

Bertie County Board of Commissioners



November 7, 2016
2:00pm

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

BERTIE COUNTY BOARD OF COMMISSIONERS

November 7, 2016

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.

2:00 – Work Session – discuss various facility clean-up/restoration issues from effects of two recent flooding events with George Saad of Care Master Clean

- a. Lawrence Memorial Library
- b. Cooperative Extension Building
- c. EMS Station 1

3:00 – NCACC Update Video – November 2016

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

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

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

(A)

*** APPOINTMENTS ***

4:25-4:35 (1) Matthew Connolly of the U.S. Fish and Wildlife Service will update the Board on the proposed expansion of the Roanoke River Wildlife Refuge

4:35-4:45 (2) Presentation by Jeremy McCargo of the NC Wildlife Resources Commission

4:45-4:55 (3) Update request regarding storm shelter generators by Commissioner Bill Harrell of Colerain

Board Appointments (B)

1. Advertisement -- Current and Upcoming Board Vacancies

Consent Agenda (C)

1. Approve minutes for Regular Session 10-24-16
2. Register of Deeds Fees Report – October 2016
3. “Raising Bertie” Public Showing Event at Bertie High School Auditorium, and facility use agreement
4. Revised Agreement for Regional Back-Up PSAP
5. Tax Release Journal – September 2016
6. Council on Aging – General Purpose Agreement FY2016-2017
7. Budget Amendment #17-03

OTHER ITEMS

Discussion Agenda (D)

1. Review of Tax Appeals:
 - a) Coastal Medical Transport by Tim Bazemore, Jr.
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4. Structural Evaluation – resident near new BHS (1 of 3) received
5. Blue Jay Park Trail – Grant Update
6. Update on recreation master plan and site visit to Currituck County YMCA

Commissioners’ Reports (E)

County Manager’s Reports (F)

County Attorney’s Reports (G)

Public Comments Continued

3 minute time limit per speaker

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)(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 approves 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.

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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.

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Adjourn



Bertie County

Board of Commissioners

ITEM ABSTRACT

MEETING DATE: November 7, 2016

AGENDA ITEM: A-1

DEPARTMENT: Governing Body

SUBJECT: Matthew Connolly of the U.S. Fish and Wildlife Service will update the Board on the proposed expansion of the Roanoke River Wildlife Refuge

COUNTY MANAGER RECOMMENDATION OR COMMENTS: FYI only.

SUMMARY OF AGENDA ITEM AND/OR NEEDED ACTION(S): FYI only.

ATTACHMENTS: Yes

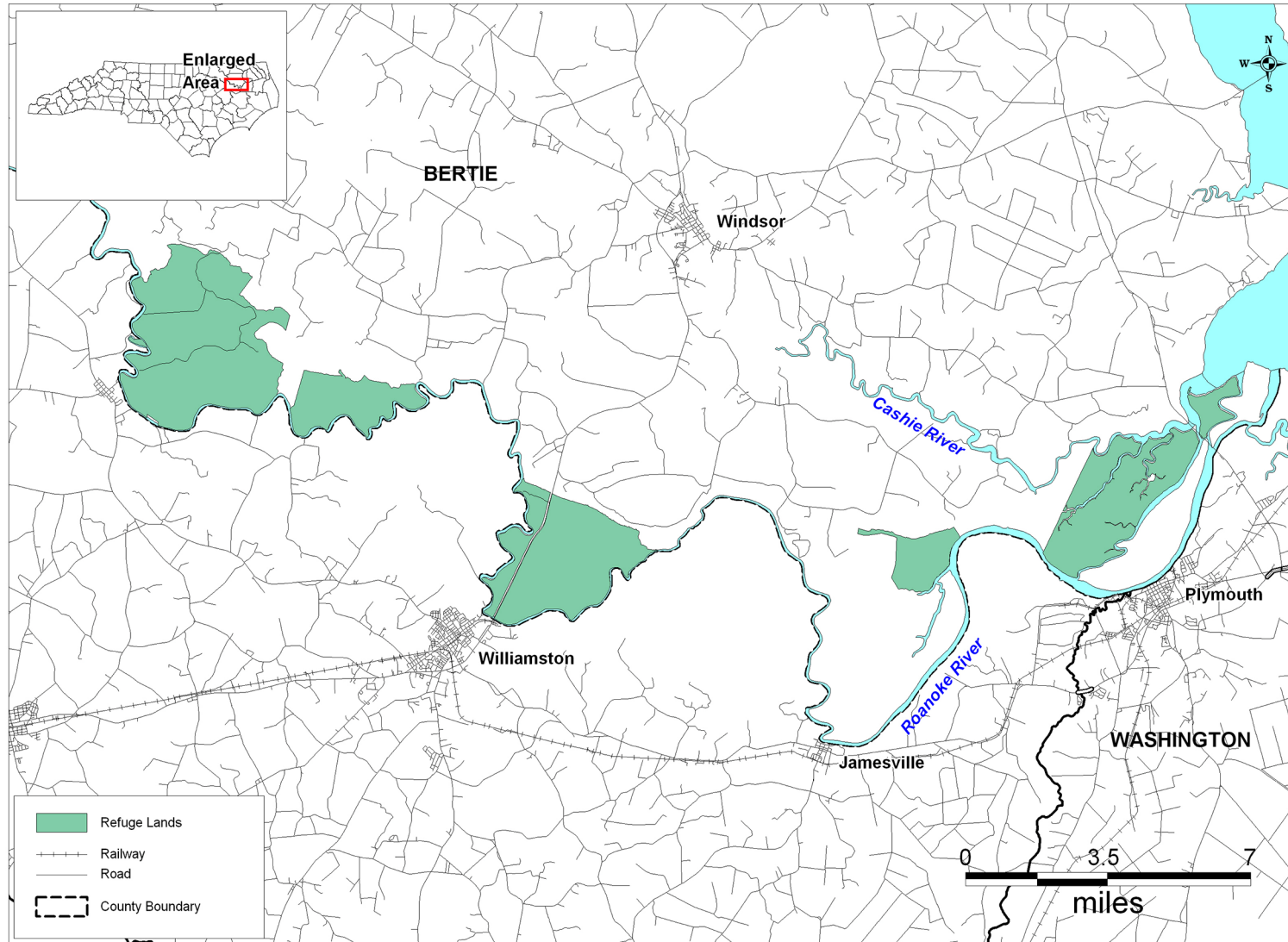
LEGAL REVIEW PENDING: N/A

ITEM HISTORY: ---



Proposed Expansion for Roanoke River National Wildlife Refuge

Current Roanoke River National Wildlife Refuge Boundary



Devil's Gut Cypress/Tupelo swamp, by USFWS

Purpose

The USFWS is proposing an expansion of the acquisition boundary of the Roanoke River National Wildlife Refuge (RRNWR) to conserve and restore fish and wildlife habitat while helping to preserve a rural landscape, protect water quality and support public recreational and educational opportunities. If approved, the Service would increase the boundary of the RRNWR by working solely with willing landowners to conserve land through a combination of fee-title purchase and conservation easements.

Goals

- Provide future habitat for wildlife in the event of population growth and sea level rise;
- Preserve the most natural river flow possible for benefit of wildlife and habitats;
- Maintain the rural and agricultural legacy of the region;
- Partner with Federal, State, County and private agencies and organizations to conserve and promote the natural resources of the Roanoke River.

Significant Features of Roanoke River

The land along the Roanoke River is a mosaic of habitat types including agricultural property, hardwood forest communities, tupelo-cypress forest, and stands of mature and young pine forests.

- Important habitat for migratory waterfowl including mallards and wood ducks;
- One of the largest populations of wild turkey in NC;
- Active heron rookeries;
- Home to bald eagles, Swainson's warbler, Kentucky warbler, wood thrush, Mississippi and Swallow-tailed kites, prothonotary warbler and cerulean warbler;
- Important to migratory fish like alewife, American eel, American shad, Atlantic sturgeon, blueback herring, hickory shad, sea lamprey, and striped bass.

National Wildlife Refuge System Improvement Act of 1997

The mission of the National Wildlife Refuge System is: "...to administer a national network of lands and waters for the conservation, management, and where appropriate, restoration of fish, wildlife and plant resources and their habitats within the United States for the benefit of present and future generations of Americans."

Roanoke River NWR Today

Roanoke River NWR was established on August 10, 1989. Located in Bertie County, NC, the Refuge includes 20,978 acres along the lower extent of the Roanoke River. The existing acquisition boundary is 33,000 acres. The Roanoke River is a 442-mile-long river with 9,875 square miles of drainage in North Carolina and Virginia.

Next Steps

This is the beginning of detailed planning for the project. Public input is a vital part of this process. Public meetings will be held in areas throughout the counties included in the study area in the fall and winter of 2016.



Swainson's warbler, by Laurie S. Johnson

Flow of Process

- Public Scoping
- Writing the Land Protection Plan
- Public Review
- Final Plan

Facts about the Proposal

- Purchases only from **willing** sellers;
- **No** condemnation;
- Limited to no more than 50,000 acres in fee title purchase and 100,000 acres in conservation easements;



Bald eagle, by USFWS/Rock

- Will **not** affect property rights on non-service owned lands;
- Service required to pay appraised value for land;
- No changes to use of private lands, service has no authority on adjoining lands;
- Continued hunting, fishing wildlife observation, environmental education, interpretation and wildlife photography on existing and new refuge land.

Questions You May Have

What is the U.S. Fish and Wildlife Service proposing?

The Service has proposed the expansion of the acquisition boundary for Roanoke River National Wildlife Refuge located in Bertie County, North Carolina. Under the draft proposal, the Service would be able to purchase from willing sellers up to 50,000 acres of land and up to 100,000 acres of conservation easements along the Roanoke River from Weldon to the mouth of the river at Albemarle Sound. By focusing on the area along the river that represents the current day flood plain, the Service would be able to work with partners to connect the existing protected lands for the benefit of people and wildlife.

What is a national wildlife refuge?

National wildlife refuges are areas of land and water set aside for fish, wildlife, and plant conservation, and managed by or in partnership with the U.S. Fish and Wildlife Service. Collectively, refuges across the nation comprise the National Wildlife Refuge System, the world's premier system of public lands and

waters set aside to conserve fish, wildlife and plants. Since President Theodore Roosevelt designated Florida's Pelican Island as the first wildlife refuge in 1903, the System has grown to more than 150 million acres, 553 national wildlife refuges and other units of the Refuge System, plus 38 wetland management districts.

Why is the Service proposing to expand the acquisition boundary of the Roanoke River NWR?

Population growth and sea level rise anticipated over the next 50 to 100 years will add pressure to wildlife in northeastern North Carolina to find adequate and quality habitat. As the nation's leading conservation agency for wildlife and habitat protection, the Service seeks to work with public and private land managers to manage for the conservation of wildlife and habitat.



Wood duck, by Mark Buckler Photography

What is a refuge acquisition boundary?

It's a line on a map within which the Service would be authorized to negotiate with willing sellers. The boundary itself does not give the Service any special jurisdiction or control over these lands. Lands become part of the Roanoke River NWR only when they are purchased from willing sellers or placed under agreements with willing participants. Some landowners may choose not to sell, and those landowners would continue to manage their lands as before. Others may choose to sell, donate, or enter into special agreements, and their lands are added to the refuge. These lands can then be managed for the conservation of wildlife and habitat.

What happens if my property is included in a refuge acquisition boundary and I don't want to sell?

Nothing. The Service will only purchase lands and conservation easements from willing sellers. You would be largely unaffected by the establishment of the new boundary. Even if refuge lands

surround private property, legal access to the property would be maintained.

Will I be able to hunt, fish, hike and bird watch on lands acquired by the refuge?

Most likely. The Service gives priority consideration to six wildlife-dependent public uses on National Wildlife Refuges: hunting, fishing, wildlife observation, photography, environmental education, and interpretation. If these uses are determined to be compatible with refuge purposes, and funds are available to manage them, they would be allowed within the proposed refuge. During the planning process, lands proposed for acquisition would be evaluated for the priority recreational uses. Some areas could be open to all six uses, while few or no uses might be allowed on other areas of the refuge.

Would land use and zoning change within the refuge boundary?

Zoning and land use regulations would continue under the jurisdiction of the appropriate local government. The Fish and Wildlife Service would act as a landowner and manage only its own property, or property in which it acquires an interest.



Great egret and chicks, by Mary Ellen Urbanski

Can I still hunt, fish and farm on my property?

Your rights to hunt and fish on, and farm your property are not affected by its inclusion in the acquisition boundary. You can still use or lease your property for use by others. Current laws and regulations regarding hunting and fishing will still apply to your property.

How would tax revenues be affected if lands become part of the National Wildlife Refuge System?

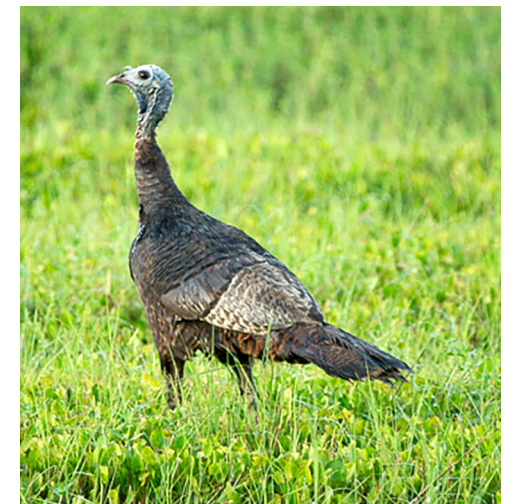
The federal government does not pay property tax on land it owns, but two factors help offset this potential hardship to communities. First, refuge lands demand very little in the way of expensive services or infrastructure from local government and they generate tourism. Second, under the provisions of the Refuge Revenue Sharing Act (Public Law 95-469), the Service annually provides payments to counties to compensate for revenue lost as a result of acquisition of private property. This law requires that payments be made to counties, for all land purchased by the Service in fee title. These payments will be based on the greatest of:

- ¼ of 1 percent of the fair market value, or
- 25 percent of the net receipts collected for products or services on the land, or
- 75 cents per acre.

Payments under this Act would be made only on lands which the Service acquires in fee title. On lands where the Service acquires only partial interest through easement, all taxes would remain the responsibility of the individual landowner. Assessments on Service owned lands will change just like the assessments on

your local tax rolls change. The Service reappraises the market value of these areas at least once every five years.

Payment In Lieu of Taxes may also be paid to Counties on land that was public land before becoming part of the Refuge and had never been private land. It is calculated based on 25% of the net receipts collected from this public domain land.



Wild turkey, by Mark Buckler Photography

How would the refuge pay for the purchase of land?

The Service draws funding for land acquisition from several sources. The Migratory Bird Conservation Fund provides funding from the sale of duck stamps. The Land and Water Conservation Fund (LWCF) is derived from the sale of offshore oil leases. The North American Wetlands Conservation Fund comes from Congressional appropriations, fines, penalties and forfeitures collected under the Migratory Bird Treaty Act and from federal fuel excise taxes on small gas engines collected under the Federal Aid in Sport Fish Restoration Act of 1950 and from interest on the Federal Aid in Wildlife Restoration Act of 1937.

Contacts

Matt Connolly
Roanoke River NWR Manager
252/794 3808 ext. 105
matt_connolly@fws.gov

Pam Wingrove
Project Planner
252/473 1132 ext. 246
pamala_wingrove@fws.gov

<http://www.fws.gov/roanokeriver/>



Bertie County

Board of Commissioners

ITEM ABSTRACT

MEETING DATE: November 7, 2016

AGENDA ITEM: A-2

DEPARTMENT: Governing Body

SUBJECT: Presentation by Jeremy McCargo of the NC Wildlife Resources Commission

COUNTY MANAGER RECOMMENDATION OR COMMENTS: FYI only.

SUMMARY OF AGENDA ITEM AND/OR NEEDED ACTION(S): FYI only.

ATTACHMENTS: No

LEGAL REVIEW PENDING: N/A

ITEM HISTORY: ---



Bertie County

Board of Commissioners

ITEM ABSTRACT

MEETING DATE: November 7, 2016

AGENDA ITEM: A-3

DEPARTMENT: Governing Body

SUBJECT: Presentation by Jeremy McCargo of the NC Wildlife Resources Commission

COUNTY MANAGER RECOMMENDATION OR COMMENTS: FYI only.

SUMMARY OF AGENDA ITEM AND/OR NEEDED ACTION(S): FYI only.

ATTACHMENTS: No

LEGAL REVIEW PENDING: N/A

ITEM HISTORY: ---



Bertie County

Board of Commissioners

ITEM ABSTRACT

MEETING DATE: November 7, 2016

AGENDA ITEM: B-1

DEPARTMENT: Governing Body

SUBJECT: Advertisement -- Current and Upcoming Board Vacancies

COUNTY MANAGER RECOMMENDATION OR COMMENTS: FYI only.

SUMMARY OF AGENDA ITEM AND/OR NEEDED ACTION(S): FYI only; due to be advertised 11/9 in Bertie-Ledger

ATTACHMENTS: Yes

LEGAL REVIEW PENDING: N/A

ITEM HISTORY: ---

The Bertie County Board of Commissioners is accepting applications for the following openings on boards/commissions/committees. Copies of the application to serve and appointment policy can be picked up at the County Manager's Office, 106 Dundee Street, Windsor, NC 27983 and are also available on the web at www.co.bertie.nc.gov.

Immediate Openings

Applications due by November 21, 2016

<u>Board/Commission/Committee</u>	<u>Positions Available</u>	<u>Position Requirement</u>
Mid-East Commission	1	N/A

Upcoming Appointments by Month

March 2017

Applications due by February 20, 2017

<u>Board/Commission/Committee</u>	<u>Positions Available</u>	<u>Position Requirement</u>
Planning Board	1	AT LARGE

April 2017

Applications due by February 20, 2017

<u>Board/Commission/Committee</u>	<u>Positions Available</u>	<u>Position Requirement</u>
Voluntary Agricultural District	2	Windsor I
	1	White's
	1	Colerain II



Bertie County

Board of Commissioners

ITEM ABSTRACT

MEETING DATE: November 7, 2016

AGENDA ITEM: C-1

DEPARTMENT: Governing Body

SUBJECT: Approve minutes for Regular Session 10-24-16

COUNTY MANAGER RECOMMENDATION OR COMMENTS: Recommend approval.

SUMMARY OF AGENDA ITEM AND/OR NEEDED ACTION(S): Recommend approval.

ATTACHMENTS: Yes

LEGAL REVIEW PENDING: N/A

ITEM HISTORY: ---

**Windsor, North Carolina
October 24, 2016
Regular Meeting**

The Bertie County Board of Commissioners met for their regularly scheduled meeting inside the Kelford Community Building located at 107 Broadway Street, Kelford, NC at 7:00PM. The following members were present or absent:

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

Absent: None

Staff Present: County Manager Scott Sauer
Clerk to the Board Sarah S. Tinkham
Assistant County Attorney Jonathan Huddleston
Finance Officer William Roberson
Emergency Services Director Mitch Cooper

Leslie Beachboard of the Bertie Ledger-Advance and Cal Bryant of the Roanoke-Chowan News Herald were present from the media.

CALL TO ORDER

Chairman Trent called the meeting to order and thanked those present for their attendance.

INVOCATION/PLEDGE OF ALLEGIANCE

Chairman Trent led the Invocation and Pledge of Allegiance.

PUBLIC COMMENTS

Norman Cherry, President of Bertie-Martin Community College, was present to notify the Board of a class currently in session for senior citizens wanting to learn basic computer skills. Additionally, he announced a 2-day class for those interested in receiving their concealed weapons permit. The class is due to begin after Christmas. The course fee is \$70. Anyone interested in the course is urged to contact Martin Community College.

There were no other public comments.

APPOINTMENTS

Hurricane Matthew – Storm Wrap Up by Emergency Services Director, Mitch Cooper

Emergency Services Director, Mitch Cooper, provided a brief update about the procedures being following to recover from Hurricane Matthew.

He also announced that as of Saturday, October 22nd, FEMA set up its Disaster Recovery Center inside the Council on Aging Building. The Center will be open and taking applications until Sunday, October 30th.

Additionally, Mr. Cooper encouraged all citizens that were impacted by the flooding to please visit the Disaster Recovery Center early to fill out a funding application.

All Commissioners commended Mr. Cooper for his response to the 2 recent flooding events, and also agreed that the sooner citizens applied for FEMA, the better.

Then, Mr. Cooper addressed molding concerns and described it as the “biggest public health concern” following the catastrophic flooding. It was recommended that everyone thoroughly inspect inside and underneath their homes for wet subflooring, duct work, insulation, etc. If molding is discovered, or if conditions are right for mold to form, then citizens are urgently asked to contact the County or FEMA to begin receiving recommendations for removal.

He mentioned that cleaning kits were available as well for the cleanup process.

Lastly, Mr. Cooper responded to concerns regarding storm debris. He announced that a Request for Proposals (RFP) process was due to begin in the near future to begin receiving bids for debris management. All townships will also be included under the same RFP.

Ms. Mardi Millons, Intergovernmental Affairs Agent with FEMA, was also present to answer questions. She briefly discussed that a buy-out program was “rare,” and that it would most likely not occur “for a while,” and that the State of North Carolina would have “more of a say,” than FEMA about whether or not that would take place as a result of Hurricane Matthew.

Colerain Commissioner, Bill Harrell – generators for emergency shelters

This matter was deferred to a future meeting.

BOARD APPOINTMENTS

There were no Board Appointments.

CONSENT AGENDA

Upon review by Chairman Trent, Vice Chairman Bazemore made a **MOTION** to approve the Consent Agenda items below. Commissioner Wesson **SECONDED** the motion. The **MOTION PASSED** unanimously.

The Consent Agenda was approved as follows:

1. **Minutes** – Regular Session 10-6-16, Closed Session 10-6-16
2. **Budget Amendment** – #17-02
3. **Tax Release Journal** – August 2016
4. **Commissioners Meeting Schedule** -- 2017

DISCUSSION AGENDA

Water District II – DWSRF Loan Resolution confirming offer and acceptance

This item was recommended for approval.

Bertie County Water District II

RESOLUTION BY GOVERNING BODY OF APPLICANT

WHEREAS, the Safe Drinking Water Act amendments of 1996 and the North Carolina Water Infrastructure Fund have authorized the making of loans and/or grants, as applicable, to aid eligible, drinking-water system owners in financing the cost of construction for eligible drinking-water infrastructure; and

WHEREAS, the North Carolina Department of Environmental Quality has offered a Drinking Water State Revolving Fund Loan in the amount of \$1,339,350 for the replacement/installation of: 1) altitude valves at three EST sites, and 2) chlorine analyzers, static-level gauges, and totalizers at three well sites; 3) replace standby generator at 1 BPS site; and 4) install SCADA/telemetry at four (each) BPS and EST sites, three supply well sites, and one existing, as well as three new control-valve vault sites.

WHEREAS, the Bertie County Water District II intends to construct said Project in accordance with engineering plans and specifications that have been or will have been approved by the North Carolina Public Water Supply Section.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COMMISSIONERS OF THE BERTIE COUNTY WATER DISTRICT IV:

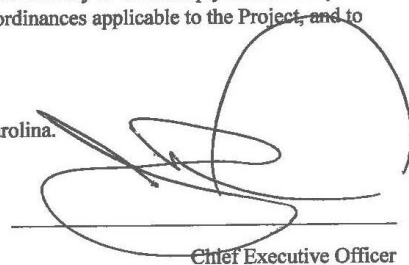
That the Bertie County Water District II does hereby accept the Drinking Water State Revolving Fund Loan offer in the amount of \$1,339,350; and

That the Bertie County Water District II does hereby give assurance to the North Carolina Department of Environmental Quality that they will adhere to all applicable items specified in the standard "Conditions" and "Assurances" of the Department's funding offer, awarded in the form of a Drinking Water State Revolving Fund Loan; and

That Scott Sauer, Bertie County Manager, and successors so titled, is hereby authorized and directed to furnish such information, as the appropriate State agency may request, in connection with such application or the Project; to make the Assurances as contained above; and to execute such other documents as may be required in connection with the application; and

That the Bertie County Water District II has compiled substantially or will comply substantially with all Federal, State and local laws, rules, regulations, and ordinances applicable to the Project, and to Federal and State grants and loans pertaining thereto.

Adopted this the 24th day of October, 2016 at Kelford, North Carolina.



Chief Executive Officer

10/24/16

Date

Water District IV - DWSRF Loan Resolution confirming offer and acceptance

This item was recommended for approval.

Bertie County Water District IV

RESOLUTION BY GOVERNING BODY OF APPLICANT

WHEREAS, the Safe Drinking Water Act amendments of 1996 and the North Carolina Water Infrastructure Fund have authorized the making of loans and/or grants, as applicable, to aid eligible, drinking-water system owners in financing the cost of construction for eligible drinking-water infrastructure; and

WHEREAS, the North Carolina Department of Environmental Quality has offered a Drinking Water State Revolving Fund Loan in the amount of \$1,678,550 for the Town of Roxobel/BCWD IV Water System Merger: Install app. 3 miles of 6-inch PVC mains et al to connect Roxobel's and BCWD IV's systems at three locations; construct a 100-gpm duplex BPS with stand-by generator; replace existing controls with SCADA at 11 sites (8 wells/3 ESTs), replace 3 altitude valves, install 2 PRVs; replace app. 170 meters in Roxobel for compatibility with BCWD IV.

WHEREAS, the Bertie County Water District IV intends to construct said Project in accordance with engineering plans and specifications that have been or will have been approved by the North Carolina Public Water Supply Section.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COMMISSIONERS OF THE BERTIE COUNTY WATER DISTRICT IV:

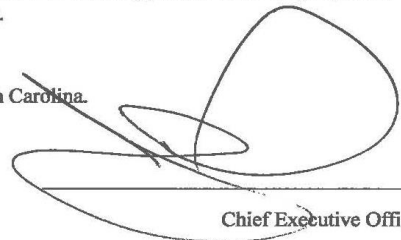
That the Bertie County Water District IV does hereby accept the Drinking Water State Revolving Fund Loan offer in the amount of \$1,678,550; and

That the Bertie County Water District IV does hereby give assurance to the North Carolina Department of Environmental Quality that they will adhere to all applicable items specified in the standard "Conditions" and "Assurances" of the Department's funding offer, awarded in the form of a Drinking Water State Revolving Fund Loan; and

That Scott Sauer, Bertie County Manager, and successors so titled, is hereby authorized and directed to furnish such information, as the appropriate State agency may request, in connection with such application or the Project; to make the Assurances as contained above; and to execute such other documents as may be required in connection with the application; and

That the Bertie County Water District II has compiled substantially or will comply substantially with all Federal, State and local laws, rules, regulations, and ordinances applicable to the Project, and to Federal and State grants and loans pertaining thereto.

Adopted this the 24th day of October, 2016 at Kelford, North Carolina.



Chief Executive Officer

10/24/16

Date

Water District IV – Resolution confirming offer and acceptance of Water Infrastructure Fund

This item was recommended for approval.

Bertie County Water District IV

RESOLUTION BY GOVERNING BODY OF RECIPIENT

WHEREAS, the North Carolina General Statutes Chapter 159G has create Asset Inventory and Assessment grants to assist eligible units of government with meeting their water infrastructure needs, and

WHEREAS, the North Carolina Department of Environmental Quality has offered a State Reserve Grant in the amount of \$88,800 to perform asset inventory and assessment work, and

WHEREAS, the Bertie County Water District IV intends to perform said project in accordance with the agreed scope of work,

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COMMISSIONERS OF THE BERTIE COUNTY WATER DISTRICT IV:

That the Bertie County Water District IV does hereby accept the State Reserve Grant offer of \$88,800; and

That the Bertie County Water District IV does hereby give assurance to the North Carolina Department of Environmental Quality that any Conditions or Assurances contained in the Award Offer will be adhered to.

That Scott Sauer, Bertie County Manager, and successors so titled, is hereby authorized and directed to furnish such information, as the appropriate State agency may request, in connection with such application or the Project; to make the Assurances as contained above; and to execute such other documents as may be required by the Division of Water Infrastructure.

Adopted this the 24th day of October, 2016 at Kelford, North Carolina.


Chief Executive Officer

10/24/16
Date

Parks and Recreation Trust Fund contract grant agreement

This item was recommended for approval.

The contract grant agreement reads as follows:

STATE OF NORTH CAROLINA
COUNTY OF WAKE

CONTRACTOR'S FEDERAL I.D.
XXXX 0276

N.C. Parks and Recreation Trust Fund Project Agreement

Grantee: County of Bertie
Project Number: 821

Project Title: Albemarle Sound Public Waterfront Access

Period Covered By This Agreement: 42675 to 43769

Project Scope (Description of Project): Land Acquisition of 137 Acres

Project Costs:	PARTF Amount	\$ <u>500,000</u>
	Local Government Match	\$ <u>750,000</u>

Conditions

The North Carolina Department of Natural and Cultural Resources (hereinafter called the "Department") and the ___ County of Bertie ___ (hereinafter referred to as "Grantee", and together "Parties" or "Party") agree to comply with the terms, promises, conditions, plans, specifications, estimates, procedures, project proposals, maps, and assurances described in the North Carolina Parks and Recreation Trust Fund (PARTF) Administrative Rules and Grant Application which are hereby by reference made a part of the PARTF Grant Contract, (hereinafter "Grant" or "Contract"), and which are on file with the Division of Parks and Recreation. In addition, the Department and the Grantee agree to comply with the State of North Carolina's Terms and Conditions as listed in "Attachment A" to this Contract.

