

The Northampton County Board of Commissioners will meet in Regular Session on Monday August 1, 2016 at 10:00 a.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.

<u>TAB</u>	<u>TIME</u>	<u>DESCRIPTION</u>
	9:50	Agenda Work Session
1	10:00	Approval of Regular Meeting Minutes for July 18, 2016..... 3
2		Approval of Agenda for August 1, 2016 69
3	10:05	Mr. Gary Brown, EDC Director
		Public Hearing- Fineline Industries Short-Term Lease 71
4	10:15	Mr. Ronnie Storey, Emergency Management Director
		1) REA Tower Lease 83
		2) Financial Assistance Contracts for Volunteer Departments..... 91
5	10:30	Mrs. Cathy Allen, Tax Administrator
		Board of E&R 109
		• Appeals for Real Property
6	10:45	Mrs. Cathy Allen, Tax Administration
		Motor Vehicle Refunds..... 123
7	10:50	Ms. Kimberly Turner, County Manager
		Management Matters
8	10:55	Citizens/Board Comments
9	11:25	Closed Session
		G.S. 143-381.11 (a)(4)-EDC Report
10	11:40	Closed Session
		G.S. 143-318.11(a)(3)- County Attorney's Report
	11:55	Adjourn

NORTHAMPTON COUNTY
BOARD OF COMMISSIONERS

Meeting Date: 08-01-16

Agenda Tab Number: 1

Agenda Time: 10:00

Presenter and/or Subject Matter:

Approval of Regular Meeting Minutes for July 18, 2016

Komita Hendricks

1 Approval of Regular Meeting Minutes for July 18, 2016

**NORTHAMPTON COUNTY
REGULAR SESSION
July 18, 2016**

Be It Remembered that the Board of Commissioners of Northampton County met on July 18, 2016 with the following present: Fannie Greene, Joseph Barrett, Chester Deloatch, Virginia Spruill, and Robert Carter.

Others Present: Kimberly Turner, Scott McKellar, and Michelle Nelson

Agenda Work Session:

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

Commissioner Carter recalled Emily Wheeler's presentation from the last meeting where she wanted to start a mentoring program among the youth in the County. He mentioned that she would probably need to get on the Board of Education's meeting agenda to discuss this issue. Ms. Turner stated that she will talk to the Superintendent about it.

Ms. Turner also introduced Ms. Komita Hendricks who is a part-time temp working in the County Manager's office.

Regular Session:

Chairwoman Greene called the meeting to order, welcomed everyone, and announced when citizens could make comments. Vice-Chairman Barrett gave the Invocation, and the Pledge of Allegiance was recited.

Approval of Regular Session Minutes for July 6, 2016:

A motion was made by Chester Deloatch and seconded by Virginia Spruill to approve the regular session minutes for July 6, 2016. **Question Called: All present voting yes. Motion carried.**

Approval of Closed Session Minutes for July 6, 2016:

A motion was made by Virginia Spruill and seconded by Chester Deloatch to approve the closed session minutes for July 6, 2016. **Question Called: All present voting yes. Motion carried.**

Approval of Agenda for July 18, 2016:

A motion was made by Joseph Barrett and seconded by Robert Carter to approve the agenda for July 18, 2016 as is. **Question Called: All present voting yes. Motion carried.**

Easement Agreement- Piedmont Natural Gas Pipeline:

Mr. Gary Brown, EDC Director, appeared before the Board to secure an agreement for the granting of a public utility easement to Piedmont Natural Gas across county-owned property (NCCAR site) to facilitate the construction of a natural gas pipeline.

Vice-Chairman Barrett asked about some language on the Total Compensation Agreement for Permanent Easement document. On the bottom of the page it says “landowner agrees that all terms, provisions and conditions of this agreement and the easement are and shall remain confidential...” He wanted to know how the Board would do that in a public meeting. Mr. Brown referred the question to the County Attorney. Mr. McKellar stated that he believes we should strike that sentence from the document noting that he doesn’t think this document is subject to being confidential; and under North Carolina law it is a public record.

A motion was made by Robert Carter and seconded by Joseph Barrett that the Northampton County Board of Commissioners approve the granting of an easement to Piedmont Natural Gas for the construction of a natural gas pipeline as stated in the attached Easement document and as depicted on the related attached plat maps; and accept the easement compensation offered in the total amount of \$22,721.00 as shown in the attached Easement Compensation Offer with the deletion of the sentence on page 48 concerning confidentiality. **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
From: Gary Brown, Northampton County Economic Development Commission
Date: July 12, 2016
Subject: Easement Agreement Between Northampton County and Piedmont Natural Gas.

PURPOSE:

To secure agreement of the Northampton County Board of Commissioners for the granting of a public utility easement to Piedmont Natural Gas across county-owned property (NCCAR site) to facilitate the construction of a natural gas pipeline.

FACTS:

1. Piedmont Natural Gas (PNG) proposes to construct a new 12" natural gas pipeline roughly paralleling the company's existing line from the PNG regulator station on NC-48 southbound to the Roanoke River. The new pipeline will ultimately replace the existing PNG line (marked *50' existing pipeline easement* on the attached plat file maps).
2. Through land agent Percheron, PNG contacted Northampton County as a portion of the proposed pipeline route is through the western edge of the NCCAR site owned by Northampton County. The proposed routing is through a buffer area and does not impact the developable acreage of the NCCAR site. [Please see the attached four-page plat file. Note the proposed easement areas (permanent and temporary) are the hatched or shaded areas depicted.]
3. At the request of Northampton County Manager Kimberly Turner, NCEDC staff entered into negotiations with Percheron. Those negotiations, in consultation with Ms. Turner and Northampton County Attorney Scott McKellar, ultimately resulted in the attached Easement Compensation Offer from PNG through Percheron totaling \$22,721.00.
4. The County Manager and County Attorney have reviewed the above documents and the attached Easement document (the agreement) and together with the NCEDC staff believe the compensation offer to be fair and acceptable.

Decision Paper: Easement Agreement with Piedmont Natural Gas.
 July 12, 2016
 Page 2

RECOMMENDATION:

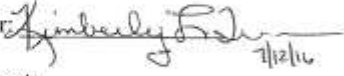
In consultation with and with the concurrence of Northampton County Manager Kimberly Turner and Northampton County Attorney Scott McKellar, the Northampton County Economic Development Commission recommends:

The Northampton County Board of Commissioners:

1. Approve the granting of an easement to Piedmont Natural Gas for the construction of a natural gas pipeline as stated in the attached Easement document and as depicted on the related attached plat maps; and,
2. Accept the easement compensation offered in the total amount of \$22,721.00 as shown in the attached Easement Compensation Offer.

ROUTED FOR CONCURRENCE/COMMENT TO:

Ms. Kimberly Turner, Northampton County Manager

Concur:  7/12/16 Non-Concur: _____

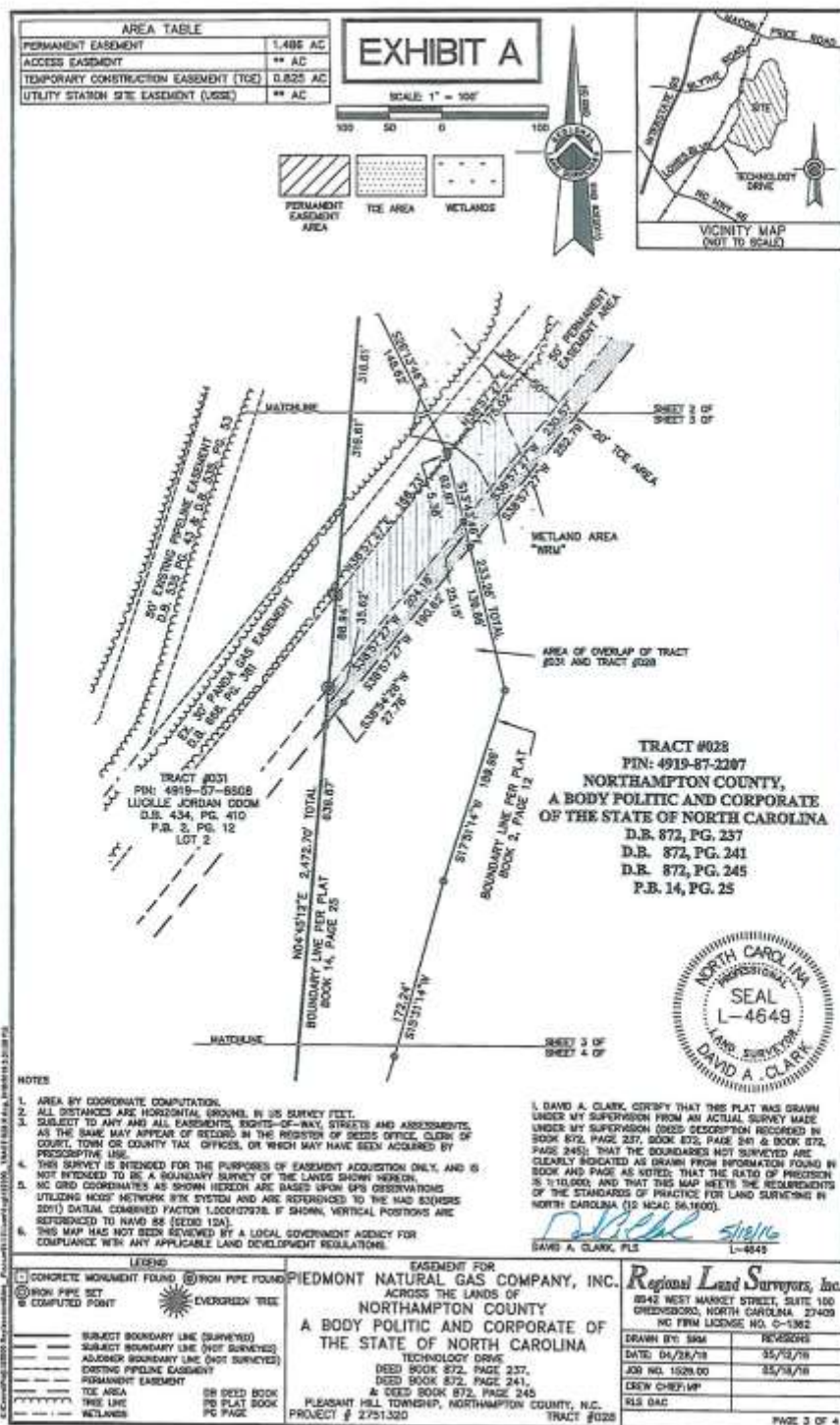
Comment: _____

ACTION BY THE DECISION MAKER:

