

The Northampton County Board of Commissioners will meet in Regular Session on Monday, July 17, 2017 at 6:00 p.m. in the Commissioners' Meeting Room located at 100 West Jefferson Street, Jackson, North Carolina. The purpose of the meeting is to conduct public business as indicated on the following agenda.

<b><u>TAB</u></b>	<b><u>TIME</u></b>	<b><u>DESCRIPTION</u></b>
	5:50	Agenda Work Session
1	6:00	Approval of Regular Meeting Minutes for July 3, 2017..... 3
2		Approval of Agenda for July 17, 2017 ..... 32
3	6:05	Public Hearing-No Wake Zone..... 34
		Mr. Nathan Pearce, Assistant County Manager
4	6:20	Mrs. Cathy Allen, Tax Administrator
		1) Ad Valorem Tax Appeals ..... 41
		2) Ad Valorem Motor Vehicle Refunds Appeals ..... 43
		3) Resolution- Reevaluation of Real Property ..... 45
5	6:30	Ms. Kimberly Turner, County Manager
		Management Matters
6	6:40	Citizens/Board Comments
	7:10	Adjourn

**NORTHAMPTON COUNTY**  
**BOARD OF COMMISSIONERS**

**Meeting Date:** 07-17-2017

**Agenda Tab Number:** 1

**Agenda Time:** 6:00

**Presenter and/or Subject Matter:**

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Approval of Regular Meeting Minutes for July 3, 2017

Komita Hendricks  
Clerk to the Board

***1 Approval of Regular Meeting Minutes for July 3, 2017***

**NORTHAMPTON COUNTY  
REGULAR SESSION  
July 3, 2017**

Be It Remembered that the Board of Commissioners of Northampton County met on July 3, 2017, with the following present: Fannie Greene, Chester Deloatch, Charles Tyner, Geneva Faulkner, and Robert Carter.

Others Present: Kimberly Turner, Leslie Edwards, Scott McKellar, Nathan Pearce, and Komita Hendricks

**Chairman Carter called the meeting to order.**

**Agenda Work Session:**

A work session was held to discuss today's agenda items. Chairman Carter called upon County Manager Kimberly Turner for input. Ms. Turner had no changes. Chairman Carter called upon Commissioners for input. Commissioners had no changes.

**Regular Session:**

Chairman Carter called the meeting to order, welcomed everyone, and announced when citizens could make comments. Commissioner Tyner gave the Invocation and the Pledge of Allegiance was recited.

**Approval of Regular Session Minutes for June 19, 2017:**

A motion was made by Chester Deloatch and seconded by Fannie Greene to approve the Regular Session Minutes for June 19, 2017. **Question Called: All present voting yes. Motion carried.**

**Approval of Closed Session Minutes for June 19, 2017:**

A motion was made by Geneva Faulkner and seconded by Fannie Greene to approve the Closed Session Minutes for June 19, 2017. **Question Called: All present voting yes. Motion carried.**

**Approval of Special Meeting Minutes for June 27, 2017:**

A motion was made by Fannie Greene and seconded by Chester Deloatch to approve the Special Meeting Minutes for June 27, 2017. **Question Called: All present voting yes. Motion carried.**

**Approval of Agenda for July 3, 2017:**

A motion was made by Fannie Greene and seconded by Chester Deloatch to approve the agenda for July 3, 2017. **Question Called: All present voting yes. Motion carried.**

**Northampton Memorial Library:**

Mrs. Pam Brett, Branch Manager, appeared before the Board to introduce herself. She also provided the Board with a package of information. The information consists of programs that are offered by the Library to the citizens as well as some current publications.

**Update on 4-H Programs:**

Ms. Allison Pair, Youth Voice Summit, appeared before the Board to provide an update on 4-H. Ms. Pair stated that she has been a part of 4-H for the last 10 years and it has been very beneficial to her. She also stated that she is going to the State to present her presentation on obtaining a CNA license because she won 1<sup>st</sup> place in her district.

**New Construction Funding:**

Dr. Monica Smith-Woofter, Superintendent, appeared before the Board to provide information on grant funding for Tier One Counties for new construction. She provided the Board with a Legal Memorandum that explains the grant funding.

**PLEASE SEE SCANNED DOCUMENTS WHICH ARE  
HEREBY MADE A PART OF THESE MINUTES:**

## LEGAL MEMORANDUM

THARRINGTON SMITH, L.L.P.  
EDUCATION LAW SECTION

Jonathan A. Blumberg  
Gretchen Cleevely  
Eva DuBuisson  
Rod Malone  
Melissa Michaud  
Adam Mitchell  
Maura O'Keefe

Neal Ramee  
Stephen Rawson  
Patricia Robinson  
Kenneth A. Soo  
Deborah R. Stagner  
Carolyn A. Waller

### Needs-Based Public School Capital Fund, Proposed 2017-2019 Budget

The proposed Needs-Based Public School Capital fund would provide grants for public school construction, with a goal of increasing the percentage of lottery funds directed to public school capital needs from 16.9% (2016-2017) to 40% in 2028-2029.

Grants would be administered by the Superintendent of Public Instruction. The purpose of the fund is to assist tier one and tier two areas with their "critical public school building and capital needs." Counties are designated as either tier one or tier two based on economic well being.<sup>1</sup> Grants are awarded to counties based on the following priorities:

- (1) Counties designated as development tier one areas.
- (2) Counties with greater need and less ability to generate sales tax and property tax revenue.
- (3) Counties with a high debt-to-tax revenue ratio.
- (4) The extent to which a project will address critical deficiencies in adequately serving the current and future student population.

There are additional requirements and limitations on the funds depending on whether a county is designated as tier one or tier two.

#### Tier One Counties

- Grants are capped at \$15 million
- The county must match at least \$1 for every \$3 in grant funds
- Grants will only be awarded to tier one counties until the 2020-2021 fiscal year

<sup>1</sup> The North Carolina Department of Commerce ranks counties into tiers. The 2017 designations may be found on this website: <https://www.nccommerce.com/research-publication/incentive-reports/county-tier-designations>

**Tier Two Counties**

- Grants are capped at \$10 million
- The county must match at least \$1 for every \$1 in grant funds

Grant funds may be used for new capital projects only and cannot be used to acquire real property or for operational lease agreements. Any county that has received over \$8,750,000 in funds from the Public School Building Capital Fund from the 2012-2013 fiscal year to the 2016-2017 fiscal year will be ineligible to receive funds under the Needs-Based Public School Capital fund. Additionally, once a county has received a grant under the Needs-Based Public School Capital fund, that county will be ineligible to receive allocations from the Public School Building Capital fund for the next five years.

Grant recipients are required to submit an annual report to the Superintendent of Public Instruction describing the status of the project by April 1 of each year. Within three months of the completion of the project, grant recipients must submit a final report to the Superintendent of Public Instruction.

The 2017-2019 budget has only recently been approved, and therefore the above summary provides only a preliminary review. However, if you have any questions in the meantime, please do not hesitate to contact us.

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**EDUCATION LOTTERY FUNDS/CHANGES TO REVENUE**

**ALLOCATIONS/NEEDS-BASED PUBLIC SCHOOL CAPITAL FUND**

**SECTION 5.3.(a)** The appropriations made from the Education Lottery Fund for the 2017-2019 fiscal biennium are as follows:

	<b>FY 2017-2018</b>	<b>FY 2018-2019</b>
Noninstructional Support Personnel	\$383,888,897	\$385,914,455
Prekindergarten Program	78,252,110	78,252,110
Public School Building Capital Fund	100,000,000	100,000,000
Needs-Based Public School Capital Fund	30,000,000	75,000,000
Scholarships for Needy Students	30,450,000	30,450,000
UNC Need-Based Financial Aid	10,744,733	10,744,733
LEA Transportation	43,277,192	1,386,090
<b>TOTAL APPROPRIATION</b>	<b>\$676,612,932</b>	<b>\$681,747,388</b>

Reference:

Page 9 of 438 General Assembly of NC Session 2017, Senate Bill 257

**Four Rivers RC&D:**

Mr. Paul Boone, Soil and Water Conservation, appeared before the Board to present a letter from the Soil & Water Conservation Board recommending withdrawals from the Four Rivers RC&D. Mr. Boone explained how Four Rivers RC & D was created, what the mission is , activities, and benefits provided to Northampton County as a member.