Now, therefore, the Parties hereto do mutually agree as follows:

Upon execution of this grant agreement, the Department hereby promises, in consideration of the promises by the Grantee herein, to obligate to the Grantee the grant amount shown above. The Grantee hereby promises to efficiently and effectively manage the funds in accordance with the approved budget, to promptly complete grant assisted activities described above in a diligent and professional manner within the project period, and to monitor and report work performance.

The Parties to this Contract agree and understand that the payment of the sums specified in this Contract is dependent and contingent upon and subject to the appropriation, allocation and availability of funds for this purpose to the Department.

Section I. Eligible Project Costs and Fiscal Management

1. The PARTF grant amount must be matched on at least a dollar-for-dollar basis by the Grantee. To be eligible, project costs must be incurred during the Contract period, be documented in the grant application, described in the project scope of this agreement, and initiated and/or undertaken after execution of this agreement by the Grantee and the Department.
2. PARTF assistance for land acquisition will be based on the fair market value of real property or the sales price, whichever is less. Value must be based upon an independent appraisal by a licensed appraiser holding a general or residential certification from the North Carolina Appraisal Board. The Department shall review the appraisal as to content and valuation. Approval of appraised amounts rests with the Department. The Grantee agrees to begin development on PARTF acquired land within five (5) years of the date this Contract is signed by the Department and Grantee in order to allow general public access and use.
3. Payment shall be made in accordance with the Contract documents as described in the Scope of Work (Attachment B). Payment for work performed will be made upon receipt and approval of invoice(s) from the Grantee documenting the costs incurred in the performance of work under this Contract. Invoices may be submitted to the Contract Administrator quarterly. Final invoices must be received by the Department within forty-five (45) days after the end of the Contract

period or Contract completion, whichever occurs first. Accounting records should be based on generally accepted local government accounting standards and principles. Records shall be retained for a period of five (5) years following project completion, except that records shall be retained beyond a five (5) year period if audit findings have not been resolved. All accounting records and supporting documents will clearly show the number of the Contract and PARTF project to which they are applicable. The State Auditor and the Department's Internal Auditors shall have access to persons and records as a result of all Contracts and Grants entered into by state agencies and or political subdivisions in accordance with General Statute 147-64.7. The final payment will be made Net 30 days after inspection by the Department's Contract Administrator.

4. The Grantee agrees to refund to the Department, subsequent to audit of the project's financial records, any costs disallowed or required to be refunded to the Department on account of audit exceptions.

Section II. Project Execution

1. The Grantee may not deviate from the scope of the project without written approval of the Department. When one of the conditions in the Contract changes, including but not limited to the project scope, a revised estimate of costs, a deletion or additions of items, or need to extend the Contract period, the Grantee must submit in writing a request to the Department for approval. Thus Contract shall not be amended orally or by performance but only through a written amendment duly executed by the Parties.
2. The Grantee shall be considered to be an independent Contractor and as such shall be wholly responsible for the work to be performed and for the supervision of its employees. The Grantee represents that it has, or will secure at its own expense, all personnel required in performing the services under this agreement. Such employees shall not be employees of, or have any individual Contractual relationship with the Department.
3. In the event the Grantee subcontracts for any or all of the services covered by the Contract:
 - a. The Grantee is not relieved of any of the duties and responsibilities provided in this Contract;
 - b. The contractor shall be responsible for all Subcontractor activities including adherence by Subcontractors for all requirements of this Contract;
 - c. The subcontractor agrees to abide by the standards contained herein or to provide such information as to allow the Grantee to comply with these standards, and;
 - d. The subcontractor agrees to allow state and federal authorized representatives access to any records pertinent to its role as a subcontractor.
4. In accordance with Executive Order 12549, Debarment and Suspension, 7 CFR Part 3017, Section 3017.510, the grantee agrees not to subcontract with any vendors debarred or suspended by the State of North Carolina and shall not knowingly enter into any lower tier covered transactions with a person or vendor who is debarred, suspended or declared ineligible.
5. The Grantee shall not substitute key personnel assigned to the performance of this Contract without prior approval by the Department's Contract Administrator. Scott Sauer is designated by the Grantee as key personnel for purposes of this Contract. The Department designates John Poole, PARTF Grant Program Manager as the Contract Administrator for the Contract. Either party may designate a different Contract Administrator upon written notice to the other party.

Department Contract Administrator	Grantee Contract Administrator
NC Department of Natural and Cultural Resources Division of Parks and Recreation Attention: Marcia Lieber, Contract Administrator 1615 Mail Service Center Raleigh, NC 27699-1615 Telephone: 919-707-9303 Email: marcia.lieber@ncparks.gov	Bertie County Attention: Mr. Scott Sauer Address: Post office Box 530 106 Dundee Street Windsor, NC 27983 Telephone: 252-794-5327 Email: scott.sauer@bertie.nc.gov

6. The Grantee agrees to comply with all applicable federal, state and local statutory provisions governing purchasing, construction, land acquisition, fiscal management, equal employment opportunity and the environment including but not limited to the following:

Local Government Budget and Fiscal Control Act (G.S. 159-7 to 159-42); Formal Contracts, Informal Contracts and Purchasing (including but not limited to G.S. 44A-26, G.S. 87-1 to 87.15.4, G.S. 133.1 to 133-40, G.S. 143-128 to G.S.143-135; Uniform Relocation Assistance Act (G.S. 133-5 to 133-18); Conflict of Interest (G.S. 14-234); Contractors must use E-Verify (G.S. 143-48.5); Americans With Disabilities Act of 1990 (P.L. 101-336) and ADA Accessibility Guidelines; N.C. State Building Code; and the North Carolina Environmental Policy Act (G.S. 113A-1 to G.S. 113A-12), and Sales Tax Refund (G.S. 105-164.14(c)).

7. The Grantee agrees it provides a drug-free workplace in accordance to the requirements of the Drug-Free Workplace Act of 1988 (43 CFR Part 12, Subpart D).
8. The Grantee agrees to permit periodic audits and site inspections by the Department to ensure work progress in accordance with the approved project, including a close-out inspection upon project completion. After project completion, the Grantee agrees to conduct grant Contract compliance inspections at least once every five (5) years and to submit a Department provided inspection report to the Department.
9. The Grantee agrees land acquired with PARTF assistance shall be dedicated in perpetuity as a recreation site for the use and benefit of the public, the dedication will be recorded in the deed of said property and the property may not be converted to other than public recreation use without approval of the Department. The Grantee agrees to maintain and manage PARTF assisted development/ renovation projects for public recreation use for a minimum period of twenty-five (25) years after project completion.
10. The Grantee agrees to operate and maintain the project site so as to appear attractive and inviting to the public, kept in reasonably safe repair and condition, and open for public use at reasonable hours and times of the year, according to the type of facility and area.
11. The Grantee shall agree to place utility lines developed with PARTF assistance underground.
12. If the project site is rendered unusable for any reason whatsoever, the Grantee agrees to immediately notify the Department of said conditions and to make repairs, at its own expense, in order to restore use and enjoyment of the project by the public.
13. The Grantee agrees not to discriminate against any person on the basis of race, sex, color, national origin, age, residency or ability in the use of any property or facility acquired or developed pursuant to this agreement.
14. The Grantee certifies that it:
 - (a) Has neither used nor will use any appropriated funds for payment to lobbyists;
 - (b) Will disclose the name, address, payment details, and purposes of any agreement with lobbyists whom Grantee or its sub-tier Contractor(s) or sub-grantee(s) will pay with profits or non-appropriated funds on or after December 22, 1989; and,
 - (c) Will file quarterly updates about the use of lobbyists if material changes occur in their use.

Section III. Project Termination and Applicant Eligibility

1. The Grantee may unilaterally rescind this agreement at any time prior to the expenditure of funds on the project described in this Contract.
2. If through any cause, the Grantee fails to fulfill in a timely and proper manner the obligations under this Contract, the Department shall thereupon have the right to terminate this Contract by giving written notice to the Grantee of such termination and specifying the reasons thereof. In that event, the Grantee shall be entitled to receive just and equitable compensation for any satisfactory work completed in an amount which bears the same ratio to the total compensation as the services actually performed bear to the total services of the Grantee covered by this Contract.
3. Failure by the Grantee to comply with the provisions and conditions set forth in the formal application, PARTF administrative rules and this agreement shall result in the Department declaring the Grantee ineligible for further participation in PARTF, in addition to any other remedies provided by law, until such time as compliance has been

Scope of Work

**North Carolina Division of Parks and Recreation
Parks and Recreation Trust Fund – Grants Program for Local Governments**

Grantee: County of Bertie
Title of Project: Albemarle Sound Public Waterfront Access
Project Number: 821
Contract Number: 2017-821
Amount of Grant: \$ 500,000
Amount of Match: \$ 750,000
Contact Person for Project: Scott Sauer
Title: County Manager
County of Bertie
Address: Post office Box 530
106 Dundee Street
Windsor, NC 27983
Telephone: 252-794-5327
Contact email address: scott.sauer@bertie.nc.gov

Scope of Project: Land Acquisition of 137 Acres

Length of Project: 36 months (42675– 43769)

Schedule for Reimbursements: Grantee may submit bills quarterly after a significant portion of work has been completed on the project element(s). Not more than 90% of the grant will be reimbursed until the grantee completes the project elements specified in the grant (refer to detailed budget submitted with grant application).

The County of Bertie grant application and support documentation are, by reference, part of the contract. The administrative rules of the N.C. Parks and Recreation Trust Fund are, by reference, a part of the contract.

Project Costs

**Albemarle Sound Public Waterfront Access – Bertie County, NC
May 2, 2016**

Project Elements (Include specific units - sizes, numbers, lengths, etc. - for each item.)	Unit	Unit Cost	Total Item Cost
Value of Land to be Purchased or Donated			
Land	137 acres	Lump Sum	\$1,250,000
Total Project Cost			\$1,250,000
Total PARTF Grant Request			\$500,000
Total Local Match			\$750,000

Sources of the Applicant's Matching Funds

Use the format below to show the sources of your matching funds. Please indicate if these funds are currently available or are the funds yet to be approved. If funds are yet to be approved, list the date for approval.

Applicant: Bertie County Project's Title: Albemarle Sound Public Waterfront Access

Sources of the Applicants Matching Funds (Example)

Type of Matching Funds	Amount of Funds	Funding Source	Availability
Cash	\$ 500,000	Town's Budget	Town's Approved Budget
State Grant*	\$ 250,000	CAMA Public Beach and Coastal Waterfront Access	Invited to Submit Full Application August 2016
Total Matching Funds	\$750,000		

*PARTF allows other state and federal funding to be used as local match.

Commissioner Wesson made a **MOTION** to approve Discussion Items D-1 to D-4. Vice Chairman Bazemore **SECONDED** the motion. The **MOTION PASSED** unanimously.

COMMISSIONER'S REPORTS

Commissioner Wesson commended all Bertie County employees for their dedication to the citizens of Bertie County during the two recent flood events. He also encouraged the Planning/Inspections Department to find ways of alleviating some financial burdens for local business owners as they are trying to rebuild.

Vice Chairman Bazemore forwarded various messages of good will from areas around North Carolina, including Gary Miggs, a Commissioner from Camden County. She also thanked Reverend Dr. Ricky Banks of St. Stephen Missionary Baptist Church for their donation of bottled water and cleaning supplies. She also requested that the County have representatives from Republic Services back to discuss various citizen concerns. Lastly, she reported that if anyone has or notices blocked jeggings in their area to please call NCDOT with the address. NCDOT will be fixing full and blocked jeggings.

Commissioner Lee thanked Kashi B. Hell, Found and Executive Director of Heritage Collegiate Leadership Academy (HCLA), for her hard work in collecting a significant number of donations for flood victims in Bertie County.

Commissioner White encouraged the Board to form a Cashie River Flood Committee to discuss future response protocols for future storm events. He also commented all first responders as well as volunteers for stepping up during their community's time of need.

COUNTY MANAGER'S REPORTS

Per a question from Commissioner White, County Manager Sauer discussed the latest efforts to reopen the Lawrence Memorial Library in Windsor. Mr. Sauer reported that the Library had just about dried out from Tropical Storm Julia when Hurricane Matthew made its way into Eastern

North Carolina. He stated that all books and computers were still in storage, but that the building was in need of repair before it could be reopened. He also noted that he had already received over \$100,000 in cleaning bill costs.

COUNTY ATTORNEY'S REPORTS

The County Attorney gave no remarks at this time.

PUBLIC COMMENTS

Randy Cherry of Aulander was present to share his concerns regarding his potential place of business down on the Cashie River in Windsor. He stated that he had concerns with the County permitting process, and the costs that could potentially be required to get the building up to code since over half of it was damaged by flooding.

ADJOURN

Chairman Trent adjourned the meeting at 8:00PM.

John Trent, Chairman

Sarah S. Tinkham, Clerk to the Board



Bertie County

Board of Commissioners

ITEM ABSTRACT

MEETING DATE: November 7, 2016

AGENDA ITEM: C-2

DEPARTMENT: Governing Body

SUBJECT: Register of Deeds Fees Report – October 2016

COUNTY MANAGER RECOMMENDATION OR COMMENTS: Recommend approval.

SUMMARY OF AGENDA ITEM AND/OR NEEDED ACTION(S): Recommend approval.

ATTACHMENTS: Yes

LEGAL REVIEW PENDING: N/A

ITEM HISTORY: ---



Bertie County Register of Deeds

Annie F. Wilson
Register of Deeds

P.O. Box 340
Windsor, NC 27983
252-794-5309
www.bertie-live.inttek.net

NORTH CAROLINA
BERTIE COUNTY

TO: THE BOARD OF COUNTY COMMISSIONERS:

Agreeable to and in compliance with Chapter 590 of the Public Local Laws of North Carolina, Sessions 1913, I beg leave to submit the following statement of all fees, commissions, etc. of any kind collected by me as Register of Deeds for the month of OCTOBER 31 2016 and for an itemized statement thereof, I respectfully refer you to the following books in my office.

AMOUNT SUBJECT TO GS 161-50.2

10-0030-4344-01	REAL ESTATE REGISTRATION-----		\$4,278.60
10-0030-4344-03	VITAL STATISTICS-----		\$1,446.00
10-0050-4839-02	MISCELLANEOUS(NOTARY OATHS/PHOTO COPIES, ETC)-----		\$377.40
10-0030-4344-04	NO. MARRIAGE LICENSE-----	8 @\$60.00-----	\$480.00
			\$6,582.00
10-0018-4240-01	N. C. STATE EXCISE STAMP TAX-----		\$3,026.00
10-0030-4344-10	STATE TREASURER FEE-----	112 @\$6.20-----	\$694.40
	STATE VITAL RECORDS-----	2 @14.00-----	\$28.00
			\$10,330.40
10-0000-1251-00	A/R IN/OUT(REFUND)-----		\$10,330.40

Annie F. Wilson
REGISTER OF DEEDS - BERTIE COUNTY
By: Shakedia L. Williams, Asst.

FOR INFORMATIONAL PURPOSES

D/T /MORTGAGES-----	34 @\$6.20=	\$210.80
ADDITIONAL PAGES-----	0 @\$0.40=	\$0.00
DEEDS & OTHER INSTRUMENTS-----	126 @\$1.94=	\$244.44



Bertie County

Board of Commissioners

ITEM ABSTRACT

MEETING DATE: November 7, 2016

AGENDA ITEM: C-3

DEPARTMENT: Governing Body

SUBJECT: "Raising Bertie" Public Showing Event at Bertie High School Auditorium, and facility use agreement

COUNTY MANAGER RECOMMENDATION OR COMMENTS: Recommend approval.

SUMMARY OF AGENDA ITEM AND/OR NEEDED ACTION(S): Recommend approval.

ATTACHMENTS: Yes

LEGAL REVIEW PENDING: N/A

ITEM HISTORY: ---

Certification of Understanding-Use of Facilities

I hereby certify that I have reviewed and understand the requirements listed below, that must be met prior to my use of facilities owned and/or operated by Bertie County Schools:

1. **Facility Use/Event Liability Insurance:** Applicants who request facilities for activities that involve a reasonably foreseeable risk of bodily injury to participants and/or observers will be required to obtain minimum general liability insurance coverage of one million dollars (1,000,000). In no case shall the Board be liable for personal injury suffered by reason of use of school property under an agreement made pursuant to this policy. Applicants who are approved to open and close the facility shall obtain a minimum of one million (1,000,000) in property insurance to cover any property damage arising from the applicant's use of the facility. The applicant will be required to submit a certificate of insurance.
2. **Security:** As determined by the superintendent at least two (2) policemen must be in attendance at all evening auditorium performances unless other arrangements for security are made and approved by the principal. The applicant will be responsible for payment of any fees charged by security agencies.
3. **Custodial Fees:** Custodial Fees are \$25.00 per hour per custodian unless it is a weekend event. All charges must be paid to Bertie County Schools at least five (5) days prior to the intended use of the facilities.
4. **Normal fees for operation of facility (utilities, etc.):**
 - A. School-related organizations, including, but not limited to, the community schools program, adult education sponsored by the board in cooperation with various community colleges, after-school programs, and parent-teacher organizations or associations. These organizations shall be given priority over non-related school organizations. There is no charge except for personnel as required by the principal.
 - B. Non-profit organized recreational groups, including, but not limited to, church leagues and YMCA. There is a charge for personnel as required by the principal, in addition to maintenance and utility fees when facilities are used for two or more consecutive days.
 - C. Community-oriented organizations, civic groups, private non-profit groups, churches, governmental agencies. There is a charge for personnel as required by the principal, in addition to non-profit rental charges.

D. Commercial profit-making businesses, organizations, or individuals; groups, organizations or individuals wishing to use the facilities for large gatherings (including, but not limited to, weddings, receptions, banquets and family reunions). This category includes any business, organization or individual selling a product or providing a service for a fee. There is a charge for personnel as required by the principal, in addition to for-profit rental charges.

5. All requirements must be met no later than 10 days prior to the event.

USE OF SCHOOL FACILITIES AND FEE SCHEDULE

A. Purpose

This regulation provides a schedule of procedures, fees, and regulations for community use of school facilities.

B. Responsibilities

1. The superintendent shall submit to the board of education a schedule of fees for non-school use of facilities by July of each year. As needed, the superintendent shall periodically recommend to the board revisions to this schedule of fees. Such fees are intended to offer part of the cost of the use being made of the facility. No attempt is made to recover the total cost of the operation when use is for non-profit purposes.
2. An application form is required in every instance of non-school use of facilities. If a use of fee is collected, a copy of the application and the fee is sent to the superintendent for Financial Services.
3. All facilities use fees collected are deposited to the Local Current Expense Fund.
4. The principal is responsible for reporting all non-school use of school facilities. This report is to be submitted on a quarterly basis (end of September, December, March, and June) to the superintendent or designee.
5. The superintendent shall submit an annual report of Use of School Facilities to the Bertie County Board of Education by July 15th of each year.

C. Community Use of School Facilities Fee Schedule

		Elementary School (per hr.)	Middle School (per hr.)	High School (per hr.)
Classroom	Group I	\$10.00	\$20.00	\$20.00
	Group II	\$15.00	\$25.00	\$25.00
Media Center	Group I	\$20.00	\$30.00	\$30.00
	Group II	\$25.00	\$35.00	\$35.00
Kitchen	Group I	\$20.00	\$50.00	\$50.00
	Group II	\$25.00	\$75.00	\$75.00
Cafeteria Seats 300	Group I	\$50.00	\$60.00	\$60.00
	Group II	\$60.00	\$70.00	\$70.00
Gymnasium Seats 1000	Group I	\$40.00	\$75.00	\$75.00
	Group II	\$65.00	\$85.00	\$85.00
Auditorium Seats 500	Group I			\$100.00
	Group II			\$175.00

***Group I – Nonprofit

***Group II – Profit

Technical Support - \$75.00 per hour

Custodial Fees – 1 Custodian per 100 people

Monday through Friday – regular hours \$25.00 per hour

Saturdays \$27.50 per hour plus benefits

Sundays \$35.00 per hour plus benefits

Holidays \$50.00 per hour plus benefits

Football Field – No lights \$25.00 per hour

Football Field – With lights \$40.00 per hour

Baseball Field – No lights \$25.00 per hour

Baseball Field – With lights \$35.00 per hour

Softball Field – No lights \$25.00 per hour

There will be a minimum of 2 hours for usage of schools.

There will be an additional charge of \$10.00 for use of any scoreboard when the gym or fields are rented.

There will be a fee of \$75.00 per hour for school personnel to operate lights and sound system in auditorium.

Note:

1. Any use that extends beyond three hours at one time will be charged at a rate of \$30.00 per additional hour.
2. All rentals require the employment of a school custodian for the period extending from 30 minutes prior to the start of rental period to 1 hour beyond. The salary of that custodian shall be paid by the school district and charge to the rentee at the employee's actual hourly rate plus retirement and social security costs. If overtime is involved, this amount will be multiplied by 1.5.
3. Facility rentals that include kitchen rentals require the use of a food service worker for a period extending from 30 minutes prior to the start of the rental period to 1 hour beyond. The salary of the food service worker shall be paid by the school district and charged up the rentee at the rate of \$10.00 per hour.

Effective:

Signed this _____ day of _____, 20_____

Signature of Applicant/Representative

Date

Any group desiring to use a school facility should make application in the office of the school principal of the facility desired at least 15 days prior to the date of the intended use. The principal or designee shall be responsible for deciding who may use the local facilities and for setting the date and time of such usage subject to board policy. Applications must be signed by an authorized representative of the organization who is 18 years of age or older. In the case of an individual user, the individual must be 18 years of age or older. An agreement to use school facilities may be canceled by either the user or appropriate school official for good cause provided 5 days' notice is given to the other party.

BERTIE COUNTY SCHOOLS
BERTIE COUNTY, NORTH CAROLINA
CONTRACT FOR NON-SCHOOL USE OF SCHOOL FACILITIES

Request is hereby made for the use of _____
(Name of Facility)

by _____ on _____ at _____
(Lessee) (Date) (Time)

The purpose for which facility is being requested is _____

IT IS MUTUALLY UNDERSTOOD AND AGREED THAT:

1. The program conforms with the Board of Education policy and is primarily for community use. Lessee agrees to abide by Rules Governing Facility Use established by the Board.
2. Use of facility will not violate North Carolina or federal law.
3. A school representative will open and close the building and remain in the building or on site during the activity.
4. Any alterations to electrical, structural, or other building features are prohibited except as approved in writing and supervised by the Director of Maintenance.
5. All operation of kitchens, stage, lighting, and building sound systems will be by a trained person approved in advance by the principal. This service (not included in the rental price) will be at a rate of \$_____ per hour per operator, per rehearsal or performance.
6. Sufficient, reliable ushers will be provided as needed at each performance by lessee.
7. Damages beyond normal wear will be paid for immediately by lessee.
8. Concessions may be sold only with principal's approval. (Drinks are prohibited in auditorium and gymnasiums.)

9. Smoking shall not be permitted in any school buildings.
10. Consumption or possession of alcoholic beverages is strictly prohibited in school facilities or on school property.
11. Non-school property shall be immediately removed following any facility use.
12. The lessee assumes responsibility for personal loss or bodily harm resulting from or related to rehearsal, performance, or any other activity. The need for insurance shall be determined by the superintendent or designee. Evidence of appropriate liability coverage shall be presented when the contract is executed.
13. At least two (2) policemen must be in attendance at all evening auditorium performances unless other arrangements for security are made and approved by the principal in advance. It will be the responsibility of each administrator to indicate security needs when appropriate. The lessee will be responsible for payment of any fees charged by security agencies.
14. At least two (2) fire fighters shall be in attendance at all performances in auditoriums, if, by the nature of the program and/or if materials being used in the program are deemed to be of hazardous nature. The principal shall make this determination. Arrangements and payment for the fire fighters shall be made with the local firefighting agency.
15. The agreement may be canceled by either the lessee or an appropriate school official for good cause provided 5 days' notice is given to the party. This provision may be amended only by mutual agreement of the parties. If no good cause is shown for cancellation, the lessee shall forfeit fifty percent (50%) of the rental fee or other charges.
16. NC General Statute 14-208 prohibits anyone required to register as a sex offender under the Article 27A of Chapter 14 of the General Statutes from knowingly being on the premises of any school. This prohibition applies to persons required to register under Article 27A who have committed any offense in Article 7A of Chapter 14 or any offense where

the victim of the offense was under the age of 16 years at the time of the offense.

I, _____ representing _____ hereby affix my signature to this contract as a guarantee to uphold and adhere to all stipulations herein contained and agree to pay the scheduled fees for the use of this facility.

This contract is entered into this _____ day of _____, _____. In keeping with our good faith, I hereby submit a check for \$_____ to the Bertie County Board of Education. The balance of sum due will be paid at least five (5) days prior to the intended use for which the facility has been contracted under this agreement.

Signed _____
(Authorized Representative of Lessee) (Group or Organization)

(Date)

Signed _____
(for Bertie County Board of Education)

Effective: August 5, 2014



Bertie County

Board of Commissioners

ITEM ABSTRACT

MEETING DATE: November 7, 2016

AGENDA ITEM: C-4

DEPARTMENT: Governing Body

SUBJECT: Revised Agreement for Regional Back-Up PSAP

COUNTY MANAGER RECOMMENDATION OR COMMENTS: Recommend approval.

SUMMARY OF AGENDA ITEM AND/OR NEEDED ACTION(S): Recommend approval.

ATTACHMENTS: Yes

LEGAL REVIEW PENDING: N/A

ITEM HISTORY: ---

**Amendment to Inter-local Agreement with Bertie County
Concerning the Martin County Regional PSAP**

November 16, 2016

Background:

The NC 911 Board has awarded a grant of \$4,315,437 to Martin County to fund the construction of a new Martin County 9-1-1 Communications Center (also referred to as PSAP or “Public Safety Answering Point”) building, which will also serve as a back-up and training facility for Bertie County Communications. The grant also provides funding for the procurement and installation of Next Generation 9-1-1 technologies that will ensure 9-1-1 is meeting the needs of all its citizens.

Since the original grant application and award, we have also communicated with Pasquotank County about participating in the regional PSAP. These conversations are ongoing.

The grant award involves the relocation of the Martin County 9-1-1 Communications Center to a county-owned site at 1560 Prison Camp Road. As aforementioned, the new 9-1-1 Center in Martin County will also be the back-up and training facility for Bertie County (and possibly Pasquotank County). The current Martin County 9-1-1 Communications Center will be maintained as a back-up facility for Martin County.

The grant application requested \$5,753,916.58. The 911 Board approved a grant of \$4,315,437. The Martin County Board of Commissioners approved the acceptance of the grant on September 14, 2016.

Summary:

The inter-local agreement was adopted in its original form by the Martin County Board of Commissioners on May 18, 2016 and by the Bertie County Board of Commissioners on May 23, 2016.

The NC 911 Board approved a grant of \$4,315,437 for this project at its August 26, 2016 meeting. The NC 911 Board also placed certain conditions on the grant; namely, a 10-year clawback provision if Bertie County terminates the inter-local agreement.

The attached amendment to the inter-local agreement acknowledges this requirement. It includes an increase in the original term of the agreement from five years to ten years. Additionally, the following language is included:

“...Martin County assumes all risks in regards to the 10-year clawback provision required by the 911 Board. “

The Board of Commissioners is asked to approve the attached amendment to the agreement.

Attachment:

- A. Amendment to the Inter-Local Agreement with Bertie County

**INTER-LOCAL AGREEMENT
MARTIN COUNTY REGIONAL
PUBLIC SAFETY ANSWERING POINT (PSAP)**

Original – executed May 23, 2016

Amended –

This Agreement, effective as of _____, 2016, made and first entered into by and among the undersigned governmental jurisdictions to include the County of Martin and the County of Bertie.

WHEREAS, in December 2015, the Martin County Board of Commissioners approved a resolution authorizing a joint application for a back-up 911 Center with Bertie County; and

WHEREAS, in January 2016, the Bertie County Board of Commissioners approved a similar resolution; and

WHEREAS, This proposal would include:

- The relocation of the Martin County Public Safety Answering Point (PSAP) facility;
- The new facility would be a back-up facility for Bertie County; and
- The current Martin County Public Safety Answering Point (PSAP) facility would be maintained as a back-up facility for the new Martin County 911 Public Safety Answering Point (PSAP) facility.