APPROVED _____ DISAPPROVED _____

OTHER (SPECIFY) _____

SIGNATURE & DATE _____





**Total Compensation Agreement for Permanent Easement,
Temporary Construction Easement and Damages ("Agreement")**

Piedmont Natural Gas Company, Inc. ("PNG")
Line 6 Corridor Replacements
Project Tract # NORT-028

Landowner Name: **Northampton County**

Address: 310 Technology Drive
Jackson, NC. 27845

In consideration of the right(s) of way and/or easement(s) dated _____, 2016 (collectively, "Easement") granted by Landowner to PNG, PNG agrees to pay to Landowner the following amounts:

- | | | |
|--|--|--------------------|
| 1. Permanent Easement: | 1.486 acres X \$10,504.10 per acre | <u>\$15,610.00</u> |
| 2. Temporary Easement: | .825 acres X \$1751 per acre | <u>\$1445.00</u> |
| 3. Access Easement: | _____ acres X \$_____ per acre | <u>\$</u> |
| 4. Signing Bonus: | | <u>\$1000.00</u> |
| 5. Additional Easement Acreage Allowance: | | <u>\$</u> |
| 6. Multiple Line Rights Payment: | 98.680 per rods X \$ 1.00 per rod | <u>\$99.00</u> |
| 7. Damages: (List type, i.e. timber, crops, landscaping, etc.) | | |
| Timber: | 1.486 PE acres plus .825 TCE=2.31 X \$1500.00 per acre | <u>\$3467.00</u> |
| Crops | _____ acres X \$_____ per acre | <u>\$</u> |
| Other: Administration Fees per request of County Manager | | <u>\$1100.00</u> |
| Total Damage Cost: | | <u>\$4567.00</u> |

Landowner agrees that all terms, provisions and conditions of this Agreement and the Easement are and shall remain confidential and Landowner agrees not to disclose any such terms, provisions or conditions to any person or entity. This Agreement shall be governed by North Carolina law.

TOTAL COMPENSATION \$22,721.00

Landowner's signature

Date

Landowner's signature

Date

Piedmont Natural Gas Land Agent Signature

Date

EASEMENT

Return Recorded Document To: Piedmont Natural Gas
169 S. Winstead Ave.
Rocky Mount, NC 27804
Attention: Ron Norman

STATE OF NORTH CAROLINA
COUNTY OF NORTHAMPTON
PARCEL ID # 4819-87-2207

LINE NO. 427
PROJECT NO. 2751320
PARCEL NO. NORT-028

THIS "EASEMENT" is made and granted as of this ____ day of _____, 2016, from NORTHAMPTON COUNTY, a body politic and corporate of the State of North Carolina ("Grantor", whether one or more), to PIEDMONT NATURAL GAS COMPANY, INC., a North Carolina corporation ("Piedmont").

WHEREAS, Grantor is the owner of, or has an interest in, that property situated in Pleasant Hill Township, Northampton County, North Carolina, as more particularly described in the instrument recorded in Book 872, Page 237, Book 872, Page 241 and Book 872, Page 245, Northampton County Registry (the "Property").

NOW, THEREFORE, Grantor for and in consideration of the sum of \$17,055.00 and other valuable consideration, the receipt and legal sufficiency of which is hereby acknowledged, hereby grants, bargains, sells, and conveys unto Piedmont, its successors and assigns the following easement(s) and right(s) of way under, upon, over, through and across the Property:

Permanent Easement. A perpetual easement for purposes of constructing, installing, maintaining, operating, repairing, altering, replacing, removing, relocating, inspecting, upgrading and protecting one or more pipelines and appurtenant facilities (including, without limitation, valves, markers, cathodic protection equipment, and anode beds) for the transportation of natural gas (collectively, "Facilities") under, upon, over, through, and across the Property within an easement area generally 50 feet wide (the "Permanent Easement Area"), and shown on the survey attached hereto as **Exhibit A (the "Survey")**, some or all of which Facilities (including additional pipelines) may be installed now and/or in the future. The Survey is incorporated herein by reference. All Facilities shall be and remain the property of Piedmont and may be removed by it at any time and from time to time.

Piedmont shall have all rights necessary or convenient for the full use and enjoyment of the rights herein granted, including, without limitation: (1) reasonable access to and from the Permanent Easement Area across the Property, and (2) to keep the Permanent Easement Area cleared of trees (including limbs and overhanging foliage), buildings, structures, and any other obstructions (collectively, "Obstructions"), except for Obstructions approved by Piedmont in writing pursuant to Piedmont's policies, guidelines or procedures regarding land use within easements (the "Guidelines"). Grantor shall not install or maintain, or permit to be installed or maintained, any Obstructions within the Easement Area except as approved in writing by Piedmont.

Temporary Construction Easement. The temporary and exclusive right to use the temporary construction easement area shown on the Survey (the "TCE Area") for construction activities including, without limitation, installing temporary fencing around the TCE Area and laying, storing, erecting, or parking equipment, vehicles, materials, fill, components, parts, and tools within the TCE Area during construction of the Facilities, which temporary right shall terminate upon Piedmont placing such Facilities in service and release of Piedmont from its obligations under all permits issued for construction of such Facilities including, without limitation, all sedimentation and erosion control permits. Piedmont shall have all rights necessary or convenient for the full use and enjoyment of the TCE Area, including without limitation: (1) reasonable access to and from the TCE Area across the Property and (2) to keep the TCE Area cleared of Obstructions. Upon completion of construction and the Facilities being placed in service, Piedmont shall restore the TCE Area to substantially the same condition as it existed prior to Piedmont's entry thereon, ordinary wear and tear excepted.

For purposes of this EASEMENT, the term "Easements" shall refer collectively to all easements described above and the term "Easement Areas" shall refer collectively to all the easement areas described above.

Grantor's Reservation of Rights. Grantor reserves the right to use the Property and Easement Areas for all purposes that do not unreasonably interfere with the rights granted herein and that are not inconsistent with the rules and regulations of the North Carolina Utilities Commission, the Guidelines, or any applicable federal, state, or local law, rule, or regulation. Grantor shall obtain written approval from Piedmont prior to making any use of the Easement Areas, which approval shall not be unreasonably withheld. Anything to the contrary herein notwithstanding, Grantor shall not: (1) unreasonably interfere with Piedmont's access to or maintenance of the Facilities or the Easement Areas, or (2) endanger the safety of Grantor, Piedmont, the general public, or the Facilities.

PPAB 3127044v3

Damages. Piedmont shall be responsible for actual physical damage to: (1) the land within the Property and Easement Areas; and (2) improvements and annual crops located on the Property that are not in violation of the terms hereof, provided that such damage must be caused by Piedmont in exercising the rights granted herein, and provided further that a claim is made by Grantor within sixty (60) days after such damages are sustained. Piedmont shall restore and level the surface of the Easement Areas to, as nearly as can be reasonably done, the same condition as prior to Piedmont's use of the Easement Areas. Piedmont shall not be liable for any damage caused to Obstructions or improvements installed in violation of the terms hereof and may remove them at Grantor's expense.

No Waiver or Additional Representations. The failure by Piedmont to exercise and/or enforce any of the rights, privileges, and Easements herein described shall not be construed as a waiver or abandonment of any such rights, privileges and easements, and Piedmont thereafter may exercise and/or enforce, at any time and from time to time, any or all of them. It is understood and acknowledged by the undersigned that the person securing this grant on behalf of Piedmont is without authority to make any agreement with regard to the subject matter hereof which is not expressed herein, and that no such agreement will be binding on Piedmont.

Existing Pipeline Easement. Piedmont has an existing easement across the Property recorded at Deed Book 535, Page 43 and Book 534, Page 53 in the Northampton County Registry and shown on the Survey. ("Existing Pipeline Easement"). Nothing herein shall be deemed to affect, alter, supersede or replace the Existing Pipeline Easement. The Existing Pipeline Easement shall remain in full force and effect notwithstanding the execution and recordation of this Easement.

Ownership of the Property. Grantor represents, warrants and covenants that it is the lawful owner of the Property and has the right to convey the rights set forth herein and that the Property is free from all encumbrances, except for encumbrances of record.

To have and to hold said rights, privileges, and easements unto Piedmont, its affiliates, successors, and assigns. Piedmont, its successors and assigns, shall have the right to assign, license, lease, or otherwise transfer, in whole or in part, this EASEMENT, or any rights granted herein, to any person or entity, including but not limited to, any affiliated parent or subsidiary entity of Piedmont, for the uses and purposes expressly stated herein. This EASEMENT shall run with the land and inure to the benefit of and be binding upon Grantor, Piedmont and their respective heirs, successors and assigns.

[REMAINDER OF PAGE INTENTIONALLY LEFT BLANK]

IN WITNESS WHEREOF, this Easement has been signed under seal by Grantor, as of the date first above written.

