accompany the audit report upon submission to the LGC.
13. The Auditor shall electronically submit the report of audit to the LGC when (or prior to) submitting the invoice for services rendered. The report of audit, as filed with the Secretary of the LGC, becomes a matter of public record for inspection, review and copy in the offices of the SLGFD by any interested parties. Any subsequent revisions to these reports must be sent to the Secretary of the LGC. These audited financial statements, excluding the Auditors' opinion, may be used in the preparation of official statements for debt offerings, by municipal bond rating services to fulfill secondary market disclosure requirements of the Securities and Exchange Commission and other lawful purposes of the Governmental Unit without subsequent consent of the Auditor. If it is determined by the LGC that corrections need to be made to the Governmental Unit's financial statements, they should be provided within three days of notification unless another time frame is agreed to by the LGC.

If the OSA designates certain programs to be audited as major programs, as discussed in item #2, a turnaround document and a representation letter addressed to the OSA shall be submitted to the LGC.

The LGC's process for submitting contracts, audit reports and Invoices is subject to change. Auditors should use the submission process in effect at the time of submission. The most current instructions will be found on our website: <https://www.nctreasurer.com/slg/Pages/Audit-Forms-and-Resources.aspx>

14. Should circumstances disclosed by the audit call for a more detailed investigation by the Auditor than necessary under ordinary circumstances, the Auditor shall inform the Governing Board in writing of the need for such additional investigation and the additional compensation required therefore. Upon approval by the Secretary of the LGC, this contract may be varied or changed to include the increased time and/or compensation as may be agreed upon by the Governing Board and the Auditor
15. If an approved contract needs to be varied or changed for any reason, the change must be made in writing, signed and dated by all parties and pre-audited if the change includes a change in audit fee. This document and a written explanation of the change must be submitted by email in PDF format to the Secretary of the LGC for approval. The portal address to upload your amended contract and letter of explanation documents is <http://nctreasurer.slgfd.leapfile.net> No change shall be effective unless approved by the Secretary of the LGC, the Governing Board, and the Auditor.
16. Whenever the Auditor uses an engagement letter with the Governmental Unit, Item #17 is to be completed by referencing the engagement letter and attaching a copy of the engagement letter to the contract to incorporate the engagement letter into the contract. In case of conflict between the terms of the engagement letter and the terms of this contract, the terms of this contract will control. Engagement letter terms are deemed to be void unless the conflicting terms of this contract are specifically deleted in Item #22 of this contract. Engagement letters containing indemnification clauses will not be approved by the LGC.

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Governmental Unit

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Discretely Presented Component Unit's (DPCU) if applicable

17. Special provisions should be limited. Please list any special provisions in an attachment.

See attachment.

18. A separate contract should not be made for each division to be audited or report to be submitted. If a DPCU is subject to the audit requirements detailed in the Local Government Budget and Fiscal Control Act and a separate audit report is issued, a separate audit contract is required. If a separate report is not to be issued and the DPCU is included in the primary government audit, the DPCU must be named along with the parent government on this audit contract. Signatures from the DPCU Board chairman and finance officer also must be included on this contract.
19. The contract must be executed, pre-audited, physically signed by all parties including Governmental Unit and Auditor signatures and submitted in PDF format to the Secretary of the LGC. The current portal address to upload your contractual documents is <http://nctreasurer.slgfd.leapfile.net> Electronic signatures are not accepted at this time. Included with this contract are instructions to submit contracts and invoices for approval as of February, 2015. These instructions are subject to change. Please check the NC Treasurer's web site at [www.nctreasurer.com](http://www.nctreasurer.com) for the most recent instructions.
20. The contract is not valid until it is approved by the LGC Secretary. The staff of the LGC shall notify the Governmental Unit and Auditor of contract approval by email. The audit should not be started before the contract is approved.
21. There are no other agreements between the parties hereto and no other agreements relative hereto that shall be enforceable unless entered into in accordance with the procedure set out herein and approved by the Secretary of the LGC.
22. All of the above paragraphs are understood and shall apply to this contract, except the following numbered paragraphs shall be deleted: (See Item 16 for clarification).

*SIGNATURE PAGES FOLLOW*

Contract to Audit Accounts (cont.)

Bertie County

Governmental Unit

Discretely Presented Component Unit's (DPCU) if applicable

Bertie County

- FEES

Year-end bookkeeping assistance – [For audits subject to Government Auditing Standards, this is limited to bookkeeping services permitted by revised Independence Standards]

Audit \$35,883.75

Preparation of the annual financial Statements \$11,961.25

Prior to submission of the completed audited financial report, applicable compliance reports and amended contract (if required) the Auditor may submit invoices for approval for services rendered, not to exceed 75% of the total of the stated fees above. If the current contracted fee is not fixed in total, invoices for services rendered may be approved for up to 75% of the prior year audit fee.