WHEREAS, Martin and Bertie Counties jointly funding a feasibility study to support this application; and

WHEREAS, Mission Critical Partners was the chosen consultant to conduct the feasibility study; and

WHEREAS, the feasibility study was completed in April 2016 and the study found that a regional backup Public Safety Answering Point (PSAP) facility would benefit the citizens of both Bertie and Martin Counties; and

WHEREAS, this inter-local agreement was adopted in its original form by the Martin County Board of Commissioners on May 18, 2016 and by the Bertie County Board of Commissioners on May 23, 2016; and

WHEREAS, Martin County submitted a grant application for the regional PSAP to the NC

911 Board in June of 2016; and

WHEREAS, the NC 911 Board approved a grant of \$4,315,437 for this project at its August 26, 2016 meeting; and

WHEREAS, the NC 911 Board placed certain conditions on the grant; namely, a 10-year clawback provision if Bertie County terminates the inter-local agreement; and

WHEREAS, the undersigned governmental jurisdictions wish to agree to the establishment and maintenance of a regional Public Safety Answering Point (PSAP), to be hereafter known as “Martin County Regional PSAP”; and

WHEREAS, the establishment of such PSAP will provide improved police, fire and emergency medical service communications within the boundaries of Martin County and provide state-of-the-art back-up police, fire and emergency medical service communications for Bertie County, together with such other jurisdictions as may hereafter contract with the undersigned for back-up communications facilities; and

WHEREAS, the establishment and maintenance of such PSAP will be of substantial benefit to the citizens of the undersigned governmental jurisdictions and the public in general;

NOW THEREFORE, as an exercise of the police power and authority granted by the Constitution and laws of the State of North Carolina, and in consideration of the mutual terms, covenants and conditions set forth herein, it is hereby agreed and covenanted among the undersigned as follows:

1.0 PURPOSE:

This Intergovernmental Agreement to establish the Martin County Regional PSAP contains the following organizational objectives:

- 1.1 To promote the health, safety and general welfare of the citizens throughout Martin and Bertie Counties. To that end, the parties wish to continually improve procedural efficiency and technical capabilities of emergency call-taking, emergency call processing, and all emergency response communications.
- 1.2 To design and build a facility with a “last building standing” mindset.
- 1.3 To include redundant and diverse systems to maximize fault-tolerance and resiliency.
- 1.4 To help prepare the organizations for Next Generation 9-1-1 technologies.

- 1.5 To provide a new, state-of-the-art facility for Martin County.
- 1.6 To provide a state-of-the-art facility as a back-up facility for Bertie County.

2.0 DEFINITIONS:

As used in this Agreement the following words and phrases shall have the meanings indicated unless the context clearly requires otherwise:

- 2.1 "PSAP" (Public Safety Answering Point) shall mean the facility housing the equipment and personnel that provide 9-1-1 call answering, processing and dispatching services.
- 2.2 "9-1-1 Services" shall mean those services and equipment to answer 9-1-1 calls on a 24-hours-per-day basis.
- 2.3 "Other Services" shall mean services related to emergency service or jurisdictional communications provision, such as administrative call-taking.
- 2.4 "E9-1-1" (Enhanced 9-1-1) shall mean the emergency communications system which connects the public to emergency response.
- 2.5 "Participants" shall mean the parties to this Agreement and such other entities as become parties in the future.
- 2.6 "Martin County Regional PSAP " shall mean collectively the parties to this Agreement in their capacity as providers and/or receivers of 9-1-1 services; or, as the context may require, the system of providing such services; or the facility housing the countywide 9-1-1 operations.

3.0 MARTIN COUNTY COMMUNICATIONS:

The parties agree that Martin County, through operational funding as established in Section 9, will maintain a Communications Department, which will operate the Martin County Regional PSAP. Martin County will provide the backbone structure to provide important and necessary services such as facilities maintenance, budget/finance, legal, risk management and procurement. The Martin County Telecommunications Manager and all employees of the Martin County Regional PSAP will be Martin County employees, subject to all Martin County personnel policies and procedures.

4.0 PROGRAMMING AND CONSTRUCTION OF FACILITY:

Martin County and Bertie County will pursue a grant from the NC 911 Board for the construction and equipment of the facility. Martin County will be the primary applicant. Other uses of the land and the building to be used for the Martin County Regional PSAP may also be considered. Construction or renovation of the Regional PSAP and other related capital costs not covered by 9-1-1 grant / fees will be based upon appropriations made at the discretion of the Martin County Board of Commissioners.

The Martin County Regional PSAP will include at least the following: (1) dispatch area, (2) Director and supervisor administrative offices, technology specialist offices, clerical office space, (3) radio/recording/CAD/9-1-1 technology equipment rooms, (4) storage for inventory, supplies and records, (5) locker room, (6) bathroom/shower facilities, (7) kitchen, (8) lunch/break room, (9) training area, and (10) multi-purpose classroom/conference room.

Martin County agrees that the existing Communications Centers or other suitable facilities will be available as a backup center in the event that the Martin County Regional PSAP employees must evacuate the primary Martin County Regional PSAP. This will not preclude Martin County from utilizing this space for other purposes, with the understanding that the space must be secured, maintained, accessible and activated as needed under the primary purpose and use as the Martin County Regional PSAP's alternate/back-up/overflow site. This site may also be used for dispatch training purposes.

5.0 FUNDING:

5.1 Capital: Capital costs will include start-up costs associated with building & equipping Martin County Regional PSAP, to include such things as land acquisition, programming, designing and constructing the facility, computer Aided Dispatch (CAD) for multi-jurisdictional use, dispatch Center furnishings & equipment not funded through 9-1-1 surcharge, in-building circuitry, grounding, HVAC (heating ventilation and air conditioning), electrical, cable pathways, cabling for radio, CAD, 9-1-1 equipment (CPE), local area network (LAN) and future networks, systems networking & connection needs (911 & other phone lines, radio, CAD, NCIC) to Martin County Regional PSAP, with built-in redundancy.

Martin County and Bertie County will pursue a grant from the NC 911 Board for the construction and equipment of the facility. Martin County will be the primary applicant.

Martin County will provide additional funding for Capital costs as authorized by Martin County Board of Commissioners.

5.2 Operational: Martin County will be fully responsible for the operational cost of the Martin County Regional PSAP. An average operational daily cost (to include utility and facility maintenance costs) will be determined annually by Martin County. This will be determined by September 1st of each year for the prior July 1st – June 30th fiscal year. In the event that Bertie County utilizes the Martin County Regional PSAP for back-up services, training or any other use, Bertie County will reimburse Martin County for 50% of the average daily operational costs (to include utility and facility maintenance costs) for each day (or portion thereof) that Bertie County uses the Martin County Regional PSAP. For the first year of operation, \$50 will be used as the “average operational daily cost”.

6.0 EQUIPMENT:

Equipment and furnishings for the PSAP shall be purchased in Martin County’s name and be the property of Martin County. The purchase and maintenance of all equipment necessary to **receive** calls, radio transmissions, and data at the locations (or vehicles) of participating jurisdictions will be the responsibility of the jurisdictions. The parties may engage in cooperative purchasing activities, including but not limited to use of North Carolina State Contracts.

Martin County and the participating jurisdictions will cooperate together and with local, state and federal agencies in order to maximize interoperability and economies of scale, grant-funding, and other means to reduce costs for equipment and operations. The Martin County and Bertie County Telecommunications Managers will develop uniform standards for a multi-jurisdictional Computer Aided Dispatch (CAD) system with expandable ports for multiple interfaces such as Records Management System (RMS), Fire Reporting, EMS Reporting and message switching for MDTs or other data-sharing interfaces. Each jurisdiction will be responsible for purchasing and maintaining its own records/data management module and related CAD interface. Access to internal CAD information via the internet may also be an option, and will be funded by each participating jurisdiction. All participating jurisdictions, including those jurisdictions electing not to purchase separate modules and interfaces, will have access to their jurisdiction’s call counts and calls for service CAD data upon request to the Center.

7.0 DURATION OF AGREEMENT - WITHDRAWAL:

The initial duration of this Agreement shall be for a period of ~~five (5)~~ **ten (10)** years from the date hereof and thereafter shall be automatically extended for consecutive two (2) year periods unless terminated by the parties. In the event that any party desires to withdraw from this Agreement, said party must give 12 months’ advance written notice to the other parties, and the withdrawal shall take effect only as of the beginning of the succeeding fiscal year of the County, unless otherwise agreed between the parties. (By way of example and not in

limitation, if notice is delivered later than the end of business June 30 of a given year, the Agreement shall continue until the end of the following fiscal year. Notice delivered June 30, 2017, equals withdrawal June 30, 2018. Notice given July 1, 2017, or later, equals withdrawal June 30, 2019.)

Additionally, Martin County assumes all risks in regards to the 10-year clawback provision required by the 911 Board.

8.0 ADMISSION OF NEW JURISDICTIONS:

Additional jurisdictions may become participants by written addendum to this Agreement, with the approval of the majority of participating governing bodies, with terms and conditions as agreed upon.

9.0 MEDIATION:

Any controversy between the members with regard to the application or interpretation of this may be submitted for mediation. Upon failure of mediation, each party reserves all rights and remedies otherwise available under North Carolina law.

10.0 RESPONSIBILITY FOR LOSS:

Each participating jurisdiction agrees to be responsible and assume the risk of liability for its own wrongful and/or negligent acts or omissions, or those of its officers, agents, or employees to the extent that liability exists.

11.0 SEVERABILITY:

Should any part of the Agreement be determined by a court of competent jurisdiction to be invalid, illegal or against public policy, said offending section shall be void and of no effect, and shall not render any other section herein, nor this Agreement as a whole, invalid. Those rights and obligations under this Agreement, which by their nature should survive, shall remain in effect after termination, suspension or expiration hereof.

12.0 EXECUTION:

This Agreement, or amendments hereto, shall be executed on behalf of each participating jurisdiction by its duly authorized representative and pursuant to an appropriate motion, resolution or ordinance of each participating jurisdiction. This Agreement, or any amendment thereto, shall be deemed adopted upon the date of execution by the last so authorized representative.

13.0 SIGNATURES:

Each party to this Agreement shall sign a signature page to constitute valid execution.

14.0 ENTIRE AGREEMENT:

This document encompasses the entire Agreement of the members. No understanding or amendment, addendum, or addition to this Agreement shall be effective unless made in writing and signed by all members.

John Trent, Chairman
Bertie County Board of Commissioners

Attest:

Bertie County Clerk to the Board

Ronnie Smith, Chairman
Martin County Board of Commissioners

Attest:

Martin County Clerk to the Board



Bertie County

Board of Commissioners

ITEM ABSTRACT

MEETING DATE: November 7, 2016

AGENDA ITEM: C-5

DEPARTMENT: Governing Body

SUBJECT: Tax Release Journal – September 2016

COUNTY MANAGER RECOMMENDATION OR COMMENTS: Recommend approval.

SUMMARY OF AGENDA ITEM AND/OR NEEDED ACTION(S): Recommend approval.

ATTACHMENTS: Yes

LEGAL REVIEW PENDING: N/A

ITEM HISTORY: ---



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

October 21, 2016

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 "Tax Release Journal" (Ledger) manually maintained in the tax office, both relative to Tax Releases which are now ready for your approval.

The releases herein are for the month of **September** 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 _____

=====

Balance a Group

=====

Group: RLS*16*273
Type: A Abatement/Relea
Status: O Open

Group Total:	\$2,467.36-	Group Transaction Count:	11
Transactions Total:	\$2,467.36-	Transaction File Count:	11
Difference:	\$0.00	Difference:	0

=====

Enter certify batch as balanced(B) or cancel(XX)

RIS*16*273	DATE	NAME	CODE	LEVY	ADV	PEN	INT	TOTAL
2007	9/6/2016	Thompson, Lillie 07A5819996548 Foreclosure	G01	\$38.83	\$4.00	\$0.00		\$42.83
	9/6/2016	Thompson, Lillie 07A5819996494 Foreclosure	G01	\$153.86	\$4.00	\$0.00		\$157.86
								\$200.69

RLS*16*273	DATE	NAME	CODE	LEVY	ADV	PEN	INT	TOTAL
2008	9/6/2016	Thompson, Lillie 08A5819996548 Foreclosure	G01	\$38.83	\$4.00	\$0.00		\$42.83
	9/6/2016	Thompson, Lillie 08A5819996494 Foreclosure	G01	\$153.86	\$4.00	\$0.00		\$157.86
								\$200.69

RLS*16*273	DATE	NAME	CODE	LEVY	ADV	PEN	INT	TOTAL
2015	9/2/2016	Ford, Ruby 15A686238947201	G01	\$282.15	\$2.50	\$0.00		\$284.65
		Double listed W/ #24731						
								<u>\$284.65</u>

RLS*16*273	DATE	NAME	CODE	LEVY	ADV	PEN	INT	TOTAL
2016	9/2/2016	Ford, Ruby 16A686238947201 Double listed W/ #24731	G01	\$278.79	\$0.00	\$0.00		\$278.79
	9/2/2016	Jimbo Jumbos 16A26547.90 Listed in Chowan County	G01 C05	\$260.29 \$188.16				\$260.29 \$188.16
	9/2/2016	Jenkins, Gregory 16A5950592903 Use Value left off	G01 C02	\$3.49 \$3.20				\$3.49 \$3.20
	9/2/2016	White, William 16A5894486973 Use Value left off	G01	\$334.61				\$334.61
	9/2/2016	Jenkins, Gregory Use Value left off	G01	\$702.28				\$702.28
	9/2/2016	Jenkins, Gregory Use Value left off	G01	\$10.51				\$10.51
								\$1,781.33

Seq No	Date	Account Number	Taxbill Number	Tax Code	Transaction Amount	Levy Amount	Penalty Amount	Addl Chgs	Interest Amount	Discnt Amount	Trns Check Number	Trns Rev Descr	Rev Ipth
1	09/02/16	26547	16A26547.90	G01 C02	260.29 188.16	260.29 188.16	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00			
2	09/02/16	6906	16A5250592303	G01 C02	448.45 3.49 3.20	448.45 3.49 3.20	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00			
3	09/02/16	6906	16A5951409045	G01	6.69 10.51	6.69 10.51	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00			
4	09/02/16	19673	16A5894486973	G01	334.61	334.61	0.00	0.00	0.00	0.00			
5	09/02/16	6906	16A5951615372	G01	334.61 702.28	334.61 702.28	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00			
6	09/02/16	29601	16A686238974201	G01	702.28 278.79	702.28 278.79	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00			
7	09/02/16	29601	15A686238974201	G01 AD	278.79 282.15 2.50	278.79 282.15 2.50	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00			
8	09/06/16	27997	07A5819996548	G01 AD	284.85 38.83 4.00	284.85 38.83 4.00	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00			
9	09/06/16	27997	07A5819996494	G01 AD	42.83 153.86 4.00	42.83 153.86 4.00	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00			
10	09/06/16	27997	08A5812996548	G01 AD	157.86 38.83 4.00	157.86 38.83 4.00	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00			
11	09/06/16	27997	08A5819996494	G01 AD	42.83 153.86 4.00	42.83 153.86 4.00	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00			
12	09/06/16	27997	08A5819996494	G01 AD	157.86 157.86	157.86 157.86	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00			

Tax Collections
 10/21/16
 Group Number RLS*16*273
 Account Number
 Taxbill Number
 Date
 Spg. No.

Detail Transactions by Group
 Abatement
 Effective Date 09/02/16
 Trans. Rev. Description

Tax Code	Transaction Code	Abatement Amount	Levy Amount	Penalty Amount	Addl Chgs	Interest Amount	Discnt. Amount	Trns. Rev.	Description
Tax Code Totals									
AD*07	- ADVERT	8.00	8.00	0.00	0.00	0.00	0.00	0.00	
AD*08	- ADVERT	8.00	8.00	0.00	0.00	0.00	0.00	0.00	
AD*16	- ADVERT	2.50	2.50	0.00	0.00	0.00	0.00	0.00	
COE*16	- AILANDER	3.20	3.20	0.00	0.00	0.00	0.00	0.00	
COE*19	- LEWISTON	188.16	188.16	0.00	0.00	0.00	0.00	0.00	
601*08	- BRT TAX	132.62	132.62	0.00	0.00	0.00	0.00	0.00	
601*09	- BRT TAX	132.62	132.62	0.00	0.00	0.00	0.00	0.00	
601*15	- BRT TAX	1589.97	1589.97	0.00	0.00	0.00	0.00	0.00	
601*16	- BRT TAX	1589.97	1589.97	0.00	0.00	0.00	0.00	0.00	
Total for Group		2467.36	2467.36	0.00	0.00	0.00	0.00	0.00	
RLS*16*273									
***** Totals By Tax Cycle *****									
Cycle		Current	Delinquent						
A		0.00	2467.36						



Bertie County

Board of Commissioners

ITEM ABSTRACT

MEETING DATE: November 7, 2016

AGENDA ITEM: C-6

DEPARTMENT: Council on Aging

SUBJECT: Council on Aging – General Purpose Agreement FY2016-2017

COUNTY MANAGER RECOMMENDATION OR COMMENTS: Recommend approval.

SUMMARY OF AGENDA ITEM AND/OR NEEDED ACTION(S): Recommend approval.

ATTACHMENTS: Yes

LEGAL REVIEW PENDING: N/A

ITEM HISTORY: ---

STATE APPROPRIATION FOR SENIOR CENTERS THROUGH
THE 2016 SESSION OF THE
NC GENERAL ASSEMBLY

SENIOR CENTER GENERAL PURPOSE FUNDING

FY 2016-2017 APPLICATION PACKET

NAME/ADDRESS AREA AGENCY ON AGING

Name/Address of Provider and County

The Mid-East Commission Area Agency reserves the right to request additional information, references, to accept or reject any or all proposals to waive technicalities, to accept proposals in whole or in part, and to award a contract(s) which, in the opinion of the grantee, best serves the older adults.

SENIOR CENTER GENERAL PURPOSE FUNDING

Introduction and Instructions

The Mid-East Commission Area Agency is pleased to announce the availability of funds for use by senior centers to support and develop programming and general operations or to construct, renovate, or maintain senior center facilities. \$1,265,316 in general purpose funding was allocated for senior centers for the current fiscal year. This funding is allocated to the Area Agencies on Aging for distribution to the centers within the region which provide full time programs or will utilize the funding to develop full time programs. Across the state 162 senior centers or developing senior centers will be funded.

The Division of Aging and Adult Services has worked hard to enhance and expand the statewide certification process for senior centers with standards that encourage centers across the state to strive for levels of 'merit' or 'excellence'. An intent of the certification process has been to increase base funding for those who have successfully completed the process. This ensures that funding is being well spent on readily identifiable programs and services and provides an incentive for centers that make investments to meet certification requirements. Therefore in order to provide an incentive to work toward certification, and to reward those who achieve it, the Division has decided to fund senior centers equally, based upon their certification status. Centers of Merit will receive two shares of the funding of non-certified centers and Centers of Excellence will receive three times the funding of non-certified centers. The objectives for this year are to:

- Allocate funding equally to every center, based upon certification status;
- Require documentation and accountability for the use of funding, and;
- Provide incentives for centers to improve themselves through certification.

Again this year it has been decided to divide the annual appropriation into *shares* based on the total number of senior centers as determined by the Area Agencies on Aging plus extra shares for each senior center which

meets certification status. Uncertified, identified centers will receive one share.

For FY 2016-2017, total funding available to the counties in Region Q will amount to \$53,166. Effective period: July 1, 2016-June 30, 2017.

Your center is eligible to receive:

FY 16-17	Senior Center General Purpose Funding	\$__ \$3,625__
	Local Match (25%)	\$__ \$1,208__
	TOTAL	\$__ \$4,833__

It is the responsibility of the applicant to certify the availability of the local match. The funds require a 25% local match. The funds must be spent first before reimbursed and before **June 30, 2017**. Therefore, projected June expenditures must be reported with May services reported in June otherwise the unutilized portion of your allocation will revert to the state.

Application submissions should include:

- (1) A completed description of proposed activities (add additional pages as needed).
- (2) Certification of the availability of local match.
- (3) A budget for senior center general purpose activities.

APPLICATION FOR SENIOR CENTER GENERAL PURPOSE FUNDING

Applicant Information

Date: 10/31/2016

Project Name: Bertie County Council on Aging Senior Center

Name of Project Director: Venita C. Thompson

Telephone Number: 252-794-5315 FAX: 252-794-5351

E-Mail: venita.thompson@bertie.nc.gov

Name and Address of Applicant: Bertie County Council on Aging Senior Center, 103 W. School Street, Windsor, NC 27983

Type of Agency Applying: Private-Non-Profit _____
Public X _____

Location of Project: Bertie County
(county)

ASSURANCES

Bertie County Council on Aging Senior Center (hereinafter referred to as "Subgrantee")
HEREBY AGREES THAT it will comply with all Federal statutes relating to
nondiscrimination. These include but are not limited to: (a) Title VI of the Civil Rights Act
of 1964 (P.L. 88-352) which prohibits discrimination on the basis of race, color or
national origin; (b) Title IX of the Education Amendments of 1972, as amended (20
U.S.C. 1681-1683, and 1685-1686), which prohibits discrimination on the basis of sex;
and (c) Section 504 of the Rehabilitation Act of 1973, as amended (29 U.S.C. 794), which
prohibits discrimination on the basis of handicaps.

Signature and Title of Authorized Official
[e.g., Director, Board Chairman]

Date

CERTIFICATION OF THE AVAILABILITY OF REQUIRED NON-FEDERAL
MATCH FOR SENIOR CENTER GENERAL PURPOSE FUNDING

It is understood that the following required 25 percent non-federal match will be used to match Senior Center General Purpose funds in FY 16-17 and will not be used to match any other federal or state funds during the contract period.

The provider shall expend the award in keeping with the attached project description indicating how funding will be utilized. Funding will not be disbursed until this application is received and approved by the Area Agency on Aging. The contractor shall make a final report indicating how funding was utilized in a format provided by the Area Agency on Aging.

FY 16-17		Example only:
Budget Request	\$ <u>3,625</u>	non certified center: \$4,069
Required 25% Match	\$ <u>1,208</u>	divided by .75=\$5,425 [Total projected budget]
Total FY 16-17		\$5,425 minus \$4,069=
Projected Budget	\$ <u>4,833</u>	\$1,356 [local match]
(up to the amount of the grant)		

Authorized Signature: _____

Title: _____

Date: _____

SENIOR CENTER GENERAL PURPOSE PROJECT DESCRIPTION

1. Senior Center to receive funding: Bertie County Council on Aging Senior Center
 2. Amount of funding: \$4,833
 3. Area served by Senior Center: Bertie County
-

4. Describe how the funding will be spent:

Volunteer Appreciation	\$1,000
COA Incentive Items	\$ 700
Older Americans Month Activities	\$ 600
Senior Citizens' Prom	\$ 900
Refinishing Gym Floor	\$1,000
Senior Citizens' Christmas Luncheon	\$ 633

STATE APPROPRIATIONS FOR SENIOR CENTER BUDGET INFORMATION
STATE FISCAL YEAR 2016-17

Organization Name: Bertie County Council on Aging

Senior Center Name: Bertie County Council on Aging Senior Center

Address: 103 W. School Street, Windsor, NC 27983

Period Covered: 07/01/2016 – 06/30/2017 Date Prepared: 10/31/2016

<u>OBJECTS OF EXPENDITURE</u>	<u>AMOUNT</u>
Salary and Fringe Benefits	\$ _____
Supplies/Other Operating Costs	\$ <u>3,833</u>
Equipment	\$ _____
Capital Outlay (Real Estate, Construction, Renovation)	\$ <u>1,000</u>
Other _____	\$ _____
TOTAL BUDGET (Including local match) (Up to grant amount, only)	\$ <u>4,833</u>

Each organization that receives, uses or expends any state funds shall use or expend the funds only for the purposes for which they were appropriated by the General Assembly or collected by the State. State funds include federal funds that flow through the state. If the contractor is a governmental entity, such entity is subject to the provisions of the requirements of OMB Circular A-133 and the NC Single Audit Implementations Act of 1987. If the Contractor is a non-governmental entity, such entity is subject to the provisions of G.S. 143-6.2. Additionally, any non-governmental entity except a for-profit corporation is subject to the provisions of OMB Circular A-133.

AUTHORIZED SIGNATURE: _____

TITLE: _____ DATE: _____



Bertie County

Board of Commissioners

ITEM ABSTRACT

MEETING DATE: November 7, 2016

AGENDA ITEM: C-7

DEPARTMENT: Finance

SUBJECT: Budget Amendment #17-03

COUNTY MANAGER RECOMMENDATION OR COMMENTS: Recommend approval.

SUMMARY OF AGENDA ITEM AND/OR NEEDED ACTION(S): Recommend approval.

ATTACHMENTS: Yes

LEGAL REVIEW PENDING: N/A

ITEM HISTORY: ---

BUDGET AMENDMENT

BUDGET AMENDMENT				
		# 17-03		
	INCREASE			INCREASE
10-0011-4111-35	\$ 9,600		10-4140-5399-01	\$ 9,600
INCREASE BUD FOR CONTRACT SERVICES - AUDITS TO PAY COUNTY TAX SERVICE (CTS)				
APPROVED ___ / ___ /2016				

William Roberson

From: Jodi Rhea
Sent: Monday, October 31, 2016 9:08 AM
To: William Roberson
Subject: Audits

Just got another invoice from CTS for \$9,600.

Jodi Rhea
Tax Administrator
Bertie County Tax Department
P.O. Box 527
106 Dundee Street
Windsor, NC 27983
(252)-794-6152
Fax: (252)-794-5357
jodi.rhea@bertie.nc.gov



Bertie County

Board of Commissioners

ITEM ABSTRACT

MEETING DATE: November 7, 2016

AGENDA ITEM: D-1

DEPARTMENT: Governing Body

SUBJECT: Review of Tax Appeals:

- a) Coastal Medical Transport by Tim Bazemore, Jr.
- b) Southern Band Tuscarora Indian Tribe by Marilyn Mejorado
- c) Kelford Owner, LLC. - FYI only, formal appeal will be presented at a later meeting

COUNTY ATTORNEY COMMENTS MADE ON JUNE 1, 2015:

Business Personal Property Tax update regarding taxpayer appeals and a review of the applicable General Statutes by County Attorney, Lloyd Smith

County Attorney Smith updated the Board on his latest findings regarding business personal property taxes and the pending appeal process.

County Attorney Smith directed the Board to various NC General Statutes including N.C.G.S. 105-312(k) Power to Compromise states that, "after a tax receipt [is] computed and prepared as required...the board of county commissioners, upon the petition of the taxpayer, may compromise, settle, or adjust the county's claim for taxes arising therefrom."

NCGS 105-308 states "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 is shall be prima facie evidence that the failure was willful."

NCGS 105-312 (f) states “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....”

NCGS 105-348 states “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.....” The statute continues by clarifying that “this notice shall be conclusively presumed, whether or not such persons have actual notice.”

In other words, ignorance of the law is not an allowable defense.

Mr. Smith stated that the Board did have the power to compromise on various debts owed by citizens to the County, but that there are currently no guidelines set forth in the State statutes on how and when to compromise the tax or penalty.

County Attorney Smith shared his review of leading NC property tax scholar William Campbell’s article entitled, “Compromised Taxes on Discovered Property, An Unconstitutional Statute?”, and it was Mr. Smith’s conclusion that to proceed with compromising on these taxes would be unconstitutional and deprive diligent taxpayers who had listed property properly of their due process protection under the Constitution.

County Attorney Smith then presented his concerns from a legal standpoint regarding such practice and cautioned that under the law, it is a crime to not list taxes, and that it would present a disadvantage to those citizens who paid their outstanding taxes without complaint.

Lastly, County Attorney Smith stated that the Board could move forward if they desired, but that he strongly urged the County to draft strict rules regarding their power to compromise.

Chairman Wesson thanked Mr. Smith for his evaluation and stated that he did not believe it would be the wisest decision to pursue this matter further as Commissioners might be held individually liable in a court of law.

The Board concurred.

ATTACHMENTS: Yes

LEGAL REVIEW PENDING: N/A

ITEM HISTORY:

June 1, 2015 – County Attorney Lloyd Smith presented various statutes and commentary regarding business personal property audits.

§ 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.)

For survey of 1981 administrative law, see 60 N.C.L. Rev. 1165 (1982).
For a survey of 1996 developments in

constitutional law, see 75 N.C.L. Rev. 261 (1997).

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. Sham 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. Clominger, 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

Taxation. — All of the property, including solvent 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).

[REDACTED]

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 otherwise be lawful. Long v. Commissioners of Richmond County, 76 N.C. 273 (1877).

Funds Impressed with a Trust. — Where taxes are levied and collected to pay coupons on bonds issued by a county,

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 such 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. 578, 16 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 (1821). Taxpayers cannot enjoin the levy of taxes necessary to pay the principal and interest on bonds issued for repairs to the courthouse. Harrell v. Board of Comm'rs, 206 N.C. 225, 173 S.E. 614 (1934).

Tax Levied According to Procedures in Machinery Act. — The legislature authorized defendant and other counties to levy property taxes, including

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 act subject to a vote of those persons affected. See opinion of Attorney General to Mr. John B. Duann, Superintendent, Edenton-Chowan Schools, 60 N.C.A.G. 17 (1990).