Subscribing Witness

GRANTOR:

NORTHAMPTON COUNTY, a body of politic and corporate of the State of North Carolina

Sign: _____

By: _____

Print: _____

Name: _____

Title: _____

STATE OF NORTH CAROLINA
 COUNTY OF _____

I, _____, a Notary Public for _____ County, North Carolina, certify that _____ personally came before me this day and acknowledged that he (or she) is _____ of _____, a corporation, and that he (or she), in such capacity, being authorized to do so, executed the foregoing Easement on behalf of the corporation.

Witness my hand and official seal this the ____ day of _____, 20__.



 My commission expires: _____

Elizabeth Futrell/Home Health Contract:

Mr. John White, Acting Health Director, appeared before the Board to request approval of a contract between Elizabeth V. Futrell and Northampton County Health Department's Home Health Agency for the purpose of providing Quality Improvement/Quality Assurance services.

A motion was made by Joseph Barrett and seconded by Virginia Spruill that the Commissioners approve the proposed contract between Northampton County Health Department's Home Health Agency and Elizabeth V. Futrell for the purpose of providing home health services as presented above with an effective date of October 1, 2016. **Question Called:** *All present voting yes.*

Motion carried.

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



NORTHAMPTON COUNTY HEALTH DEPARTMENT

9495 NC 305 HIGHWAY
POST OFFICE BOX 635
JACKSON, NORTH CAROLINA 27845



DECISION PAPER

TO: Northampton County Board of County Commissioners
FROM: Northampton County Health Department
MEETING DATE: July 18, 2016
RE: Elizabeth V. Futrell for Home Health QI Services

PURPOSE:

The purpose of this decision paper is to request the Board of Commissioners' approval of a contract between Elizabeth V. Futrell and Northampton County Health Department's Home Health Agency for the purpose of providing Quality Improvement/Quality Assurance services.

FACTS:

1. Northampton County Health Department's Home Health Agency will be preparing for their Accreditation between September and December of 2016.
2. The knowledge of a Quality Improvement/Quality Assurance Professional is needed throughout the accreditation process.
3. Elizabeth V. Futrell is the current Quality Assurance Advisor for Home Health and will be retiring in August 2016.
4. Ms. Futrell is also a Registered Nurse and will provide visits for patients as needed as this is a current duty in her position.
5. This contract was sent to Scott McKellar, county attorney on June 3, 2016 to go through the contract process.
6. The Board of Health adopted this contract at their meeting held on June 9, 2016.
7. The effective date of this contract will be October 1, 2016, upon approval.

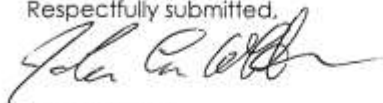
DISCUSSION:

Northampton County's Home Health Agency will be preparing for their Accreditation between September and December of 2016. Quality Improvement and Quality Assurance are large parts of the process. Elizabeth V. Futrell is the current Quality Assurance Advisor for the Home Health Agency and will be retiring in August 2016. Her knowledge is needed to help assist the agency through the Accreditation process. Mrs. Futrell is also a Registered Nurse and visits patients as needed. She will continue to provide patient services through this agreement as needed. The contract was sent to Scott McKellar on June 3, 2016 to go through the contract process. The Board of Health adopted this contract at their June 9, 2016 meeting.

RECOMMENDATIONS:

The Northampton County Health Department's Home Health Agency recommends that the Commissioners approve the proposed contract between Northampton County Health Department's Home Health Agency and Elizabeth V. Futrell for the purpose of providing social work services as presented above with an effective date of October 1, 2016.

Respectfully submitted,



John L. White
Acting Health Director

COORDINATION:

County Manager:

Concur _____

Concur with Comment Kimberley F. Jones 11/16/16

Non-concur _____

Finance Director:

Concur _____

Concur with Comment Resnie A. Edwards

Non-concur _____

NORTHAMPTON COUNTY CONTRACT CONTROL SHEET		CONTRACT/VENDOR Elizabeth V. Futrell	
VENDOR #		Address	356 D T Hunt Club Road Conway, NC 27820
		Contact	Elizabeth Futrell
		2 Originals	0 Copies
CONTRACT #		Amount \$	40.00/hr (QT) 60.00, 80.00 & 100.00 per visit
New Contract	Yes		
Renewal		Date originally approved by the Board of Commissioners	
Cost or Material Changes			
Original Contract sent to Contract Administrator		Date:	6/3/2016
Originating Department/Individual:	John L. White, Acting H.D.	Item or Service:	Quality Assurance and Home Visits
Department Involved:	Health Department	Type of Contract:	Contract
Line Item Budgeted:	115154-519800	Period of Coverage:	10/1/2016 - 9/30/2017
GRANTS			
Board approval for Application	Approved	Set	Verified
Board approval for Acceptance	Approved	Set	Verified
COUNTY ATTORNEY	Date Received: 6/3/2016	Date Approved: 6/10/2016	
Approved as to Form: YES		Approved as to Legal Sufficiency: YES	
Revisions Necessary? NO		Board Action Necessary? YES	
Date Revisions were made? N/A			
FINANCE RHE	Date Received: 07/11/16	Date Audited	07/11/16
Non encumbered contract	Yes	No	
ASSISTANT COUNTY MANAGER	Date Received	Date Approved:	
COUNTY MANAGER	Date Received: 7/14/16	Date Approved: 7/14/16	
BOARD OF COMMISSIONERS	CLERK TO THE BOARD	7/12/16	
Date approved by Board	Date Received	Date Attested:	
CONTRACT ADMINISTRATOR			
Attorney	Finance	Asst Cty Mgr	Cty Mgr
Outside Agency Signatures:	Date Sent :	Date received:	
Copies Delivered to Appropriate Departments:		ORIGINATING	FINANCE
Original to Outside Agency:	(Departments to deliver)	Date:	
File County Original / Add to Database:		Date:	
NOTES:			
<p>\$40.00 per hour for QAH Consulting Services; \$80.00 for QASPROU discharge visits; \$100.00 for each additional visit; \$60.00 for each revisit including travel time, patient care, mileage and documentation</p> <p>____ copies sent to originating department with instruction to obtain signatures and return 1 executed original to Legal</p> <p>____ copies sent to originating departments with note to forward to vendor</p>			
PROBLEMS:			
Corrective Action:		Date:	
		Initial:	

**AGREEMENT BETWEEN
NORTHAMPTON COUNTY, NORTH CAROLINA, by and through the
NORTHAMPTON COUNTY HOME HEALTH AGENCY
AND ELIZABETH V. FUTRELL**

THIS AGREEMENT is made and entered into this 1st day of October 2016, by and between Northampton County, North Carolina, by and through the Northampton County Home Health Agency (hereinafter referred to as "Agency") and Elizabeth V. Futrell (hereinafter referred to as "Provider").

WITNESSETH

WHEREAS, the Agency is a Medicare-certified home health agency and a North Carolina licensed Home Care Agency, and

WHEREAS, the Agency has a need for additional qualified personnel to assist in the development and implementation of a Quality Improvement Program, and provide Skilled Nursing services on an as needed basis, and

WHEREAS, the Provider is able to provide these services to the Agency,

NOW, THEREFORE, in consideration of these premises, promises and other good and valuable consideration, the receipt of which is hereby acknowledged, the parties agree as follows:

1. Provider's Responsibilities. The Provider agrees to provide consultation, education and professional support for the agency's quality improvement programs, projects and initiatives and provide skilled nursing services on an as needed basis. The Provider shall:

- A. Provide advisement on methods, tools and techniques for monitoring and assessing quality of care and compliance with accreditation and regulatory requirements.
- B. Provide support for implementation and evaluation of quality improvement projects.
- C. Provide data management and analysis for OBQI, OBQM, PBQI, VBP and HHCAHPS reports.
- D. Provide IT support and troubleshooting for agency software and EMR.
- E. Review OASIS and other medical record documentation for compliance with accreditation and regulatory requirements.
- F. Assist team members in development of quarterly and annual Quality Improvement Reports.
- G. Assist with assigned accreditation /audit functions during onsite survey visits.
- H. Provide all services in accordance with: Agency policies and procedures; state and federal laws, rules and regulations; and currently approved methods, standards of practice and codes of ethics in the medical community. Provider shall complete the Agency's orientation program.
- I. Provide as needed skilled nursing services to Agency as approved by the Agency: Admission visits, re-visit and discharge visits to Northampton County Home Health patients as assigned by agency.

2

- J. Maintain clinical records and reports, which constitute the Agency's medical records, including notes and personal observations of the patient's progress and notification of planned visits. All clinical and progress notes shall be completed and submitted within five working days as required by the Agency's policies and procedures.
 - K. Maintain the confidentiality of all medical records and information in accordance with state and federal laws, rules and regulations, and Agency policies.
 - L. Maintain on file and make available to Agency upon request, verification of the following qualifications:
 - 1. Current resume.
 - 2. Valid North Carolina professional license/certification and copies of annual renewal.
 - 3. Results of annual TB test or screening. If the individual has a positive TB test, there must be annual documentation from a physician that he/she is free of communicable disease.
 - 4. Evidence of Hepatitis B vaccine or appropriate signed release form.
 - 5. Documentation of competency testing and critical skills verification at hire and annually thereafter.
 - 6. Documentation of initial OSHA Bloodborne Pathogens training, or verification that the individual received such training from the Agency prior to providing services.
 - 7. Verification and result of criminal background check.
 - 8. Valid NC drivers' license.
 - 9. Documentation of a minimum of 12 hours of employment related in-service/continuing education per year.
 - M. Attend and participate in such multi-disciplinary meetings and conferences with patients, patients' families and Agency personnel in planning the implementation of the patient's plan of care as may from time to time be requested by Agency.
 - N. Provide services without regard to patients' race, religion, sex, age, national origin or disability.
 - O. Provide services for the Agency in the following counties: Northampton County and possibly in the other service areas which include Bertie, Hertford, Halifax and Warren county if agreed upon by the provider.
2. **Agency's Responsibilities.** The Agency shall:
- A. Retain full responsibility for acceptance of new patients and assignment of patients to Provider.
 - B. Review and monitor all Services for care coordination, supervision and evaluation in accordance with its clinical record review and quality assessment and improvement procedures. Agency shall have the overall responsibility for maintaining the quality of their services provided to patients and insure that the Provider upholds its responsibilities under this Agreement.
 - C. Retain ownership of all records and other documents relating to those patients for whom Provider renders the Services, and Provider acknowledges it has no rights to claims or ownership interest in such records.