The 75% cap for interim invoice approval for this audit contract is \$ 35,883.75

\*\* NA if there is to be no interim billing

Communication regarding audit contract requests for modification or official approvals will be sent to the email addresses provided in the spaces below.

Audit Firm Signature:

Carr, Riggs & Ingram, LLC

Name of Audit Firm

By Jeff Best, CPA

Authorized Audit firm representative name: Type or print

Signature of authorized audit firm representative

Date 5-15-15

jbest@cricpa.com

Email Address of Audit Firm

Governmental Unit Signatures:

Bertie County

Name of Primary Government

By Ronald D. Wesson, Chairperson

Mayor / Chairperson: Type or print name and title

Signature of Mayor/Chairperson of governing board

Date

By N/A

Chair of Audit Committee - Type or print name

\*\*

Signature of Audit Committee Chairperson

Date N/A

\*\* If Governmental Unit has no audit committee, mark this section "N/A"

Bertie County

PRE-AUDIT CERTIFICATE: Required by G.S. 159-28

(a)

This instrument has been pre-audited in the manner required by The Local Government Budget and Fiscal Control Act or by the School Budget and Fiscal Control Act. Additionally, the following date is the date this audit contract was approved by the governing body.

By William Roberson, Finance Officer

Primary Governmental Unit Finance Officer:

Type or print name

Primary Government Finance Officer Signature

Date

(Pre-audit Certificate must be dated.)

william.roberson@bertie.nc.gov

Email Address of Finance Officer

Date Primary Government Governing Body Approved Audit Contract - G.S. 159-34(a)

17. The audit is due October 31, 2015. In the event the audit is not completed on time, the cost of the audit shall be reduced at a rate of \$100 per day beginning November 15, 2015 until the completed audit is received by the Bertie County Finance Office.

*JOS*



## System Review Report

January 31, 2014

To the Partners of Carr, Riggs & Ingram, LLC  
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Carr, Riggs & Ingram, LLC (the firm) applicable to non-SEC issuers in effect for the year ended June 30, 2013. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. As a part of our peer review, we considered reviews by regulatory entities, if applicable, in determining the nature and extent of our procedures. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary).

As required by the standards, engagements selected for review included engagements performed under *Government Auditing Standards*; audits of employee benefit plans, and audits performed under FDICIA.

In our opinion, the system of quality control for the accounting and auditing practice of Carr, Riggs & Ingram, LLC applicable to non-SEC issuers in effect for the year ended June 30, 2013, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Carr, Riggs & Ingram, LLC has received a peer review rating of *pass*.

A handwritten signature in cursive script that reads "Eide Bailly LLP".

Eide Bailly LLP

[www.eidebailly.com](http://www.eidebailly.com)

800 Nicollet Mall, Ste. 1300 | Minneapolis, MN 55402-7033 | T 612.253.6500 | F 612.253.6600 | EOE



**§ 105-308. Duty to list; penalty for failure.**

Every person in whose name any property is to be listed under the terms of this Subchapter shall list the property with the assessor within the time allowed by law on an abstract setting forth the information required by this Subchapter.

} In addition to all other penalties prescribed by law, any person whose duty it is to list any property who willfully fails or refuses to list the same within the time prescribed by law shall be guilty of a Class 2 misdemeanor. The failure to list shall be prima facie evidence that the failure was willful.

Any person who willfully attempts, or who willfully aids or abets any person to attempt, in any manner to evade or defeat the taxes imposed under this Subchapter, whether by removal or concealment of property or otherwise, shall be guilty of a Class 2 misdemeanor. (1939, c. 310, s. 901; 1957, c. 848; 1971, c. 806, s. 1; 1977, c. 92; 1987, c. 43, s. 4, c. 45, s. 1; 1993, c. 539, s. 717; 1994, Ex. Sess., c. 24, s. 14(c).) \*

**§ 105-312. Discovered property; appraisal; penalty.**

(a) Repealed by Session Laws 1991, c. 34, s. 4.

(b) Duty to Discover and Assess Unlisted Property. - It shall be the duty of the assessor to see that all property not properly listed during the regular listing period be listed, assessed and taxed as provided in this Subchapter. The assessor shall file reports of such discoveries with the board of commissioners in such manner as the board may require.

(c) Carrying Forward Real Property. - At the close of the regular listing period each year, the assessor shall compare the tax lists submitted during the listing period just ended with the lists for the preceding year, and he shall carry forward to the lists of the current year all real property that was listed in the preceding year but that was not listed for the current year. When carried forward, the real property shall be listed in the name of the taxpayer who listed it in the preceding year unless, under the provisions of G.S. 105-302, it must be listed in the name of another taxpayer. Real property carried forward in this manner shall be deemed to be discovered property, and the procedures prescribed in subsection (d), below, shall be followed unless the property discovered is listed in the name of the taxpayer who listed it for the preceding year and the property is not subject to appraisal under either G.S. 105-286 or G.S. 105-287 in which case no notice of the listing and valuation need be sent to the taxpayer.