§ 153A-150. Reserve for reappraisal.

Before the beginning of the fiscal year in effective date of a reappraisal of real proper by G.S. 105-286, the county budget officer or of commissioners a budget for financing reappraisal. The budget shall estimate the and shall propose a plan for raising the ne

OPINIONS OF ATTORNEY GE

County Management Pen Upon Del counts. — rizing prof ordinance, alty or ac quent prof of Attorne Jr., Pritch AG LEXIS

taxes on pla rding to th ery Act (Ch North Carol County, 100 486 (1990), 407 S.E.2d

County Do No nity. — T others enun that a cou sioners are Carolina an eign immu County, 61f Applied (4th Cir. 19 Cited in 208 N.C.A. N.C. App. Props., LL, N.C. 142, LEXIS 644

Compromising Taxes on Discovered Property: An Unconstitutional Statute?

William A. Campbell
Institute of Government

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). 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 1935,² was carried over unchanged in the Machinery Act of 1939,³ 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.⁴ 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 have received compromises 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.⁵ 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*,⁶ 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*,⁷ 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."⁸

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.⁹ The court left this principle undisturbed in *Ellis*; it did not base its decision on the ground that the General Assembly unconstitutionally 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."¹⁰ 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.¹¹ 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(h).

6. 231 N.C. 408, 37 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.

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

Coastal Medical Transport, Inc. Discovery Appeal

The business personal property discovery for Coastal Medical Transport was finalized on September 16, 2015.

The appeal was submitted by Mr. Timothy Bazemore, Owner

Mr. Bazemore has stated that his former CPA failed to handle the audit properly.

In question are "prior year assets" found on the depreciation schedule. The auditor repeatedly requested a detailed listing of the assets, from the CPA, but it was not provided. The CPA also refused to return phone calls.

Mr. Bazemore has requested that we conduct another review with his current CPA.

Due to the possibility there may be real property included in the "prior year" assets, I recommend the Board grant Mr. Bazemore's request for a new review.

Supporting documents:

- 1 Discovery bill
- 2 Notice of appeal
- 3 Statement from auditor

1



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

September 16, 2015

Mr. Timothy Bazemore
Coastal Medical Transport, Inc.
P.O. Box 582
Windsor, NC 27983

RE: Account No. 31488

Dear Mr. Bazemore:

Our auditors have finalized the audit of the above referenced taxpayer's business personal property returns. At this time, the findings of the audit have been accepted or the appeal period has expired; therefore, please find outlined below the charges and levy resulting from the discovery of taxable personal property found during the audit process:

Tax Year	Valuation	County Rate	Town Rate	PENALTY	COUNTY TAX	COUNTY PENALTY	TOWN TAX	TOWN PENALTY	TOTAL DUE
2015	618,225	.84	.145	10%	5193.09	519.31	896.43	89.64	6,698.47
2014	802,314	.84	.145	20%	6739.44	1347.89	1163.36	232.67	9,483.36
2013	987,785	.84	.145	30%	8297.39	2489.22	1432.29	429.69	12,648.59
2012	1,162,517	.78	.1434	40%	9067.63	3627.05	1662.40	664.96	15,022.04
2011	1,262,312	.78	.15	50%	9846.03	4923.02	1893.47	946.73	17,609.25
2010	1,442,450	.78	.15	60%	11251.11	6750.67	2163.68	1298.21	21,463.67
TOTAL	6,275,602				50,394.69	19,657.16	9,211.63	3,661.90	\$82,925.38

Please pay the amount due as shown above. Payment should be sent to my attention at the address shown above. Please include a copy of this letter with payment.

Statutory authority for this action is found in N.C.G.S. 105-312.

If you have any questions, please contact me at your convenience at 252-794-6152

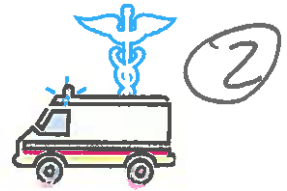
Respectfully,

Jodie Rhea
Tax Administrator



COASTAL MEDICAL TRANSPORT, INC.

101 S. GRANVILLE STREET
P.O. BOX 582
WINDSOR, NC 27983
(844) 294-0999 FAX: (252) 794-3477



September 16, 2016

Bertie County Tax Department
Tax Administrator
PO Box 527
106 Dundee Street
Windsor, NC 27983

Re: Acct # 31488

To whom it may concern:

Coastal Medical Transport has paid the proper taxes for business property in Bertie County. The CPA, Normand Travis, who completed this audit failed to properly handle this audit along with other various matters for Coastal Medical Transport. Therefore, we do not use his services and have replaced him as a result. We do not agree with the amount due. If you would like to conduct this audit with our current CPA please do not hesitate to re-send any documentation required to our office and we will quickly forward to our new CPA.

We disagree with the amount that was billed and this letter formally serves as a rebuttal to the amount billed. Thank you in advance for your prompt attention to this matter.

Best regards,

Timothy Bazemore, Jr.
Owner

3

Jodi Rhea

Subject: FW: Coastal Medical Transport

From: Cindy Mobley [<mailto:CindyMobley@ctsinc.us>]
Sent: Friday, September 16, 2016 1:23 PM
To: Jodi Rhea; Johnny Bailey
Subject: RE: Coastal Medical Transport

Jodi,

The initial appointment was assigned to Eric and was scheduled on January 21, 2015. However, on January 16, 2015, Normand J Travis, CPA, called our office, and stated that Mr. Bazemore had requested that he handle this review. This account was rescheduled on February 10, 2015 to me, and the appointment was handled in Durham at Mr. Travis's office. I received some the documentation at the appointment; however, I requested some additional information. Mr. Travis stated that he would get the information no later than March 2, 2015. On March 17, 2015, I called Mr. Travis, with no response. Also, I was in the Bertie county on March 18, 2015 and stopped by Coastal Medical Transport in Windsor. In addition, I called Mr. Travis on April 16, 2015, April 27, 2015, and May 7, 2015. I discussed this account with Jodi on June 1, 2015, and we proceeded with the information that we had received for the audit.

Let me know if you have any questions.

Thanks,

Cindy

Cindy Mobley
County Tax Services
PO Box 37642
3733 National Drive, Suite 125
Raleigh, NC 27616
(919) 781-4666
(919) 781-4667 Fax

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

Southern Band Tuscarora Indian Tribe – Appeal of Property Tax Exemption

Property: 62.41 acres: 23.16 cleared and 39.25 wooded

Application was submitted August 26, 2016. Under NCGS 105-278.9(a1) application must be made before the close of the annual listing period: January 1.

Application was made for several exemptions: Goodwill Industries, Religious purposes, Education purposes, other charitable, educational, etc., Historic district property held for future site of a historic structure and Nonprofit property held as a future site of low or moderate income housing.

Goodwill Industries: NCGS 105-275(20): Real & personal property belonging to organizations organized for the training & rehabilitation of disabled persons when used exclusively for training & rehabilitation, including commercial activities directly related to such training & rehabilitation. **NO SUPPORTING DOCUMENTS SUBMITTED.**

Religious purposes: NCGS 105-278.3, **Educational purposes:** NCGS 105-278.4, **Other Charitable:** NCGS 105-278.7: All have basically the same requirements: There must be a building on the property that is used for the exempt purpose and the property must be “wholly and exclusively” used for the exempt purpose. The property is vacant except for an approximately 10’X10’ unfinished building with roof, floor and no walls. As stated in the application, the Tribe has leased the farming rights to the property which disqualifies it from being “wholly and exclusively”.

Historic district property held as future site of a historic structure: NCGS 105-275(29a): Land that is within an historic district and is held by a nonprofit corporation organized for historic preservation purposes for use as a future site for an historic structure that is to be moved to the site from another location.

The property is not located in an historic district. According to documentation recorded with the Secretary of State, the Tribes Articles of Incorporation state the purpose of the corporation is “educational”, not historic preservation.

Nonprofit property held as a future site of low to moderate income housing: NCGS 105-278.6(a): Real & personal property owned by: (1) A Young Men’s Christian Association; (2) A home for the aged, sick, or infirm; (3) An orphanage or similar home; (4) A society for the Prevention of Cruelty to Animals; (5) A reformatory or correctional institution; (6) A monastery, convent, or nunnery; (7) A nonprofit, life-saving, first aid, or rescue squad organization; (8) A nonprofit organization providing housing for individuals or families with low or moderate incomes.

NCGS 105-278.6(e): Real property held by an organization described in subdivision (a)(8) above for a charitable purpose under this section as a future site for housing for individuals or families with low or moderate income. **NO SUPPORTING DOCUMENTS SUBMITTED.**

April 24, 2001: Edward Livingston, Head Sachem for the Southern Band of Tuscarora Indian Tribe submitted an application for tax exemption on this same property, stating the same facts as the current application. The Assessor denied the application and an appeal was made to the Board of Equalization and Review. The Board of E&R denied the application at its meeting on March 18, 2002 stating that the parcel does not meet the statutory requirements for tax exemption.

Highlights: Property must be presently used for exempt purposes. Unless property is presently used for tax exempt purposes, it is not tax exempt; no public purpose is served by permitting land to lie unused and untaxed, present use, not intended use, controls.

No buildings are on the property :

The property is not wholly and exclusively used for exempt purpose.

The Southern Band Tuscarora Indian Tribe is not a federally recognized Tribe.

SUPPORTING DOCUMENTS:

1. Application for Property Tax Exemption
2. Denial of application
3. Articles of Incorporation
4. 2001 Application for Property Tax Exemption
5. Letter from Southern Band of Tuscarora Indian Tribe
6. Email from Michael Brown, Dept. of Revenue agreeing to denial
7. 2001 letter of appeal to Board of E&R
8. March 18, 2002 Board Agenda
9. 2002 Notice of denial
10. NC Property Tax Commission case: Church of YahshuaThe Christ at Wilmington
11. NC Court of Appeals case: Church of YahshuaThe Christ at Wilmington

①

Property Tax Exemption or Exclusion

COUNTY: Bezie

MUNICIPALITY: Merry Hill

Before applying, please read the statute at the end of this application, and the specific exemption/exclusion statute online at www.ncleg.net.

Full Name of Owner(s): Southern Band Tuscarora Indian Tribe
Mailing Address of Owner: 832 W 13th Windsor NC 27983
Phone Numbers: Home: (252) 794 0786 Work: (252) 301-1795 Cell: ()

List the Property Identification Numbers and addresses/locations for the properties included in this application (attach list if needed):

Property ID #: 1022 5704 (1502) Address/Location: 425 Avoca Farms Rd, Windsor, NC 27983
Property ID #: _____ Address/Location: _____
Property ID #: _____ Address/Location: _____

Non-Deferment Exemptions and Exclusions—Check or write in the exemption or exclusion for which this application is made. These exemptions or exclusions do not result in the creation of deferred taxes. However, taxes for prior years of exemption or exclusion may be recoverable if it is later determined that the property did not actually qualify for exemption or exclusion for those prior years.

- G.S. 105-275(17) Veterans organizations
- G.S. 105-275(18),(19) Lodges, fraternal & civic purposes
- G.S. 105-275(20) Goodwill Industries
- G.S. 105-277.13 Brownfields-Attach brownfields agreement.
- G.S. 105-278.3 Religious purposes
- G.S. 105-278.4 Educational purposes (institutional)
- G.S. 105-278.5 Religious educational assemblies
- Other: Tribal land, educational, ein 56-1989885, DL 17053321 09 2007
- G.S. 105-278.6 Home for the aged, sick, or infirm
- G.S. 105-278.6 Low- or moderate-income housing
- G.S. 105-278.6 YMCA, SPCA, VFD, orphanage
- G.S. 105-278.6A CCRC-Attach Form AV-11.
- G.S. 105-278.7 Other charitable, educational, etc.
- G.S. 105-278.8 Charitable hospital purposes
- G.S. 131A-21 Medical Care Commission bonds

Tax Deferment Programs—Check the tax deferment program for which this application is made. ***These programs will result in the creation of deferred taxes that will become immediately due and payable with interest when the property loses eligibility. The number of years for which deferred taxes will become due and payable varies by program. Read the applicable statute carefully.***

- G.S. 105-275(29a) Historic district property held as a future site of a historic structure
- G.S. 105-277.1D Residence held for sale by general contractor (Lic # _____) Attach copy of the certificate of occupancy.
- G.S. 105-277.14 Working waterfront property
- G.S. 105-278 Historic property-Attach copy of the local ordinance designating property as historic property or landmark.
- G.S. 105-278.6(e) Nonprofit property held as a future site of low- or moderate-income housing

Describe the property: Tandoghemuc is a portion of our historical village encompassing all of Merry Hill. This 64 acre plot will be the future main, including past residential housing.

Describe how you are using the property. If another organization is using the property, give their name, how they are using the property, and any income you receive from their use: We have leased the farming rights while working with the USDA to get our organic rating. We farm to school program. Our educational programs, including pottery classes, museum, traditional medicine plant gathering.

AFFIRMATION: I, the undersigned, declare under penalties of law that this application and any attachments are true and correct to the best of my knowledge and belief. I have read the applicable exemption or exclusion statute. I fully understand that an ineligible transfer of the property or failure to meet the qualifications will result in the loss of eligibility. If applying for a tax deferment program, I fully understand that loss of eligibility will result in removal from the program and the immediate billing of deferred taxes.

Signature(s) of Owner(s): Marilyn Mejorado Title: Tribal chair Date: 8-24-16
(All tenants of a tenancy Title: _____ Date: _____
in common must sign.) Title: _____ Date: _____

The Tax Assessor may contact you for additional information after reviewing this application.

OFFICE USE ONLY: APPROVED DENIED BY: Sally Blue REASON FOR DENIAL: 8/26/16 - NOT PRESENTLY IN USE + NO BLDG. - NOT TIME TO FILE



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

August 29, 2016

Southern Band Tuscarora Indian Tribe
Ms. Marilyn Mejorado
832 US 13 N.
Windsor, NC 27983

Re: Application for Property Tax Exemption

Dear Ms. Mejorado;

I have reviewed your application for Property Tax Exemption submitted on August 25, 2016. Based on the information provided by you, I am denying the application for the following reasons:

- 1) Applications for Property Tax Exemption must be filed during the annual listing period, January 1 through January 31.
- 2) Property is vacant. The present use of the land and other property – rather than the intended use, governs.
- 3) No proof of the required use of the land that meets the qualifications of the General Statutes so checked on your application; G.S. 105/275(20) Goodwill Industries, 105-278.3 Religious Purposes, 105-278.4 Educational Purposes (institutional), 105.278.7 other charitable, educational, etc., 105.275(29a) historic district property held as a future site of historic property and 105.278.6(e) Nonprofit property held as a future site of low-or moderate-income housing.
- 4) No proof of the Southern Band Tuscarora Indian Tribe being federally recognized.

You may appeal my decision to the Bertie County Board of Commissioners by writing a letter of appeal and mailing it to my attention at the above address. Please call should you have any questions.

Respectfully,

Jodie Rhea
Tax Administrator
Bertie County

State of North Carolina
Department of the Secretary of State

③
0-0404461
FILED
9:08 A.M.
AUG 22 1996

96 228 5014

ARTICLES OF INCORPORATION
NONPROFIT CORPORATION

EFFECTIVE
JANICE H. FAULKNER
SECRETARY OF STATE
NORTH CAROLINA

Pursuant to Section 55A-2-02 of the General Statutes of North Carolina, the undersigned corporation hereby submit these Articles of Incorporation for the purpose of forming a nonprofit corporation.

1. The name of the corporation is: Southern Band Tuscarora Tribe

2. (Check only if applicable.) The corporation is a charitable or religious corporation as defined in N.C.G.S. Section 55A-1-40(4).

3. The street address and county of the initial registered office of the corporation is:
Number and Street P.O. Box 14 (Corner of Main + Brown St)
City, State, Zip Code Winton, NC 27986 County Hertford

4. The mailing address if different from the street address of the initial registered office is:

5. The name of the initial registered agent is:
Marilyn Mejorado-Livingston

6. The name and address of each incorporator is as follows: Chief Joseph Cotton P.O. Box 291 Winton,
Treasurer Ms. Rita Cotton, chairman Edward Livingston P.O. Box 757 Winton,
Secretary Marilyn Mejorado-Livingston P.O. Box 757 Winton, NC 27986
councilman Dyc Ramposad P.O. Box 741 Winton, NC 27986
councilwoman Judith Reynolds 1411 Ridgeway Rd. Lugoff, S.C. 29078
councilman Bill Evans 4505 Huckleberry Crk. Rd. Franklin, N.C. 28734

7. (Check either a or b below.)
a. The corporation will have members.
b. The corporation will not have members.

8. Attached are provisions regarding the distribution of the corporation's assets upon its dissolution.

9. Any other provisions which the corporation elects to include are attached.

10. The street address and county of the principal office of the corporation is:
(Corner of Main + Brown St)
P.O. Box 14 Winton NC 27986 County Hertford

11. The mailing address if different from the street address of the principal office is:

3A

12. These articles will be effective upon filing, unless a later time and/or date is specified: _____

This is the 6 day of August, 1996.

Joseph Carley Cotton

Marilyn Mejorado-Livingston
Signature of Incorporator

Marilyn Mejorado-Livingston
Type or print Incorporator's name and title, if any
INCORPORATOR

Jacqueline C. Lampasad
My Commission expires March 20, 2000.

NOTES:

- 1. Filing fee is \$50. This document and one exact or conformed copy of these articles must be filed with the Secretary of State. (Revised July 1994)

CORPORATIONS DIVISION

300 N. SALISBURY STREET

RALEIGH, NC 27603-5909

3B

501(c)(3) Attachment

The attached provisions may be incorporated by reference into articles of incorporation of a nonprofit corporation, by entering "See attached provisions." in Item #9 on the Secretary of State's standard form for articles of incorporation for nonprofit corporations. This should be done only if the corporation is intended to be tax-exempt under Section 501(c)(3) of the Internal Revenue Code, and if its activities and property are intended to be restricted to one or more of the purposes listed in the "Purposes of Corporation" provision.

You should be aware that currently Section 501(c) of the Internal Revenue Code includes twenty-five categories of organizations which are exempt from federal taxation, and that Subsection (c)(3) is only one of those twenty-five. Therefore, your documents should be reviewed carefully by a competent attorney before you file them.

The attached provisions may also be used as amendments to an existing nonprofit corporation's articles of incorporation, by entering "See attached provisions." in Item 2 of the Secretary of State's standard form for Articles of Amendment for nonprofit corporations.

July 1994

Purposes of Corporation

This corporation is organized for:

- religious;
- charitable;
- educational;
- scientific;
- literary;
- amateur athletics
- prevention of cruelty to children or animals; and/or
- educational

purposes, including, for such purposes, the making of distributions to organizations that qualify as exempt organizations under Sections 501(c)(3) and 170(c)(2) of the Internal Revenue Code of 1986 (herein the "Code") (or the corresponding provisions of any future United States Internal Revenue Code).

Prohibited Activities

No part of the net earnings of the corporation shall inure to the benefit of, or be distributable to, its members, directors, officers, or other private persons, except that the corporation shall be authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of purposes set forth in these articles of incorporation. No substantial part of the activities of the corporation shall be the carrying on of propaganda or otherwise attempting to influence legislation, and the corporation shall not participate in or intervene in (including the publishing or distribution of statements) any political campaign on behalf of or in opposition to any candidate for public office. Notwithstanding any other provisions of these articles, the corporation shall not carry on any other activities not permitted to be carried on (a) by a corporation exempt from Federal income tax under section 501(c)(3) of the Code or (b) by a corporation, contributions to which are deductible under section 170(c)(2) of the Code .

Distribution Upon Dissolution

Upon the dissolution of the corporation, the Board of Directors shall, after paying or making provision for the payment of all of the liabilities of the corporation, dispose of all of the assets of the corporation exclusively for the purposes of the corporation in such manner, or to such organization or organizations organized and operated exclusively for religious, charitable, educational, scientific or literary purposes as shall at the time qualify as an exempt organization or organizations under section 501(c)(3) of the Code as the Board of Directors shall determine, or to federal, state, or local governments to be used exclusively for public purposes. Any such assets not so disposed of shall be disposed of by the Superior Court of the county in which the principal office of the corporation is then located, exclusively for such purposes or to such organizations, such as court shall determine, which are organized and operated exclusively for such purposes, or to such governments for such purposes .

YEAR 2001

358-1182

4

APPLICATION FOR PROPERTY TAX EXEMPTION

County BERTIE Town or City TANDRQUOMUC (Muddy Hill) EDGE Hill

Owner SOUTHERN BAND TUSCARORA INDIAN TRIBES

Address PO Box 14 WINTON NC 27986
(Street or Route) (Town) (State) (Zip Code)

Parcel ID # 6862-68-1364-LOT/ACRES 62.41-EDGE Hill
Location of Property

INSTRUCTIONS

Under the provisions of G. S. 105-282.1 every owner of property claiming exemption or exclusion from property taxes must demonstrate that the property meets the statutory requirements for exemption or classification. Claims for exemption or exclusion must be filed with the Assessor of the county in which the property is located. (see reverse side) Claims for exemption should include all land and improvements and personal property situated thereon and complete information regarding its use.

The undersigned owner or authorized representative hereby petitions for exemption of the following described property:

2. Give complete description of property: A SMALL PIECE OF THE ORIGINAL VILLAGE OF
Land: TANDRQUOMUC, A TUSCARORA INDIAN VILLAGE OWNED BY
THOSE WITH TUSCARORA BLOOD LINES. AND HAS BEEN LEAVED ON
Improvements: OR AND FARM.

Personal Property: AT PRESENT NONE, EXCEPT EXCEPT FOR SOME OF
OUR DIRECT LINEAL DESCENDANTS REMAINS AND SOME ARTIFACTS, FUNERARY

3. List and explain the purposes for which the property is used: OBJECTS AND OTHER BURIAL ITEMS (ETC.)
Land: FOR TRIBES MUSEUM, LIBRARY, GENEALOGICAL CENTER, REOPEN
TRIBES BURIAL GROUND, TO HOUSE TRIBES OFFICE AND MUNICIPAL GOVERNING
Improvements: BODY, NATURE TRAIL, LEAVE VILLAGE- RESIDENTIAL AREA

Personal Property: SAME AS ABOVE

4. If any organization other than the owner uses the property, give the name of the organization, full particulars regarding its use of the property and the amount of any income received for such use. N/A

5. Give your estimate of the true value in money of the property:
Land: \$ 80,000.00
Improvements: ?
Personal Property: ?

6. Upon what uses or purposes do you base this claim for exemption? Charitable (); Religious (); Educational (X);
Literary (X); Scientific (); Other MUSEUM, LIBRARY, GENEALOGICAL CENTER, NATURE TRAIL (ETC.)

7. Give the specific statutory authority upon which this property is claimed as exempt: 501-C-3- US CONSTITUTION
ART 6, SECT. 11, AND AMMENDMENT XIV, SECT. 11. - 1715 NC ACT OF GEN. ASSEMBLY

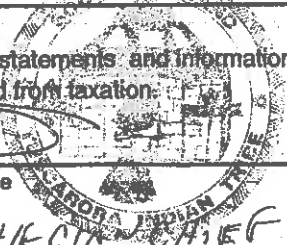
(Full texts of all exemption and classification statutes are available at the office of the county Assessor.)

AFFIRMATION

Under penalties prescribed by law, I hereby affirm that to the best of my knowledge and belief, the statements and information in this application are true and correct, and are made for the purpose of exempting the property herein described from taxation.

4-24 19 01
Chief Edward Livingston

Edward M King
Signature of owner or authorized representative
HEAD SACHEM (MUD TURTLE COUNTRY CHIEF)



APPROVED YES NO
Christina Hancock



SOUTHERN BAND TUSCARORA INDIAN TRIBE

PO Box 14

Winton, NC 27986

252-358-1182

www.crosswinds.net/~sbtuscarora

email address: sbtuscoffc@coastalnet.com

To: Bertie County Tax Office, PO Box 527, Windsor NC 27983-0527
Attn.: Chief Administrator Hancock

Regarding: Tax Exempt Status for Land belonging to the Southern Band Tuscarora Tribe on Avoca Farms Rd. Portion of Ancient village site of Tandequemuc

Mr. Hancock,

Concerning parcel ID # 6862681364 is a small piece of our ancestral homeland, the first mapped in Bertie Co. and the original village site of Tandequemuc. Said site is listed as part of our educational material on our Tribe's website www.crosswinds.net/~sbtuscarora, soon to be moved to our permanent domain southern-band-tuscarora.com.

Tandequemuc is one of our many villages in the Tuscarora homeland. Parcel # 6862681364 lot/acreage 62.41, Edgehill (Merry Hill) is just a small piece of Tandequemuc. This Tuscaroran village is fully mapped and documented in many books, and ancient maps etc. We have spoken with Mr. Billy L. Oliver Archaeologist State of NC Dept. of Cultural Resources, Division of Historic Preservation, Raleigh NC. Also Ms. Clara Bell of the Hope Plantation about placement of State signs at Nathaniel Batts Trading post, the first English Trading Post which is adjacent to said parcel.

Some pottery has been found in such a manner that would suggest burial sites are present, Archeologist would not be allowed to dig, nor look, as this would conflict with our Cultural beliefs.

We are making a first stage move by contacting the Coe Foundation for Archeological preservation. This would entail much work and planning. This parcel is a historical site in itself. Farming over the years has only disturbed a small area of surface objects. We have a metal building on the land now, waiting to be erected. This will house our Museum, but like many others, the damage from the floods of 99, and the small size of donations the Tribe receives, no group or people have stepped forward like they have with other groups, leads us to believe that an Indian Tribe is on the bottom of the list to help.

However, a trailer has been donated to the Tribe for an Office. But as said before with the small monetary donations we receive, this will take some time to move to the Tandequemuc site.

SA

We have had three major meetings on our land since acquisition. One of which was the Tuscarora Alliance Congress touring the property. As seen in the Bertie Ledger. We have reopened a Tribal burial site/grounds for our Tribal members with one burial at present.

The village of Tandequemuc will house our Longhouse Museum, Library Resource center, Genealogical Database center, The Tribe's municipal Governing Body (Office), Ceremonial Lodge, Nature Trail, Residential area, and Dance arena.

Tandequemuc Village will be raised on it's ancient historical site, and will be a living village, the only one of it's kind here in eastern NC.

The Southern Band Tuscarora Tribe meets all or any statute classifications for exemption.

1. 501-c-3
2. US Constitution Art. 6, Sect. 11.
3. AMMENDMENT XIV, Sect. 11, 1715 Act of General Assembly

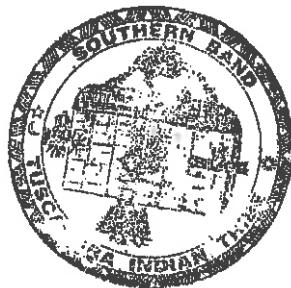
And we make full claim to our land under Indian Title, aboriginal Title Claim, which has not been extinguished by the US Congress, which entitles the Southern Band Tuscarora Indian Tribe with Superior Right of Occupancy. Meaning we are exempt from all Governing bodies, Local, State, and Federal, except the US Congress. In short we are exempt of taxes except those levied by the Tribal Government in accordance with the Tribe's Constitution.

I am forwarding some attachments so you may be better able to understand Aboriginal exemptions.

Nyeahweh (Thank You)



Head Sachem Edward Livingston
Southern Band Tuscarora Tribal Grand Council





Sterling Hancock

From: "michael d brown" <michael.d.brown@ncmail.net>
To: "Sterling Hancock" <sterling.hancock@ncmail.net>
Sent: Friday, January 25, 2002 2:55 PM
Subject: Re: Southern Band Tuscarora Indian Tribe

Sterling:

I appreciate the opportunity to respond to your message.

In review of the information provided to me, I do not believe that the property qualifies for exemption. From a review of the property tax statutes, the property would possibly qualify if it was being used by a qualified organization. I do feel that if the property was being used by this organization that it would qualify. The fact that the property is a 501(c)(3) does not exempt the property from property taxes. I have seen no information that this property is a reservation or recognized as such, only that the property is a 501(c)(3). I am no expert when it comes to Indian Affairs, but if there is information or documents that show or state that the property should be exempt from property taxes I will gladly review them.