3

- D. Incorporate the Provider's clinical and progress notes into the patient's medical record maintained by the Agency and gives the Provider access as needed to medical records for patients for whom Provider renders services.
 - E. Orient the Provider to the Agency's policies, procedures, operations and OSHA/infection control procedures, and inform the Provider of any changes in the Agency's policies and procedures.
3. **Compensation.** Agency shall pay Provider, as sole and exclusive compensation for all Services provided pursuant to this Agreement, the sum of \$40.00 per hour for home health QI consultant services and \$100.00 for each admission visit, \$80.00 for OASIS recert/ ROC/discharge visits and \$60.00 for each revisit which includes travel time, patient care, mileage and documentation.

On the last business day of each month in which services were rendered, Provider shall submit a statement to the Agency for services rendered. Agency shall pay Provider within 30 business days of receipt of the bill and appropriate documentation of the services provided. Provider agrees that it shall have no rights to or interest in any billings or collections made by Agency regarding any services or treatments received by any patient directly or indirectly related to the services provided by Provider under this Agreement.

4. **Term and Termination.** The term of this Agreement shall be one year, beginning October 1, 2016 and ending on September 30, 2017. This Agreement may be renewed for additional periods upon consent of both parties. Notwithstanding the above, either party may, in its sole discretion, with or without cause, terminate the Agreement at any time upon thirty (30) days written notice to the other party. In addition, Agency may terminate this Agreement at any time upon the occurrence of any of the following events:

- A. Provider fails to maintain the qualifications specified by this Agreement, or
- B. Provider fails to maintain professional liability insurance as required by this Agreement, or
- C. Upon the bankruptcy, insolvency or dissolution of the Provider, or
- D. Provider breaches any other term or condition of this Agreement and fails to cure such breach within ten (10) days of receipt or written notice of the breach.

5. **Relationship of Parties.** Provider acknowledges, recognizes and defines itself as being an independent contractor of the Agency and not an employee or agent thereof, and shall at no time hold itself out as an employee or agent of the Agency.

6. **Indemnification and Insurance.**

- A. **Indemnification.** Agency and Provider shall indemnify and hold harmless one another from and against any and all claims, liabilities, damages, fines, penalties, taxes, costs and expenses, including reasonable attorneys' fees and costs of settlement, which either party may suffer, sustain or become subject to as a result of any act or omission of the other party or the other party's officers, employees, agents or servants in performing its duties hereunder
- B. **Insurance.** Provider shall procure and maintain insurance of not less than one million dollars (\$1,000,000) per claim and three million dollars (\$3,000,000) aggregate for professional liability, and shall maintain comprehensive general liability and such other insurance as shall be necessary to insure Provider and Provider's employees against damages arising from the duties and obligations of this Agreement. Copies of certificates of insurance shall be available upon request.

4

7. **Access to Books and Records.** Provider agrees as follows: Until the expiration of four (4) years after the furnishing of any Service pursuant to this Agreement, Provider shall, upon written request, make available to the Secretary of HHS, the Secretary's duly authorized representative, the Comptroller General, or the Comptroller General's duly authorized representative, this Agreement and such books, documents, and records as may be necessary to certify the nature and extent of the cost or value of services to be performed by Provider thereunder, including but not limited to the records and reports required to be maintained by the Provider.

8. **Compliance with Laws**

- A. It is understood and agreed upon between the parties that the compensation under this Agreement is consistent with fair market value in arms-length transactions. It is not determined in a manner that takes into account the volume or value of any referrals or business generated or to be generated between the parties, under this Agreement or any other agreement between the parties, for which payment may be made in whole or in part under the Medicare or Medicaid program.
- B. Nothing contained in this Agreement shall require either party or any physician or hospital to admit or refer any patients to the other party or otherwise to use any health care facility or service as a precondition to receiving the benefits set forth herein. It is agreed and recognized that patients have the freedom to choose their health care provider and all patients will be afforded that opportunity.
- C. It is the intent of the parties to conduct their relationship in full compliance with the applicable federal and state laws prohibiting payments for referrals (hereinafter referred to as the "Anti-Referral Laws"). The parties agree that neither will intentionally conduct itself under this agreement in a manner that poses a bona fide risk of violation of the Anti-Referral Laws. If legislation is passed that would hinder either party's ability to obtain reimbursement from Medicare or Medicaid due to any provision of this Agreement, or would prohibit the payment of the compensation under this Agreement, then the parties shall negotiate in good faith to amend this Agreement to attempt to avoid such prohibition in a manner that complies with all applicable laws and regulations.

9. **Miscellaneous**

- A. **Notices.** All notices, payments and any other communications required to be in writing shall be given either in person or by registered or certified mail, return receipt requested, U.S. postage prepared, addressed as follows:

Agency Name and Address	Provider Name and Address
Northampton County, North Carolina	Elizabeth V. Futrell, RN BSN
by, and through the Northampton County	
Home Health Agency	
John White, Acting Health Director	
PO Box 635	356 O T Hunt Club Road
Jackson, NC 27845	Conway, NC 27820

- B. **Governing Law.** This Agreement shall be governed and construed under the laws of the State of North Carolina to interpretation, construction and performance.
- C. **Waiver.** The waiver by either party of a breach of any provision of this Agreement shall not operate as a waiver of any subsequent breach thereof.

- D. Assignment. The rights and obligations of the Provider under this Agreement, as an independent contractor, relate to specialized personnel services rendered by the Provider and may not be assigned by the Provider without the prior written approval of the Agency. Agency may, in its sole discretion, assign its rights and obligations under this Agreement to any parent, subsidiary, affiliate, or successor entity.
- E. Amendments. This Agreement may be amended only by written amendment executed by both parties.
- F. Binding Effect. This Agreement shall be binding upon and inure to the benefit of the parties hereto and their respective successors and assigns.
- G. Headings. The headings in this Agreement are for reference purposes only and shall not affect the meaning of this Agreement.
- H. Entire Agreement. This Agreement constitutes the entire understanding between the parties and supersedes all prior agreements, either oral or in writing, with respect to the subject matter hereof.
- I. Severability. If any provision of this Agreement or the application thereof is held invalid or unenforceable, the remainder of this Agreement shall not be affected thereby.

6

IN WITNESS WHEREOF, the parties have caused their duly authorized officials to execute this Agreement on the date indicated above.

AGENCY**PROVIDER**

Northampton County, North Carolina,
by and through the
Northampton County Home Health Agency

By: _____
 John L. White, Acting Health Director

By: _____
 Elizabeth V. Futrell

Date: _____

Date: _____

THIS instrument has been preaudited in the manner required by the local Government Budget and Fiscal Control Act.

Reenie A. Edwards
 Finance Director, County of Northampton

 Chairman, Northampton County Board of Commissioners

 Dr. Thomas Vinson, Chairman, Northampton County Board of Health



**HEALTHCARE PROVIDERS SERVICE
ORGANIZATION PURCHASING GROUP**

Certificate of Insurance



OCCURRENCE POLICY FORM

PRODUCER	BRANCH	PREFIX	POLICY NUMBER	Policy Period:
018098	970	HPG	0622407870-8	From 04/01/16 to 04/01/17 at 12:01 AM Standard Time

Named Insured

Elizabeth V Futrell
356 O T Hunt Club Rd
Conway, NC 27820-9600

Program Administered by:

Nurses Service Organization
159 E. County Line Road
Hatboro, PA 19040-1218
1-800-247-1500
www.nso.com

Medical Specialty

Registered Nurse
Excludes Cosmetic Procedures

Code

80964

Insurance is provided by:

American Casualty Company of Reading, Pennsylvania
333 South Wabash Avenue Chicago, Illinois 60604

Professional Liability

\$1,000,000 each claim

\$6,000,000 aggregate

Your professional liability limits shown above include the following:

- Good Samaritan Liability
- Malpractice Liability
- Personal Injury Liability
- Sexual Misconduct included in the PL Limit shown above subject to \$25,000 aggregate sublimit

Coverage Extensions

License Protection	\$ 25,000 per proceeding	\$ 25,000 aggregate
Defendant Expense Benefit	\$ 1,000 per day limit	\$ 25,000 aggregate
Deposition Representation	\$ 10,000 per deposition	\$ 10,000 aggregate
Assault	\$ 25,000 per incident	\$ 25,000 aggregate
<i>Includes Workplace Violence Counseling</i>		
Medical Payments	\$ 25,000 per person	\$ 100,000 aggregate
First Aid	\$ 10,000 per incident	\$ 10,000 aggregate
Damage to Property of Others	\$ 10,000 per incident	\$ 10,000 aggregate
Information Privacy (HIPAA) Fines & Penalties	\$ 25,000 per incident	\$ 25,000 aggregate

Workplace Liability

Workplace Liability	Included in Professional Liability Limit shown above
Fire and Water Legal Liability	Included in the PL limit above subject to \$150,000 aggregate sublimit
Personal Liability	\$1,000,000 aggregate

Total: \$190.00

Premium reflects self-employed, part-time rate.