(d) Procedure for Listing, Appraising, and Assessing Discovered Property. - Subject to the provisions of subsection (c), above, and the presumptions established by subsection (f), below, discovered property shall be listed by the assessor in the name of the person required by G.S. 105-302 or G.S. 105-306. The discovery shall be deemed to be made on the date that the abstract is made or corrected pursuant to subsection (e) of this section. **The assessor shall also make a tentative appraisal of the discovered property in accordance with the best information available to him.**

When a discovery is made, the assessor shall mail a notice to the person in whose name the discovered property has been listed. The notice shall contain the following information:

- (1) The name and address of the person in whose name the property is listed;
- (2) A brief description of the property;
- (3) A tentative appraisal of the property;
- (4) A statement to the effect that the listing and appraisal will become final unless written exception thereto is filed with the assessor within 30 days from date of the notice.

Upon receipt of a timely exception to the notice of discovery, the assessor shall arrange a conference with the taxpayer to afford him the opportunity to present any evidence or argument he may have regarding the discovery. Within 15 days after the conference, the assessor shall give written notice to the taxpayer of his final decision. Written notice shall not be required, however, if the taxpayer signs an agreement accepting the listing and appraisal. In cases in which agreement is not reached, the taxpayer shall have 15 days from the date of the notice to request review of the decision of the assessor by the board of equalization and review or, if that board is not in session, by the board of commissioners. Unless the request for review by the county board is given at the conference, it shall be made in writing to the assessor. Upon receipt of a timely request for review, the provisions of G.S. 105-322 or G.S. 105-325, as appropriate, shall be followed.

(e) Record of Discovered Property. - When property is discovered, the taxpayer's original abstract (if one was submitted) may be corrected or a new abstract may be prepared to reflect the discovery. If a new abstract is prepared, it may be filed with the abstracts that were submitted during the regular listing period, or it may be filed separately with abstracts designated "Late Listings." Regardless of how filed, the listing shall have the same force and effect as if it had been submitted during the regular listing period.

(f) Presumptions. - **When property is discovered and listed to a taxpayer in any year, it shall be presumed that it should have been listed by the same taxpayer for the preceding five years unless**

the taxpayer shall produce satisfactory evidence that the property was not in existence, that it was actually listed for taxation, or that it was not his duty to list the property during those years or some of them under the provisions of G.S. 105-302 and G.S. 105-306. If it is shown that the property should have been listed by some other taxpayer during some or all of the preceding years, the property shall be listed in the name of the appropriate taxpayer for the proper years, but the discovery shall still be deemed to have been made as of the date that the assessor first listed it.

(g) **Taxation of Discovered Property.** - When property is discovered, it shall be taxed for the year in which discovered and for any of the preceding five years during which it escaped taxation in accordance with the assessed value it should have been assigned in each of the years for which it is to be taxed and the rate of tax imposed in each such year. The penalties prescribed by subsection (h) of this section shall be computed and imposed regardless of the name in which the discovered property is listed. If the discovery is based upon an understatement of value, quantity, or other measurement rather than an omission from the tax list, the tax shall be computed on the additional valuation fixed upon the property, and the penalties prescribed by subsection (h) of this section shall be computed on the basis of the additional tax.

(h) **Computation of Penalties.** - Having computed each year's taxes separately as provided in subsection (g), above, there shall be added a penalty of ten percent (10%) of the amount of the tax for the earliest year in which the property was not listed, plus an additional ten percent (10%) of the same amount for each subsequent listing period that elapsed before the property was discovered. This penalty shall be computed separately for each year in which a failure to list occurred; and the year, the amount of the tax for that year, and the total of penalties for failure to list in that year shall be shown separately on the tax records; but the taxes and penalties for all years in which there was a failure to list shall be then totalled on a single tax receipt.

(h1) Repealed by Session Laws 1991, c. 624, s. 8.

(i) **Collection.** - For purposes of tax collection and foreclosure, the total figure obtained and recorded as provided in subsection (h) of this section shall be deemed to be a tax for the fiscal year beginning on July 1 of the calendar year in which the property was discovered. The schedule of discounts for prepayment and interest for late payment applicable to taxes for the fiscal year referred to in the preceding sentence shall apply when the total figure on the single tax receipt is paid. Notwithstanding the time limitations contained in G.S. 105-381, any property owner who is required to pay taxes on discovered property as herein provided shall be entitled to a refund of any taxes erroneously paid on the same property to other taxing jurisdictions in North Carolina. Claim for refund shall be filed in the county where such tax was erroneously paid as provided by G.S. 105-381.