Sincerely,

--

Michael Brown
N C Dept. of Revenue
Phone: (919) 733-7711
Fax: (919) 733-1821

Sterling Hancock wrote:

Michael Please send me a written response as to whether an exemption should be granted for educational and/or literary purposes for this organization for Bertie County PIN 6862-68-1364, consisting of approximately 62.41 acres. Also, should this organization be granted an exemption because they are a federally recognized Indian Tribe. Please use the materials furnished you by FAX on October 12, 2001. Please let me know if further info or materials are need. Thanks C
Sterling Hancock, Jr Tax Administrator Bertie County

--

Michael Brown
N C Dept. of Revenue
Phone: (919) 733-7711
Fax: (919) 733-1821

7



C. Sterling Hancock, Jr., Tax Administrator
Bertie County Tax Department
PO Box 527
106 Dundee St.
Windsor, NC 27983
Phone: (252) 794-5310
Fax: (252) 794-5327

Tax Value 48,998
Taxes 436.08

MEMORANDUM

To: Mr. Zee Lamb, County Manager
Mr. Lloyd C. Smith, County Attorney

From: C. Sterling Hancock, Jr., Tax Administrator *CSH*

*on AVOCA FARM RD
just before
Peterson Church
Rd.*

Date: February 7, 2002

Subject: Appeal of Denial of Tax Exemption for the Southern Band Tuscarora
Indian Tribe Tax Parcel 6862-68-1364

On April 24, 2001 Edward Livingston submitted an application for the Southern Band Tuscarora Indian Tribe for tax parcel 6862-68-1364, a vacant tract of land consisting of 62.41 acres. The application for tax exemption was based on educational and literary purposes G.S. 105-278.4 and 105-278.7 respectively. A number of supporting documents were supplied, copies of which have been furnished.

The Southern Band Tuscarora Tribe is a tax exempt corporation, the purpose of the corporation is outlined in the Articles of Incorporation. Obtaining the information contained in the file provided occurred over a number of months, delaying the decision for tax exemption. My initial reaction was to deny the application because the property was vacant and there was not any proof of the use of the land. However, in an effort to insure that I made a correct decision, I contacted Mr. Michael Brown, a representative of the Property Tax Division of the NC Department of Revenue. There were a number of discussions over several months including Mr. Brown's talks with the staff attorney of the Department of Revenue.

After a number of discussions with Mr. Livingston he indicated that the organization was also entitled to exempt status because of their status as a recognized Indian Tribe.

On January 25, 2002, I informed Mr. Livingston that I was denying his application for tax exempt status because the land is vacant, no proof of required use of the land and no proof of his tribe been federally recognized. He in turn asked to appeal my decision and a meeting with the Bertie County Board of Commissioners was set for February 18, 2002 at 7:30 p.m. in the Commissioner's Meeting Room.

CSH/tbl

BERTIE COUNTY BOARD OF COMMISSIONERS
March 18, 2002
Regular Meeting Agenda
7:00 PM

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.

(A)
*** APPOINTMENTS ***

- 7:00-7:05 Invocation by Reverend Chris Lee of Edgewood Baptist Church
- 7:05-7:10 Pledge of Allegiance by Edgewood Baptist Church Youth
- 7:10-7:25 Presentations from youth for essays won in the Human Relations Commission essay contest (A-1)
- 7:25-7:30 Public Comments
- 7:30-7:40 County Manager's Reports
- 7:40-7:50 Public Hearing regarding FY 02-03 Rural Operating Assistance Program (A-2)
- 7:50-8:10 **Convene as Water Districts I, II, III and IV**
 - 1. Public Hearing regarding the annexation of the Town of Lewiston-Woodville into Water District IV (A-3)
 - 2. Rural Center letter regarding award to Water District II (A-4)
 - 3. Mr. Charles Joyner of McDavid Associates regarding award of Clean Water contract for Water District II (A-5)
 - 4. Administrative Agreement with McDavid Associates (A-6)
- 8:10-8:20 *denied* **Adjourn as Board for Water Districts and reconvene as Board of Commissioners**
- 8:20-8:30 Appeal of tax exemption denial by the Southern Band Tuscarora Indian Tribe (A-7)
- 8:30-8:40 Tax Administrator Sterling Hancock request for permission to negotiate prices for aerial flights and digital orthos (A-8)
- 8:30-8:40 Tax Administrator Sterling Hancock regarding presentation of bids for revaluation

*** OTHER ITEMS ***

Board Appointments (B)

- 1. Appointment to the Coastal Resources Advisory Council (B-1)

Consent Agenda (C)

- 1. Minutes from February 4, 2002, February 18, 2002, February 25, 2002 and March 8, 2002 (C-1)
- 2. Tax errors for February 2002 (C-2)

Discussion Agenda (D)

- 1. Extended Day Meeting
- 2. Industrial Extension Agent (D-1)
- 3. Award of asbestos removal design (D-2)
- 4. Set date and time to view recreation sites
- 5. Resolution in support of establishment of a school of pharmacy at Elizabeth City State University (D-3)

Commissioners Reports (E)

Public Comments Continued

9



BERTIE COUNTY
106 DUNDEE STREET
POST OFFICE BOX 530
WINDSOR, NORTH CAROLINA 27983
(252) 794-5300
FAX: (252) 794-5327
WWW.CO.BERTIE.NC.US

BOARD OF COMMISSIONERS
PATRICIA FERGUSON, Chair
RICK HARRELL, Vice-Chairman
J. JASPER BAZEMORE
NORMAN M. CHERRY, SR.
LEWIS C. HOGGARD, III

ADMINISTRATIVE STAFF
ZEE LAMB, County Manager
MISTY JENKINS, Clerk to the Board
BELINDA BELCH, Secretary

March 19, 2002

Chief Edward Livingston
Southern Band Tuscarora Indian Tribe
PO Box 14
Winton, NC 27986

Re: Appeal of tax exemption
Parcel #6862-68-1364
62.41 acres on Avoca Farm Road

Dear Chief Livingston,

Regarding your appeal to the Bertie County Board of Commissioners for tax exemption for the property listed above, the Bertie County Board of Commissioners voted unanimously on March 18, 2002 to deny the appeal. Parcel #6862-68-1364 does not meet the requirements for tax exemption for educational and literary purposes pursuant to N.C.G.S. 105-278.4 and N.C.G.S. 105-278.7.

According to N.C.G.S. 105-290, a taxpayer has the right to appeal to the Property Tax Commission. All appeals must be in writing and state the grounds for appeal. Appeals to the Property Tax Commission must be filed within 30 days from the date of denial by the Board of Commissioners. The property owner must also file a notice of appeal with the County Tax Assessor. Appeals can be mailed to:

Property Tax Commission
PO Box 871
Raleigh, NC 27602-0871

Bertie County Tax Department
Attn: Sterling Hancock, Tax Administrator
PO Box 527
Windsor, NC 27983

If you have any questions or comments, please feel free to contact me at (252) 794-6110 or via e-mail at misty.jenkins@ncmail.net.

Sincerely,

A handwritten signature in black ink, appearing to read "Misty Jenkins".
Misty Jenkins
Clerk to the Board

NORTH CAROLINA
WAKE COUNTY

BEFORE THE PROPERTY TAX COMMISSION
SITTING AS THE STATE BOARD OF
EQUALIZATION AND REVIEW
00 PTC 43

IN THE MATTER OF:
APPEAL OF THE CHURCH OF
YAHSHUA THE CHRIST AT
WILMINGTON from the decision of
the Pender County Board of Equalization
and Review concerning property tax exemption
for tax year 2000.

FINAL DECISION

This Matter came on for hearing before the North Carolina Property Tax Commission (hereinafter "Commission") sitting as the State Board of Equalization and Review at its regularly scheduled Session of Hearings in the City of Raleigh, Wake County, North Carolina, on Thursday, October 25, 2001 pursuant to the appeal of The Church of Yahshua the Christ at Wilmington (hereinafter "Taxpayer") from the decision of the Pender County Board of Equalization and Review (hereinafter "County Board") concerning property tax exemption for real property owned by the Taxpayer for tax year 2000.

Chairman Terry L. Wheeler presided over the hearing with Vice Chairman R. Bruce Cope and Commissioners Linda M. Absher, Wade F. Wilmoth, and Harvey W. Raynor, III, participating.

Barry E. Harris, Jr., Acting Deacon, appeared at the hearing on behalf of the Taxpayer; Robert H. Corbett, attorney at law, represented Pender County at the hearing.

STATEMENT OF THE CASE

The Taxpayer submitted an application for property tax exemption for year 2000 concerning land in Pender County, North Carolina. After the Pender County tax assessor denied the application, the Taxpayer filed an appeal with the County Board challenging the assessor's denial of the application for exemption. After the County Board sustained the assessor's denial of the exemption application, the Taxpayer filed a Notice of Appeal and Application for Hearing with the Commission.

STATEMENT OF THE FACTS

The Taxpayer, The Church of Yahshua the Christ at Wilmington, is a religious body that owns approximately 50 acres of land in Pender County, North Carolina. The Taxpayer acquired title to the subject property by deed, which is recorded in the Office of the Pender County Register of Deeds in book 1423, at page 203. The assessed value of the subject property, as of January 1, 2000 was \$36,583. The Taxpayer does not challenge the valuation of the subject property by the Pender County tax assessor.

The Taxpayer contends that the subject property qualifies for property tax exemption under the religious, charitable and educational exemptions. Pender County, through counsel, contends that while the Taxpayer is a religious body, the property does not qualify for property tax exemption under G.S. 105-278.3 because there is no building on the property that is used for religious purposes. As a result, the Pender County tax assessor denied Taxpayer's application for property tax exemption of the subject land.

ISSUES

In the Order on Final Pre-Hearing Conference, the parties set forth separate issues for the Commission to consider. The issues considered by the Commission were:

1. Is the subject property owned and used for religious purposes so that it is entitled to an exemption under G.S. § 105-278.3?
2. Is the subject property owned and used for educational purposes so that it is entitled to an exemption under G.S. § 105-278.4?
3. Is the subject property owned by a religious educational assembly and used for religious and educational purposes so that it is entitled to an exemption under G.S. § 105-278.5?
4. Is the subject property owned and used for charitable purposes so that it is entitled to an exemption under G.S. § 105-278.6?

FROM THE APPLICATION FILED IN THIS MATTER, ANY STIPULATIONS AND EVIDENCE PRESENTED, THE COMMISSION MAKES THE FOLLOWING FINDINGS OF FACT:

1. The Commission has jurisdiction over the parties and subject matter of this appeal.

7015

2. The property under appeal consists of approximately 50 acres of land located in Pender County, North Carolina. Effective January 1, 2000, The Church of Yahshua the Christ at Wilmington was the record owner of the subject property. The Taxpayer does not challenge the assessed value of the subject property in the total amount of \$36,583.

3. For tax year 2000, The Church of Yahshua the Christ at Wilmington filed a request for property tax exemption of the subject property with the Pender County tax assessor. The Pender County tax assessor denied the request for property tax exemption.

4. On March 15, 2000, The Church of Yahshua the Christ at Wilmington requested the County Board to review the decision of the tax assessor that denied the request for property tax exemption for the subject property. By letter dated May 4, 2000, The Church of Yahshua the Christ at Wilmington received written notice that the County Board affirmed the decision of the tax assessor.

5. The Church of Yahshua the Christ at Wilmington then filed a timely Notice of Appeal and Application for Hearing with the Commission and requested a hearing in this matter.

6. The Church of Yahshua the Christ at Wilmington is a religious body that was established pursuant to a document entitled "Governing Principles." (See Appellant's Exhibit "1").

7. There is no formal building of worship at the subject property. There is no showing that Pender County has granted a property tax exemption to a religious body or entity that does not have a building of worship situated on the property.

8. Weekly bible studies are conducted at locations away from the subject property such as in the homes of individuals or an office conference room.

9. There are bimonthly outdoor altar ceremonies conducted at the subject property. These altar services are held at sunset.

10. For future use, there are plans to construct some buildings on the subject property such as an outdoor pavilion, tractor shed, workshop, storage buildings and homes for active ministers.

11. The temporary structures situated at the subject property were designed to store tools and wood.

12. Individuals associated with The Church of Yahshua the Christ at Wilmington are permitted to use the subject property. Families have used the subject property for various camping and recreational outings as well as observing nature. However, there was no showing that regular instruction or courses of study occurred at the subject property for educational purposes.

BASED ON THE FOREGOING FINDINGS OF FACT, THE NORTH CAROLINA PROPERTY TAX COMMISSION CONCLUDES AS A MATTER OF LAW:

1. The Commission has jurisdiction to hear this appeal and to determine whether the exemption from ad valorem taxation was properly denied.

2. Pursuant to G.S. §§ 105-278.3, -278.4, -278.5, and -278.6 real property may be exempted from ad valorem taxation provided the requirements of these statutes are met. North Carolina caselaw provides that statutes exempting specific property from taxation, because of the purposes for which the property is used, should be construed against an exemption in favor of taxation. This means that everything should be excluded from a statute's operation, which does not come within the scope of the language used. See In re Appeal of Worley, 93 N.C. App. 191, 195 (1989).

3. The Taxpayer bears the burden to prove that its property is entitled to exemption. This burden is substantial and difficult to meet because all property is subject to taxation unless exempted by a statute of statewide origin. See In re Southeastern Baptist Theological Seminary, 135 N.C. App. 247 (1999).

4. The Church of Yahshua the Christ at Wilmington did not show that it is one of the entities entitled to an educational exemption; nor did it show that the activities at the subject property are entirely and completely for an educational purpose. The Church of Yahshua the Christ at Wilmington thus neither meets the ownership nor use requirements for an exemption under G.S. § 105-278.4.

5. The Church of Yahshua the Christ at Wilmington did not show that it is a religious educational assembly entitled to the exemption; nor did it show that the activities at the subject property are entirely and completely for religious and educational purposes. The Church of Yahshua the Christ at Wilmington thus neither meets the ownership nor use requirements for an exemption under G.S. § 105-278.5.

6. The Church of Yahshua The Christ at Wilmington did not show that it is one of the eight ownership entities entitled to a charitable exemption; nor did it show that the activities at the subject property are entirely and completely for a charitable purpose.

100

The Church of Yahshua the Christ at Wilmington thus neither meets the ownership nor use requirements for an exemption under G.S. § 105-278.6.

7. The Church of Yahshua the Christ at Wilmington is viewed as a religious body, which was established by its governing principles. The Church of Yahshua the Christ at Wilmington contends that the subject property should be exempt because the property is used as a natural retreat for outdoor altar services that requires extended buffers to create such an environment. G.S. § 105-278.3, however, authorizes exemption of “[b]uildings, the land they occupy, and additional land reasonably necessary for the convenient use of any such building.” The Church of Yahshua the Christ at Wilmington failed to show that the subject land qualifies for the exemption when there were no buildings of worship situated on the property that are used for a religious purpose. Thus, the statute is construed to authorize the exemption for buildings, the land they occupy, and additional land that is reasonably necessary for the building. Furthermore, there is no showing that Pender County has granted a property tax exemption, pursuant to G.S. § 105-278.3, to any religious body unless there were buildings situated on the property that are used for a religious purpose.

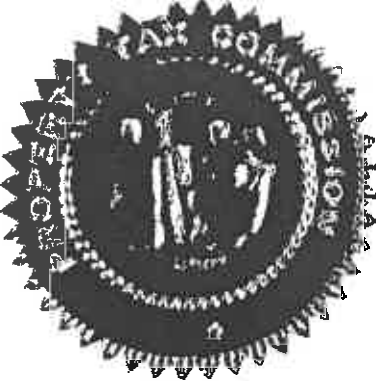
8. The North Carolina Court of Appeals has noted that the Property Tax Commission does not have the authority to act upon constitutional challenges to tax statutes. Johnston v. Gaston County, 71 N.C. App. 707, 323 S.E.2d 381 (1984), cert. Denied 313 N.C. 508, 320 S.E.2d 392 (1985). However, by raising constitutional challenges at this level, The Church of Yahshua the Christ at Wilmington preserves them for a decision by the appellate Courts. Id., 71 N.C. App. At 713, citing Great American Insurance Co. v. Gold, 254 N.C. 168, 118 S.E.2d 792 (1961). Thus, the Commission is not empowered to decide upon any constitutional challenges raised by the Taxpayer.

THE COMMISSION NOW, THEREFORE, ORDERS, ADJUDGES AND DECREES that the decision of the Pender County Board of Equalization and Review, which denied property tax exemption of the subject property, is hereby **AFFIRMED**.

It is further Ordered that each party's exhibits received into evidence may be released, upon request, to his/her/its counsel 30 days following the final resolution of this appeal.

It is further Ordered that if a party does not request return of his/her/its exhibits within 50 days after this decision has become a final resolution of this matter, then the Commission staff may dispose of the party's exhibits.

1013



NORTH CAROLINA PROPERTY TAX COMMISSION

Terry L. Wheeler

Terry L. Wheeler, Chairman

Vice Chairman Cope and Commissioners Absher, Wilmoth and Raynor concur.

Entered: December 10, 2001

ATTEST:

Janet L. Shires
Janet L. Shires, Secretary

North Carolina Court of Appeals

IN THE MATTER OF:

From Property Tax Commission
(00PTC43)

APPEAL OF THE CHURCH OF
YAHSHUA THE CHRIST AT
WILMINGTON from the decision of
the Pender County Board of Equalization
and Review concerning property tax
exemption
for tax year 2000.

FILED
03 NOV 10 PM 1:08
CLERK OF APPEALS
OF NORTH CAROLINA

ORDER

The Notice of Appeal to review the decision of the Court of Appeals filed on the 2nd day of September 2003 was dismissed ex mero motu and Petition for Discretionary Review was denied by order of the North Carolina Supreme Court in Conference on the 1st day of October 2003, and same has been certified to the North Carolina Court of Appeals;

IT IS THEREFORE CERTIFIED to the Secretary of the Property Tax Comm North Carolina that the North Carolina Supreme Court has dismissed ex mero motu the Notice of Appeal and denied the Petition for Discretionary Review filed by Petitioner in this cause.

WITNESS my hand and official seal this the 10th day of November 2003.



John H. Connell
Clerk, North Carolina Court of Appeals

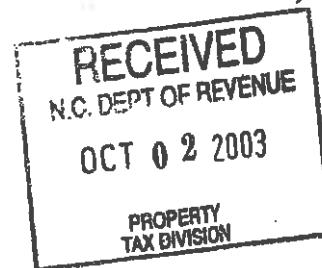


Deputy Clerk, North Carolina Court of Appeals

Orig. to Property Tax Commission

Copy to:

Mr. Barry E. Harris, Jr., Acting Deacon, For Church of Yahshua the Christ
Mr. Robert H. Corbett, Attorney at Law, For Pender Co. Bd. of Equalization



11A

State of North Carolina
Court of Appeals
P.O. BOX 888
Raleigh, NC 27602-0888

CHAMBERS OF
JUDGE MARTHA GEER

TEL: 919-733-0496
FAX: 919-733-8003

September 30, 2003

Ms. Marcia Jorissen
Thomson West
Publication Coordinator
601 Opperman Drive
Eagan, MN 55123

Re: In the Matter of:
Appeal of the Church of Yahshua the Christ at Wilmington
No. COA02-1005 - NC Property Tax Commission - No. 00 PTC 43
Filed 2 September 2003

Dear Ms. Jorissen:

On 2 September 2003, the North Carolina Court of Appeals filed the above referenced opinion. We have discovered a typographical error on page 1 with respect to the representation of the parties. I have enclosed a corrected copy of this page.

Should you have any questions, please feel free to contact me at (919) 733-0496.

Sincerely,

Pamela G. Duesenberry
Executive Assistant to
Judge Martha Geer

/pd
Enclosure

cc: Mary Foster, Lexis-Nexis
Campbell School of Law
North Carolina Lawyers Weekly
Institute of Government
Ralph White, Court Reporter
The Bureau of National Affairs
✓ North Carolina Property Tax Commission
Robert H. Corbett
The Church of Yahshua the Christ at Wilmington

NO. COA02-1005

NORTH CAROLINA COURT OF APPEALS

Filed: 2 September 2003

IN THE MATTER OF:

APPEAL OF THE CHURCH OF
YAHSHUA THE CHRIST AT WILMINGTON
from the decision of the Pender
County Board of Equalization and
Review concerning property tax
exemption for tax year 2000.

North Carolina Property
Tax Commission
No. 00 PTC 43

Appeal by the Church of Yahshua the Christ at Wilmington from
final decision entered 10 December 2001 by the North Carolina
Property Tax Commission. Heard in the Court of Appeals 14 May
2003.

*The Church of Yahshua the Christ at Wilmington, pro se,
appellant.*

Robert H. Corbett, for Pender County, appellee.

GEER, Judge.

This appeal arises under N.C. Gen. Stat. § 105-278.3(a)
(2001), which exempts from property tax "[b]uildings, the land they
actually occupy, and additional adjacent land reasonably necessary
for the convenient use of any such building" to the extent the
property is used "for religious purposes" Appellant, The
Church of Yahshua The Christ at Wilmington ("the Church"),
challenges a decision of the North Carolina Property Tax
Commission. The church contends that real property owned by the

No. COA02-1005

NORTH CAROLINA COURT OF APPEALS

IN THE MATTER OF:

Property Tax Commission
(00PTC43)

APPEAL OF THE CHURCH OF
YAHSHUA THE CHRIST AT
WILMINGTON from the decision of
the Pender County Board of Equalization
and Review concerning property tax exemption
for tax year 2000.

JUDGMENT

This cause came on to be argued upon the transcript of the record from the N.C. Property Tax Comm. Upon consideration whereof, this Court is of the opinion that there is no error in the record and proceedings of said trial tribunal.

It is therefore considered and adjudged by the Court here that the opinion of the Court, as delivered by the Honorable Martha Geer, Judge, be certified to the said trial tribunal to the intent that the judgment is affirmed.

And it is considered and adjudged further, that the said Church of Yahshua the Christ at Wilmington do pay the costs of the appeal in this Court incurred, to wit, the sum of Nineteen and 50/100 dollars (\$19.50), and execution issue therefor.

Certified to the N.C. Property Tax Comm, this the 22nd day of September 2003.



John H. Cornjell
Clerk, North Carolina Court of Appeals

110

NO. COA02-1005

NORTH CAROLINA COURT OF APPEALS

Filed: 2 September 2003

CLERK COURT OF APPEALS
OF NORTH CAROLINA

03 SEP - 2 AM 7:22

FILED

IN THE MATTER OF:

APPEAL OF THE CHURCH OF
YAHSHUA THE CHRIST AT WILMINGTON
from the decision of the Pender
County Board of Equalization and
Review concerning property tax
exemption for tax year 2000.

North Carolina Property
Tax Commission
No. 00 PTC 43

Appeal by the Church of Yahshua the Christ at Wilmington from
final decision entered 10 December 2001 by the North Carolina
Property Tax Commission. Heard in the Court of Appeals 14 May
2003.

*Barry E. Harris, Jr., Acting Deacon, on behalf of The Church
of Yahshua the Christ at Wilmington, appellant.*

*Robert H. Corbett for Pender County Board of Equalization,
appellee.*

GEER, Judge.

This appeal arises under N.C. Gen. Stat. § 105-278.3(a)
(2001), which exempts from property tax "[b]uildings, the land they
actually occupy, and additional adjacent land reasonably necessary
for the convenient use of any such building" to the extent the
property is used "for religious purposes" Appellant, The
Church of Yahshua The Christ at Wilmington ("the Church"),
challenges a decision of the North Carolina Property Tax
Commission. The church contends that real property owned by the

Church should be exempt from taxation under § 105-278.3 even if the land has no buildings on it. The Church argues alternatively that if the tax exemption provided in § 105-278.3 requires that there be buildings on the land, then the statute is unconstitutional as applied to the Church because the Church's religious tenets prohibit members worshiping in buildings.

We hold that the tax exemption set out in § 105-278.3 applies only to buildings and the land necessary for their convenient use. Because the Church admits that no buildings exist on its land, the Commission correctly determined that the property at issue was not entitled to tax exemption under § 105-278.3. We do not reach the constitutional question as set forth by the Church because the Church does not contend that its members are barred from using buildings for "religious purposes" as opposed to worship.

The Church owns approximately 50 acres of land located in Pender County, North Carolina. For tax year 2000, the Church filed a request with the Pender County tax assessor for exemption of this land from property taxes. The tax assessor denied the request and the Pender County Board of Equalization and Review affirmed the decision. The Church appealed to the North Carolina Property Tax Commission. Following an evidentiary hearing, the Commission affirmed the decision of the Board. The Church appeals the Commission's final decision.

The Commission found that the Church is a religious body and that it owns the approximately 50 acres of land at issue.

According to the Commission, there is "no formal building of worship" on the land, but the Church has plans to construct buildings "such as an outdoor pavilion, tractor shed, workshop, storage buildings and homes for active ministers." The Commission found that the land is used for camping and recreational outings as well as observing nature, but further found that the Church had failed to demonstrate that regular instruction or courses of study occur on the land.

Based on these findings, the Commission concluded that the Church failed to meet its burden of proving its entitlement to an exemption under N.C. Gen. Stat. § 105-278.4 (2001) (exemption for property used for educational purposes), § 105-278.5 (2001) (exemption for property owned by a religious educational assembly), § 105-278.6 (2001) (exemption for property used for charitable purposes), and § 105-278.3 (exemption of property used for religious purposes). Since the Church has assigned error solely to the conclusion of law that it failed to meet its burden of proof with respect to N.C. Gen. Stat. § 105-278.3, we review only whether the Commission erred in its decision under that statute. *In re Appeal of the Master's Mission*, 152 N.C. App. 640, 645, 568 S.E.2d 208, 211 (2002) (charitable and religious exemptions not reviewed where taxpayer solely assigned error as to the educational exemption).

With respect to N.C. Gen. Stat. § 105-278.3, the Commission noted that the Church "contends that the subject property should be exempt because the property is used as a natural retreat for

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outdoor altar services that requires extended buffers to create such an environment." The Commission rejected this argument because the Church "failed to show that the subject land qualifies for the exemption when there were no buildings of worship situated on the property that are used for a religious purpose."

Standard of review

This Court reviews decisions of the North Carolina Property Tax Commission pursuant to N.C. Gen. Stat. § 105-345.2 (2001). "Questions of law receive *de novo* review, while issues such as sufficiency of the evidence to support the Commission's decision are reviewed under the whole-record test." *In re Appeal of The Greens of Pine Glen Ltd. P'ship*, 356 N.C. 642, 647, 576 S.E.2d 316, 319 (2003). Under *de novo* review, the Court "considers the matter anew and freely substitutes its own judgment for that of the Commission." *Id.*

When the evidence is conflicting, the whole-record test requires the Court to review all the evidence in the record, including evidence contradictory to that upon which the Commission relied, to determine whether the decision has a rational basis in the evidence. *In re Southview Presbyterian Church*, 62 N.C. App. 45, 47, 302 S.E.2d 298, 299, *disc. review denied*, 309 N.C. 820, 310 S.E.2d 354 (1983). We may not substitute our judgment for that of the Commission, but rather must decide whether substantial evidence exists to support the decision. *Id.*

I

The Church first argues that since it uses its land for

religious purposes, it should be entitled to a property tax exemption under N.C. Gen. Stat. § 105-278.3 even in the absence of any buildings on the land. We disagree.

N.C. Gen. Stat. § 105-278.3(a) (emphasis added) provides:

(a) *Buildings, the land they actually occupy, and additional adjacent land reasonably necessary for the convenient use of any such building shall be exempted from taxation if wholly owned by an agency listed in subsection (c), below, and if:*

- (1) Wholly and exclusively used by its owner for religious purposes as defined in subsection (d) (1), below
-

The statute is unambiguous. The focus of the exemption is on "buildings." Land is exempted only to the extent necessary for convenient use of the building.

The Church's construction of the statute would significantly expand the scope of the exemption to cover not only buildings, but land used for religious purposes. It is for the General Assembly to determine what property should be exempt from taxation and when the General Assembly has intended to exempt land, as opposed to buildings, it has done so explicitly. See N.C. Gen. Stat. § 105-278.4(b) ("Land (exclusive of improvements); and improvements other than buildings, the land actually occupied by such improvements, and additional land reasonably necessary for the convenient use of any such improvement shall be exempted from taxation" if owned by an educational institution that also owns buildings exempted from taxation). The Church's proposed construction of the statute is particularly unwarranted given the principle that statutes exempting specific property from taxation based on the purpose for

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which the property is used should be construed strictly against exemption and in favor of taxation. *In re Appeal of Worley*, 93 N.C. App. 191, 195, 377 S.E.2d 270, 273 (1989).

We hold that N.C. Gen. Stat. § 105-278.3 does not provide for a tax exemption in the absence of buildings used by the owner "for religious purposes." The Commission erred, however, in requiring a "building of worship" for property to qualify for the exemption under § 105-278.3. The building and accompanying land need only be used "for religious purposes." N.C. Gen. Stat. § 105-278.3(d)(1) defines "religious purpose" as "one that pertains to practicing, teaching, and setting forth a religion." The statute notes that "[a]lthough worship is the most common religious purpose, the term encompasses other activities that demonstrate and further the beliefs and objectives of a given church or religious body." *Id.*

The Commission should, therefore, have made findings of fact regarding whether there were buildings being used for religious purposes on the property at issue. Under the whole record test, we may review the record to determine whether the evidence is conflicting and whether remand is therefore necessary. See *In re Rogers*, 297 N.C. 48, 60, 253 S.E.2d 912, 920 (1979) (even after determining that an error justifying remand has occurred, an appellate court may "examine the record to see if there would have been sufficient evidence to support necessary findings if they had been properly made"). Here, the record reveals no dispute. When asked at the hearing whether there were any buildings on the property, counsel for the Church replied, "No, sir, there are not

... Additionally, the Church stated in its reply brief filed with this Court: "The fact that no building used for religious purposes existed on the subject property was known to the Commission before the hearing on the merits." Because the property has no buildings at all, it does not qualify for tax exemption under N.C. Gen. Stat. § 105-278.3.