A motion was made by Chester Deloatch and seconded by Charles Tyner to withdraw from the Four Rivers RC & D at this time. **Question Called: All present voting yes. Motion carried.**

**PLEASE SEE SCANNED DOCUMENTS WHICH ARE  
HEREBY MADE A PART OF THESE MINUTES:**



**NORTHAMPTON SOIL AND WATER CONSERVATION DISTRICT**  
**9495 NC HIGHWAY 305 STE 107**  
**JACKSON, N. C. 27845**  
**PHONE: 252-534-2591**

June 1, 2017

To: Kimberly Turner, Northampton Co. Mgr. &  
Northampton County Commissioners

Subject: Resource Conservation & Development (Four Rivers RC&D)

The Northampton Soil & Water Conservation District Board has reviewed the Four Rivers RC&D Program and searched for a member to represent the SWCD Board for several months with no success.

The SWCD Board has also contacted the other local Northampton Four Rivers RC&D representatives, Chester Deloatch and Larry B. Moses, Sr. to obtain their input and evaluation of the cost benefit of remaining an active member of the Four Rivers RC&D.

The Northampton Soil & Water Conservation District Board has reviewed the historical participation of submitted, adopted and completed Northampton RC&D projects for the duration that Northampton County has been a member of Four Rivers RC&D.

In Summary it is the recommendation from the Northampton Soil & Water Conservation District Board that Northampton withdraw from the Four Rivers RC&D Council and thank them for all the projects that the council has accomplished to date.

Sincerely,

A handwritten signature in black ink, appearing to read "William M. Stephenson", with a long horizontal flourish extending to the right.

William M. Stephenson, Chairman  
Northampton Soil & Water Conservation District

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**Old DSS Building/ Courthouse Renovations Project:**

Mr. Surapon Sujjavanich, Architect, appeared before the Board to provide an update on the projects. He provided the Board with Notice to Bidders sheet. He stated that the bidding process will be on two separate days one at the site and the other one in the Commissioners Room.

A motion was made by Fannie Greene and seconded by Chester Deloatch to approve the bidding process dates contingent upon consulting with USDA about the dates provided. **Question Called:** *All present voting yes.* **Motion carried.**

**PLEASE SEE SCANNED DOCUMENTS WHICH ARE  
HEREBY MADE A PART OF THESE MINUTES:**

NOTICE TO BIDDERSBIDS FOR NORTHAMPTON COUNTY MULTI-NEEDS PROJECT

OWNER: NORTHAMPTON COUNTY BOARD OF COMMISSIONERS  
KIMBERLY L. TURNER, COUNTY MANAGER  
JACKSON, NORTH CAROLINA

ARCHITECT: SURAPON SUJJAVANICH, ARCHITECT, P.A.  
104 BEECHTREE COURT  
APEX, N.C. 27523

Sealed proposals will be received by the Northampton County Board of Commissioners' Meeting Room, Jackson, N.C., until 2:00 pm, August 17, 2017, and immediately thereafter publicly opened and read for the furnishing of labor, materials and equipment entering into the construction of Northampton County Multi-Needs Project, Jackson, North Carolina.

Single prime bids will be received on the work as follows:

- A. General Construction
- B. Plumbing/Utility
- C. Heating, Ventilating and Air-Conditioning
- D. Electrical

Complete plans, specifications and contract documents will be open for inspection at the office of Northampton County Board of Commissioners, Jackson, N.C.; in the Office of the Architect, Surapon Sujjavanich, Architect, P.A., 104 Beechtree Court, Apex, N.C. 27523; in the Plan Rooms of the Associated General Contractors, Raleigh, N.C.; and in the Plan Room of F.W. Dodge Corporation, Raleigh, N.C.

Copies of bid documents may be obtained from Surapon Sujjavanich, Architect, P.A., 104 Beechtree Court, Apex, N.C. 27523, (919) 362-0470, by those qualified and who will make a bid, upon deposit of \$250.00 for each set. The full deposit (less UPS or postage charges) will be returned only to prime contractors submitting a bonafide proposal, provided complete plans and specifications are returned in good condition to the Architect's office within ten (10) days following the bid opening. Non-bidders will be refunded \$125.00 (less UPS or postage charges) for returned sets received in ten days following the bid opening. All plans and specifications shall remain the property of the Architect.

Pre-bid conference will be held at 10 AM., Thursday, August 3, 2017 at the Project Site (NC HWY 305), Jackson, N.C.

Project Description:

The Northampton County Multi-Needs Project shall include, but not limited to, existing building demolition, existing building modification & renovation (approximately 5,730 S.F.), site preparation, new building (approximately 13,400 S.F.), site

improvement, new water lines, new sanitary sewer lines, new storm drainage lines, earth work, and new paving. Existing building wood structure with brick veneer walls to be modified and renovated.

Northampton County Courthouse Addition and Improvements shall be included as Alternate Bid.

**A. Northampton County Administration Complex (Base Bid)**

The major part of existing Social Services Building (1 story) is to be demolished and minor part of existing building is to be renovated/ modified (5,730 SF). The new one story building (13,400 SF) shall be steel structure building with steel columns, steel beams, steel joists, metal deck, metal curtain walls with 4" brick veneer, metal siding, and metal roofing system. Major interior walls to be drywalls with metal studs.

**B. Northampton County Courthouse Addition & Improvements**

The new 1,030 SF building addition shall be wood studs walls system with 4" brick veneer and single ply roofing membrane. Interior finish to be drywalls with wood studs. Roofing system to be wood fan truss joists, plywood sub-roofing, 20 years warranty flexible sheet roofing system.

The Project to be completed with security system, fire protection system, P/A systems, utility work, plumbing, HVA/C, and electrical systems.

Special lighting fixtures, computer conduit and wiring system, telephone system, and card access system are included.

Each proposal shall be accompanied by a cash deposit or a certified check drawn on some bank or trust company insured by the Federal Deposit Insurance Corporation, of an amount equal to not less than five percent (5%) of the proposal or in lieu thereof a bidder may offer a bid bond of 5 percent of the bid executed by a surety company licensed under the laws of North Carolina to execute such bonds, conditioned that the surety will upon demand forthwith make payment to the obligee upon said bond if the bidder fails to execute the contract in accordance with the bid bond. Said deposit shall be retained by the Owner as liquidated damages in event of a failure of the successful bidder to execute the contract within ten (10) days after the award or to give satisfactory surety as required by law.

Licensed Required and Compliance with Laws: All contractors are hereby notified that they must have proper license under the State laws governing their respective trades. Contractors are hereby notified the following applicable Articles of the General Statutes of North Carolina will be observed in receiving and awarding contracts:

CONTRACTORARTICLE OF GENERAL STATUTES

General Contractor

Chap. 87, Article 1

Plumbing &amp; Heating Contractor Chap. 87, Article 2

Electrical Contractor

Chap. 87, Article 4

Performance and Payment Bond will be required in an amount equal to one hundred percent (100%) of the amount of the contract, conditioned upon the faithful performance of the contract and the payment in full to all persons, firms and/or corporation furnishing labor, materials, equipment, etc., for the construction of this project.

Payments will be made on the account of the Contract as provided therein on or about the 15th of each month ninety (90%) of the value based on the Contract prices, of labor and material incorporated in the work and materials suitably stored at the site thereof up to the first day of that month, as estimated by the Architect, less the aggregate of previous payment. Retainage will be reduced to 5% upon satisfactory performance of the Contractors, as determined by the Architect, at a point in time after 50% completion of the work. Final payment shall be made after acceptance of the work by the Owner and upon receipt of a letter or certificate of approval of the local inspectors.

No bid may be withdrawn after the scheduled closing time for the receipt of bids for a period of 60 days.

The Owner reserves the right to reject any or all bids and to waive informalities. The right is reserved also, to hold any and all proposals for a period of sixty (60) days from the date of receiving bids. The bidder to whom contract may be awarded must comply with the requirements of General Statutes Section 143-129.

This the 3rd day of July, 2017.

Northampton County Board of Commissioners  
Robert V. Carter, Chairman of the Board  
Kimberly L. Turner, County Manager  
Jackson, N.C.

and

Surapon Sujjavanich, Architect, P.A.  
104 Beechtree Court  
Apex, N.C. 27523, Ph. (919) 362-0470.

**Budget Amendments:**

Ms. Leslie Edwards, Finance Director, appeared before the Board to obtain approval of Budget Amendments #30 to 33 for Fiscal Year 2016-2017.