(j) **Tax Receipts Charged to Collector.** - Tax receipts prepared as required by subsections (h) and (i) of this section for the taxes and penalties imposed upon discovered property shall be delivered to the tax collector, and he shall be charged with their collection. Such receipts shall have the same force and effect as if they had been delivered to the collector at the time of the delivery of the regular tax receipts for the current year, and the taxes charged in the receipts shall be a lien upon the property in accordance with the provisions of G.S. 105-355.

(k) **Power to Compromise.** - After a tax receipt computed and prepared as required by subsections (g) and (h) of this section has been delivered and charged to the tax collector as prescribed in subsection (j), above, the board of county commissioners, upon the petition of the taxpayer, may compromise, settle, or adjust the county's claim for taxes arising therefrom. The board of commissioners may, by resolution, delegate the authority granted by this subsection to the board of equalization and review, including any board created by resolution pursuant to G.S. 105-322(a) and any special board established by local act.

(l) **Municipal Corporations.** - The provisions of this section shall apply to all cities, towns, and other municipal corporations having the power to tax property. Such governmental units shall designate an appropriate municipal officer to exercise the powers and duties assigned by this section

to the assessor, and the powers and duties assigned to the board of county commissioners shall be exercised by the governing body of the unit. When the assessor discovers property having a taxable situs in a municipal corporation, he shall send a copy of the notice of discovery required by subsection (d) to the governing body of the municipality together with such other information as may be necessary to enable the municipality to proceed. The governing board of a municipality may, by resolution, delegate the power to compromise, settle, or adjust tax claims granted by this subsection and by subsection (k) of this section to the county board of equalization and review, including any board created by resolution pursuant to G.S. 105-322(a) and any special board established by local act. (1939, c. 310, s. 1109; 1971, c. 806, s. 1; 1973, c. 476, s. 193; c. 787; 1977, c. 864; 1981, c. 623, ss. 1, 2; 1987, c. 45, s. 1; c. 743, ss. 1, 2; 1989, c. 522; 1991, c. 34, s. 4; c. 624, s. 8; 1991 (Reg. Sess., 1992), c. 961, s. 12; 1999-297, s. 2.)

**§ 105-348. All interested persons charged with notice of taxes.**

All persons who have or who may acquire any interest in any real or personal property that may be or may become subject to a lien for taxes are hereby charged with notice that such property is or should be listed for taxation, that taxes are or may become a lien thereon, and that if taxes are not paid the proceedings allowed by law may be taken against such property. **This notice shall be conclusively presumed, whether or not such persons have actual notice.** (1939, c. 310, s. 1705; 1971, c. 806, s. 1.)

**§ 105-357. Payment of taxes.**

(a) **Medium of Payment.** - Taxes shall be payable in existing national currency. Deeds to real property, notes of the taxpayer or others, bonds or notes of the taxing unit, and payments in kind shall not be accepted in payment of taxes. A taxing unit may not permit the payment of taxes by offset of any bill, claim, judgment, or other obligation owed to the taxpayer by the taxing unit. The prohibition against payment of taxes by offset does not apply to offset of an obligation arising from a lease or another contract entered into between the taxpayer and the taxing unit before July 1 of the fiscal year for which the unpaid taxes were levied.

(b) **Acceptance of Checks and Electronic Payment.** - The tax collector may accept checks and electronic payments, as defined in G.S. 147-86.20, in payment of taxes, as authorized by G.S. 159-32.1. Acceptance of a check or electronic payment is at the tax collector's own risk. A tax collector who accepts electronic payment of taxes may add a fee to each electronic payment transaction to offset the service charge the taxing unit pays for electronic payment service. A tax collector who accepts electronic payment or check in payment of taxes may issue the tax receipt immediately or withhold the receipt until the check has been collected or the electronic payment invoice has been honored by the issuer.

If a tax collector accepts a check or an electronic payment and issues a tax receipt and the check is returned unpaid (without negligence on the part of the tax collector in presenting the check for payment) or the electronic payment invoice is not honored by the issuer, the taxes for which the check or electronic payment was given shall be deemed unpaid; the tax collector shall immediately correct the copy of the tax receipt and other appropriate records to show the fact of nonpayment, and shall give written notice by certified or registered mail to the person to whom the tax receipt was issued to return it to the tax collector. After correcting the records to show the fact of nonpayment, the tax collector shall proceed to collect the taxes by the use of any remedies allowed for the collection of taxes or by bringing a civil action on the check or electronic payment.

A financial institution with which a taxing unit has contracted for receipt of payment of taxes may accept a check in payment of taxes. If the check is honored, the financial institution shall so notify the tax collector, who shall, upon request of the taxpayer, issue a receipt for payment of the taxes. If the check is returned unpaid, the financial institution shall so notify the tax collector, who shall proceed to collect the taxes by use of any remedy allowed for collection of taxes or by bringing a civil action on the check.