II

The Church next argues that to the extent N.C. Gen. Stat. § 105-278.3 requires a building for the tax exemption to apply, it is unconstitutional as applied to the Church because the Church's religious beliefs prohibit worshiping as a group in a building. We need not address the constitutional issue as posed by the Church because the Church does not suggest that its beliefs preclude using buildings "for religious purposes" other than worship.

In fact, the record reveals that the Church advised the Commission that the Church's "long term plans include the construction of some buildings, principally on the front third of the subject property. These buildings will include an outdoor pavilion, tractor shed, workshop, storage buildings, and homes for active ministers, elderly or infirm ministers, and caretakers." Because the Church is not barred by its beliefs from constructing buildings to be used for non-worship related religious purposes and therefore may, without violating its religious beliefs, still qualify for the tax exemption under N.C. Gen. Stat. § 105-278.3, this case presents no constitutional issue.

Because of our disposition of this appeal, we do not address

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the Church's remaining assignments of error.

Affirmed.

Judges MARTIN and HUNTER concur.

A TRUE COPY
CLERK OF THE COURT OF APPEALS
OF NORTH CAROLINA
BY Patricia P. Wheeler
DEPUTY CLERK
September 22, 2003

THIS PAGE WAS INTENTIONALLY LEFT BLANK.



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

November 7, 2016

Board of Commissioners Meeting

Discussion of property tax appeal from Kelford Owner, LLC.

On November 1, I received a property tax appeal from Kelford Owner, LLC, also known as FLS Energy. This is a solar electric company appealing the decision of the County to tax the personal property at 100%.

Kelford Owner, LLC, for 2016, listed \$10,779,714.93 in personal property as “construction in progress”.

Under NCGS 105-275(45): 80% of the appraised value of a solar energy electric system can be exempt from property taxes if the equipment is “used” directly and exclusively for the conversion of solar energy to electricity. The key word here is “used”. As of January 1, 2016, the personal property was under construction and not in use.

NCGS 105-275(8a) & (8b) address the real & personal exemption for air and water pollution abatement and for the recycling or resource recovery of or from solid waste. The statute specifically states: “Real or personal property that is used or, if under construction, is to be used”. Nowhere in the statute for solar equipment does it state “under construction”.

Because of the wording of the above statutes, the Department of Revenue has issued, to all Counties, its opinion that solar equipment is taxable at 100% valuation as Construction in Progress (CIP). Once the equipment is placed into production then they may apply for the exemption the following January.

On October 3, 2016, Kelford Owner, LLC paid \$17,894.33 (20%) and is appealing the remaining 80% (\$71,577.30).

SUPPORTING DOCUMENTS:

- 1, 1-2, 1-3 Notice of appeal
- 2, 2-2 2016 listing form
- 3, 3-2 NCGS 105-275 (45), (8a) & (8b)
- 4, 4-2 Email from Department of Revenue – CIP 100% taxable
- 5 Receipt of payment – 20%

Jodi Rhea

From: Matt Hutchens <mhutchens@flsenergy.com>
Sent: Tuesday, November 01, 2016 10:03 AM
To: Jodi Rhea
Subject: Notice of Appeal and Request for Hearing
Attachments: Notice of Appeal and Request for Hearing_11012016.pdf

Mr. Rhea:

Please see the attached notice of appeal and request for hearing regarding the property tax bill of Kelford Owner, LLC. Please let me know if I can provide any further information. Thank you.

Best regards,

Matthew Hutchens
Legal Associate



130 Roberts Street | Asheville, NC | 28801
T: 828-350-3993 | C: 410-733-0306

www.flsenergy.com | Follow us! [@FLSEnergy](https://twitter.com/FLSEnergy) | *Making Solar Mainstream*

**Administered to practice in Georgia and South Carolina*

STATE OF NORTH CAROLINA
COUNTY OF BERTIE

BEFORE THE BERTIE COUNTY
BOARD OF EQUALIZATION
AND REVIEW

In Re: Kelford Owner, LLC

NOTICE OF APPEAL AND
REQUEST FOR HEARING

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PLEASE TAKE NOTICE that Kelford Owner, LLC (the "Taxpayer"), hereby gives notice of appeal to the Board of Commissioners from the property tax bill dated August 16, 2016 regarding business personal property. The property subject to the tax bill is a solar energy electric system and has not been taxed in accordance with N.C. Gen. Stat. § 105-275(45). The Taxpayer has paid a portion of the tax bill in an amount equal to the taxes that would be due if the property were taxed in accordance with N.C. Gen. Stat. § 105-275(45). The Taxpayer received the tax bill on August 22, 2016. Due to an internal administrative error, the Taxpayer was unable to file a timely notice of appeal within 30 days after the date of the tax bill. Therefore, the Taxpayer respectfully requests a hearing out of time at the Board's earliest opportunity.

[Separate signature page follows]

Respectfully submitted, this 1st day of November, 2016.

Kelford Owner, LLC

By: 

Matthew C. Hutchens
130 Roberts Street
Asheville, NC 28801
Tel#: (828) 233-3993
Fax#: (866) 726-4406

COUNTY OF BERTIE North Carolina **2016 BUSINESS PERSONAL PROPERTY LISTING**

FOR DEPARTMENT USE ONLY	ACCOUNT NUMBER <u>32519</u>	DATE	TWP	DISTRICT	CITY	PENALTY	VALUE
1	2 <u>10774715</u>	3	4	5	6	7	
8	B	D	E	F	TOTAL <u>10779715</u>		

Business Legal Name or Individual's Name
KELFORD OWNER, LLC

Trade Name or DBA

Address
130 ROBERTS STREET

City ASHEVILLE State NC Zip 28801

OTHER N.C. COUNTIES WHERE PERSONAL PROPERTY IS LOCATED N/A

CONTACT PERSON FOR AUDIT SARAH MCHENRY

ADDRESS & PHONE 130 ROBERTS STREET ASHEVILLE NC 828-350-3993

CONTACT PERSON FOR PAYMENT & PHONE ACCOUNTING@FLSENERGY.COM

PHYSICAL ADDRESS 729 BLACK JACK RD KELFORD NC 27847

REAL ESTATE OWNED BY R.N. HOGGARD JR & REBECCA HOGGARD

NAME IN WHICH BUSINESS WAS LISTED LAST YEAR N/A

NOTE: Business owners who acquired an existing business in the previous year **must** contact the county tax office for important listing instructions. Click on the link below for a list of county tax office phone numbers and addresses.

PRINCIPAL BUSINESS IN THIS COUNTY Solar Utility

SIC # OR NAICS CODE 221114

DATE BUSINESS BEGAN IN THIS COUNTY _____

DATE BUSINESS (FISCAL) YEAR ENDS 12-31-16

FILL IN APPLICABLE CIRCLE:
 PARTNERSHIP SOLE PROPRIETORSHIP UNINCORPORATED ASSOCIATION
 LLC CORPORATION OTHER (SPECIFY) _____

FILL IN APPLICABLE CIRCLE: BUSINESS CATEGORY
 RETAIL WHOLESALE MANUFACTURING
 SERVICE LEASING/RENTAL FARMING
 OTHER (SPECIFY) SOLAR UTILITY

IF OUT OF BUSINESS COMPLETE THIS SECTION
 DATE CEASED _____

FILL IN APPLICABLE CIRCLE:
 SOLD CLOSED BANKRUPT OTHER

SOLD EQUIPMENT, FIXTURES, SUPPLIES TO _____

BUYER'S ADDRESS & PHONE _____

SCHEDULE A PERSONAL PROPERTY - SEE INSTRUCTIONS

YEAR ACQUIRED	GROUP (1) MACHINERY & EQUIPMENT			
	PRIOR YR. COST	ADDITIONS	DELETIONS	CURR. YR. COST
2015		0		0
2014	0	0	0	0
2013	0	0	0	0
2012	0	0	0	0
2011	0	0	0	0
2010	0	0	0	0
2009	0	0	0	0
2008	0	0	0	0
2007	0	0	0	0
2006	0	0	0	0
2005	0	0	0	0
2004	0	0	0	0
2003	0	0	0	0
2002	0	0	0	0
2001	0	0	0	0
2000	0	0	0	0
PRIOR	0	0	0	0
TOTAL	0	0	0	0

YEAR ACQUIRED	GROUP (3) OFFICE FURNITURE & FIXTURES			
	PRIOR YR. COST	ADDITIONS	DELETIONS	CURR. YR. COST
2015		0		0
2014	0	0	0	0
2013	0	0	0	0
2012	0	0	0	0
2011	0	0	0	0
2010	0	0	0	0
2009	0	0	0	0
PRIOR	0	0	0	0
TOTAL	0	0	0	0

YEAR ACQUIRED	GROUP (4) COMPUTER EQUIPMENT			
	PRIOR YR. COST	ADDITIONS	DELETIONS	CURR. YR. COST
2015		0		0
2014	0	0	0	0
2013	0	0	0	0
2012	0	0	0	0
PRIOR	0	0	0	0
TOTAL	0	0	0	0

GROUP (2) CONSTRUCTION IN PROGRESS

LIST TOTAL OF ALL PERSONAL PROPERTY EXPENDITURES IN CIP ACCOUNT ON JANUARY 1, BUT NOT INCLUDED ABOVE - ITEMIZE IN SCHEDULE G
TOTAL CIP: \$ 10,779,714.93

DO NOT REMIT THIS FORM TO NC DEPARTMENT OF REVENUE
 County addresses and additional schedules are available at:
http://www.dornc.com/downloads/property_listingform.html

Send to appropriate county tax office.

SEPARATELY SCHEDULED PROPERTY

2-2

Does your business own any artwork, displays, statues, or other personal property that is separately scheduled for insurance purposes? YES NO

Please describe the items and estimated value of items if applicable.

SCHEDULE D

FARM EQUIPMENT

Does your business own any tractors, implements, bulk barns, and/or other farm equipment? YES NO Cost on schedule A

If so, list and attach separate schedule E-1. If listed by cost on Schedule A, indicate above, but still include information on separate schedule E-1.

SCHEDULE E

INTANGIBLE PERSONAL PROPERTY

Do you lease or rent real property from exempt owners, such as a church, local, state or federal government, an airport authority, university, or other exempt owner? YES NO

If yes, include lease information below. Attach additional schedule if necessary.

NAME AND ADDRESS OF OWNER	DESCRIPTION OF PROPERTY	DATE OF LEASE AND LEASE TERM	MONTHLY PAYMENT	ACCT. #

SCHEDULE G

ACQUISITIONS AND DISPOSALS DETAIL

Acquisitions and disposals detail of machinery, equipment, furniture and fixtures and computer equipment, and improvements to leased property in the prior year. If there is not enough room below, attach separate Schedule G-1.

ACQUISITIONS - ITEMIZE IN DETAIL	100% ORIGINAL COST	DISPOSALS - ITEMIZE IN DETAIL	YEAR ACQUIRED	100% ORIGINAL COST
Solar Photovoltaic Syst.	10,779,714.93			

SCHEDULE H

REAL ESTATE IMPROVEMENTS

During the past calendar year, did your business make improvements and/or other additions to real property owned by your business? If yes, attach separate schedule H-1 with information on such improvements. YES NO

SCHEDULE I

BILLBOARDS - OUTDOOR ADVERTISING STRUCTURES

Does your business own any billboards - outdoor advertising structures? YES NO

If yes, attach separate Schedule I-1 with requested information.

SCHEDULE J

LEASED EQUIPMENT

Does your business lease equipment to others? YES NO

If yes, attach separate Schedule J-1 with requested information.

AFFIRMATION

LISTING MUST BE SIGNED BY A LEGALLY AUTHORIZED PERSON - Please check the capacity in which you are signing the affirmation.

For Individual Taxpayers: Taxpayer Guardian Authorized Agent Other person having knowledge of and charged with the care of the person and property of the taxpayer.

For Corporations, Partnerships, Limited Liability Companies, Unincorporated Associations:

Principal Officer of the Taxpayer
 Title CEO

Full-time employee of the taxpayer who has been officially empowered by a principal officer to list the property and sign the affirmation. Title _____

Authorized agent. If this capacity is selected, I certify that I have NCDOR Form AV-59 on file for this taxpayer: Yes No

Under penalties prescribed by law, I affirm that to the best of my knowledge and belief this listing, including any accompanying statements, inventories, schedules, and any other information is true and complete. (If this is signed by an individual other than the taxpayer, he affirms that he is familiar with the extent and true value of all of the taxpayer's property subject to taxation in this county and that his affirmation is based on all the information of which he has any knowledge.)

Signature [Signature] Date 2/19/11

Telephone Number (828) 350-3993 Fax Number (828) 350-3997

Authorized Agent Address ACCOUNTING@FLSENERGY.COM

Email Address _____

Any individual who willfully makes and subscribes an abstract listing required by the Subchapter II of Chapter 105 of the North Carolina General Statutes which he does not believe to be true and correct as to every material matter shall be guilty of a Class 2 misdemeanor. (Punishable by imprisonment up to 60 days).

§ 105-275. Property classified and excluded from the tax base.

The following classes of property are designated special classes under Article V, Sec. 2(2), of the North Carolina Constitution and are excluded from tax:

- (45) Eighty percent (80%) of the appraised value of a solar energy electric system. For purposes of this subdivision, the term "solar energy electric system" means all equipment used directly and exclusively for the conversion of solar energy to electricity.
- (8) a. Real and personal property that is used or, if under construction, is to be used exclusively for air cleaning or waste disposal or to abate, reduce, or prevent the pollution of air or water (including, but not limited to, waste lagoons and facilities owned by public or private utilities built and installed primarily for the purpose of providing sewer service to areas that are predominantly residential in character or areas that lie outside territory already having sewer service), if the Department of Environmental Quality or a local air pollution control program for air-cleaning devices located in an area where the Environmental Management Commission has certified a local air pollution control program pursuant to G.S. 143-215.112 furnishes a certificate to the tax supervisor of the county in which the property is situated or to be situated stating that the Environmental Management Commission or local air pollution control program has found that the described property:
1. Has been or will be constructed or installed;
 2. Complies with or that plans therefor which have been submitted to the Environmental Management Commission or local air pollution control program indicate that it will comply with the requirements of the Environmental Management Commission or local air pollution control program;
 3. Is being effectively operated or will, when completed, be required to operate in accordance with the terms and conditions of the permit, certificate of approval, or other document of approval issued by the Environmental Management Commission or local air pollution control program; and
 4. Has or, when completed, will have as its primary rather than incidental purpose the reduction of water pollution resulting from the discharge of sewage and waste or the reduction of air pollution resulting from the emission of air contaminants.
- b. Real or personal property that is used or, if under construction, is to be used exclusively for recycling or resource recovering of or from solid waste, if the Department of Environmental Quality furnishes a certificate to the tax supervisor of the county in which the property is situated stating the Department of Environmental Quality has found that the described property has been or will be constructed or installed, complies or will comply with

the rules of the Department of Environmental Quality, and has, or will have as its primary purpose recycling or resource recovering of or from solid waste.

Jodi Rhea

From: Tina W Stone <Tina.Stone@ncdor.gov>
Sent: Monday, October 10, 2016 3:31 PM
To: ahamilton@wilkescounty.net; alan.lumpkin@waynegov.com; ALLEAPPR@SKYBEST.COM; bchavis@co.guilford.nc.us; billjennings@perquimanscountync.gov; bmyers@davi-countync.gov; Bobby R Creech; bobby.parker@co.beaufort.nc.us; bobmcmahan@jacksonnc.org; boone@sog.unc.edu; bsutton@co.greene.nc.us; burgisjt@forsyth.cc; carlt@carteretcountync.gov; cathy.allen1@nhcnc.net; cathy.booker@pittcountync.gov; chad.phillips@mcdowellgov.com; chris.green@clevelandcounty.com; Christopher J. Lambert; cindy.lowry@co.roberson.nc.us; cswaringen@co.stanly.nc.us; danny.isenhour@burkenc.org; danny.mcintosh@yanceycountync.gov; david.baker@ncdor.gov; David D Duty; dbfrancis@haywoodnc.net; dbrinson@orangecountync.gov; dburgess@hendersoncountync.org; dfox@alexandercountync.gov; Dianne Strickland; Doug C Huffman; dparrish@co.lenoir.nc.us; dphill@co.randolph.nc.us; dwilliams@franklincountync.us; eddie.allen@cherokeecounty-nc.gov; elisha.hardison@martincountyncgov.com; Orr Erma; fhouse@madisoncountync.gov; gary.roberts@buncombecounty.org; garyr@duplincountync.com; gbriggs@moorecountync.gov; George G. Hermance; gms@co.dare.nc.us; Guadalupe N. Salazar; Harry_Smith@onslowcountync.gov; hartgrovem@co.surry.nc.us; hedmondson@martincountyncgov.com; james.tanner@gastongov.com; Janet L Shires; Jean T Tripp; jeremy.akins@alamance-nc.com; jgibson@hokecounty.org; Jim.Wrenn@nashcountync.gov; jjohnson@sampsonnc.com; jmoakley@co.stokes.nc.us; jniebauer@brunscoco.net; Jodi Rhea; joe.silver@davidsoncountync.gov; Tony Simpson; johnpetoskey@co.union.nc.us; jpound@pendercountync.gov; judy.stovall@granvillecounty.org; jutley@co.cumberland.nc.us; kathy.tyndall@pamlicocounty.org; kelvin.byrd@rowancountync.gov; ken.joyner@mecklenburgcountync.gov; Kep.Kepley@chathamnc.org; kfaulkner@harnett.org; kinrade@wakegov.com; klane@gatescountync.gov; ksimpson@dconc.gov; landerson@camdencountync.gov; larry.warren@watgov.org; lbasnight@hydecourtync.gov; lnewton@co.anson.nc.us; lynchc@halifaxnc.com; markmc@co.rockingham.nc.us; mbowlin@polknc.org; melia.miller@co.iredell.nc.us; mhnorton@scotlandcounty.org; Michael D Brown; Michael S Connolly; mlogan@catawbacountync.gov; mwoods@caldwellcountync.org; myow@leecountync.gov; nhughes@columbusco.org; nkimsey@frontier.com; p_hyde@swaincountync.gov; padams@yadkincountync.gov; pbrooks@vancecounty.org; Barrier, Phillip; rantry@cravencountync.gov; RBHYDER@yahoo.com; rdavis@bladenco.org; remitichum@cabarruscounty.us; rfaircloth@wilson-co.com; rjones@personcounty.net; rkelley@nhcgov.com; rlightner@maconnc.org; Robin D Rogers; roddawa@gmail.com; sbrickhouse@tyrrellcounty.net; Scott S Casey; scroom@jonescountync.gov; Sharon C Phelan; shasta.moretz@transylvaniacounty.org; sheila.garner@johnstonnc.com; sherry.lavender@rutherfordcountync.gov; Shoshannah J. Roy; Sonya R. Morgan; ssain@lincolncounty.org; starlinbeatty@warrencountync.gov; stewartp@co.pasquotank.nc.us; swilkins@washconc.org; sylvia.anderson@hertfordcountync.gov; Tabitha K. Ashe; Tahmina Islam; tarasalewis@co.edgecombe.nc.us; taxadmin@ashecourtync.gov; tbernard@caswellcountync.gov; Tina W Stone; Travis Isaacs; tsample@co.currituck.nc.us; vagas.jackson@richmondnc.com; vmaness@montgomerycountync.com

Subject: Solar Equipment CIP

To All:

Our office has received several inquiries from counties regarding the request from solar companies to receive the 80% exemption on Solar Energy Electric System Equipment that is not yet in production.

Based on the information provided it is our opinion this equipment is taxable at 100% valuation as Construction in Progress (CIP). Once the equipment is placed into production then G.S 105-275 (45) may apply as of January 1 the following year.

Feel free to contact our office if you have additional questions.

Thanks
Tina

E-Mail correspondence to and from this sender may be subject to the North Carolina Public Records Law, and may be disclosed to third parties.

Tax Bill Inquiry

Bill Nbr: 16A32519.50 Bill Date: 08/31/16 Bill Status: C
 Account: 32519 Kelford Owner LLC Bill Class: BP
 Desc/Loc: CIP Bill Type: R
 Parcel ID:
 Map/Blk/Lt: District: 50 ROXOBEL Tax Year(s): 16
 Real Value: 0
 Pers Value: 10,779,715 Principal: 71,577.30
 Exemptions: 0 Interest: 0.00 as of 11/02/16
 Deferments: 0 Balance Due: 71,577.30

Ln Eff Date: Trans: Amount: Paid By: Check Nbr:
 1 10/03/16 MAIL-IN 17,894.33- Kelford Owner LLC 001007
 2
 3
 4
 5

Enter detail(/), date(D), receipt(Ln#), report(P), toggle(T), or return<CR>



Bertie County

Board of Commissioners

ITEM ABSTRACT

MEETING DATE: November 7, 2016

AGENDA ITEM: D-2

DEPARTMENT: Governing Body

SUBJECT: Hurricane Matthew Grant – Staffing Request

COUNTY MANAGER RECOMMENDATION OR COMMENTS: FYI only.

SUMMARY OF AGENDA ITEM AND/OR NEEDED ACTION(S): FYI only.

ATTACHMENTS: Yes

LEGAL REVIEW PENDING: N/A

ITEM HISTORY: ---

Scott Sauer

From: Scott Sauer
Sent: Monday, October 24, 2016 10:34 AM
To: 'Jennie Bowen'
Cc: Mitch Cooper (mitch.cooper@bertie.nc.gov); Allen Castelloe (windsor.admin@mchsi.com)
Subject: Staffing request for Hurricane Matthew Disaster Relief Employment Grant

Jennie,

Thank you for your site visit last week to further explain the grant opportunities for temporary staff to aid the County with its recovery efforts. Additionally, thank you for your follow-up regarding the eligible costs to include mileage reimbursement for these staff who may receive assignments outside of Windsor.

For Bertie County, I submit the following staff request:

Department of Social Services	8.0 staff FTEs	Not to exceed 120 days
Emergency Management	6.0 staff FTEs	Not to exceed 180 days
Maintenance of Public Buildings	6.0 staff FTEs	Not to exceed 180 days
Soil & Water Conservation	6.0 staff FTEs	Not to exceed 360 days

Please note that Allen Castelloe, Town Administrator for the Town of Windsor has also requested 4.0 staff FTEs for 360 days.

Respectfully submitted,

Scott



Scott T. Sauer – County Manager
[Bertie County, NC](#)
(252) 794-6112



Bertie County

Board of Commissioners

ITEM ABSTRACT

MEETING DATE: November 7, 2016

AGENDA ITEM: D-3

DEPARTMENT: Governing Body

SUBJECT: NC Coastal Land Trust correspondence

COUNTY MANAGER RECOMMENDATION OR COMMENTS: FYI only.

SUMMARY OF AGENDA ITEM AND/OR NEEDED ACTION(S): FYI only.

ATTACHMENTS: Yes

LEGAL REVIEW PENDING: N/A

ITEM HISTORY: ---



BERTIE COUNTY

106 DUNDEE STREET
POST OFFICE BOX 530
WINDSOR, NORTH CAROLINA
27983
(252) 794-5300
FAX: (252) 794-5327
WWW.CO.BERTIE.NC.US

BOARD OF COMMISSIONERS

JOHN TRENT, Chairman
ERNESTINE (BYRD) BAZEMORE, Vice Chairman
RONALD "RON" WESSON
TAMMY A. LEE
STEWART WHITE

October 24, 2016

Mr. Shawn Maier, Assistant Attorney General
N.C. Department of Justice
114 W. Edenton Street
P.O. Box 629
Raleigh, NC 27602

RE: NC Coastal Land Trust's EEG Grant Application to facilitate property acquisition
at the confluence of the Chowan River and Salmon Creek

Dear Mr. Maier:

Greetings.

On behalf of the Bertie County Board of Commissioners, please accept this correspondence in support of the North Carolina Coastal Land Trust's effort to acquire approximately 1,000 acres adjoining the County's 137 acre Albemarle Sound public access waterfront park, was purchased in June of 2016.

Bertie County's initiative will provide year-round access for its citizens and visitors to experience the beauty and serenity of diverse eco-systems with upland forest areas, wetlands and swamps fed by blue line streams. The successful effort by the NC Coastal Land Trust to acquire the property adjacent to the County's land will complement our long range plans preserving areas for both recreational and educational venues for the natural sciences and historical exploration along the "inner banks" of North Carolina.

Providing public access to the waters of the Chowan River, Salmon Creek and the Albemarle Sound has been a strategic priority for the County for many years. Developing paddle trails and access to natural resources is a growing trend in Bertie County as evidenced by the Town of Windsor's construction of multiple waterway access sites, and establishing camping platforms and tree houses along the Cashie River.

Bertie County enthusiastically endorses the Environmental Enhancement Grant prepared by the NC Coastal Land Trust for this important investment in conservation and preservation for this area at the confluence of the Chowan River and Salmon Creek.

Please contact our County Manager, Scott Sauer at 252-794-6112 or by email at scott.sauer@bertie.nc.gov if you need additional information.

Thank you for your support of the NC Coastal Land Trust's EEG grant application.

Sincerely,

A handwritten signature in black ink, appearing to read "John Trent", written over a faint, illegible printed name.

John Trent
Chairman

Scott Sauer

From: Lee Leidy <lee@coastallandtrust.org>
Sent: Friday, October 07, 2016 12:32 PM
To: Scott Sauer
Cc: Bertie County Commissioners; windsor.mayor@mchsi.com
Subject: RE: letter of support
Attachments: Letters of Support Samples.pdf

Scott,

Thank you for your email of October 5. It was a pleasure to meet Mr. Wesson and Mr. Hoggard on Wednesday morning and talk with them about Bertie County's recent purchase of the 137 acre waterfront tract and North Carolina Coastal Land Trust's current efforts to purchase the 1000+ acre tracts at the confluence of the Chowan River and Salmon Creek. These certainly do sound like they would be complementary projects!

Of course, the Coastal Land Trust's purchase of these tracts would be contingent on our ability to raise all of the funds need to purchase the property. North Carolina Coastal Land Trust (NCCLT) has prepared a proposal, the Salmon Creek Confluence Initiative, to submit to the North Carolina Attorney General Environmental Enhancement Grant (EEG) Program in November. The proposal requests a portion of the acquisition funds for the 1000+ acre property. As part of the proposal, we are required to submit five letters in support of the request. We would certainly appreciate Bertie County and Windsor writing letters in support of the grant request. The letter from Bertie County could either be signed by you, the commissioners, the chairman of the board of commissioners, or all of the above. Would it also be possible to receive a letter of support from the Town of Windsor? We would need the letter(s) by no later than October 25, 2016. Attached please find some samples of letters of support written for another EEG proposal previously submitted by NCCLT.

Please let me know if you have any questions or need additional information regarding the letter of support.

Thanks, Scott, and I look forward to meeting you.

Lee

Lee Lewis Leidy
Attorney and Northeast Region Director
North Carolina Coastal Land Trust
205 N. Water St., Suite 1
Elizabeth City, N. C. 27909
(252)335-9495
lee@coastallandtrust.org



From: Scott Sauer [<mailto:scott.sauer@bertie.nc.gov>]

Sent: Wednesday, October 05, 2016 12:27 PM

To: Lee Leidy

Subject: letter of support

Dear Ms. Leidy,

Commissioner Ron Wesson just shared the exciting news that efforts by the NC Coastal Land Trust to acquire property along the Albemarle Sound and Salmon Creek are progressing. This initiative certainly complements the governing body's recent purchase of 137 acres to establish public recreational access with 2,200 feet of waterfront on the Albemarle Sound.

Commissioner Wesson also indicated that you will be forwarding a template for a sample letter of support, so please forward it to my attention at your earliest convenience and if you need any additional support please let us know.

Thanks and happy Wednesday!

Scott



Scott T. Sauer – County Manager

[Bertie County, NC](#)

(252) 794-6112



Bertie County

Board of Commissioners

ITEM ABSTRACT

MEETING DATE: November 7, 2016

AGENDA ITEM: D-4

DEPARTMENT: Governing Body

SUBJECT: Structural Evaluation – resident near new BHS (1 of 3) received

COUNTY MANAGER RECOMMENDATION OR COMMENTS: FYI only.

SUMMARY OF AGENDA ITEM AND/OR NEEDED ACTION(S): FYI only.

ATTACHMENTS: Yes

LEGAL REVIEW PENDING: N/A

ITEM HISTORY: ---

RPA ENGINEERING, P.A.

Structural Engineering Solutions

102 Regency Blvd., Suite A1, Greenville, NC 27834
Ph. 252-321-6027 Fax 252-355-2179

Engineering License No. C-2734

October 13, 2016

Ms. Catherine Aries
722 Hwy 13N
Windsor, NC

**Re: Structural Evaluation – 722 Hwy 13N, Windsor, NC
RPA Engineering Project No. 2016259**

Dear Ms. Aries:

I visited the house at the location referenced above on August 18, 2016 to examine some structural concerns. You were present at the time of my visit. The following report describes my observations and includes recommendations for addressing deficiencies that were identified.