A motion was made by Chester Deloatch and seconded by Fannie Greene that the Budget Amendments #30 to 33 be adopted. **Question Called:** *All present voting yes.* **Motion carried.**

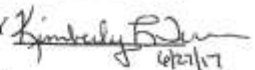
**PLEASE SEE SCANNED DOCUMENTS WHICH ARE  
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# BUDGET AMENDMENT

DATE 06/27/17JE-NO 31

GENERAL LEDGER ACCOUNT NUMBER		INCREASE	TO AMEND BUDGET	DECREASE
			<u>RRS</u>	
114168	599100		Contingency	15,517.00
114168	519900	6,000.00	Contractual Services	
114168	526100	2,000.00	Office Supplies	
114168	539901	1,000.00	Offender Rewards	
114168	531100	100.00	Travel	
114168	532500	200.00	Postage & Box Rent	
114168	549999	3,000.00	Furniture/Equipment	
114168	532100	1,000.00	Telephone	
114168	539900	217.00	Other Services - Copier	
114168	533100	500.00	Utilities Electric	
114168	523100	1,000.00	Teaching Supplies	
114168	533400	500.00	Utilities Water	
			Received additional state money.	
		15,517.00		15,517.00

PREPARED BY Leslie Edwards POSTED BY \_\_\_\_\_APPROVED BY DATE 06/27/17

BOARD APPROVED \_\_\_\_\_







**Ad Valorem Tax Appeals:**

Mrs. Cathy Allen, Tax Administrator, appeared before the Board to obtain an approval to release or refund Ad Valorem taxes assessed in the amount of \$281.18 on 2 appeals.

A motion was made by Fannie Greene and seconded by Chester Deloatch that the Board approve the request for release of the Ad Valorem tax appeals submitted herewith in the amount and for the reasons stated on the listings. **Question Called: All present voting yes. Motion carried**

**Pearson Appraisal Services, Inc.:**

Mrs. Allen also appeared before the Board to receive the Board's action for a contractual agreement between Pearson Appraisal Services, Inc. and Northampton County.

A motion was made by Charles Tyner and seconded by Geneva Faulkner to table the agreement until further information is obtained. **Question Called: All present voting yes. Motion carried**

**PLEASE SEE SCANNED DOCUMENTS WHICH ARE  
HEREBY MADE A PART OF THESE MINUTES:**

# **DECISION PAPER**

TO: NORTHAMPTON COUNTY BOARD OF COMMISSIONERS

FM: Cathy B. Allen, Tax Administrator

RE: Ad Valorem Tax Appeals

DT: June 27, 2017

THIS IS A DECISION PAPER.

**PURPOSE:** To obtain the Board's approval to release or refund Ad Valorem taxes assessed in the amount of **\$281.18** on two (2) appeals.

**FACTS:** Attached hereto is a listing of property owners who have requested that I appeal to the Board of Commissioners on their behalf for a release or refund of tax to which they seek relief as provided in G.S. 105-381.

**DISCUSSION:** G.S. 105-381 Provides that a taxpayer asserting a valid defense to the enforcement of the collection of a tax assessed upon his property may appeal to the Board of Commissioners for relief of such tax. Such appeal must be presented within five years after the tax first became due or within six months after the payment of such tax, whichever is later.

The Board of Commissioners may, upon receiving a taxpayer's written statement of a valid defense, release or refund such tax if the valid defense is one of the following:

- (1) A tax imposed through clerical error
- (2) An illegal tax
- (3) A tax levied for an illegal purpose

**CONCLUSION:** The Board of Commissioners have the authority to grant, release, or refund due to the above three reasons.

**RECOMMENDATION:** That the Board of Commissioners approve the request for release or refund of the Ad Valorem Tax appeals submitted herewith in the amounts and for the reasons stated on the listings.

Respectfully submitted,

CATHY B. ALLEN  
TAX ADMINISTRATOR

ACTION BY THE BOARD OF COMMISSIONERS:

APPROVED \_\_\_\_\_

DISAPPROVED \_\_\_\_\_

OTHER \_\_\_\_\_

SIGNATURE & DATE: \_\_\_\_\_

June 27, 2017

Ad Valorem Tax Appeals

NAME	ACCOUNT	ACTION	AMOUNT	REASON
Angel Island Beauty Salon	126770	Release	\$ 249.67	Illegal Tax
Robinson, Roderick	117435	Release	31.51	Double Listed
<b>TOTAL REFUNDS/RELEASES</b>			<b>\$ 281.18</b>	

Respectfully submitted,

CATHY B. ALLEN  
TAX ADMINISTRATOR

CBA/br

Cc: Board of Commissioners (7)  
County Manager (1)  
Clerk to Board (6)

## DECISION PAPER

**TO:** NORTHAMPTON COUNTY BOARD OF EQUALIZATION AND REVIEW

**FM:** Cathy Allen, Tax Administrator

**RE:** Pearson Appraisal Services, Inc.

**DT:** June 6, 2017

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### THIS IS A DECISION PAPER

**PURPOSE:** To obtain the Board's action for a contractual agreement between Pearson Appraisal Services, Inc. and Northampton County.

**FACTS:** The Northampton County Board of Commissioners adopted in December of 2004 a resolution confirming that the next revaluation will be effective January 1, 2007 and each fourth year thereafter and this plan for reappraisal shall continue in effect or until the provision is amended or repealed. The last revaluation was effective January 1, 2015 with the next revaluation to become effective January 1, 2019.

The Tax Office is under staffed processing normal appraisal work. Therefore, there is need for aide from a consulting firm such as Pearson Appraisal Services, Inc. Pearson completed the 1999 revaluations for Northampton Co. and acted as a consultant during the 2007, 2011 and 2015 revaluation. Pearson Appraisal Services, Inc. has contracted and completed revaluation with the following: Caswell County, NC; Amherst County, Va.; Appomattox County, Va.; Perquimans County, NC; Hyde County, NC; Mecklenburg County, Va.; Halifax County, NC; Hertford County, NC; Stanly County, NC; Sampson County, NC; Warren County, NC; Pamlico County, NC; Greenville County, Va.; Greene County, NC; Nottoway County, Va.; Person County, NC; Lenoir County, NC; Camden County, NC; Tyrrell County, NC; Duplin County, NC; Currituck County, NC; Sussex Co, Va.; Chowan County, NC; and Pender County, NC.

**DISCUSSION:** Pearson Appraisal Services, Inc. will provide appraisers that are certified through the NC Department of Revenue for ad valorem tax purposes who will appraise all residential, commercial, and industrial parcels on the east side of I-95 and I-95 corridor, by providing on-site inspections of these properties to be appraised which includes reviewing the property, interviewing the property owner, performing walk around of the property, verifying all existing data on property record cards, accumulate all required field listings and value data for unlisted improvements to real property including manufactured homes used as a residence, taking digital photos of all main structures and to assist with the

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development of the County's schedule of values for a sum not to exceed \$200,000.

**CONCLUSION:**

Robert H. Pearson, Jr. of Pearson Appraisal Services, Inc. has 41 plus years of revaluation experience and will be an asset to Northampton County. Attorney Scott Mckellar has review and approved the contract.

**RECOMMENDATION:**

That the Board of Commissioners approves the entering of a contractual agreement between Pearson Appraisal Services, Inc. and Northampton County for services to be rendered during this revaluation period to be effective June 3, 2017.

Cc:

**ACTION BY THE BOARD:**

APPROVED \_\_\_\_\_

DISAPPROVED \_\_\_\_\_

OTHER \_\_\_\_\_

SIGNATURE & DATE \_\_\_\_\_

Kimberly Turner  
County Manager

Concur *Kimberly Turner*  
Non concur \_\_\_\_\_

Leslie Edwards  
Finance Director

Concur *Leslie Edwards*  
Non concur \_\_\_\_\_

## CONTRACT AGREEMENT FOR APPRAISAL SERVICES WITH NORTHAMPTON COUNTY, NORTH CAROLINA

This contract is made and entered into this 17 day of May, 2017 by Pearson's Appraisal Service, Inc. and **Northampton County, North Carolina**.

**TERM OF AGREEMENT:** June 3, 2017 through June 30, 2019

For the purposes and subject to the terms and conditions hereinafter set forth, Northampton County hereby retains the Provider.