Policy Forms & Endorsements (Please see attached list for a general description of many common policy forms and endorsements.)

G-121500-D G-121501-C G-121503-C CNA82011 G-145184-A G-147292-A CNA81753 CNA81758 GSL13424 GSL15563
GSL15564 GSL15565 GSL17101 CNA80052 CNA80051 G-123846-C32 GSL10546NC CNA79575

Thomas F. Motamed
Chairman of the Board

John M. Zinke
Secretary

Keep this Certificate of Insurance in a safe place. This Certificate of Insurance and proof of payment are your proof of coverage. There is no coverage in force unless the premium is paid in full. In order to activate your coverage, please remit premium in full by the effective date of this Certificate of Insurance.

Form #: G-141241-B (3/2010)

Master Policy: 188711433

POLICY FORMS & ENDORSEMENTS

The list below contains general descriptions of the policy forms and endorsements that may or may not apply to your professional liability insurance policy. State specific policy forms and endorsements are not included in the list below. Should you require descriptions or samples of these documents, please visit us online at www.nso.com/policyforms. Please refer to your Certificate of Insurance for the policy forms & endorsements specific to your state and your policy period. All products and services may not be available in all states and may be subject to change without notice.

Think Green – expanded definitions and copies of these policy forms and endorsements are available online at www.nso.com/policyforms.

COMMON POLICY FORMS & ENDORSEMENTS

<u>FORM #</u>	<u>DESCRIPTION</u>
G-121500-D	Common Policy Conditions
G-121501-C	Occurrence Policy Form
G-121503-C	Workplace Liability Form
CNA82011	Healthcare Providers Related Claims Endorsement
G-145184-A	Policyholder Notice - OFAC Compliance Notice
G-147292-A	Policyholder Notice - Silica Mold & Asbestos Disclosure
CNA81753	Cap on Losses from Certified Acts of Terrorism
CNA81758	Offer of Terrorism Coverage - Disclosure of Premium
GSL13424	Services to Animals
GSL15583	Information Privacy Coverage Endorsement HIPAA Fines Penalties & Notification Costs
GSL15564	Sexual Misconduct Sublimits of Liability Professional Liability & Sexual Misconduct Exclusion
GSL15565	Healthcare Providers Professional Liability Assault Coverage
GSL17101	Exclusion of Specified Activities Reuse of Parenteral Devices and Supplies
CNA80052	Distribution or Recording of Material or Information in Violation of Law Exclusion Endorsement
CNA80051	Amended Definition of Personal Injury Endorsement
G-123846-C32	North Carolina Cancellation and Non-Renewal
GSL10546NC	North Carolina Amendatory Endorsement
CNA79575	Exclusion of Cosmetic Procedures

PLEASE REFER TO YOUR CERTIFICATE OF INSURANCE FOR THE POLICY FORMS & ENDORSEMENTS SPECIFIC TO YOUR STATE AND YOUR POLICY PERIOD.

Self-employed individuals may be eligible for General Liability coverage subject to underwriting approval. Should an individual practitioner's status change from self-employed to employed, general liability coverage will be deleted and replaced with workplace liability. Please contact Nurses Service Organization for details.

Form #: G-141241-B
Master Policy #: 188711433

Named Insured: Elizabeth V Futrell
Policy #: 0622407870-8

N10412

Motor Vehicle Refunds:

Mrs. Cathy Allen, Tax Administrator, appeared before the Board to obtain approval to release or refund Ad Valorem taxes assessed in the amount of \$1,891.82 on 33 appeals.

A motion was made by Virginia Spruill and seconded by Chester Deloatch to approve the request for release or refund of all Ad Valorem tax appeals submitted herewith in the amounts and for the reasons stated on the listings. **Question Called:** *All present voting yes.* **Motion carried.**

Commissioner Carter noted that each month the Board approves motor vehicle refunds. He asked how regularly we get the motor vehicle taxes due Northampton County from the State. How regularly do they send that in? Mrs. Allen stated that they send that in daily, but we only get the report for refunds once a month.

Mrs. Allen also reminded the Board that with any refunds of \$100 or less, they can make a decision to give the Finance Officer the authority to release those funds.

Audit Contract for Northampton County and Management Matters:

Ms. Kimberly Turner, County Manager, appeared before the Board to seek approval to move forward with the contracting process with the accounting firm of Thompson, Price, Adams & Co., P.A. to audit Northampton County's financial statements for fiscal year ending June 30, 2016.

A motion was made by Virginia Spruill and seconded by Chester Deloatch to approve the audit firm of Thompson, Price, Adams & Co., P.A. for fiscal year 2015-2016 to audit Northampton County's financial records, prepare the Financial Statements and assist with any accounting requirements. **Question Called:** *All present voting yes.* **Motion carried.**

Chairwoman Greene called for a 5 minute break.

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

**NORTHAMPTON COUNTY
PROPOSAL FOR FINANCIAL AUDIT SERVICES
FIN RPF: 01-001-16
SECTION I: TECHNICAL PROPOSAL**

Proposal to Provide Professional Services



Northampton County

**Proposal for Financial Audit Services
Fin RFP: 01-001-16**

Proposal Due Date: June 30, 2016 5:00 PM

Section I: Technical Proposal

Alan W. Thompson, CPA
1626 S Madison Street
PO Box 398
Whiteville, NC 28472
910.642.2109 phone
910.642.5958 fax
alanthompson@tpsacpas.com
www.tpsacpas.com



TABLE OF CONTENTS

Letter of Transmittal	1-2
1. Audit Team	3
2. Current and Prior Audit Clients	4
3. Additional Services Provided	5
4. Peer Review	6
5. Training and Experience	7-8
6-8. Biographies of Individuals Assigned to Engagement	9-11
9. References	12
10. Independence	13
11-12. Other Requested Information	14
APPENDIX	
Peer Review Letter	A
Firm's Statement of Policy and Procedures	B



Thompson, Price, Scott, Adams & Co, P.A.

P.O. Box 398
1626 S Madison Street
Whiteville, NC 28472
Telephone (910) 642-2109
Fax (910) 642-5958

Alan W. Thompson, CPA
R. Bryon Scott, CPA
Gregory S. Adams, CPA

June 14, 2016

Northampton County
Attn: Ms. Leslie H. Edwards, Finance Director
100 West Jefferson Street
Jackson, NC 27845

Re: Audit Proposal

Dear Ms. Edwards:

Thompson, Price, Scott, Adams & Co, P.A. (TPSA) is pleased to submit this proposal to serve as independent public accountants for Northampton County. We are excited about the opportunity to serve you and believe we can do so with superior resources and service at a competitive and fair price.

This proposal outlines capabilities that we believe demonstrate our knowledge, expertise, and commitment to the government industry. We have read and understand the expectations for both parties involved and we are committed to meet these requirements.

Our responsibility will be to express an opinion on the financial statements, and is to include the preparation of such financial statements. We will conduct our audit in accordance with generally accepted auditing standards and the standards applicable to financial statement audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. We will also audit the compliance of Northampton County, North Carolina with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its federal and state programs for the year ending June 30, 2016. Northampton County reserves the option to renew the financial statement audit services contract for two additional years, in increments of one year, under the same terms, charges and conditions as contained in the original contract.

Members

American Institute of CPAs - N.C. Association of CPAs - AICPA Division of Firms

Alan Thompson would be the engagement partner responsible for this audit. His contact information is listed on the cover page of this proposal.

Northampton County will be an important client to TPSA, and we believe that this proposal demonstrates the commitment, enthusiasm, and dedication you deserve from your audit service provider. While there are many reasons to choose TPSA, we feel some of the most compelling reasons for us to serve Northampton County are:

Local Presence and Commitment. We are committed to providing on-site service and attention. Members of your service team, including the audit engagement partner, manager and staff, are located in southeastern North Carolina.

Dedicated Team. TPSA has a dedicated group of individuals in our governmental audit group focused on providing the highest quality professional services at a reasonable cost.


Northampton County will be a premier governmental client for our Firm. Although we serve numerous clients of varying sizes, Northampton County will be a significant audit client. Your TPSA audit team will be comprised of our best government auditors.

We are sensitive to your responsibility for controlling costs associated with providing professional services. We are also aware of your interest in obtaining the best available services at a reasonable cost. In response to these objectives, we have assembled the requisite resources for your engagement and will focus on providing effective services in a cost-efficient manner. The scope of our professional services and our approach to fees are detailed later in this proposal.

The information contained in this proposal or any part thereof, including any exhibits, schedules, and other documents and instruments delivered or to be delivered to the County, is true, accurate, and complete. This proposal includes all information necessary to ensure that the statements therein do not in whole or in part mislead the County as to any material facts.

We are very grateful for the opportunity to submit our bid and we would be delighted to answer any further questions that you might have in relationship to our proposal.