(1) **Effect on Tax Lien.** - If the tax collector accepts a check or electronic payment in payment of taxes on real property and issues the receipt, and the check is later returned unpaid or the electronic payment invoice is not honored by the issuer, the taxing unit's lien for taxes on the real property shall be inferior to the rights of purchasers for value and of persons acquiring liens of record for value if the purchasers or lienholders acquire their rights in good faith and without actual knowledge that the check has not been collected or the electronic payment invoice has not been honored, after examination of the copy of the tax receipt in the tax collector's office during the time that record showed the taxes as paid or after examination of the official receipt issued to the taxpayer prior to the date on which the tax collector notified the taxpayer to return the receipt.

(2) **Penalty.** - In addition to interest for nonpayment of taxes provided by G.S. 105-360 and in addition to any criminal penalties provided by law, the penalty for presenting in payment of taxes a check or electronic funds transfer that is returned or not completed because of insufficient funds or nonexistence of an account of the drawer or transferor is ~~twenty-five dollars (\$25.00) or ten percent (10%) of the amount of the check or electronic invoice, whichever is greater, subject to a maximum of one thousand dollars (\$1,000).~~ This penalty does not apply if the tax

collector finds that, when the check or electronic funds transfer was presented for payment, the drawer of the check or transferor of funds had sufficient funds in an account at a financial institution in this State to make the payment and, by inadvertence, the drawer of the check or transferor of the funds failed to draw the check or initiate a transfer on the account that had sufficient funds. This penalty shall be added to and collected in the same manner as the taxes for which the check or electronic payment was given.

(c) **Small Underpayments and Overpayments.** - The governing body of a taxing unit may, by resolution, permit its tax collector to treat small underpayments of taxes as fully paid and to not refund small overpayments of taxes unless the taxpayer requests a refund before the end of the fiscal year in which the small overpayment is made. A "small underpayment" is a payment made, other than in person, that is no more than one dollar (\$1.00) less than the taxes due on a tax receipt. A "small overpayment" is a payment made, other than in person, that is no more than one dollar (\$1.00) greater than the taxes due on a tax receipt.

The tax collector shall keep records of all underpayments and overpayments of taxes by receipt number and amount and shall report these payments to the governing body as part of his settlement.

A resolution authorizing adjustments of underpayments and overpayments as provided in this subsection shall:

- (1) Be adopted on or before June 15 of the year to which it is to apply;
- (2) Apply to taxes levied for all previous fiscal years; and
- (3) Continue in effect until repealed or amended by resolution of the taxing unit. (1939, c. 310, s. 1710; 1971, c. 806, s. 1; 1987, c. 661; 1989, c. 578, s. 3; 1989 (Reg. Sess., 1990), c. 1005, s. 8; 1991, c. 584, s. 2; 1999-434, s. 6; 2001-487, s. 25; 2002-156, s. 1; 2005-134, s. 1; 2005-313, s. 10.)

to the health, safety, welfare, and prosperity of all residents of the State and to the sound growth of North Carolina communities."

Session Laws 2003-416, s. 2, provides that Session Laws 2002-172 is reenacted.

#### Effect of Amendments.

Session Laws 2010-167, s. 4(b), effective Au-

### CASE NOTES

*Editor's Note.* — Most of the cases cited below were decided under corresponding sections of former law.

Where a statute authorizing the levy of a tax beyond the constitutional limit for a special purpose is *intra vires*, the taxes collected beyond the requirements of the special purpose may be turned into the general fund and used for general purposes; but where the act authorizes the levy partly for a "special purpose" and partly for general purposes it is *ultra vires*, and no part of the levy can be collected. *Williams v. Commissioners of Craven County*, 119 N.C. 520, 26 S.E. 150 (1896).

**Levy to Fund Medically Unnecessary Abortions Is Ultra Vires and Void.** — Section 153A-255 does not give counties the underlying authority to levy taxes pursuant to subdivision (c)(30) of this section to fund medically unnecessary abortions, since the authority conferred upon counties to provide social services pursuant to G.S. 153A-255 is limited to providing the poor with the basic necessities of life, and a medically unnecessary abortion is not a basic necessity of life; therefore, a county exceeds its statutorily conferred power in levying a tax to fund medically unnecessary abortions, and the tax levy is *ultra vires* and void. *Stam v. State*, 302 N.C. 357, 275 S.E.2d 439 (1981).

**Appropriation for Dyslexia School Unauthorized.** — An appropriation by the Gaston County Board of Commissioners to the Dyslexia School of North Carolina was not authorized by either subdivision (c)(30) of this section or G.S. 153A-255. *Hughey v. Cloninger*, 297 N.C. 86, 253 S.E.2d 898 (1979).