My site evaluation involved only a visual examination of reasonably accessible areas except as may be specifically discussed within the body of the report. This is not a building inspection or building code compliance inspection. While we may comment on any building code or other untoward conditions that we observed, they are not the focus of this investigation. Unless otherwise specifically described below, we have not performed any destructive or invasive testing or procedures during the investigation.

Background Information

The house is a one-story wood framed structure with siding. Based on appearance and type of construction, the house appears to be at least 40 to 50 years old. There is a covered porch on the right side of the house and a covered porch at the front, near the right side. The house is located adjacent to Bertie High School, which was completed a couple of years ago. I understand that you have noticed skewed doors and sloping floor areas which occurred during or after construction of the school. These areas were primary focus of my evaluation. I did not perform a complete evaluation of the entire house.

Observations/Recommendations

I visited the site on August 18, 2016 at approximately 11:00 AM under mostly sunny skies with temperature in the 80's. Following is a summary of my observations, along with general recommendations for addressing problems that were identified. For reference, left and right directional references assume one is facing the front of the house. The front faces Highway 13N.

1. The front door frame is skewed and the closet door frame at the front left room (which is nearby) is also skewed (see photographs 5 and 7). The wall opening at the left side of the kitchen is also skewed (see photograph 8). These skewed frames are probably due to movement of the floor framing and/or foundation settlement. They don't appear to be recent because there are no gaps in the wood trim around the openings, so no movement has occurred since the trim was last painted. The living room floor at the front of the house slopes from right to left (toward the center of the house) and the floor in the center hallway is sloping. I examined the crawlspace

area and found that the girder at the front wall on the porch side has a pier that is tilted and has allowed the girder to drop (see photograph 11). This is probably causing the sloping floor in the living room and skewed front door frame, as well as the skewed closet door at the left front room. This pier should be removed and replaced with a new 8"x18" concrete block pier with a 20"x20"x8" footing. There is also a dry stacked pier beside the tilted pier that should be removed and re-assembled with mortar joints.

2. There is a gap in the crown molding at the right rear corner of the living room (see photograph 6). This appears to be the result of downward movement of the wall, possibly due to minor foundation settlement. There are also gaps between the crown molding and ceiling in all rooms (see photograph 7). This is probably due to seasonal changes in moisture levels in the wood.
3. The window frame at the kitchen rear window is skewed (see photograph 9). This is probably due to minor foundation settlement.
4. The left end of the front girder near the right side of the house is not properly supported. There is a dry stacked concrete block pier (no mortar joints) near the end (see photograph 10). This pier should be removed and a new 8"x16" concrete block pier installed closer to the left end of the girder. The pier should be installed on a 20"x20"x8" footing. Other than this problem and the girder problem described in item 1 above, I did not notice any problems with the floor framing.
5. There is a tilted block at the front right corner of the house at the front porch (see photograph 12). This should be repaired by removing the block and all loose mortar and re-installing it with new mortar.

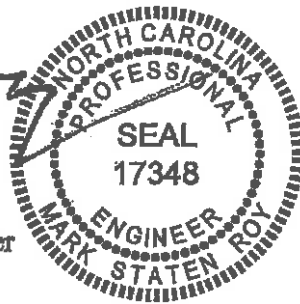
Conclusions

I do not believe that any of the damage described above is related to construction of the nearby school. The skewed door framings and sloping floors are caused by problems with support of the floor girders or minor foundation settlement. The girder support problems should be repaired as described above.

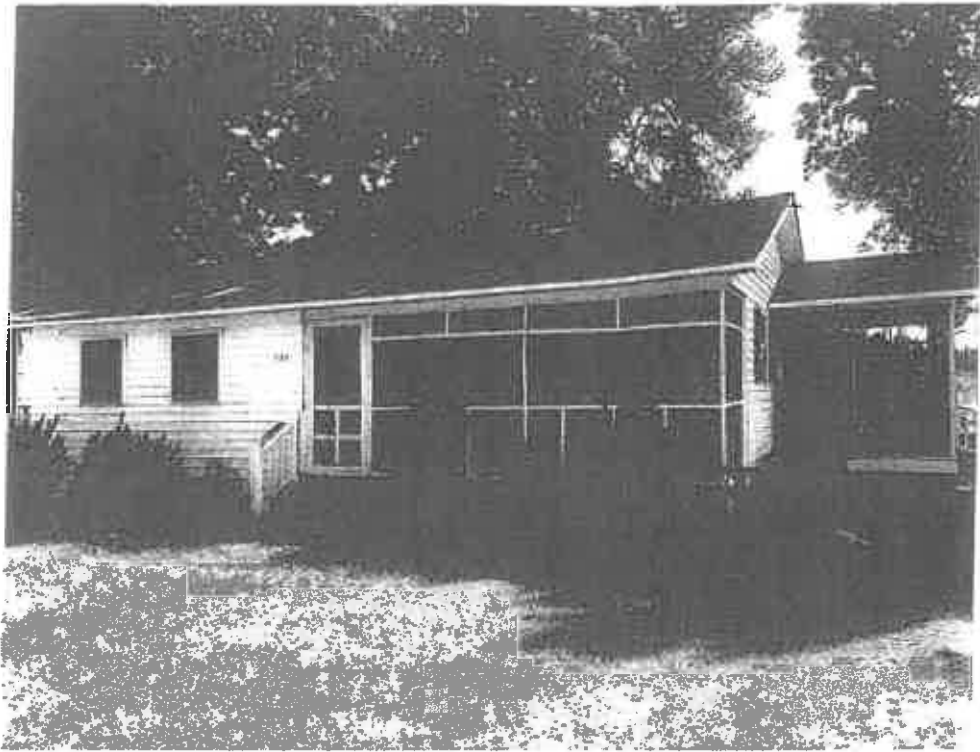
Please contact me if you have questions or need further assistance.

Sincerely,


Mark S. Roy, PE
President/Structural Engineer



10/13/16



Photograph 1 – Front View



Photograph 2 – Left Side View

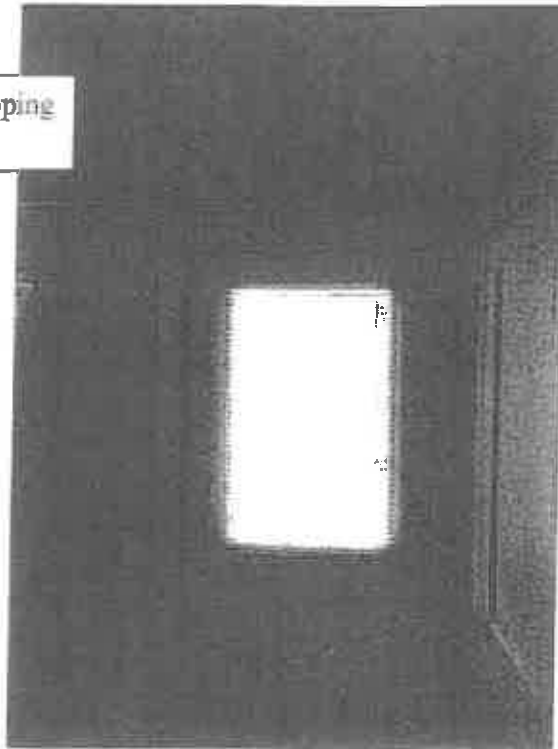


Photograph 3 – Rear View



Photograph 4 – Right Side View

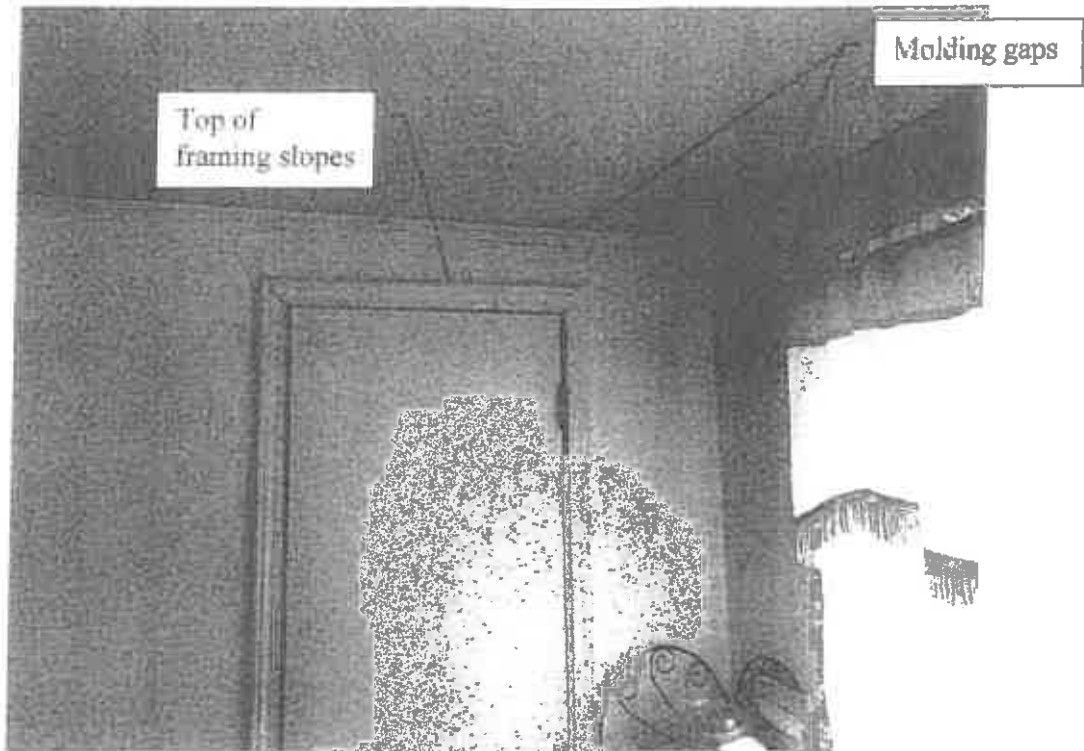
Frame sloping
at top



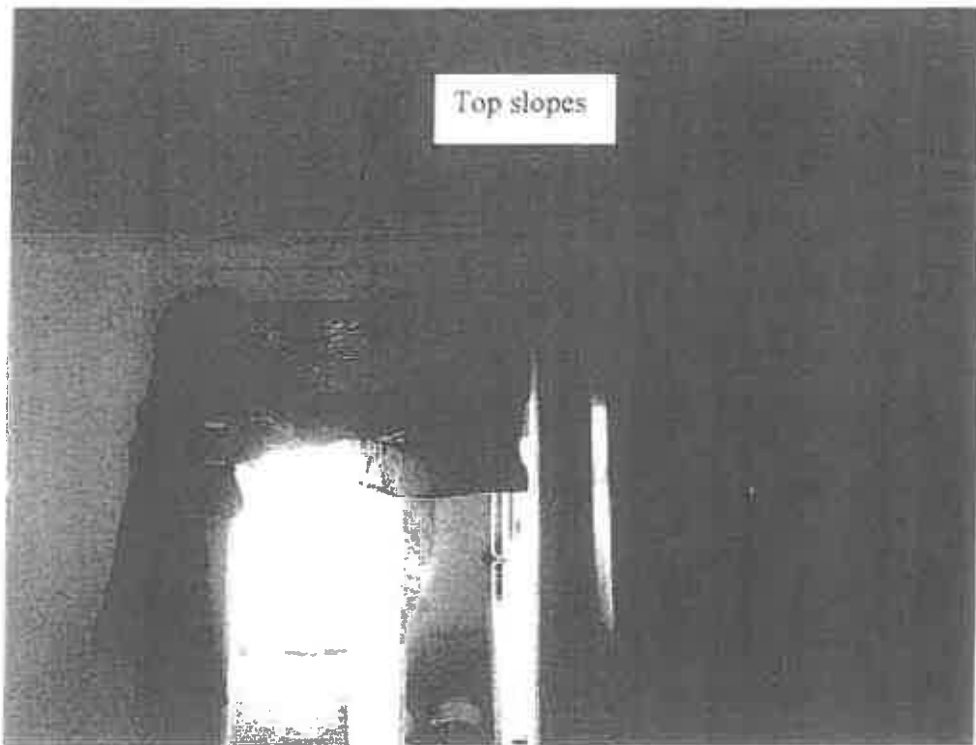
Photograph 5 – Skewed Door Frame



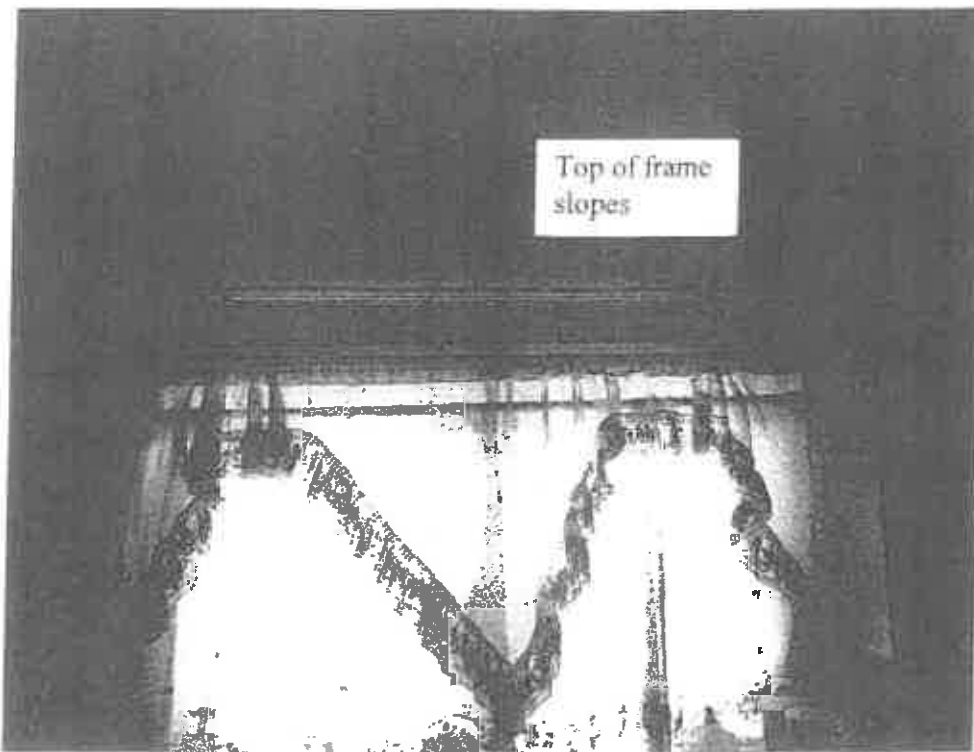
Photograph 6 – Molding Gap at Living Room Right Rear Corner



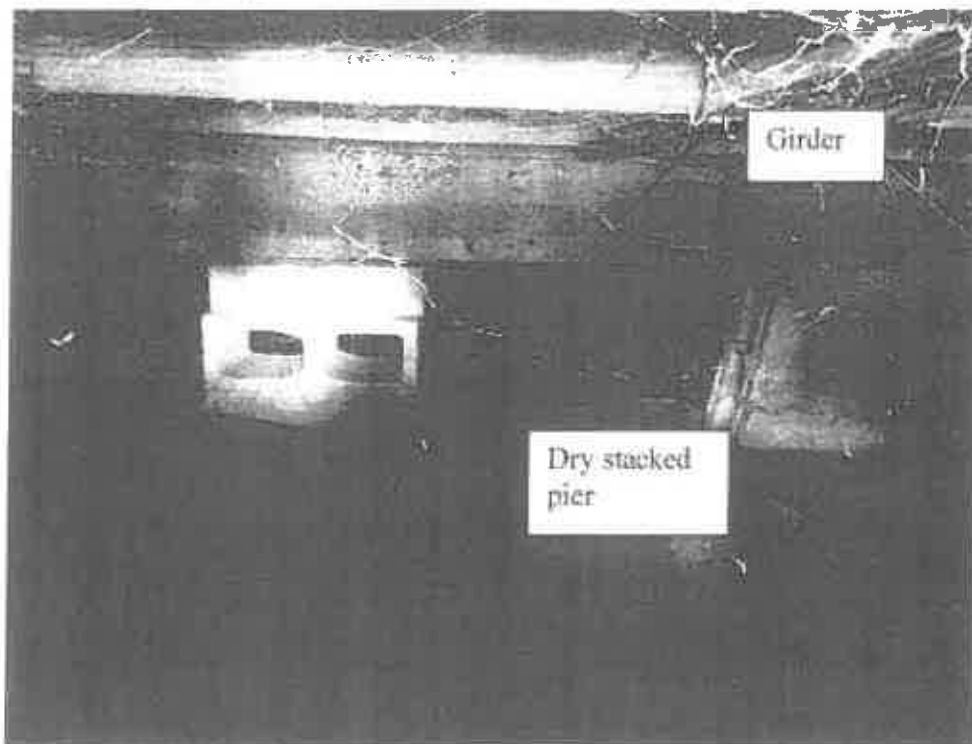
Photograph 7 – Skewed Closet Door – Left Front Room



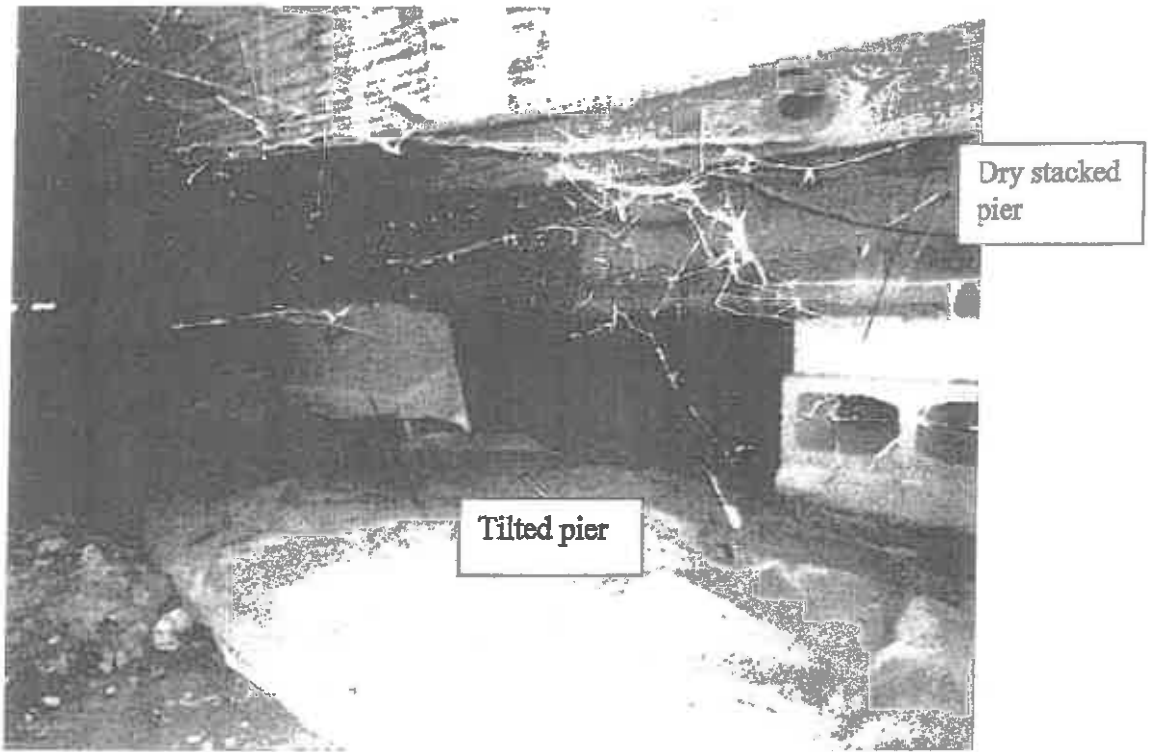
Photograph 8 – Skewed Wall Opening at Kitchen



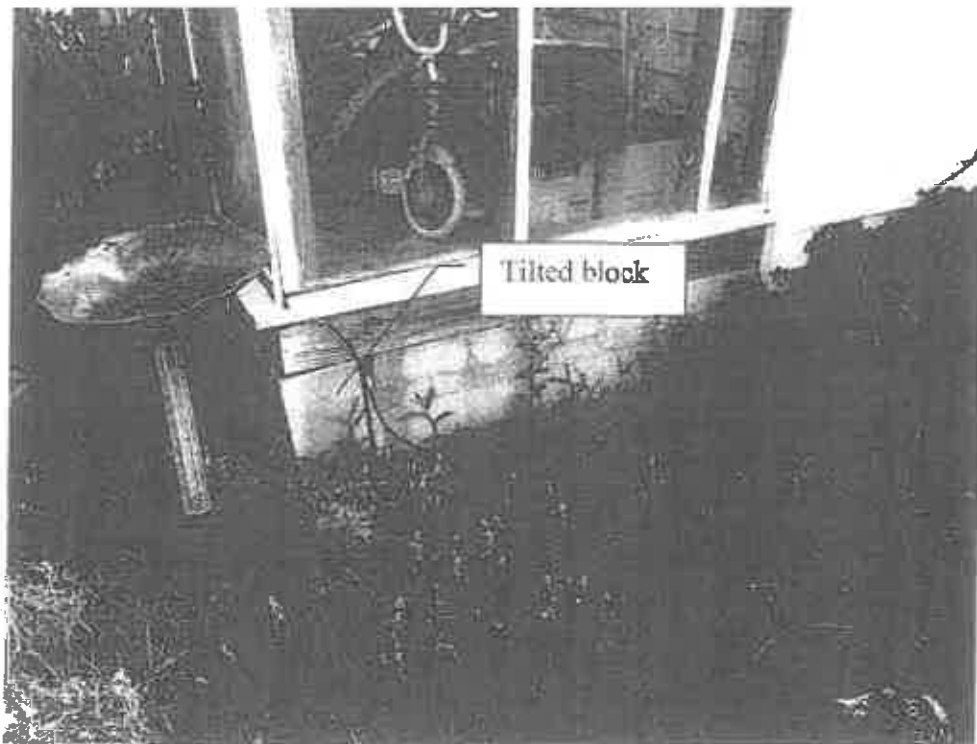
Photograph 9 – Skewed Window Frame at Kitchen Rear Wall



Photograph 10 – Dry Stacked Pier Near Left End of Front Girder



Photograph 11 – Tilted Pier at Front Wall on Porch Side



Photograph 12 – Shifted Block at Foundation Wall Front Right Corner



Bertie County

Board of Commissioners

ITEM ABSTRACT

MEETING DATE: November 7, 2016

AGENDA ITEM: D-5

DEPARTMENT: Governing Body

SUBJECT: Blue Jay Park Trail – Grant Update

COUNTY MANAGER RECOMMENDATION OR COMMENTS: FYI only.

SUMMARY OF AGENDA ITEM AND/OR NEEDED ACTION(S): FYI only.

ATTACHMENTS: Yes

LEGAL REVIEW PENDING: N/A

ITEM HISTORY: ---

Scott Sauer

Subject: FW: Blue Jay recreation park and walking trail

From: Adam M. Linker [<mailto:adam@kbr.org>]
Sent: Thursday, November 03, 2016 10:18 AM
To: Scott Sauer
Subject: RE: Blue Jay recreation park and walking trail

Hi Scott,

After our meeting I did drive by and take a look. It seems like it could be a nice project. I'll probably want to meet with some of the firemen in December.

Our next funding announcement will come out soon and I'll make sure you get it. You'll just need to call, then I'll meet with you again, then you file an application by the second Tuesday in February. It shouldn't be too difficult of a process because you have most of the information in this application.

You will see in the announcement that there also will probably be an opportunity to help cover some of the costs of temporarily relocating EMS.

Best, Adam

Sent from my Verizon. Samsung Galaxy smartphone

----- Original message -----

From: Scott Sauer <scott.sauer@bertie.nc.gov>
Date: 11/3/16 7:11 AM (GMT-05:00)
To: "Adam M. Linker" <adam@kbr.org>
Subject: Blue Jay recreation park and walking trail

Adam,

Good morning and happy Thursday!

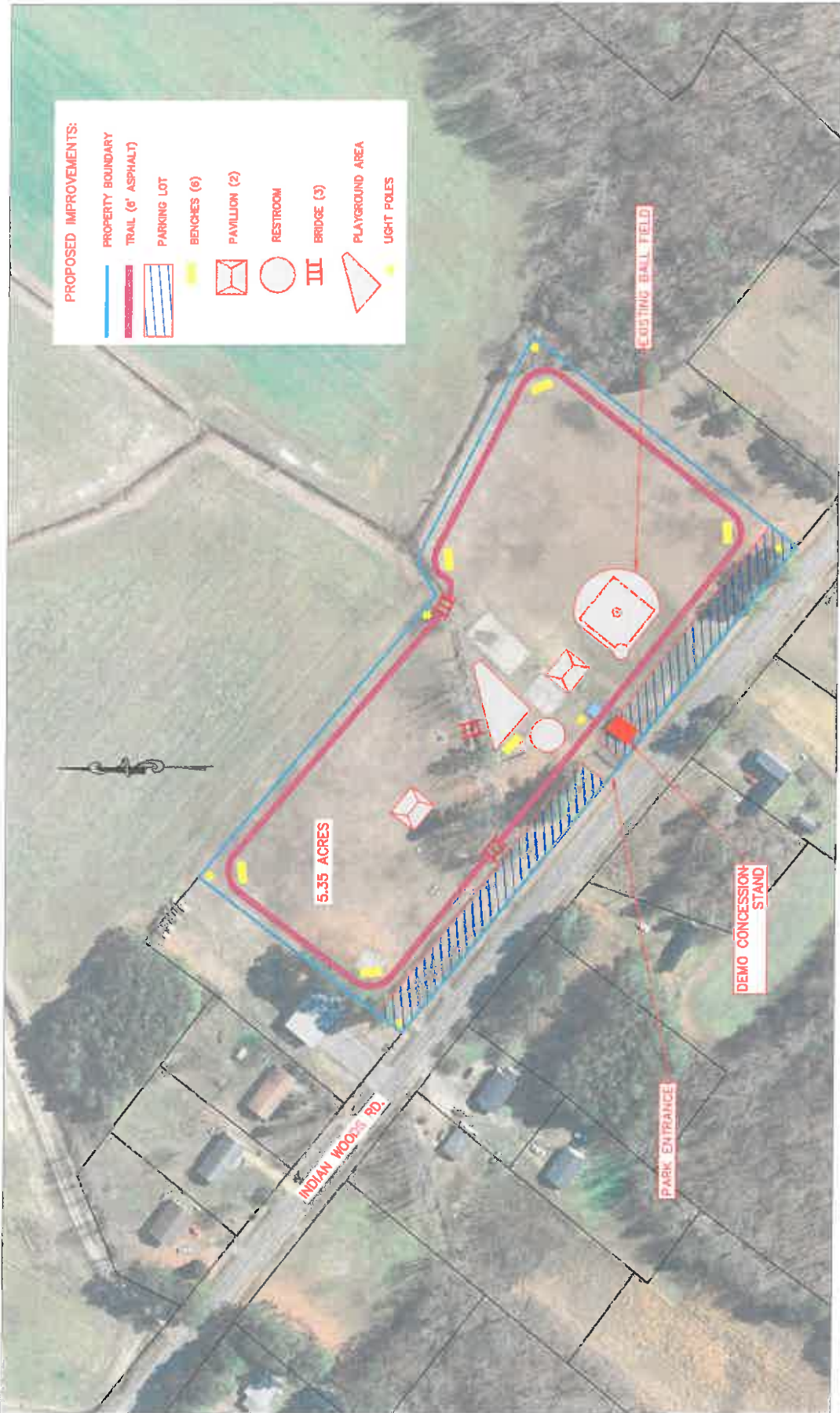
In follow-up to our discussion last week, I have attached the grant application for the walking trail for the Blue Jay Recreation Park that was not successful earlier this year. The State prioritized its funding on creating and maintaining a network of trails and greenways, which may be prevalent in urban areas, but does not address the recreation, fitness and positive health outcomes for rural areas—especially in an unincorporated section of Bertie County such as the Indian Woods community.

Please let me know if there is additional information that is necessary for consideration by the KBR Foundation.

Again, thank you for taking time to visit with me and to learn more about the exciting things happening in Bertie County.

All the best,

Scott



PROPOSED IMPROVEMENTS:

	PROPERTY BOUNDARY
	TRAIL (6' ASPHALT)
	PARKING LOT
	BENCHES (6)
	PAVILION (2)
	RESTROOM
	BRIDGE (3)
	PLAYGROUND AREA
	LIGHT POLES

BLUE JAY PARK SITE LAYOUT
NOT TO SCALE

North Carolina Division of Parks and Recreation



Recreational Trails Program Grant Pre-Application 2017

Purpose: To evaluate trail project readiness for 2017 RTP Grant funding cycles

Any agency can submit one pre-application which is

Due no later than Friday, February 12, 2016.