Respectfully Yours,


 Alan Thompson, CPA
 Partner

Northampton County Audit Proposal

1. Audit Team

June 14, 2016

Alan W. Thompson	CPA, Engagement Partner
Greg Adams	CPA, Partner
Brandy Turbeville	CPA, Audit Manager
Ronnie Creech	Senior Staff
Stuart Hill	Senior Staff
Ann Weeks	Senior Staff (Retired County Finance Officer)
Marilyn Jordan	Staff (Retired School District Payroll Clerk)

The engagement team is divided as follows:

Alan W. Thompson, CPA, Partner
 Greg Adams, CPA, Partner (will be available if needed)

Brandy Turbeville, CPA, Lead Auditor – will oversee both financial and compliance audit

Ronnie Creech, Senior Staff – will assist in financial audit testing
 Stuart Hill, CPA, Senior Staff – will assist in financial audit testing

Ann Weeks, Senior Staff - compliance auditor
 Marilyn Jordan, Staff – will assist Ann Weeks in compliance procedures

Northampton County Audit Proposal
2. Current and Prior Audit Clients
June 14, 2016

<u>Entity</u>	<u>Type of Engagement</u>	<u>Year(s) of Engagement</u>
Columbus County Schools	Single Audit	Audited prior to 2003 and since June 30, 2007
Richmond County	Single Audit	Since June 30, 1999
Pender County	Single Audit	Since June 30, 1998
Columbus County	Single Audit	Since June 30, 1995
Johnston County	Single Audit	Since June 30, 2003
Hertford County Schools	Single Audit	Since June 30, 2009
Whiteville City Schools	Single Audit	Audited prior to 2003 and since June 30, 2006
Pender County Schools	Single Audit	Since June 30, 2009
Clinton City Schools	Single Audit	Since June 30, 2011
Chesterfield County Schools	Single Audit	Since June 30, 2009-June 30, 2013
Johnston County Airport	Yellow Book Audit	Since June 30, 2003
Mid-Carolina Council of Governments	Single Audit	Since June 30, 2006
Albemarle Commission	Single Audit	Since June 30, 2009
Town of Cerro Gordo	Yellow Book Audit	Since June 30, 2001
Town of East Arcadia	Yellow Book Audit	Since June 30, 1997
Town of Lake Waccamaw	Yellow Book Audit	Since June 30, 2003
Town of Red Springs	Yellow Book Audit*	Since June 30, 1999
Southeast Brunswick Sanitary District	Yellow Book Audit*	Since June 30, 1999
Brunswick Regional H2GO	Yellow Book Audit*	Since June 30, 2009- June 30, 2013
Town of Caswell Beach	Yellow Book Audit	From June 30, 1999 thru June 30, 2006 and since June 30, 2010
City of Whiteville	Yellow Book Audit	Since June 30, 2010
Edgecombe County Schools	Single Audit	Since June 30, 2012
Camden County Schools	Single Audit	Since June 30, 2012-June 30, 2014
Lee County	Single	Single Audit Since June 30, 2015
Hyde County	Single Audit	Since June 30, 2015
Waccamaw Regional COG	Single Audit	Since June 30, 2015
Upper Coastal Plain COG	Single Audit	Since June 30, 2015
Town of Leland	Yellow Book Audit	Since June 30, 2015

*These Clients required Single Audits in some years, but were primarily Yellow Book

Northampton County Audit Proposal
 3. Additional Services Provided
 June 14, 2016

Brunswick ABC Board	Bookkeeping & Payroll	10+ years
West Columbus ABC Board	Bookkeeping & Payroll	2+ years
Town of Fair Bluff	Bookkeeping & Payroll	2+ years
Town of Brunswick	Bookkeeping	10+ years
Town of Tabor City	Bookkeeping	10+ years
Town of Boardman	Bookkeeping	10+ years
Town of Sandyfield	Bookkeeping	10+ years
Town of Bolton	Bookkeeping	6 months

Thompson, Price, Scott, Adams & Co., PA provides auditing, accounting and management advisory services to all types of municipalities, including municipalities with the following features: solid waste operations, water and sewer operations, electric utility systems, internal service functions, and single audit programs. We feel confident that we can provide exceptional service to your County as well.

Northampton County Audit Proposal
4. Peer Review
June 14, 2016

Quality Control Program

Quality Control comprises the methods used to make sure that the firm meets its professional responsibilities to clients. Thompson, Price, Scott, Adams & Co., P.A. has created these methods to be completed during and at the end of each engagement. The most significant step is our review process, which consists of:

- Engagement Review
- Partner Review
- Independent Staff Review
- Peer Review (Every Three Years)

Engagement Review

This review is conducted by the in-charge accountant. Its objective is to assure that all audit programs are supported by evidential matter and that proper audit documentation is in place.

Partner Review

The primary purpose of this review is to determine that the financial statements are fairly presented and all compliance issues have been addressed based on the type of engagement.

Independent Staff Review

Before issuance of the audit report, an independent firm member reviews the work papers and financial statements to determine if any material errors have been made.

Peer Review

Every three years we are required to allow an outside Certified Public Accountant or Firm to review our quality control procedures and to actually review selected work papers and issued financial statements. Firms can receive a rating of pass, pass with deficiency(ies), or fail. Thompson, Price, Scott, Adams & Co, PA's most recent peer review report was for the year ending December 2013. The firm received a Pass. Both the team captain and the associate performing the review are members of the NCACPA peer review committee. Our peer review did include review of the quality of some government audits, but the main objective was reviewing our overall process, in order to do this they had to view specific types of audits. See attached Appendix A for a copy of the report.

Northampton County Audit Proposal

5. Training & Experience

June 14, 2016

The firm monitors compliance with CPE requirements for Yellow Book as part of our annual inspection and peer review process. We have a quality control partner and senior staff person who oversee this in addition to being monitored by the managing partner.

The firm has had significant experience with GASB 61, GASB 65 and GASB 64.

Our entire staff receives forty hours a year of continuing education in governmental auditing. This extensive training allows our staff to be highly educated with regards to all new pronouncements.

Alan Thompson, engagement partner or Brandy Turbeville, audit manager will be on the site 90% of the time.

ALAN W. THOMPSON – AUDITS PERFORMED

<u>Government Audits</u>	<u>Years</u>	<u>Position</u>
Johnston County	11 Years	Engagement Partner
Pender County	15 Years	Engagement Partner
Columbus County	20 Years	Engagement Partner
Richmond County	16 Years	Engagement Partner
Town of Lake Waccamaw	12 Years	Engagement Partner
Whiteville City Schools	12 Years	Engagement Partner
Columbus County BOE	12 Years	Engagement Partner
Pender County BOE	6 Years	Engagement Partner
Hertford County BOE	6 Years	Engagement Partner
Chesterfield County School District	4 Years	Engagement Partner
Mid-Carolina Council of Government	9 Years	Engagement Partner
Albemarle Commission	6 Years	Engagement Partner
Southeast Brunswick Sanitary District	14 Years	Engagement Partner
Edgecombe County Schools	3 Years	Engagement Partner
Camden County Schools	3 Years	Engagement Partner
Waccamaw Regional COG	1 Year	Engagement Partner
Lee County	1 Year	Engagement Partner
Upper Coastal Plain COG	1 Year	Engagement Partner

Northampton County Audit Proposal
 5. Training & Experience (cont.)
 June 14, 2016

BRANDY TURBEVILLE –AUDITS PERFORMED

<u>Government Audits</u>	<u>Years</u>	<u>Position</u>
Chesterfield County School District	4 Years	Audit Manager/Lead Auditor
Johnston County	9 Years	Audit Manager/Lead Auditor
Pender County	9 Years	Audit Manager/Lead Auditor
Columbus County	8 Years	Audit Manager/Lead Auditor
Richmond County	7 Years	Audit Manager/Lead Auditor
Whiteville City Schools	8 Years	Audit Manager/Lead Auditor
Town of Cerro Gordo	9 Years	Audit Manager/Lead Auditor
Mid-Carolina COG	9 Years	Audit Manager/Lead Auditor
Columbus BOE	7 Years	Audit Manager/Lead Auditor
Albemarle Commission	6 Years	Audit Manager/Lead Auditor
Pender County BOE	6 Years	Audit Manager/Lead Auditor
Hertford County BOE	6 Years	Audit Manager/Lead Auditor
Edgecombe County Schools	3 Years	Audit Manager/Lead Auditor
Camden County Schools	3 Years	Audit Manager/Lead Auditor
Waccamaw Regional COG	1 Year	Audit Manager/Lead Auditor
Lee County	1 Year	Audit Manager/Lead Auditor
Upper Coastal COG	1 Year	Audit Manager/Lead Auditor

	<u>Number of Hours</u>			<u>Total</u>
	<u>On-site Interim Work</u>	<u>Year-end On-site Work</u>	<u>Work in Auditor's Office</u>	
Partners	40	40	50	130
Seniors	60	60	85	205
Staff	60	60	85	205
Total				<u>540</u>

Northampton County Audit Proposal
6-8. Biographies of Individuals Assigned to Engagement
June 14, 2016

ALAN W. THOMPSON, CPA, PFS, MANAGING PARTNER

Certification issued July 17, 1989
 Practice since February, 1985
 Member of AICPA, NCACPA, SCACPA and TSCPA
 Graduate of University of North Carolina at Pembroke with a B.S. in Accounting.
 Licensed to practice in North Carolina, South Carolina, Georgia and Tennessee.
 Certificate of Government

SUMMARY

Certified Public Accountant with over thirty years of experience in public accounting. Experienced in hiring, training and supervising staff, budgeting, scheduling, performing risk analyzes, directing multiple on-going complex audits and facilitating the inclusion of proper internal controls as part of the systems development process.

PROFESSIONAL EXPERIENCE

Managing Partner, Thompson Price Scott Adams & Co., P.A. June 1, 1993 to Present

- *Conducted financial, compliance, governmental, non-profit and operational audits.
- *Supervised staff auditors on audit engagements.
- *Hired and supervised staff and developed an internal audit training program to train staff.
- *Prepared individual, partnership and corporate income tax returns and worked on compilations reviews and audits of business, governments and charitable organizations.

Staff Accountant, Moore & Price, CPAs. February 1985 to June 1993.

- *Prepared individual, partnership and corporate income tax returns and worked compilations, reviews and audits of business, governments and charitable organizations.
- *Developed audit plans, schedules, and supervised staff auditors on audit engagements.