**General taxes for county purposes are leviable only once a year.** *Bradshaw v. Board of Comm'rs*, 92 N.C. 278 (1885).

**Tax Rate Variable.** — There is no constitutional requirement that the tax rate for county purposes shall be the same everywhere. It varies in the different counties, and may vary in different townships, parts of townships, districts, towns, and cities in the same county.

N.C.L. Rev. 1110 (1901).  
For survey of 1981 administrative law, see G.S. N.C.L. Rev. 1165 (1982).

For a survey of 1996 developments in constitutional law, see 75 N.C.L. Rev. 2281 (1997).

*Jones v. Commissioners of Stokes County*, 143 N.C. 59, 55 S.E. 427 (1906).

**Assessment of Property Subject to Taxation.** — All of the property, including credits, in the State, shall be assessed and taxed at its value in money. *Caldwell Land & Lumber Co. v. Smith*, 146 N.C. 199, 59 S.E. 653 (1907).

The legislature has the power to provide for the listing, assessment, and taxing of personal property omitted to be listed by the owner as the law requires. And there is no reason why it may not be taxed for five or more preceding years if it has escaped taxation so long. *Kyle v. Mayor & Comm'rs*, 75 N.C. 445 (1876); *North Carolina R.R. v. Commissioners of Alamance*, 82 N.C. 260 (1880); *City of Wilmington v. Cronly*, 122 N.C. 388, 30 S.E. 9 (1898); *Caldwell Land & Lumber Co. v. Smith*, 146 N.C. 199, 59 S.E. 653 (1907).

**An assessment for the building of a stock law fence is not a tax** which requires a referendum vote by the people. *Tripp v. Commissioners of Pitt County*, 158 N.C. 180, 73 S.E. 896 (1912).

**Land of Schools and Railroads Held Exempt from Special Tax.** — An act which provided for the construction of a fence to enclose the whole of several districts and that the commissioners should levy a special tax on all the real estate in the district which was taxable by the State and county did not embrace the real estate of schools and railroads, which was not taxable for general purposes. *Bradshaw v. Board of Comm'rs*, 92 N.C. 278 (1885).

**Application of Tax Raised for One Purpose to Another Purpose.** — There is no statute nor any rule of law or of public policy which prevents county commissioners from applying a tax raised professedly for one purpose to any other legitimate purpose. There may, perhaps, be an exception where a tax is levied by a special authority from the legislature, or upon the vote of the people, which would not

expressed with a trust for the benefit of the owners of the coupons. *Board of Comm'rs v. Williams*, 145 F. 753 (4th Cir. 1906).

**Tax Necessary to Maintain Schools for Required Term.** — When it becomes necessary, the county commissioners are required to levy a tax sufficient to maintain the county schools for the required term each year. Former constitutional limitation did not apply to defeat a levy. *Collie v. Commissioners of Franklin County*, 145 N.C. 170, 59 S.E. 44 (1907), expressly overruling *Barksdale v. Commissioners of Sampson County*, 93 N.C. 472 (1885), and *Board of Educ. v. Board of Comm'rs*, 111 N.C. 166 S.E. 621 (1892); *Southern Ry. v. Cherokee County*, 177 N.C. 86, 97 S.E. 758 (1919).

**Tax to Erect and Maintain Courthouse.** — Power of limited taxation for the purpose of erecting and maintaining a county courthouse and its exercise is no invasion of the Bill of Rights. *Lockhart v. Harrington*, 8 N.C. 408 (1841).

Taxpayers cannot enjoin the levy of taxes necessary to pay the principal and interest on bonds issued for repairs to the courthouse.

### OPINIONS OF ATTORNEY GENERAL

**Local School Administrative Unit May Levy Taxes at Local Level.** — The legislature may by statute, consistently with the Constitution, provide that a local school administrative unit may levy taxes at the local level but such taxing authority must be conferred either by a general law, applicable statewide, or by local law subject to a vote of those persons affected. See opinion of Attorney General to Mr. John B. Dunn, Superintendent, Edenton-Chowan Schools, 60 N.C.A.G. 17 (1990).

### § 153A-150. Reserve for reappraisal

Before the beginning of the fiscal year date of a reappraisal of real property the county budget officer shall present for financing the cost of the next reappraisal and shall propose the cost of the reappraisal and shall propose in annual installments during the interval with all installments as nearly uniform as possible, to consider this budget, making any adjustments as advisable, and shall adopt a resolution for the next reappraisal. In the budget or



# Compromising Taxes on Discovered Property: An Unconstitutional Statute?

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The North Carolina property tax law sets out an elaborate procedure for listing and assessing property that was not listed during the regular listing period (usually the month of January).<sup>1</sup> Property listed under G.S. 105-312 is categorized as "discovered" property. After the county assessor has listed and appraised the property and the property owner has exhausted any appeals to the discovery that he or she wishes to pursue, taxes on the property are computed and a late-listing penalty is added to the taxes. The penalty is 10 percent for each year's listing period that the

property was not listed. Thus, if property is discovered for one year, the penalty is 10 percent, if it is discovered for two years, the penalty is 20 percent, and so on. The maximum period for which property can be discovered is the current year plus the preceding five years.