### **I. MAXIMUM AMOUNT PAYABLE: \$200,000**

### **II. SERVICES**

Pearson's Appraisal Service agrees to provide the following services:

Qualified appraisers who are certified through the NC Dept. of Revenue for Ad Valorem tax purposes will appraise all residential, commercial, and industrial properties as requested by the County, in order to assist with the production of the County's 2019 property revaluation.

Our designated appraisers\* will appraise all the lake properties, commercial properties, and industrial properties within Northampton County. (\*Bob Pearson, Jr., Randy Willis and Fleming Jeffries)

Our designated appraisers\* will appraise all the residential and agricultural properties within Northampton County. (\*Mark Willis, Amy Whitley and Audrey Pruett)

On-site inspections of all these properties to be appraised will include reviewing the property, interviewing the property owner, performing a walk around of the property verifying all existing data on property record cards, accumulate all required field listing and value data for unlisted improvements to real property including manufacture homes used as a residence, and taking digital photos of all main structures. Once the initial field appraisal work has been completed, the property records will be turned back to the County for data entry. The County will also be responsible for running these cards as needed for Pearson's final review.

Pearson's Appraisal Service, Inc. has developed a software program to aid in field data collection. The program is Complete Appraisal Process Solution or CAPS. As a part of this agreement Pearson's will make the CAPS program available to Northampton County for an additional fee.

Overall, Pearson's Appraisal Service will provide assistance to Northampton County's offices of the Tax Administrator and County Appraiser to meet the requirements of the North Carolina Department of Revenue and North Carolina



General Statutes for the 2019 revaluation.

In addition to the appraisal services mentioned above, Pearson's will also assist with the development of the County's schedule of values and will provide qualified appraisers during informal hearings, appeals to the Board of Equalization and Review also any appeals to the Property Tax Commission/Courts. Should assistance be required with computer enhancements of the County's appraisal software, this service would be provided by the County's IT personnel.

### III. PAYMENT

\$500.00 per diem for services per appraiser appraising lakefront, commercial, and industrial properties which includes all travel, lodging, meals and all other expenses.

\$400.00 per diem for services per appraiser appraising general residential and agricultural properties which includes all travel, lodging, meals and all other expenses.

### IV. RELATIONSHIP OF PARTIES

Pearson's Appraisal Service is an independent contractor of the County. Pearson's represents that it has or will secure, at its own expense, all personnel required in performing the services under this Agreement. Such personnel should not be employees of or have any contractual relationship with the County. All personnel engaged in work under this Agreement shall be fully qualified and shall be authorized or permitted under state and local law to perform such services. It is further agreed by Pearson's that they shall obey all State and Federal statutes, rules and regulations which are applicable to provisions of the services called for herein. Neither Pearson's nor employee of Pearson's Appraisal Service shall be deemed an officer, employee or agent of the County.

### V. CANCELLATION

This Agreement may be canceled by the County upon thirty (30) days written notice to the Provider, and the Provider may terminate this agreement upon thirty (30) days written notice to the County.

### VI. INDEMNIFICATION

Pearson's Appraisal Service agrees to defend, indemnify, and hold harmless the County, for all loss, liability, claims or expense (including reasonable attorney's fees) arising from bodily injury, including death or property damage, to any person or persons caused in whole or in part by the negligence or misconduct of the Provider, except to the extent same are caused by the negligence or willful misconduct of the County.

### VII. NON-ASSIGNMENT

Provider shall not assign this Agreement including rights to payments, to any other party without the prior written consent of the County.

**VIII. NON-APPROPRIATION**

This agreement is subject to the availability of funds to purchase the specified services and may be terminated at any time if such funds become unavailable.

**IX. ENTIRE AGREEMENT**

The parties have read this Agreement and agree to be bound by all of its terms and further agree that it constitutes the complete and exclusive statement of the Agreement between the parties. Venue of any legal action arising hereunder shall be Northampton County, North Carolina.

**X. GOVERNING LAW**

Both parties agree that this Agreement shall be governed by the laws of the State of North Carolina.

**XI. E-Verify Certification**

Employers and their subcontractors with twenty-five (25) or more employees in the State of North Carolina as defined in Article 2 of Chapter 64 of the North Carolina General Statutes must comply with E-Verify requirements in order to contract with governmental units. E-Verify is a program operated by the United States Department of Homeland Security and other federal agencies, or any successor or equivalent program used to verify the work authorization of newly hired employees. Pearson's Appraisal Service, Inc. certifies that it is aware of and in compliance with the requirements of E-Verify and Article 2 of Chapter 64 of the North Carolina General Statutes. In addition, Pearson's Appraisal Service, Inc. certifies that to the best of its knowledge, any subcontractors employed by it as a part of this Agreement are in compliance with the requirements of E-Verify and Article 2 of Chapter 64 of the North Carolina General Statutes. Pearson's Appraisal Service, Inc. acknowledges and agrees that local governments are prohibited from contracting with persons or entities that do not comply with E-Verify requirements and that Northampton County is relying on the certifications set forth herein in order to contract with the it.

**IN TESTIMONY WHEREOF, PEARSON'S APPRAISAL SERVICES, INC. AND NORTHAMPTON COUNTY** through their authorized officers and by their own hands has hereunto set forth their hands and seals of the day and year first above written.

**PROVIDER**

*Pearson's Appraisal Service, Inc.*

**NORTHAMPTON COUNTY**

By: \_\_\_\_\_  
Robert V. Carter, Chair

BY: Robert Pearson, Jr.  
Robert Pearson, Jr.

Northampton County, NC

DATE: 6 - 23 - 2017

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

This instrument has been pre-audited in the  
Manner required by the Local Government  
Budget and Fiscal Control Act.

Leslie A. Edwards  
Leslie Edwards, Finance Director

DATE: 06/27/17

**Request Date and Time for Public Hearing :**

Mr. Nathan Pearce, Assistant County Manager, appeared before the Board to request a Public Hearing date and time for a No Wake buoy.

Chairman Carter asked the Clerk, Komita Hendricks, for a date and time. Ms. Hendricks gave the date and time of July 17, 2017 at 6:05 pm.

A motion was made by Fannie Greene and seconded by Charles Tyner to set the date and time of July 17, 2017 at 6:05 pm for a Public Hearing for a No Wake buoy. **Question Called: All present voting yes. Motion carried.**

**Board Appointment to Community Advisory Committee:**

Mr. Nathan Pearce, Assistant County Manager, appeared before the Board to obtain approval to appoint Ms. Marjorie Edwards to the Community Advisory Committee.

A motion was made by Chester Deloatch and seconded by Fannie Greene to appoint Ms. Marjorie Edwards to the Community Advisory Committee for an initial one year term expiring July 3, 2018. **Question Called: All present voting yes. Motion carried.**

**PLEASE SEE SCANNED DOCUMENTS WHICH ARE  
HEREBY MADE A PART OF THESE MINUTES:**

# **DECISION PAPER**

**TO:** The Northampton County Board of Commissioners

**FM:** Nathan Pearce, Assistant County Manager

**DT:** July 3, 2017

**RF:** Appointment to Community Advisory Committee

**PURPOSE:**

To obtain the Board's approval to appoint a member to the Community Advisory Committee.

**FACTS:**


1. Each member of the Community Advisory Committee serves an initial one-year term after appointment. Persons reappointed to a second or subsequent term shall serve a two-or three-year term at the County Commissioners' discretion.
2. The Community Advisory Committee recommended the appointment of Ms. Marjorie Edwards for an initial one-year term expiring July 3, 2018.
3. The major objectives of the Community Advisory Committee are to promote community involvement and cooperation with adult care homes in the county, act as an advocate for residents living in adult care homes and to ensure the Adult Care Home Residents' Bill of Rights are upheld.
4. Ms. Marjorie Edwards has a background in healthcare and has been an RN for 38 years and has a passion for helping people.

**RECOMMENDATION:**

That the Board appoint Ms. Marjorie Edwards to the Community Advisory Committee for an initial one-year term expiring July 3, 2018.

Action by the Commissioners:

Approved: \_\_\_\_\_  
 Disapproved: \_\_\_\_\_  
 Other: \_\_\_\_\_

  
 County Manager

**Management Matters:**

None heard.

**Citizens/Board Comments:****Chairman Carter called for Citizens Comments.**

Mr. Jack Saunders, citizen, provided history as why the Board adopted a Resolution to conduct reevaluation every 4years instead of 8 years.