CONTINUING EDUCATION IN GOVERNMENT/NON PROFIT CPE AREA:

- *Local Government Conference (Yellow Book Updates, GASB Pronouncements)
- *Changing your Audit Strategy for Risk Assessments
- *Audits of Local Governments: Planning the Engagement, Audit Strategies
- *Master Common Implementation Issues and Recently Issued GASBs
- *FASB and GASB Update
- *AU 265 Communications
- *Reforms in Single Audit and OMB Requirements
- *Compliance Auditing – Questions From the Field

Northampton County Audit Proposal
6-8. Biographies of Individuals Assigned to Engagement
June 14, 2016

GREG ADAMS, CPA, PARTNER

Certification issued September 16, 1996
 Practice since July, 1994
 Member of AICPA & NCACPA's.
 Graduate of University of North Carolina at Wilmington with a B.S. in Accounting.

SUMMARY

Certified Public Accountant with over fifteen years of experience in public accounting. Experienced in hiring, training and supervising staff, budgeting, scheduling, performing risk analysis, directing multiple on-going complex audits and facilitating the inclusion of proper internal controls as part of the systems development process.

PROFESSIONAL EXPERIENCE

Partner, Thompson Price Scott Adams & Co., P.A. 01/99 to Present

- *Conducted financial, compliance, governmental, non-profit and operational audits.
- *Supervised staff auditors on audit engagements.
- *Hired and supervised staff and developed an internal audit training program to train staff.
- *Prepared individual, partnership and corporate income tax returns and worked on compilations, reviews and audits of business, governments and charitable organizations.

Staff Accountant, Thompson Price Scott Adams & Co., P.A. 07/94 to 12/98

- *Prepared individual, partnership and corporate income tax returns and worked on compilations, reviews and audits of business, governments and charitable organizations.
- *Developed audit plans, schedules, and supervised staff auditors on audit engagements.

CONTINUING EDUCATION IN GOVERNMENT/NON PROFIT CPE AREA:

- *How to Detect and Prevent FS Fraud
- *Accounting Standards Update – Session II
- *Accounting Standards Update – Session I
- *Auditing Update (In-House)
- *CCH Engagement Training (3 days)

Senior Accountant/Audit Manager, Thompson, Price, Scott, Adams & Co., PA June 2008-Present.

Staff Accountant, Thompson, Price, Scott, Adams & Co., PA April 2005-June 2008

- *Prepared individual, partnership, and corporate income tax returns and worked compilations, reviews and audits of businesses, governments, and charitable organizations

Northampton County Audit Proposal
6-8. Biographies of Individuals Assigned to Engagement
June 14, 2016

BRANDY TURBEVILLE, CPA, CFE

Practice since April, 2005
 CPA Certification issued May 18, 2006, CFE Certification issued August 18, 2014
 Member of NCACPA and AICPA
 Graduate of University of North Carolina – Wilmington with a B.S. and M.S. in Accounting
 Licensed to Practice in North Carolina, South Carolina

SUMMARY

CPA with ten years of experience in public accounting, and an additional year as payroll clerk for a County. Experienced in planning and performing audits for various governments (including school districts, counties, towns and council of governments), as well as non-profits and for-profit entities. Also experienced in preparing taxes for various entities, as well as preparing compilations and reviews.

PROFESSIONAL EXPERIENCE

*Developed audit plans, schedules and supervised staff auditors on audit engagements.

CONTINUING EDUCATION IN GOVERNMENT/NON PROFIT CPE AREA:

*Local Government Conference (Yellow Book Updates, GASB Pronouncements)
 *Forensic Accounting – Uncovering Schemes and Scams
 *OMB Circular A-133 Update
 *Fraud – Hot Topics
 *National Governmental Accounting and Auditing Update
 *Audits of School Districts
 *Changing Your Audit Strategy for Risk Assessments
 *Audits of Local Governments: Planning the Engagement; Audit Strategies
 *Master Common Implementation Issues with Recently Issued GASBs
 *Effect of Clarified Standards on Audits
 *Compliance Auditing – Questions From the Field
 *Close Look At GASB 69 & 70
 * Preventing & Detecting Fraud

Northampton County Audit Proposal

9. References

June 14, 2016

Johnston County
Chad McLamb
PO Box 1049
Smithfield, NC 27577
Chad.mclamb@johnstonnc.com
(919)989-5109

Columbus County
Bobbie Faircloth
111 Washington St.
Whiteville, NC 28472
bfaircloth@columbusco.org
(910)640-6611

Pender County Schools
Elizabeth Chestnutt
925 Penderlea Hwy
Burgaw, NC 28425
Elizabeth.chestnutt@pender.k12.nc.us
910-259-2187

Richmond County
Mac Steagall
PO box 504
Rockingham, NC 28380
mac.steagall@richmondnc.com
910-997-8220

Waccamaw Regional Council of Governments
Arnold Johnson, Finance Officer
1230 Highmarket St.
Georgetown, SC 29440
ajohnson@wrcog.org
843-436-6124

Northampton County Audit Proposal
10. Independence
June 14, 2016

Per the requirements of our quality control policy, all personnel is to be familiar with and adhere to the independence rules, regulations, interpretations and rulings of the American Institute of Certified Public Accountants, the State Boards of Certified Public Accountants, and Government Auditing Standards, issued by the Comptroller General of the United States. In this regard, any transaction, event or circumstance that would impair the firm's independence on this engagement is prohibited. See Appendix B.

The firm complies with all Yellow Book / Governmental CPE requirements. The firm not only attends conferences on governmental accounting, but brings in an outside expert annually for in house governmental / single audit CPE.

Thompson, Price, Scott, Adams & Co., P.A. is free from any of the above transactions, events and circumstances, and therefore is independent in all matters relating to Northampton County, including any component units.

Northampton County Audit Proposal
11-12. Other Requested Information
June 14, 2016

11. Insurance Coverage

The firm has a four million dollar policy with a \$25,000.00 deductible.

12. Regulatory Action

The firm or local office has had no regulatory action taken against it.

Northampton County, North Carolina
Section I
Audit Proposal

Table of Contents

General Requirements of Technical Proposal	1
Attachment A – Current References and Other Services Provided	6
Attachment B – Peer Review Letter	8

Northampton County, North Carolina
Section I
Audit Proposal

REQUIREMENT 1

Firm Information

Office Location: Andrew Harris, CPA PLLC
3722 N. Main St.
Farmville, NC 27828

Contact Information: Andrew Harris
Phone: (252) 753-2636
Cell: (252) 813-9988
Fax: (888) 689-1014
E-mail: andrew@andrewharriscpa.com

Chris Martin
Phone: (252) 902-9072
E-mail: chris@andrewharriscpa.com

People assigned to the engagement are as follows: Andrew Harris
Chris Martin – Staff Accountant

The on-site fieldwork will be supervised by the Engagement Partner.

REQUIREMENT 2, 3, and 9

Experience and References

Please see Attachment A for a list of my current municipal government clients. I currently audit 9 municipalities. I am able to maintain my audit relationships by great service, expertise in the governmental accounting field, and exceptional value-based fees.

Management Consulting

I am committed to the governmental industry and am available to my clients throughout the year. I am available to provide non-traditional services to my governmental clients. Please see my management consulting and other services provided to clients at Attachment A.

Northampton County, North Carolina
Section I
Audit Proposal

REQUIREMENT 4

Firm Quality Standards

I am a member of the American Institute of Certified Public Accountants and the North Carolina Association of Certified Public Accountants. My firm participates in the AICPA sponsored Quality Review Program sponsored by the American Institute of Certified Public Accountants. Membership in the division requires that members be subjected to a peer review by an independent CPA firm. Such a review assures that the services my clients receive meet the highest standards of the accounting profession. I received pass with deficiencies on my latest peer review, the last conducted January, 2015 (Attachment B).

AICPA Governmental Audit Quality Center – The AICPA has developed the Governmental Audit Quality Center (GAQC). It is a voluntary membership Center designed to help CPA's meet the challenges on performing quality governmental audits. My firm has met the membership requirements of the Center and currently is a member. The GAQC's primary purpose is to promote the importance of quality governmental audits and the value of such audits to users of governmental audit services.

REQUIREMENT 5, 6, and 7

Professional Experience and Educational Background

I have 16 years of governmental and non-profit audit experience. I graduated from East Carolina University in 1997 with a Masters' Degree in Accounting. I will be on-site 75% of the time. The associates will be on site approximately 75% each. The owner will provide technical review of the financial statements.