Print Form

Pre-Applications received after this date (11:59 p.m.) will not be considered for final funding.

Please contact the [State Trails Program](#) if you have questions regarding this application.

If you have specific questions regarding RTP legislation, please reference the [FHWA - RTP website](#)

All answer boxes highlighted in RED are required before document can be submitted!

1. Sponsor Agency / Organization Name:

2. Sponsoring Agency Type:

3. Federal Tax ID Number: (9 digits; ##-#####)

ATTENTION: All contacts and correspondence in reference to this project will be sent to the Project Contact that is listed below.

4. Prefix: Contact First Name: Middle Initial:

Last Name: Suffix:

5. Contact Title:

6. Mailing Address:

City: State: ZIP:

7. Telephone: Extension:

8. E-mail Address:

9. Has your agency received any grants from NC DPR in the past?

PROJECT INFORMATION

10. Name of proposed Trail Project: Blue Jay Park Trail

11. Anticipated amount of grant request: (Max = \$100,000 & Min = \$10,000) 100,000

12. Project classification (*applies to project deliverable(s) that will be paid for with RTP funding only*):

New Trail Construction - Paved

13. Will completion of your proposed RTP grant project require additional funding other than the RTP grant amount and the required 25% cash and/or in-kind match?

Yes No

14. Have you secured all funding and/or have commitment for your force account and in-kind match for your RTP project?

Yes No

15. Indicate if the trail project is designated as any of the following? All Other Trails

16. What type of connection does your trail project make to the surrounding trail/greenway network?

Park/School/Community Center - trail that is contained within the property

17. Recreational Trails Program category is: (User categories are applicable for Signs/Blazes and Tools/Equipment)

Non-Motorized Single Use- Pedestrian

PROJECT DESCRIPTION REQUIREMENTS

Question # 18 on the following page requires a project description that will determine the overall sustainability of your proposed trail project as compared to peer pre-applications.

The Division of Parks and Recreation, State Trails Program and the North Carolina Trails Committee feel that the definitions listed below best define each level of sustainability required to produce a quality trail project.

Sustainability is defined as: a project that is economically feasible, environmentally appropriate, structurally sound, with demonstrated, quantifiable social and fiscal support from the sponsoring community, which ultimately provides the greatest return on the investment of public funds.

It is highly recommended that you read these definitions carefully to ensure you have covered each level in your project description on page 3, question number 18.

Definitions for Components of Sustainability:

Physically Possible: Any potential use must be physically possible given the size, shape, topography, and other characteristics of the site.

Legally Permissible: Only those uses that are, or may be, legally allowed and fall within environmental regulation will be considered for trail projects.

Economically Feasible: the proposed trail project must have adequate funding sources to justify the costs of construction and long term maintenance.

Maximally Productive: the proposed trail project must indicate that all potential opportunities have been leveraged, that the proposed project does not duplicate other efforts of the same scale and location and shows a defined public need for use of public funds.

PROJECT DESCRIPTION

18. In the space provided below, briefly describe your project. Be sure to include enough detail to convey your project to someone unfamiliar with your project and/or location such as length, width, connectivity, etc. Please define your project description in terms of the components of sustainability referenced above. This description will be used to determine your project's overall sustainability as compared to projects submitted by your peers.

Note: This statement should be suitable for public review, text provided in this box will be published internally and externally without editing by DPR or the State Trails Program. (Text is limited to space provided)

Bertie County is 699.27 square miles, and the most economically distressed county in NC. Though we are not able to provide our residents with a fully connected trails system, we have partnered with Three Rivers Healthy Carolinians to begin strategically locating walking trails throughout the county to allow for opportunities for physical activity where options are limited.

The Blue Jay Community is located in a rural area of the county, and recreational opportunities are limited to one baseball field on a 5.35 acre tract of land owned by the community, adjacent to the volunteer fire department. The Blue Jay Community would like to add a walking trail to expand the recreational opportunities within the existing park and provide all ages with a safe outdoor area to exercise and enjoy nature. The proposed project will include a walking trail around the perimeter of the park that is six feet wide and 2,062 linear feet in length, park benches along the walking trail, lighting, and boardwalk style bridges over creek crossings. Additional funding resources will be sought for a second phase to add picnic pavilions, rest rooms, and a playground.

The closest recreational facility outside of the community is 12 miles away in the Town of Windsor, and many citizens do not have adequate transportation to take advantage of those activities. Financial resources are not available within Blue Jay, so they are entering into a 30 year lease agreement with Bertie County to assist with improvements and operation and maintenance cost of their park. The proposed walking trail will offer youth, adults, seniors, and physically disadvantaged citizens a place to exercise in a safe, family oriented atmosphere. These citizens have reached out to Bertie County, and we ask that the RTP committee to favorably consider our request to assist with providing them a safe place to increase their physical activity and improve their health, a place that should be available in all communities. Bertie County is committed to paying for all costs above the grant funding awarded. Please help us give this community a walking trail that will have such a positive impact on the residents and community as a whole.

TRAIL PROJECT MAP - REQUIRED

Maps will be an important part of your pre-application. The following map will be required as part of your pre-application package.

Note: *The Division of Parks and Recreation, State Trails Program and the North Carolina Trails Committee value trail projects that are legal, safe, and managed, that provide connectivity, reasonable public access and parking. Trail projects that simply dead end or circle athletic fields will not rank highly for funding. Please don't hesitate to contact our staff if you have any questions.*

Please check this box indicating that you understand what maps are required for this pre-application and that you have included those with your pre-application documentation.

Overview Map:

It is required that all projects have a corresponding map that shows the entirety of the planned trail project. For large plans, include counties adjacent to your project area that have existing and planned segments clearly identified. We want to understand how the project you are applying for - fits into the greater trail/greenway plan.

Authorization

"I am authorized by the Project Sponsor to submit this application and understand that this application will be evaluated on the basis of the information submitted, and the submission of incorrect information can result in this application being withdrawn from consideration."

Typed Name (required):

Title:

Date:

SUBMISSION OF APPLICATION

E-mail submission of this application is required.

Please complete this **entire** pre-application.

Rename the file by selecting "**Save As**" and include your Agency's Name in the file name. **Submit** your applications by e-mail, to dprstate.trails@ncparks.gov, as a separate **.pdf** document attachment.

Also, include the **REQUIRED** map as a separate **.pdf** document attached to your e-mail submission. **ALL** submitted documents must be in **.pdf** file types.

Please e-mail ALL RTP Grant Pre-Application information as .PDF files by 11:59 PM on Friday, February 12, 2016 to:

State Trails Program

dprstate.trails@ncparks.gov

Print Form

Phone: (919) 707-9320



Bertie County

Board of Commissioners

ITEM ABSTRACT

MEETING DATE: November 7, 2016

AGENDA ITEM: D-6

DEPARTMENT: Governing Body

SUBJECT: Update on recreation master plan and site visit to Currituck County YMCA

COUNTY MANAGER RECOMMENDATION OR COMMENTS: Recommend approval.

SUMMARY OF AGENDA ITEM AND/OR NEEDED ACTION(S): Recommend approval.

ATTACHMENTS: Yes

LEGAL REVIEW PENDING: N/A

ITEM HISTORY: ---

Review water projects for all Districts

The pre-construction meeting for Water District III improvements is set for September 27th at 11:00 a.m. Design work for Water Districts II and IV continues.

Mixed Beverage Voter Referendum

The Board reviewed pending questions with the County Attorney regarding information for permits, facilities or law enforcement for “liquor by the drink” in advance of the November 8th election.

Blue Jay Recreation Park

Mr. Sauer reported that in addition to taking quotes from local contractors for the parking lot grading and materials, Maintenance Director, Anthony Rascoe has received a proposal from NCDOT to handle this project in conjunction with the driveway access improvements.

Mr. Woody Pierce is working on a plan to have his crews install the pipes and construct four (4) forty-foot driveway entrances to the parking area, in addition to handling the grading and compacting.

Mr. Pierce has suggested that his pricing on the “crush & run” material (estimated 300 tons) will save the County significant costs. For comparison, Mr. Rascoe has sought quotes from two local contractors for this project. Commissioner White suggested another contractor, Mr. Gerald Waters, for additional price comparison.

Countywide Recreation Master Plan

The Board reviewed the latest progress and proposed community input session schedule for the remainder of September, October and November.

The Board also provided recommendations for citizen appointments to the recreation advisory committee, identified agency representatives, as well as instrumental community partners who to participate in planning and program offerings.

TGOW/Albemarle Sound Waterfront

The Board began outlining facility management strategies and alternatives, including use of high school CADET students and graduates. Also, they discussed NCSU School of Design & Landscape Architecture’s proposed scope of work. NCSU faculty have expressed that their participation will extend beyond the academic year and provide continuity for site layout, facility design and trail development.

Chairman Trent made a **MOTION** to authorize the County Attorney to extend the deadline for securing the access easements for the 137-acre tract as requested by Mr. Alex Rich and approve a new deadline of December 19th, 2016 which allows an additional ninety (90) days.

Commissioner White **SECONDED** the motion. The **MOTION PASSED** unanimously.

PARTF--\$500,000 approved for TGOW land acquisition

County Manager Sauer stated that in November, the County should receive the grant agreement, as well as a contract that binds the County to use this property for recreation purposes for a period of 25 years.

Agreements for PARTF grants are due back to Raleigh in January, after which time funds will be available for disbursement.

The Board also discussed the addition of a Welcome Center.

Next PARTF

Mr. Sauer also alerted the Board that another PARTF grant application will be due May 1, 2017. Following presentation of the comprehensive master plan for county wide recreation, the County will have the foundation for preparing the next PARTF application and designation for grant funds based on the Board's priorities and acceptance of the master plan.

Environmental Enhancement Grant by Attorney General's Office

County Manager Sauer stated that grant information was provided by Stacey Feken of the Albemarle Pamlico Natural Estuary Partnership, who was referred to the County through Commissioner Lee. He announced that grants were available in amounts up to \$500,000, and a letter of intent is due September 30th, and the application is due November 10th, 2016.

The grant has strict program guidelines and a focus on conservation, preservation, and restoration of natural and environmental resources. The project description that may best fit Bertie County is the "long term environmental enhancement and environmental education" category and could provide funds toward establishing an education center, where programs such as the "Sound to the Sea" program recently presented by several local elementary school teachers and principals, could be offered.

Vice Chairman Bazemore made a **MOTION** to move forward with the application for this additional grant. Commissioner Wesson **SECONDED** the motion. The **MOTION PASSED** unanimously.

CAMA Application

Communication with the property owner of the 10.35 acre-tract has been received, but there has been no consensus as of yet.

Recreation Master Plan Update—Dr. Paige Viren and Mr. David Hodges will share a proposed schedule for community input sessions and other outreach strategies to develop countywide comprehensive recreational programming. They will also seek the Board’s guidance and direction for the “visioning process” to guide the future planning for recreation facilities and services for all areas of the County.

Dr. Paige Viren, as well as two student interns, were present. Their names are Christopher Worsinger, a Graduate Student, and Kayla Maness, undergraduate student in her senior year of the Recreation & Park Administration program.

David Hodges of East Carolina University was also present to address the Board.

The following recreational community advocates from around Bertie County, ranging from students to senior citizens, were also present including: Barbara Alexander, Josephine Williams, Clara Outlaw, Doris Rascoe, Rosa Leary, and Irene Spivey.

Dr. Viren also discussed the next steps that would need to be taken to continue forward with the County’s proposed Master Plans for the water front project on the Albemarle Sound. One of those items of discussion was the scheduling of public input sessions.

Additionally, she requested the Board’s feedback on an extensive Parks and Recreation survey that would be distributed to the public at these public input sessions in order to better gauge the interests of the public for future additions to the County’s current program.

Lastly, the idea of a Parks and Recreation Committee was discussed. She recommended that the Board consider creating such committee, and appointing 5-7 individuals to it with passionate interest in the project. The committee should consist of involved citizens, as well as county employees, and a representative from Cooperative Extension, the local YMCA, and other recreation partners within the County.

The Board requested that this topic be placed on the September 14th Planning Session agenda.

John Trent, Chairman

Sarah S. Tinkham, Clerk to the Board

Proposal for Comprehensive Countywide Recreation Master Plan for Bertie County to include in NC Parks and Recreation Trust Fund 2017 grant application for site development at the Albemarle Sound Waterfront Recreation Area—Presented by Paige Viren, Associate Professor of Recreation & Leisure Studies at East Carolina University and J. David Hodges, Good Consulting Services, LLC.

Chairman Trent then asked Mr. Sauer to introduce the guests from East Carolina University regarding the proposal for development of the Comprehensive Countywide Recreation Master Plan for Bertie County's preparation for the next cycle of NC Parks and Recreation Trust Fund grant applications.

Mr. Sauer introduced Mr. David Hodges, who has assisted communities assisted communities in northeastern North Carolina during a 35-year career, with extensive work in Martin County and the Town of Windsor.

Mr. Hodges spent his career with the USDA Natural Resources Conservation Service as the District Conservationist for Dare and Tyrrell counties and the Mideast Resources Development Council.

He also introduced Assistant Professor Paige Viren who has also assisted various communities in North Carolina with attracting economic development initiatives. This work has earned her the 2016 ECU Scholarship of Engagement Award. Viren's scholarship focus is on the development of sustainable community-based tourism.

Mr. Hodges and Dr. Viren explained that, it has been their observation that in many cases a comprehensive recreation master plan is requested simply as a means of checking a task off of a PARTF grant application. Instead of guiding priorities, the plan sits on a shelf collecting dust.

She stated that their goal is to develop a plan that provides a framework to identify goals and priorities for all areas of Bertie County. They have also been partnering on projects in eastern North Carolina since 2008 and building relationships with key stakeholders in building sustainable community based recreation and tourism in rural communities.

Dr. Viren summarized their presentation by noting that they believe that Bertie County's efforts in securing this land on the Albemarle Sound will set the "gold standard" for park development in eastern North Carolina. Commissioner Wesson noted that there may be a role for young people in the high school's cadet program to play a role in this facility once it is open to the public.

County Manager Sauer explained that they are prepared to start work immediately, to assemble a local task force and to take advantage of the fall semester to lead Bertie County through a series of public meetings and community discussions in order to identify the recreational needs of the entire County as suggested by County residents. And he noted that a copy of their proposal is enclosed which is recommended for the Boards approval.

Vice Chairman Bazemore made a **MOTION** to approve the proposal for the countywide recreation master plan by ECU. Commissioner Wesson **SECONED** the motion. The **MOTION PASSED** unanimously.

The proposal is below:

Comprehensive Systemwide Plan for Bertie County Parks and Recreation

Dates of Project: August 2016 - January 2017

Project Deliverables and Budget Narrative

A. Salary

Compensation for Project Deliverables -

Compile a comprehensive long-term planning document to support NCPARTF application that addresses the following: 1) a description of Bertie County's residents and their preferences for recreational activities and facilities, 2) evaluate existing recreational facilities to determine if Bertie County's current and future recreational needs are being met, 3) provide an estimate of recreational land to be acquired and the planned recreational facilities to be developed, 4) provide a detailed description documenting the Bertie Board of County Commissioners' public involvement during this planning process.

= \$24,512

Graduate Student - TBD

Assist with survey preparation, data entry, data cleaning, and analyzing survey results and report writing. 10 hours per week for one semester/6 months = \$2,400.00

Part-time Undergraduate Student – TBD

Assist with keying and questionnaire assistance. 250 hours @ \$8.00 - \$2,000.00

B. Travel

Travel will involve on-site visits to Bertie County and its surrounding communities as deemed necessary to complete an inventory of existing and potential recreation/tourism assets in the county, conduct community meetings to gather public input, and present project deliverables and reports to the board of commissions and recreation advisory board and community stakeholders. = \$2,800.00

C. Other

Consultant – Outside services rendered to provide supporting Plan documents, ex. on-site visits necessary to complete any GIS and associated mapping, engineering support, and similar professional services. = \$3,000.00

Supplies and Materials – Miscellaneous provisions necessary to encourage an inclusive public engagement process through community-wide public input meetings, applicable focus group meetings, distribution of the Parks and Recreation Needs Citizen Survey, and final compilation and printing of Plan. = \$2,400.00

Total: \$37,112.00

ADMINISTRATION BUILDING LETTERING POSSIBILITIES & CALENDAR UPDATES

The Board reviewed several concepts for lettering to be used on the County Administration Building including the side facing Granville Street, and the opposite side facing Dundee Street.

County Manager Sauer stated that this is a preliminary discussion and that the Commissioners should consider walking around the building to better understand the options before an order for the lettering is placed.

The County Manager also reviewed the following calendar updates from the agenda:

- FY2016 – Year End Close Out – auditors arrive onsite August 22nd
- Water District III – LGC Financing approval set for September 6th
 - Application for LGC financing in progress
 - Construction to follow LGC approval
- TGOW – PARTF grant announcement August 25th; CAMA grant application in progress with Emily Miller and due August 15th:
- TGOW – master planning proposal from ECU at August 1th Board 4:00 p.m. meeting
- Trillium grant-- playground dedication August 1st at 10:00AM

County Manager Sauer also requested clarification about who should speak at the playground dedication on August 1st. The consensus was that Chairman Trent should give remarks at that event.

TRANSITION FROM COLONIAL PENN TO TRANSAMERICA – EMPLOYEE BENEFITS

Finance Officer, William Roberson, presented his proposed plan to address an item discovered that would affect the transition of County benefits from Colonial Penn to TransAmerica which occurred due to payment cycle changes.

LUNCH

Other priorities funded in this budget include full year implementation of the core staffing plan for the Cooperative Extension office as previously approved by the Board, in cooperation with NC State University. There is continued support for the Board's community based recreation efforts utilizing resources allocated through the Recreation Department and the YMCA to serve joint programming and services throughout the County. As these efforts continue to grow, it is recommended that a joint memorandum of understanding be developed to clearly identify roles and responsibilities for the community based recreation programming. }

Continued emphasis on preventive maintenance and upkeep for various County facilities and infrastructure is reflected in the Public Buildings budget with an approved amount of \$255,851 for capital improvements, of which **\$119,000 is committed for the next phase of Courthouse improvements**. Several items have been deferred including parking lot paving at various locations, which reduced the requested capital figure of \$339,301 for next fiscal year. In addition, **\$50,000 is earmarked in the Animal Control budget for improvements to the animal shelter** including weatherization and temperature control in an effort to meet state regulatory standards set by the NC Department of Agriculture. Also, the County recently formalized its relationship with the Blue Jay Recreation community association with a long term facility lease. In addition to seeking grants for Blue Jay park improvements, the final FY 2016-2017 budget includes **\$83,450 for the first phase of upgrades at the Blue Jay facility**.

Funding for the Bertie County Regional Water system totals \$2,821,400 and reflects the combined funding for all four (4) water districts and the recent increased customer base with the addition of the South Windsor, Lewiston-Woodville and Roxobel systems. The Board has also successfully sought capital financing for three major projects which have been approved with a total of \$1,574,000 in grant funding and \$4,234,900 in long term financing, of which \$2,517,850 is zero interest. The only rate adjustment is the institutional rate for the prison, with an increase of \$0.68 per 1,000 gallons. Additionally, beginning July 1, 2016 the water department personnel will begin billing for sewer customers served by the Town of Windsor who were previously part of the South Windsor community system. The Town of Windsor has agreed to reimburse the County a 2% collection fee which is also paid by the Towns of Lewiston-Woodville, Askewville and Colerain. Having a single point of contact for billing will eliminate confusion and save time for customers.

All adjustments approved by the Board during its work sessions have been incorporated, plus a few administrative adjustments suggested by the Finance Officer as outlined below:

- 1) General Fund revenue is increased to reflect actual EMS Medicaid Maximization reimbursement revenue for current year –an increase of approximately \$403,000 after adjusting for the 3% administrative fee.
- 2) Tax Rate is reduced one cent to \$0.83 per \$100 assessed value with a corresponding tax levy cut of approximately \$125,000.
- 3) Visions for View funded in the amount of \$10,000.

EMS Ambulance NCDMV titles

Assistant County Attorney, Clifton Smith, reported that there is a resolution for the two remaining units for FirstMed's fleet that have out-of-state plates.

Community Based Recreation

County Manager Sauer suggested that the Board of Commissioners evaluate how to improve the effectiveness of this initiative, plus building on efforts of existing programs through the County Parks & Recreation Department, the YMCA and other agencies such as the HIVE should be a continuing conversation as we plan for next year's budget.

In particular, Mr. Sauer reported that providing for the safe transportation of youth who participate in sports, recreation and after school activities throughout all areas of Bertie County is a considerable barrier for the effectiveness of this initiative.

There was considerable discussion regarding the potential use of County owned vehicles for this purpose and the liability issues that the Board should consider.

Other items for discussion

Commissioner White reported that that in light of the County's efforts to improve our water system, and with the recent news articles about the emergency situation in Flint, Michigan it may be helpful to have a water resources regional update from ECU's Dr. Richard Spruill at an upcoming work session.

County Manager Sauer reminded the Board of an ongoing request for a facility lease of office space for the Recidivism Reduction Program. Several concerns were reviewed and no action was taken.

County Manager Sauer reported that many employees have expressed interest for the availability of a "Shared leave policy."

Commissioner Lee indicated that the County should examine the State's policy and have it for the Board to review.

Commissioner White indicated that he would provide a copy of the Town of Ahoskie's policy to use for comparison as well.

Commissioner Lee made a **MOTION** to have the County proceed with developing a draft shared leave policy. Commissioner White **SECONDED** the motion. The **MOTION PASSED** unanimously.

The Commissioners also expressed interest in clarifying the administration of the newly revised travel reimbursement policy.

APPOINTMENTS

Agency program update by Joe Huff and Tom Stroud of Partnership for the Sounds

Joe Huff, Site Manager of the Roanoke-Cashie River Center, was present with Tom Stroud of Partnership for the Sounds were present to present a quick update to the Board.

Mr. Huff began by thanking the Board for all of its support over the years and began listing all of the Center's latest events including Bee Awareness Days, children's camps, various annual festivals, as well as stating that the Center has also become a destination spot for wedding receptions, reunions, and children's camps.

Additionally, Mr. Huff informed the Board of upcoming events including a full moon paddle on the Cashie on November 11, as well as a Food & Craft Day on November 21st. He also stated that more events were to be scheduled in the month of December for the holiday season.

Tom Stroud of Partnership for the Sounds also thanked the Board for its continued support, and discussed the mission of the organization which is to provide eco-tourism resources and education to local communities. Mr. Stroud stated that the Partnership is funded through local, State, and grant funds.

The Board thanked Mr. Huff and Mr. Stroud for their presentation, and commended them for their efforts in providing programs for all ages in the County.

Agency program update by Executive Director, Heidi Bonislawski, of the Bertie County/Windsor YMCA

Heidi Bonislawski, Executive Director of the Bertie County/Windsor YMCA, was present to provide a quick update to the Board regarding her latest efforts to bring community recreational programs to the municipalities of the County.

She thanked the Board for their suggestion to reach out to the faith-based community for survey responses regarding needed recreational programs in their areas.

Ms. Bonislawski stated that she had currently received over 60 survey responses from the targeted areas of Colerain, Aulander, and Lewiston-Woodville. She stated that she was now able to begin the process of receiving feedback through various public forums.

Public forums in each community are slated to take place between now and the end of the year.

Commissioner Trent commended Ms. Bonislawski, as well as Parks and Recreation Director, Donna Mizelle, for their consistent and diligent efforts in bringing this initiative to life.

Additionally, Ms. Bonislawski briefly discussed a grant funded program entitled "The Healthy Living Program" which was designed to teach healthier eating and lifestyle habits to adults. Ms.

Bonislawski requested that the Board assist in finding a grant that could continue this program as participants who completed it lost a combined total of 238 pounds.

BOARD APPOINTMENTS

Lawrence Memorial Library Board

Commissioner Bazemore made a **MOTION** to reappoint Daphne Bond to the Lawrence Memorial Library Board. Vice Chairman Lee **SECONDED** the motion. The **MOTION PASSED** unanimously.

Jury Commission

County Manager Sauer reported that a new application had been received prior to the Board's 2:00PM meeting from Mr. Vernon Lee to serve on the Jury Commission.

County Manager Sauer reiterated to the Board that the Jury Commission is a very important board and recommended that the Board accept Mr. Lee's application so that the Clerk of Court, Vasti F. James, could continue on with her work as needed for this board.

Chairman Wesson made a **MOTION** to appoint Mr. Vernon Lee to the Jury Commission as recommended by the County Manager. Commissioner Trent **SECONDED** the motion. The **MOTION PASSED** unanimously.

CONSENT AGENDA

Chairman Wesson reiterated a new protocol for consideration of consent agenda items, many of which are administrative in nature and have been previously discussed or approved at a previous meeting.

However, he wanted to specify that tonight's consent items would be an exception.

Chairman Wesson made a **MOTION** to approve the Consent Agenda items C-1 to C-4. Commissioner Trent **SECONDED** the motion. The **MOTION PASSED** unanimously.

The following items were approved under this motion:

1. **Minutes** for Work Session 10-5-15, Regular Session 10-5-15, and Closed Session 10-5-15
2. **Release Journal** for September 2015
3. **Grant Contract and budget amendment** for handicap accessible playground

After some discussion, Commissioner Bazemore made a **MOTION** to approve only the grant contract. Commissioner Trent **SECONDED** the motion. The **MOTION PASSED** unanimously.

Grant application – Chowan River public access (Eden House point)

County Manager Sauer informed the Board of the latest efforts made by Planning Director, Traci White, for a grant that could assist in the process of adding a public access point to the Chowan River for a public beach, boat/jet ski ramp, as well as other amenities. A potential location has been identified, but Board action would be needed in the future to secure it as a location for the public access.

Water Department projects

Mr. Sauer stated that a lot of background tasks were still being completed for the USDA Rural Development project financing for Water District III and more updates will be provided as they are received by USDA or Green Engineering. Additionally, staff work continues in support of the two State revolving fund applications being developed by Green Engineering.

GRANT OPPORTUNITIES – GRANT WRITING CONSULTANT’S SUPPORT AND PARTICIPATION ESPECIALLY AS IT RELATES TO RECREATION AND ECONOMIC DEVELOPMENT

County Manager Sauer reminded the Board about his meeting scheduled for tomorrow, August 13, at 9:00AM with Emily Miller of Municipal Engineering Services.

Mr. Sauer indicated that Ms. Miller has been a great wealth of knowledge and information so far and that she has been more than willing to point the County in the appropriate direction concerning all available grant opportunities.

Chairman Wesson thanked Commissioner White for his reference to Ms. Miller, but also stated that grant writing should be the County’s top priority now and in the future as there are so many grants that the County is eligible to receive.

The Board also came to a consensus to have Ms. Miller attend an upcoming Board meeting so that the Board may discuss some of those opportunities in person.

< **COMMUNITY RECREATION (UPDATE ON YMCA ACTIVITIES)** >

The County Manager provided an update to the Board about the latest action regarding Community Recreation.

Mr. Sauer stated that a survey had recently been distributed to members of the public regarding their recreational program preferences. Those surveys are expected to be returned soon so that additional plans can be made for the initiative.

Mr. Sauer explained that the NC Regional YMCA office is providing a recreation facilitator who will assist in conducting the community meetings in Aulander, Colerain, and Lewiston-

Woodville in order to refine the program proposals for each municipality. With this information, budget presentations will be made to each town outlining their respective responsibilities for this collaborative effort.

Chairman Wesson wanted to ensure that all municipalities were involved with this process.

A suggestion has also been made for the addition of a public swimming pool either within the County or at the Windsor YMCA.

UPDATE ON MARKETING STRATEGIES AND EVALUATION OF ECONOMIC DEVELOPMENT PROGRAM

Mr. Sauer reported that a detailed evaluation would be received soon from Creative Consulting and suggested that the Board receive it during a special work session.

The Board also discussed the latest school test scores for Bertie County and other surrounding counties and the impact this data has on business recruitment.

DISCUSS AUGUST 15 KICK OFF FOR THE DEPARTMENT OF PUBLIC SAFETY'S COMMUNITY ENGAGEMENT INITIATIVE FOR JOB CREATION, PRISON STAFFING, YOUTH PROGRAMMING, CADET PROGRAM, AND DOMESTIC VIOLENT TRAINING LED BY GOVERNOR'S OFFICE – MICHELLE WERNER

Chairman Wesson reported that a meeting would be held at this same location tomorrow, August 13 at 2:00pm to discuss the Governor's latest kick off for the Department of Public Safety's Community Engagement initiative. State personnel, faith based leaders, and local leaders are expected to attend.

ADMINISTRATIVE ITEMS

Commissioner Travel – credit card available for reservations and travel

The Board briefly discussed the option of Commissioners receiving County credit cards from the Finance Department.

It was agreed that individual Commissioners may request a credit card for business travel and that itemized expense reports will still be required for each Commissioner.

Finance – accepting debit and credit cards versus ATM machine installation in County Administration building

The Board briefly discussed the possibility of accepting debit and credit cards or having an ATM installed within the building for customer convenience.