**Chairman Carter called for Board Comments.**

Commissioner Faulkner thanked the citizens for attending.

Commissioner Greene invited everyone to the July 4<sup>th</sup> Celebration at the Cultural and Wellness Center.

Vice-Chairman Deloatch had no comments.

Commissioner Tyner also thanked the citizens for attending. He also made comments in reference to the budget, tax rates, and water needs. He also apologized to employees for not being able to give a cost of living raise. He also stated that he will continue to work hard to make Northampton County better than before and thanked everyone for tolerating him.

Chairman Carter made a comment referencing County Revenue, economic development, and education.

A motion was made by Chester Deloatch and seconded by Fannie Greene to adjourn. **Question Called: All present voting yes. Motion carried.**

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Komita Hendricks, Clerk to the Board  
 "r.m. 07-03-17"

**NORTHAMPTON COUNTY**  
**BOARD OF COMMISSIONERS**

**Meeting Date:**            07-17-2017

**Agenda Tab Number:**   2

**Agenda Time:**            6:00

**Presenter and/or Subject Matter:**

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Approval of Agenda for July 17, 2017

Komita Hendricks  
Clerk to the Board

## ***2 Approval of Agenda for July 17, 2017***

The Northampton County Board of Commissioners will meet in Regular Session on Monday, July 17, 2017 at 6:00 p.m. in the Commissioners' Meeting Room located at 100 West Jefferson Street, Jackson, North Carolina. The purpose of the meeting is to conduct public business as indicated on the following agenda.

<b><u>TAB</u></b>	<b><u>TIME</u></b>	<b><u>DESCRIPTION</u></b>
	5:50	Agenda Work Session
1	6:00	Approval of Regular Meeting Minutes for July 3, 2017
2		Approval of Agenda for July 17, 2017
3	6:05	Public Hearing-No Wake Zone Mr. Nathan Pearce, Assistant County Manager
4	6:20	Mrs. Cathy Allen, Tax Administrator 1) Ad Valorem Tax Appeals 2) Ad Valorem Motor Vehicle Refunds Appeals 3) Resolution - Reevaluation of Real Property
5	6:30	Ms. Kimberly Turner, County Manager Management Matters
6	6:40	Citizens/Board Comments
	7:10	Adjourn



**NORTHAMPTON COUNTY**  
**BOARD OF COMMISSIONERS**

**Meeting Date:** 07-17-2017

**Agenda Tab Number:** 3

**Agenda Time:** 6:05

**Presenter and/or Subject Matter:**

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Public Hearing-No Wake Zone

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Mr. Nathan Pearce, Assistant County Manager

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Komita Hendricks  
Clerk to the Board

### 3 Public Hearing-No Wake Zone

#### DECISION PAPER

**TO:** The Northampton County Board of Commissioners

**FM:** Nathan Pearce, Assistant County Manager

**DT:** July 17, 2017

**RF:** Public Hearing for a "No Wake" buoy placed at Jimmie's Creek, Henrico NC

#### PURPOSE:

To hear and receive public comments on a request for a "no wake" buoy in Jimmie's Creek near Waterside Drive located in Henrico, North Carolina.

#### FACTS:

1. A request was made by Ms. Laura Van Scoyoc for a "no wake" buoy to be placed in Jimmie's Creek due to an increase in boat activity and personal watercrafts (PWCs) traveling at speeds jeopardizing the safety of swimmers, non-motorized boats, board paddlers, endangering wildlife and causing destruction to property and shoreline.
2. The Wildlife Resource Commission regulates navigable waters of the State of North Carolina.
3. The Wildlife Resource Commission requires that the County complete an application, approve a resolution, include a draft of the proposed regulations, and a copy of a map of the waters concerned showing the exact location and type and number of waterway markers which will be necessary for the enforcement of the proposed regulations. (see (c) on application).
4. Ms. Van Scoyoc has requested the County to purchase the "no wake" buoy; however, in the past, the Board's position has been that the County will not pay for buoys.

#### DISCUSSION:

At the request of Ms. Van Scoyoc, the County conducted a public hearing on 7/17/2017 at 6:05 p.m. to have public comments in reference to submitting a request to Wildlife Resource Commission to place a "no wake" buoy at Jimmie's Creek.

#### RECOMMENDATION:

That the Board make a decision to approve or disapprove a Resolution for a "no wake" buoy and forward the request to the North Carolina Wildlife Resource Commission and that the Board make a decision to approve or disapprove of the County paying for the buoy.

Action by the Commissioners:

Approved: \_\_\_\_\_  
Disapproved: \_\_\_\_\_  
Other: \_\_\_\_\_

  
County Manager

FORM D-1

### North Carolina Wildlife Resources Commission

Application for Placement of No Wake Zone Markers Under the U.S. Aids to Navigation System on Navigable Waters of the State of North Carolina.

1. Governmental Unit: Northampton County Date: \_\_\_\_\_  
 Mailing Address: P.O. Box 808 Phone # 252-534-2501  
Jackson NC 27845

2. In accordance with G.S. 75A-15, the above-named local governing unit hereby applies to the North Carolina Wildlife Resources Commission for a No Wake Zone in the following waters:

Body of Water: Lake Gaston

Popular Name (if any): Jimmies Creek, Henrico NC

GPS Coordinates: 36.52583, -77.826475

Describe Area: Northwest of the Lake Gaston Dam, Surrounded by Waterside Drive.

Safety Hazard Prompting Request: No Wake Zones will only be approved when evidence shows a danger to public safety. **Please attach a detailed summary of the hazardous conditions in the proposed area.**

**Note:** Applicant must attach a copy of a map of the area to be marked. Maps should be sufficiently clear that a person who is unfamiliar with the area can locate the area that is intended to be designated a No Wake Zone. Landmark names and GPS coordinates are required.

3. Please include the following:
- a. A certified copy of the resolution from the above-named governmental unit:
    - (1) requesting the special rules and regulations for the waters named in Item 2 and,
    - (2) stating that public notice, its date and media source, was given of the intention to make application to the Wildlife Resources Commission for the regulations which are being proposed.
  - b. A draft of the proposed regulations.
  - c. A copy of a map of the waters concerned showing the exact location and type and number of waterway markers which will be necessary for the enforcement of the proposed regulations.
  - d. Estimated cost of placement of markers (buoys, signs, anchoring system, pilings if applicable). The North Carolina Wildlife Resource Commission is required to report the fiscal impact of any Rule. If purchase, erection or maintenance of the markers is to be by someone other than the governmental unit, a memorandum identifying that person or entity is attached. The North Carolina Wildlife Resources Commission or its designee shall be responsible for the placement and maintenance of regulatory markers in accordance with the United States Aids to Navigation System, including any costs associated with purchase and/or maintenance of markers (buoys, signs, anchoring system, pilings). An unmarked No Wake Zone is unenforceable.
4. It is understood that the regulations promulgated by the North Carolina Wildlife Resources Commission for the placement of waterway markers in federally controlled waters requires concurrence by the United States Army Corps of Engineers.
5. No wake zone markers shall comply in color, shape and structural design with the U. S. Aids to Navigation System and thereafter be maintained in good condition. Such markers shall be erected or installed within sixty days after receipt of notification of the last such official action.

*Northampton County*  
 "A GREAT PLACE TO RAISE FAMILIES, PROFITS AND EXPECTATIONS"  
 BOARD OF COMMISSIONERS  
 P. O. BOX 808  
 JACKSON, N. C. 27845  
 PHONE (252) 534-2501 • FAX (252) 534-1166

**NORTH CAROLINA  
 COUNTY OF NORTHAMPTON**

**RESOLUTION OF  
 THE BOARD OF COMMISSIONERS OF NORTHAMPTON COUNTY**

**WHEREAS** under authority of North Carolina General Statutes Section 75A-15(a) any subdivision of the State of North Carolina may at any time, after public notice, make formal application to the Wildlife Resources Commission for special rules and regulations with reference to the safe and reasonable operation of vessels on any water within its territorial limits.

**WHEREAS** Northampton County has given public notice in the July 9<sup>th</sup> 2017 edition of the Roanoke Rapids Daily Herald and the July 12<sup>th</sup> 2017 edition of the Lake Gaston Gazette of its intention to make formal application to the Wildlife Resources Commission for special rules and regulations with reference to the safe and reasonable operation of vessels on the Jimmies Creek in Henrico within the territorial limits of Northampton County and for the implementation of the Uniform Waterway Marker System in all the waters of the County.