After the assessor computes the total amount, prepares the tax receipt, and charges it to the tax collector, the taxpayer may petition the governing board of the taxing unit to "compromise" the tax. This compromise authority allows the board to release any portion of the

total tax bill that is legally due. The statute that authorizes this compromise, G.S. 105-312(k), reads as follows:

(k) Power to Compromise.—After a tax receipt computed and prepared as required by subsections (g) and (h), above, has been delivered and charged to the tax collector as prescribed in subsection (j), above, the board of county commissioners, [subsection (l) extends this authority to municipal governing boards] upon the petition of the taxpayer, may compromise, settle, or adjust the county's claim for taxes arising therefrom. The board of commissioners may, by resolution, delegate the authority granted by this subsection to the

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board of equalization and review, including any board created by resolution pursuant to G.S. 105-322(a) and any special board established by local act.

Three aspects of this statute are significant in considering its possible constitutional deficiencies. First, the power granted to the governing board is not authority to settle a disputed claim for the tax; at this stage of the proceedings the value of the property and the amount of the tax have been established and are not in dispute. Second, the governing board is authorized to compromise the principal amount of the taxes; it is not restricted to a compromise of the late-listing penalty. And third, there are no standards—absolutely none—to guide the governing board in exercising this compromise authority. In the absence of standards, a governing board is free under the statute to treat petitions from three different taxpayers, each owing \$10,000 in taxes and penalties on discovered property, in three entirely disparate ways. The board could refuse to make any compromise in the first case, compromise only the penalty in the second case, and compromise the tax and penalties to \$1.00 in the third case, based on whatever the board finds to be good policy.

The governing board's compromise authority in the case of discovered property has been in the property tax law for a respectably long time. It first appeared in the Machinery Act of 1935,<sup>2</sup> was carried over unchanged in the Machinery Act of 1939,<sup>3</sup> and was continued with no substantive changes in the Machinery Act of 1971. During this fifty-four year history, only one reported case has considered the application of the statute, and that case did not challenge its constitutionality.<sup>4</sup> But this untroubled history will not preserve the statute if an appropriate challenge is brought. A taxpayer denied a compromise of a tax claim when other taxpayers would be sufficiently affected by the board's action (that is, "have standing") to challenge the statute's constitutionality, as would a taxpayer who received less of a compromise than another taxpayer in similar circumstances.

Consider, for example, the case of two taxpayers who fail to list their motor vehicles. The county assessor discovers the vehicles and adds the 10 percent

late-listing penalty plus the special \$100 penalty for motor vehicles.<sup>5</sup> Then both taxpayers petition the board of commissioners for a compromise of the tax claims. One of the taxpayers owns an automobile, and the other owns a boat trailer. The board decides to compromise the \$100 penalty on the trailer and to deny any compromise to the automobile owner. Nothing in G.S. 105-312(k) prevents the board from making that sort of distinction. The owner of the automobile would have standing to challenge the constitutionality of G.S. 105-312(k). Suppose the owner does file suit challenging the statute, what are his or her chances of success? In my opinion, they are good.

By granting to city and county governing boards standardless authority to compromise tax claims on discovered property, the legislature has empowered those governing boards to exercise arbitrary discretion that may deprive taxpayers of property without due process of law, and such a statute is contrary to Article I, Section 19 of the North Carolina Constitution (law of the land clause). Two cases are especially compelling on this point. The first is *Bowie v. Town of West Jefferson*,<sup>6</sup> in which a local act authorized the town to appraise property for ad valorem taxation at a level different from the appraisal made by the county. The act contained no standards for establishing the appraised value of property in the town and no requirements for notifying property owners of their tentative values and giving them a right of appeal. The court held the act unconstitutional under the Fourteenth Amendment of the United States Constitution and the law of the land clause of the North Carolina Constitution. The court found the act constitutionally deficient both because of lack of standards to guide the municipality in appraising property and because of the absence of notice requirements. The town board had, in fact, given property owners notice of their values. But the court said that this would not save the statute; its constitutionality must be measured by what the board could do under the statute, not what it did. The lesson of this part of the decision for present purposes is that even if a local governing board attempted to adopt rules establishing the conditions under which compromises would be granted under G.S. 105-312(k), this would not

save the statute, because under its terms the board is not required to proceed on the basis of generally applicable standards.