**BE IT RESOLVED** that in accordance with G.S. 75A-15, the Board of Commissioners of Northampton County requests the North Carolina Wildlife Resources Commission to promulgate special rules and regulations with reference to safe and reasonable operation of vessels on the waters of Lake Gaston located in said County, the pertinent substance of which proposed regulations is as follows: Placement of "No Wake Buoy" in the Jimmies Creek of Lake Gaston near Waterside Drive located in Henrico, North Carolina.

**BE IT FURTHER RESOLVED** that the said Board of Commissioners requests the said Commission to promulgate regulations fully implementing the Uniform Waterway Marker System in all of the waters of the said County.

\_\_\_\_\_  
 Robert V. Carter, Chair  
 Northampton County Board of Commissioners

ATTEST:

\_\_\_\_\_  
 Komita Hendricks, Clerk to the Board  
 Northampton County Board Commissioners



Laura Van Scoyoc  
496 Windward Dr.  
Henrico, NC 27842

June 2, 2017

Ms. Komita Hendricks  
Northampton County Clerk to the Board  
P.O. Box 808  
Jackson, NC 27845

Dear Ms. Hendricks,

My neighbors and I have seen an increase in boats and PWCs traveling at speeds that are jeopardizing the safety of swimmers, non-motorized boats and board paddlers, endangering wildlife, and causing destruction to property and shoreline, as well as. Some watercraft are traveling at extremely high speeds risking the safety of the swimmers as well as the wildlife. For instance, my daughter was swimming around our dock when a woman riding a PWC came within 3 feet of where she was swimming, in addition, I witnessed an incident where someone riding a PWC came extremely close to hitting a group on Canada geese, including four goslings. There are other boaters that are plowing through the creek, which causes an extremely large wake. These large wakes are causing damage to docks and moored boats, disrupting the aquatic vegetation and causing destruction to the shoreline habitats.

I understand that the law states that boats are to 'maintain "no wake" idle speeds within proximity docks, shorelines and other vessels and swimmers', however unless a NO WAKE buoy is present the law is unenforceable. There are so many violations occurring daily that I believe a NO WAKE buoy is very much needed. I believe that most of the violations are due to ignorance on the part of the operator, therefore having a buoy would remind boat/PWC operators that they are required to slow down.

The body of water I'm requesting a NO WAKE buoy is Jimmies Creek, Lake Gaston, Henrico, NC. The GPS coordinates are 36.52583, -77.826475 or 36degrees 31' 30"N 77Degrees 49' 35"W. Jimmies Creek is shallow and narrow, located northwest of the Lake Gaston Dam.

The following is a summary of hazardous conditions:

- a narrow waterway makes it difficult for more than one boater to maneuver through the creek at one time
- there are many docks in close proximity to one another on both sides of the creek, which makes maneuvering difficult at high speeds
- traveling at high speeds risks the safety of swimmers, kayakers, and paddle boarders in the water
- the water is 2-4' deep with many submerged, large stumps and rocks
- in addition there is an abundance of wildlife, including Canada geese, Mallard ducks, Blue Heron, Kingfisher, Osprey, and Bald Eagles

I believe that this is a public safety issue, therefore tax dollars from the county or state should pay the cost of having a no wake buoy placed at the entrance of Jimmies Creek.

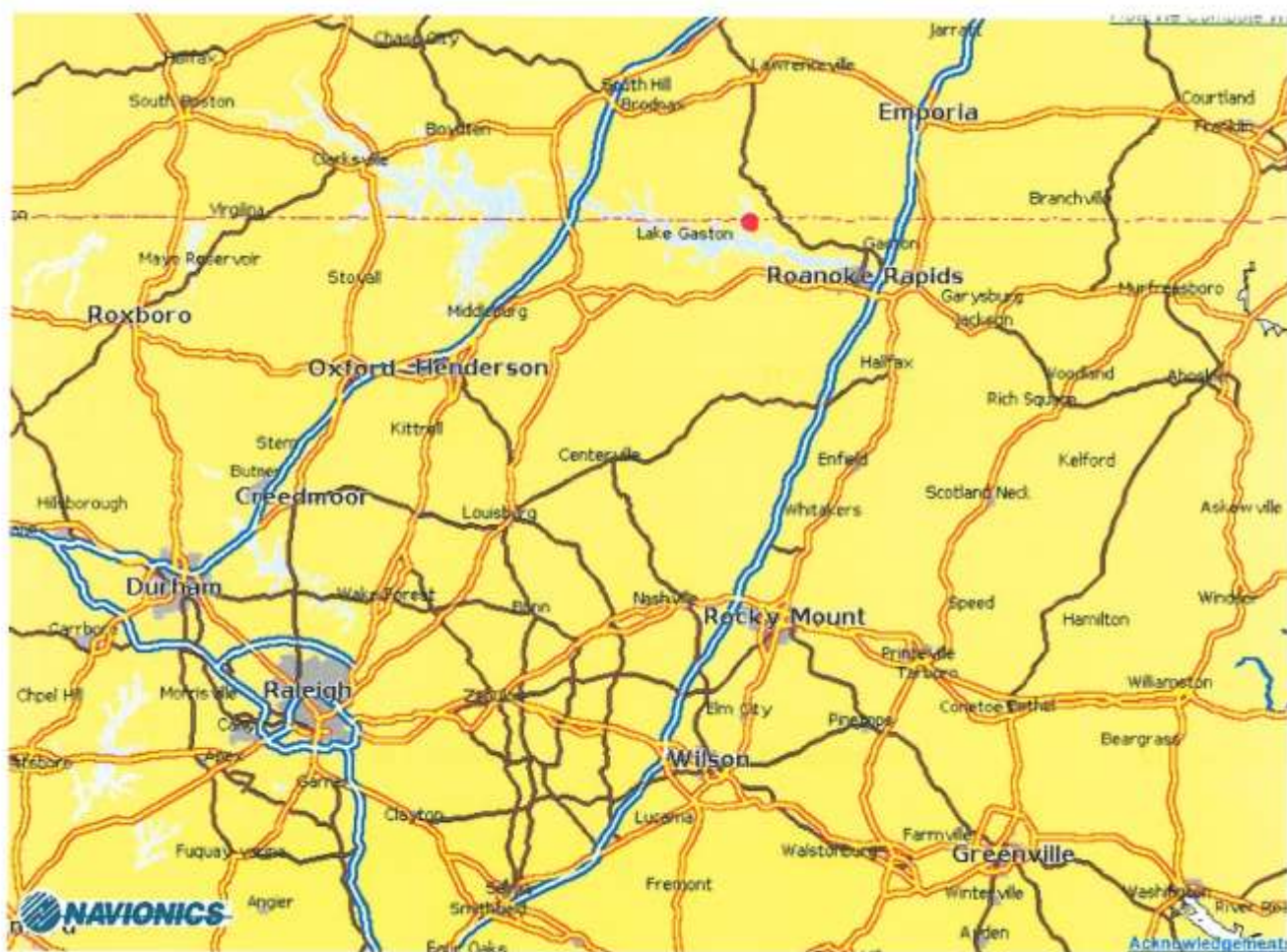
I am greatly appreciative of your time and attention to this matter.

Sincerely,

Laura Van Scoyoc







**NORTHAMPTON COUNTY**  
**BOARD OF COMMISSIONERS**

**Meeting Date:** 07-17-2017

**Agenda Tab Number:** 4

**Agenda Time:** 6:20

**Presenter and/or Subject Matter:**

Mrs. Cathy Allen, Tax Administrator
1) Ad Valorem Tax Appeals
2) Ad Valorem Motor Vehicle Refunds Appeals
3) Resolution-Reevaluation of Real Property

Komita Hendricks  
Clerk to the Board



# *1) Ad Valorem Tax Appeals*

## DECISION PAPER

TO: NORTHAMPTON COUNTY BOARD OF COMMISSIONERS

FM: Cathy B. Allen, Tax Administrator

RE: Ad Valorem Tax Appeals

DT: July 7, 2017

THIS IS A DECISION PAPER.

**PURPOSE:** To obtain the Board's approval to release or refund Ad Valorem taxes assessed in the amount of **\$195.02** on two (2) appeals.

**FACTS:** Attached hereto is a listing of property owners who have requested that I appeal to the Board of Commissioners on their behalf for a release or refund of tax to which they seek relief as provided in G.S. 105-381.

**DISCUSSION:** G.S. 105-381 Provides that a taxpayer asserting a valid defense to the enforcement of the collection of a tax assessed upon his property may appeal to the Board of Commissioners for relief of such tax. Such appeal must be presented within five years after the tax first became due or within six months after the payment of such tax, whichever is later.

The Board of Commissioners may, upon receiving a taxpayer's written statement of a valid defense, release or refund such tax if the valid defense is one of the following:

- (1) A tax imposed through clerical error
- (2) An illegal tax
- (3) A tax levied for an illegal purpose

**CONCLUSION:** The Board of Commissioners have the authority to grant, release, or refund due to the above three reasons.

**RECOMMENDATION:** That the Board of Commissioners approve the request for release or refund of the Ad Valorem Tax appeals submitted herewith in the amounts and for the reasons stated on the listings.

Respectfully submitted,

CATHY B. ALLEN  
TAX ADMINISTRATOR

ACTION BY THE BOARD OF COMMISSIONERS:

APPROVED \_\_\_\_\_  
DISAPPROVED \_\_\_\_\_  
OTHER \_\_\_\_\_

SIGNATURE & DATE: \_\_\_\_\_

July 7, 2017

Ad Valorem Tax Appeals

NAME	ACCOUNT	ACTION	AMOUNT	REASON
Webb, Marian Taylor	127766	Refund	\$ 165.02	Double Listed
Wilkins, James E.	89938	Release	30.00	Illegal Tax
<b>TOTAL REFUNDS/RELEASES</b>			<b>\$ 195.02</b>	

Respectfully submitted,

CATHY B. ALLEN  
TAX ADMINISTRATOR

CBA/hr

Cc: Board of Commissioners (7)  
County Manager (1)  
Clerk to Board (6)

## 2) Ad Valorem Motor Vehicle Refunds Appeals

### DECISION PAPER

TO: NORTHAMPTON COUNTY BOARD OF COMMISSIONERS

FM: Cathy B. Allen, Tax Administrator

RE: Ad Valorem Tax Appeals  
Motor Vehicle Refunds

DT: July 7, 2017

THIS IS A DECISION PAPER.

**PURPOSE:** To obtain the Board's approval to release or refund Ad Valorem taxes assessed in the amount of **\$1,417.22** on twenty-eight (28) appeals.

**FACTS:** Attached hereto is a listing of property owners who have requested that I appeal to the Board of Commissioners on their behalf for a release or refund of tax to which they seek relief as provided in G.S. 105-381.

**DISCUSSION:** G.S. 105-381 Provides that a taxpayer asserting a valid defense to the enforcement of the collection of a tax assessed upon his property may appeal to the Board of Commissioners for relief of such tax. Such appeal must be presented within five years after the tax first became due or within six months after the payment of such tax, whichever is later.

The Board of Commissioners may, upon receiving a taxpayer's written statement of a valid defense, release or refund such tax if the valid defense is one of the following:

- (1) A tax imposed through clerical error
- (2) An illegal tax
- (3) A tax levied for an illegal purpose

**CONCLUSION:** The Board of Commissioners have the authority to grant, release, or refund due to the above three reasons.

**RECOMMENDATION:** That the Board of Commissioners approve the request for release or refund of the Ad Valorem Tax appeals submitted herewith in the amounts and for the reasons stated on the listings.

Respectfully submitted,

CATHY B. ALLEN  
TAX ADMINISTRATOR

ACTION BY THE BOARD OF COMMISSIONERS:

APPROVED \_\_\_\_\_  
DISAPPROVED \_\_\_\_\_  
OTHER \_\_\_\_\_

SIGNATURE & DATE: \_\_\_\_\_

## June 2017 Refund

## AD VALOREM TAX APPEALS

## MOTOR VEHICLE REFUND ADJUSTMENTS

NAME	ACTION	AMOUNT	REASON
ORGE WILLIAM JR & CATHERINE DARBY ALLRED	REFUND	\$ 126.96	REG OUT OF STATE
CLAUDETTE GARNER ATKINS	REFUND	\$ 1.83	VEHICLE SOLD
RANDY BANKS	REFUND	\$ 7.88	SITUS ERROR
ELIZABETH MARTIN BARNES	REFUND	\$ 36.42	VEHICLE SOLD
SAMPSON JUNIOR BRITT	REFUND	\$ 5.99	TAG SURRENDER
JERRY BROOKS	REFUND	\$ 37.12	TAG SURRENDER
DAVID EARL BROWN	REFUND	\$ 50.23	TAG SURRENDER
WILLIE DAVIS JR	REFUND	\$ 114.98	TAG SURRENDER
RANDY RODNEY DELOATCH	REFUND	\$ 7.67	TAG SURRENDER
GLOVER CONTRACTING CO INC	REFUND	\$ 229.43	VEHICLE SOLD
MAGGIE MARIE HARRISON	REFUND	\$ 2.16	VEHICLE SOLD
KENJI PIERRE HEWITT	REFUND	\$ 13.85	TAG SURRENDER
GLORIA HOCKADAY JONES	REFUND	\$ 47.67	VEHICLE SOLD
EGYPT CHARLA EY LASSITER	REFUND	\$ 62.58	SITUS ERROR
KENNETH EARL LIVERMAN	REFUND	\$ 53.18	SITUS ERROR
SHERRI & CHRISTOPHER MICHAEL MAYLE	REFUND	\$ 66.42	VEHICLE TOTALLED
POLLY LEE MORTON	REFUND	\$ 41.38	VEHICLE SOLD
PATSY HASTY PEARCE	REFUND	\$ 81.31	TAG SURRENDER
CARROLL RUDOLPH POPE	REFUND	\$ 45.14	SITUS ERROR
LENEAU WOODARD POPE	REFUND	\$ 4.83	VEHICLE SOLD
JERRY LOWELL RAWLES	REFUND	\$ 52.59	SITUS ERROR
LISA HOLLOMAN SHOULARS	REFUND	\$ 4.45	VEHICLE SOLD
MABLE SHOULDERS	REFUND	\$ 70.30	TAG SURRENDER
LAWRENCE WARREN TOOLEY	REFUND	\$ 11.93	OVERPAYMENT
DOUGLAS EARL VINCENT	REFUND	\$ 149.76	VEHICLE SOLD
CATHY MCGEE WASHINGTON	REFUND	\$ 8.16	VEHICLE SOLD
MALCOLM LEROY WEBB	REFUND	\$ 62.82	VEHICLE SOLD
ERIKA DIANE WILLIAMS	REFUND	\$ 20.18	TAG SURRENDER
<b>TOTAL REFUND AMOUNT</b>		<b>\$ 1,417.22</b>	

Respectfully submitted,

CATHY B. ALLEN  
TAX ADMINISTRATOR

CBA/epj

CC: Board of Commissioners (7)  
County Manager (1)  
Clerk to Board (6)

### 3) Resolution- Reevaluation of Real Property



#### North Carolina Department of Revenue

Michael F. Easley  
Governor

E. Norris Tolson  
Secretary

December 13, 2004

Ms. Cathy B. Allen  
Interim Northampton County Tax Administrator  
P. O. Box 637  
Jackson, North Carolina 27845

Re: Advanced Revaluation

Dear Ms. Allen:

This is to acknowledge receipt of Northampton County's Resolution of December 6, 2004, advancing the schedule of revaluation of real property in Northampton County from January 1, 2004 to January 1, 2007 and for a four-year cycle thereafter.

Please let us know if we may be of assistance to the Board or to the Assessor's office in preparing for the reappraisal.

Very truly yours,

A handwritten signature in cursive script, reading "David B. Baker".