In the second case, *In re Application of Ellis*,<sup>7</sup> Guilford County adopted a resolution to the effect that (1) in administering its zoning ordinance, applications for special exception permits would be decided by the board of county commissioners and (2) the board could take into account "the public interest" in granting or denying a permit. The North Carolina Supreme Court held that the board's denial of an application pursuant to this resolution denied property owners due process of law. The court summarized the constitutional infirmity in these words: "[T]he commissioners cannot deny applicants a permit in their unguided discretion. . . . [T]hey must . . . proceed under standards, rules, and regulations, uniformly applicable to all who apply for permits."<sup>8</sup>

This zoning case is relevant to the statute under consideration for two reasons. First, the court found the county's procedure to be unconstitutional because it was not in conformity with the requirements of due process of law, not because it was a delegation of legislative authority without sufficient standards. The court has held that the prohibition against standardless delegation of legislative authority, derived from Article II, Section 1 of the North Carolina Constitution, does not apply when the General Assembly delegates broad authority to local governments to legislate regarding local matters.<sup>9</sup> The court left this principle undisturbed in *Ellis*; it did not base its decision on the ground that the General Assembly constitutionally granted local governments authority to adopt special exceptions to zoning regulations. Instead, the court stated that in exercising this delegated authority, local governments are bound by the same constitutional limitations that would bind the General Assembly if it chose to exercise its zoning authority directly: "Power to zone rests originally in the General Assembly, but this power is subject to the constitutional limitation forbidding arbitrary and unduly discriminatory interference with the right of property owners."<sup>10</sup> Thus, although the case involved the exercise of a delegated power by a local government, the court, in effect, held that for purposes of constitutional analysis the

county resolution should be treated as though it were a state statute.

Second, the case is important because it rebuts the argument that G.S. 105-312(k) is constitutional because no taxpayer has a right to a compromise, that every taxpayer has a duty to pay the amount of taxes and penalties due, and that no taxpayer can successfully argue that he or she is somehow treated unfairly because the board exercises its discretion not to grant a compromise. No property owner has a "right" under a zoning ordinance to a special exception permit, either, but *Ellis* requires that the power to grant or deny permits not be exercised arbitrarily. In the same way, the power to compromise a tax claim must not be exercised arbitrarily, as G.S. 105-312(k) permits.

If I am correct and G.S. 105-312(k) is indeed an unconstitutional provision, how can it be amended to correct the deficiency? One possibility is simply to repeal G.S. 105-312(k) and to place taxes on discovered property on the same footing as all other taxes. If they are legally due, they must be paid in full.<sup>11</sup> A good case can be made for repeal, if only because it is difficult to explain why—in a rational tax scheme—a property owner who voluntarily lists

property for taxes on time must pay the full amount due, but a property owner who fails to list may have the taxes compromised by the governing board.

Short of repeal, a second possibility would be to follow the model of G.S. 105-237, which gives the secretary of revenue authority to reduce or waive any penalties on state taxes, provided the secretary makes a written record of the reasons for the waiver or reduction. This authority would still be without standards to guide the governing board, but perhaps it could withstand constitutional challenge because it extends only to the penalty. However, it could be argued that a statute that allows arbitrary release of penalties suffers from the same constitutional infirmities as one that allows an arbitrary compromise of the tax claim.

The third possibility would be to follow the model of G.S. 105-237.1, which gives the secretary of revenue, with the concurrence of the attorney general, authority to compromise state tax claims in four limited circumstances. Two of those circumstances are relevant to taxes on discovered property: (1) the taxpayer is insolvent, and the taxing unit could not collect an amount greater than that offered as settlement; and (2)

collection of a greater amount than that offered in compromise is improbable, and the funds offered in the settlement come from a source from which the taxing unit could not otherwise collect. Placing these, or other similar conditions, on the governing board's power to compromise would provide standards for the exercise of its discretion and would eliminate the unconstitutional arbitrariness that now exists in the statute.

1. N.C. Gen. Stat. § 105-312. Hereinafter the General Statutes will be cited as G.S.

2. 1935 N.C. Code § 7971(50)5.

3. Former G.S. 105-331(d).

4. The case is *Stone v. Board of Commissioners*, 210 N.C. 226, 186 S.E. 342 (1936). The Stoneville town board compromised a tax claim on discovered property for \$100, and residents of the town brought suit seeking a writ of mandamus to force the board to collect the full amount of the tax claim. The court denied the application for mandamus upon finding no evidence that the board had acted in bad faith or had abused its discretion.

5. G.S. 105-312(h1).

6. 231 N.C. 408, 57 S.E.2d 369 (1950).

7. 277 N.C. 419, 178 S.E.2d 77 (1970).

8. 277 N.C. at 425, 178 S.E.2d at 81.

9. See, e.g., *Jackson v. Guilford County Bd. of Adjustment*, 275 N.C. 155, 166 S.E.2d 78 (1969).

10. 277 N.C. at 425, 178 S.E.2d at 80.

11. See G.S. 105-380 and 105-381.