David B. Baker, Director  
Property Tax Division

DBB:jtc

cc: Robert V. Carter, Vice-Chairman  
Northampton County Board of Commissioners

## RESOLUTION

**RESOLUTION OF THE NORTHAMPTON COUNTY BOARD OF COMMISSIONERS  
TO ADVANCE NORTHAMPTON COUNTY'S REVALUATION SCHEDULE  
FROM JANUARY 1, 2005 TO JANUARY 1, 2007  
FOR REAPPRAISAL OF NORTHAMPTON COUNTY REAL PROPERTY**

WHEREAS, the Northampton County Board of Commissioners desires to have the next reappraisal of real property conducted by the staff of the County Tax Administrator's Office as part of its program work each year; and

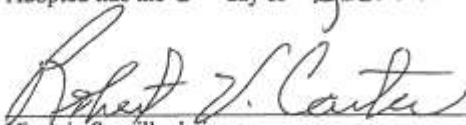
WHEREAS, the Board feels that it will be in the best interest of the County and the property owners therein to reappraise property on a more frequent basis than octennially as required by statute; and

WHEREAS, the Board of Commissioners desires to advance the next appraisal of real property from the octennial date of January 1, 2004 to January 1, 2007;

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners that Northampton County's next appraisal of property shall be effective on January 01, 2007 and each fourth year thereafter and this plan for reappraisal shall continue in effect or until this provision is amended or repealed.

BE IT FURTHER RESOLVED that a copy of this resolution is forwarded promptly by the Clerk to the Board to the North Carolina Department of Revenue as required by G.S. 105-286.

Adopted this the 6<sup>th</sup> day of December, 2004.

  
Virginia Spruill, chairman  
Robert V. Carter, Vice-Chairman

  
Kay Flythe, Clerk

**§ 105-286. Time for general reappraisal of real property.**

(a) Octennial Cycle. - Each county must reappraise all real property in accordance with the provisions of G.S. 105-283 and G.S. 105-317 as of January 1 of the year set out in the following schedule and every eighth year thereafter, unless the county is required to advance the date under subdivision (2) of this section or chooses to advance the date under subdivision (3) of this section.

(1) Schedule of Initial Reappraisals.

Division One - 1972: Avery, Camden, Cherokee, Cleveland, Cumberland, Guilford, Harnett, Haywood, Lee, Montgomery, Northampton, and Robeson.

Division Two - 1973: Caldwell, Carteret, Columbus, Currituck, Davidson, Gaston, Greene, Hyde, Lenoir, Madison, Orange, Pamlico, Pitt, Richmond, Swain, Transylvania, and Washington.

Division Three - 1974: Ashe, Buncombe, Chowan, Franklin, Henderson, Hoke, Jones, Pasquotank, Rowan, and Stokes.

Division Four - 1975: Alleghany, Bladen, Brunswick, Cabarrus, Catawba, Dare, Halifax, Macon, New Hanover, Surry, Tyrrell, and Yadkin.

Division Five - 1976: Bertie, Caswell, Forsyth, Iredell, Jackson, Lincoln, Onslow, Person, Perquimans, Rutherford, Union, Vance, Wake, Wilson, and Yancey.

Division Six - 1977: Alamance, Durham, Edgecombe, Gates, Martin, Mitchell, Nash, Polk, Randolph, Stanly, Warren, and Wilkes.

Division Seven - 1978: Alexander, Anson, Beaufort, Clay, Craven, Davie, Duplin, and Granville.

Division Eight - 1979: Burke, Chatham, Graham, Hertford, Johnston, McDowell, Mecklenburg, Moore, Pender, Rockingham, Sampson, Scotland, Watauga, and Wayne.

(2) Mandatory Advancement. - A county whose population is 75,000 or greater according to the most recent annual population estimates certified to the Secretary by the State Budget Officer must conduct a reappraisal of real property when the county's sales assessment ratio determined under G.S. 105-289(h) is less than .85 or greater than 1.15, as indicated on the notice the county receives under G.S. 105-284. A reappraisal required under this subdivision must become effective no later than January 1 of the earlier of the following years:

a. The third year following the year the county received the notice.

b. The eighth year following the year of the county's last reappraisal.

\* (3) Optional Advancement. - A county may conduct a reappraisal of real property earlier than required by subdivision (1) or (2) of this subsection if the board of county commissioners adopts a resolution providing for advancement of the reappraisal. The resolution must designate the effective date of the advanced reappraisal and may designate a new reappraisal cycle that is more frequent than the octennial cycle set in subdivision (1) of this subsection. The board of county commissioners must promptly forward a copy of the resolution adopted under this subdivision to the Department of Revenue. A more frequent reappraisal cycle designated in a resolution adopted under this subdivision continues in effect after a mandatory reappraisal required under subdivision (2) of this subsection unless the board of county commissioners adopts another resolution that designates a different date for the county's next reappraisal.

(b), (c) Repealed by Session Laws 2008-146, s. 1.1, effective July 1, 2009. (1939, c. 310, s. 300; 1941, c. 282, ss. 1, 11/2; 1943, c. 634, s. 1; 1945, c. 5; 1947, c. 50; 1949, c. 109; 1951, c. 847;

G.S. 105-286

Page 2 of 2

1953, c. 395; 1955, c. 1273; 1957, c. 1453, s. 1; 1959, c. 704, s. 1; 1971, c. 806, s. 1; 1973, c. 476, s. 193; 1987, c. 45, s. 1; 2008-146, s. 1.1.)



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## RESOLUTION

**RESOLUTION OF THE NORTHAMPTON COUNTY BOARD OF COMMISSIONERS TO ADVANCE  
 NORTHAMPTON COUNTY'S REVALUATION SCHEDULE FROM \_\_\_\_\_ TO \_\_\_\_\_  
 FOR REAPPRAISAL OF NORTHAMPTON COUNTY REAL PROPERTY**

**WHEREAS**, the Northampton County Board of Commissioners desires to have the next reappraisal of real property conducted by the staff of the County Tax Administrator's Office as part of its program each year; and

**WHEREAS**, the Board feels that it will be in the best interest of the County and the property owners therein to reappraise property on a more frequent basis than octennially as required by statute; and

**WHEREAS**, the Board of Commissioners desires to advance the next appraisal of real property from the octennial date of \_\_\_\_\_ to \_\_\_\_\_;

**NOW, THEREFORE, BE IT RESOLVED** by the board of Commissioners that Northampton County's next appraisal of property shall be effective on \_\_\_\_\_ and each \_\_\_\_\_ year thereafter and this plan for reappraisal shall continue in effect or until this provision is amended or repealed.

**BE IT FURTHER RESOLVED** that a copy of this resolution is forwarded promptly by the Clerk to the Board to the North Carolina Department of Revenue as required by G.S. 105-286.

Adopted this the \_\_\_\_\_ day of \_\_\_\_\_ 2017.

\_\_\_\_\_  
 Robert V. Carter, Chairman

\_\_\_\_\_  
 Komita Hendricks, Clerk to the Board

**NORTHAMPTON COUNTY**  
**BOARD OF COMMISSIONERS**

**Meeting Date:** 07-17-2017

**Agenda Tab Number:** 5

**Agenda Time:** 6:30

**Presenter and/or Subject Matter:**

Ms. Kimberly Turner, County Manager
1) Management Matters

Komita Hendricks  
Clerk to the Board



## Designation of Voting Delegate to NCACC Annual Conference

I, \_\_\_\_\_, hereby certify that I am the duly designated voting delegate for \_\_\_\_\_ County at the 110<sup>th</sup> Annual Conference of the North Carolina Association of County Commissioners to be held in Durham County, N.C., on August 10-13, 2017.

Signed: \_\_\_\_\_

Title: \_\_\_\_\_

### Article VI, Section 2 of our Constitution provides:

"On all questions, including the election of officers, each county represented shall be entitled to one vote, which shall be the majority expression of the delegates of that county. The vote of any county in good standing may be cast by any one of its county commissioners who is present at the time the vote is taken; provided, if no commissioner be present, such vote may be cast by another county official, elected or appointed, who holds elective office or an appointed position in the county whose vote is being cast and who is formally designated by the board of county commissioners. These provisions shall likewise govern district meetings of the Association. A county in good standing is defined as one which has paid the current year's dues."

Please return this form to Alisa Cobb by: **12 Noon on Friday, August 4, 2017:**

**NCACC**  
**353 E. Six Forks Road, Suite 300**  
**Raleigh, NC 27609**  
**Fax: (919) 733-1065**  
**[alisa.cobb@ncacc.org](mailto:alisa.cobb@ncacc.org)**  
**Phone: (919) 715-2685**

**NORTHAMPTON COUNTY**  
**BOARD OF COMMISSIONERS**

**Meeting Date:**            07-17-2017

**Agenda Tab Number:**   6

**Agenda Time:**           6:40

**Presenter and/or Subject Matter:**

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Citizens/Board Comments

Komita Hendricks  
Clerk to the Board