Continuing Professional Education within the last three years include the following:

- Government Accounting Standards: Standards for Use and Application of GAGAS, General Standards (2 hours)
- 2013 Governmental and Nonprofit Update: GASB Activities (1 hour)
- Cost Allocations in Nonprofits: Assignment and Allocation, Functional Expense Reporting (2 hours)
- Cost Allocations in Nonprofits: Fundraising, IRS Reporting, and OMB Requirements (3 hours)
- Comprehending OMB A-133: Major Program Determination, Compliance Supplement, & Cost Circulars (2 hours)
- Governmental Accounting and Reporting: Foundations and Note Disclosures (3 hours)
- Governmental Accounting and Reporting: Fund Reporting (3 hours)

Northampton County, North Carolina
Section I
Audit Proposal

Professional Experience and Educational Background (Continued)

- Governmental Accounting and Reporting: Preparing the Government-Wide Financial Statements (3 hours)
- Comprehending OMB A-133: Overview, Federal Awards (1 hour)
- Comprehending OMB A-133: Pass-Through Awards and Subrecipients plus Meet the SEFA (1 hour)
- OMB A-133: Assessing and Testing Internal Controls & Testing Compliance with Laws and Regulations (1 hour)
- Nonprofit Analytical Procedures: Efficiency and Enterprise Ratios (2 hours)
- Studies on Audit Deficiencies: Engagement Letters, Yellow Book CPE, the GAO and Independence, Single Audit or Program-Specific Audit (2 hours)
- Studies on Audit Deficiencies: OMB Circular A-133 Major Program Determination, Yellow Book Reporting Issues, Deficiencies, Schedule of Federal Expenditures (SEFA) Quandaries (2 hours)
- OMB A-133: Program Specific Audits plus Audit Tools and Guidance (2 hours)
- GAQC Required Annual Update (2 hours)
- 2013 Governmental and Nonprofit Update: Key Changes Resulting from the ASB Clarity Project (2 hours)
- Government Auditing Standards: Standards for Financial Audits and Attestation Engagements (2 hours)
- Comprehending OMB A-133: Testing Compliance plus Reporting Requirements (2 hours)
- Nonprofit Analytical Procedures: Trends and Other Analytical Procedures (2 hours)
- Ethics for North Carolina CPAs (2 hours)
- AICPA Peer Review Program (8 hours)
- Governmental Audits – Yellow Book (14 hours)
- North Carolina Ethics (4 hours)
- 13th Annual NC State Treasurer's Accounting/Auditing/Financial Management Conference (8 hours)
- Audits of HUD – Assisted Projects: Annual Financial Statement Requirements, Audits of HUD-Related Mortgages (1.5 hours)
- GAQC 2014 Annual Updated Website (2 hours)
- Audits of HUD – Assisted Projects: Overview of Key HUD Offices and Helpful Information Resources, HUD Programs (1.5 hours)
- Audits of HUD – Assisted Projects: Sources of Audit Guidance and Requirements (1.5 hours)

Northampton County, North Carolina
Section I
Audit Proposal

Staff Accountant's Continuing Professional Education within the last three years include the following:

- The Yellow Book Interpreted (13 hours)
- Single Audit Primer (4 hours)
- Audit Reporting: Yellow Book Style (7 hours)
- Analytical Procedures for Not-for-profit Organizations (2.5 hours)
- Fundamentals of Government Accounting and Reporting: Budgeting (1 hour)
- Financial Report
- AICPA's Annual Update: Top Governmental and Non-for-Profit Accounting and Auditing Issues Facing CPAs (10 hours)
- Analytical Procedures for Not-For-Profit Organizations: Efficiency and Enterprise Ratios (1.5 hours)
- Auditing Employee Benefits: Basics & Accounting and Reporting Standards (3 hours)
- Fair Value Accounting: Why Fair Value Accounting (2.5 hours)
- Fundamentals of Government Accounting and Reporting (10.5 hours)
- Analytical Procedures for Not-For-Profit Organizations: Performance Measurement (1 hour)
- Governmental Accounting and Reporting: Preparing the Government-Wide Financial Statements (3 hours)
- Analytical Procedures for Not-For-Profit Organizations: Ratio Analysis (1 hour)
- Analytical Procedures for Not-For-Profit Organizations: Trends and Other Analytical Procedures (1 hour)

REQUIREMENT 8

Specialized Skills

I have been a part-time finance officer for two municipalities and / or a consultant for five municipalities. With those municipalities, I have been involved with preparing budgets, reconciling the general ledger accounts to supporting schedules, preparing various reports, and involved with obtaining financing related to various capital projects.

Continuing Education

Staff quality is assured by my commitment to continuing education in the field of governmental accounting. Staff members receive a minimum of 40 hours per year in continuing education. The majority of those hours meet the Yellow Book requirement.

Northampton County, North Carolina
Section I
Audit Proposal

REQUIREMENT 10

Independence

My firm's internal quality control program policies and procedures assure that persons at all organizational levels maintain independence to the extent required by the rules of conduct of the AICPA.

REQUIREMENT 11

Professional Liability Insurance

The firm maintains adequate professional liability insurance through AICPA's professional liability insurance program (Aon Insurance Services).

REQUIREMENT 12

Regulatory Action

No regulatory action by any oversight body has ever been taken against me or my firm. My firm is not involved in litigation of any kind.

3515 Monroe Rd. Charlotte, North Carolina 28205 (704) 333-2733 Office (704) 333-2742 Fax

BELINDA JOHNSON, CPA, PA
CERTIFIED PUBLIC ACCOUNTANT

North Carolina HUB Vendor

June 22, 2016

bjmycpa@bellsouth.net
website: bjmycpa.com

Leslie H. Edwards, Finance Officer
100 West Jefferson Street
PO Box 663
Jackson NC 27845

Dear Ms. Edwards:

Belinda Johnson CPA PA (the Firm) appreciates the opportunity to submit this proposal to provide financial audit services for Northampton County, North Carolina (the County). The audit is conducted in accordance with the requirements of the Request for Proposal.

We offer the County more than just audit and compliance services – the County will be able to depend on Belinda Johnson CPA PA for timely, valued advice associated with all aspects of audit and accounting matters. We understand the issues facing the County, including current changes in reporting frameworks and regulations. Our professionals maintain the practical experience and industry-specific training required to offer solutions that are uniquely tailored to the requirements of the County.

Our audit process is not a "gotcha" mentality but aim at solving potential problems and improved reporting. The Firm's approach is simple; we provide quality services performed by experienced staff with extensive knowledge in the area of compliance and financial auditing. The Firm places a great deal of emphasis on becoming familiar with your financial decision makers quickly, efficiently and with minimal disruption to day-to-day operations. We will work with your accounting group to properly plan and coordinate the audit to meet deadlines.

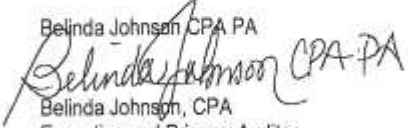
All appropriate agencies are permitted to review the audit documentation for the engagement and such audit documentation is retained for a period of at least five years. Copies of the audit report are handled as requested by the County and according to appropriate laws and regulations. Additional copies of the report provided for the County's use as needed.

We look forward to providing your audit services and appreciate this opportunity to present our firm for your consideration. This information is an irrevocable offer to perform audit services for the 60-day period from the date of this letter unless otherwise stated within the RFP.

If you have any questions, please do not hesitate to contact me directly at 704-333-2733 or bjmycpa@bellsouth.net. It would be our privilege to serve the County, and we look forward to speaking with you soon.

With warm regards,

Belinda Johnson CPA PA


Belinda Johnson, CPA
Executive and Primary Auditor

BELINDA JOHNSON CPA PA

Asking to Serve



**RFP# 01-001-16
Technical Proposal
To Provide Audit Services
For Fiscal Years
June 30, 2016 through June 30, 2018**

June 22, 2016

**Belinda Johnson CPA PA
Belinda Johnson, CPA, Executive
3515 Monroe Rd
Charlotte, NC 28205
Phone No: 704.333.2733
Fax No: 704.333.2742
Email: bjmycpa@bellsouth.net
Web: www.bjmycpa.com**

BELINDA JOHNSON CPA PA**Asking to Serve****EXECUTIVE SUMMARY**

Why choose Belinda Johnson CPA PA? The Firm is a well-established, minority-owned, certified NC HUB Vendor. The Professional Association established in 2006, incorporated in January of 2007, and licensed to do business in the state of North Carolina. The Firm operates by an established set of guidelines that assist with the effectiveness and efficiency of your audit. We direct the audit in a manner such that all necessary financial, internal control, and compliance information is appropriately included.

We take our role as a service provider to the County attentively. We understand the County's needs are ever changing and are well prepared to meet those concerns. We are the best service provider for the County because we understand that the value of the services we provide to the County relies heavily on how we deliver those services to meet your needs and expectations.

Expectations and Philosophies

Changing Auditor	You may have a concern that changing auditors will add to the burdens of your staff. We understand your concerns and can assure you that our team will minimize disruption. We will arrive at your engagement ready to bring value, technical expertise, industry best practices, and new ideas to the County.
Accessible Audit Team	We understand that our client's time is valuable and you need an accessible team that communicates in real-time with you. A primary auditor is assigned to the County that will streamline the process and maintain an open line of communication.
Compliance & Internal Control	Our auditors are competent in federal, state, and local funding sources in accordance with GAAP; <i>Government Auditing Standards</i> , July 2011 revisions; the Single Audit Act of 1984; the Single Audit Act Amendments of 1996; the provisions of OMB Circular A-133, <i>Audits of State, Local Government, and Non-Profit Organizations</i> , including revisions published in <i>Federal Register</i> June 27, 2003 and June 26, 2007; the state Single Audit Implementation Act; the new Uniform Guidance and all other applicable laws and regulations.
Emerging Issues	We understand the difference audit requirements between OMB Circulars and the new Uniform Guidance. A vital step to keeping you informed about emerging issues in the accounting industry.
Industry Involvement	In our commitment to stay current on the industries in which we specialize, the Firm has memberships in the NCGFOA and the AICPA Governmental Audit Quality Center. Both organizations offer voluntary memberships for CPA firms that perform audit attestation engagements under Governmental Auditing Standard, Single Audit Act of federal, state, or local governments, not for profit organizations and certain for-profit organizations that receive federal funding. The firm benefits from membership by gaining access to timely, comprehensive, and valuable resources on a variety of educational, technical, legislative, and regulatory subjects; that ensure compliance with the appropriate standards and changes in regulations.
Alacrity	The Firm has a history of providing services in a timely manner, of high quality and within budget. All services are provided within the local Firm. We have specialized experience with various funding sources. Because there is interaction between all levels of professionals potential issues are compartmentalized, documented, and resolved quickly.

BELINDA JOHNSON CPA PA**Asking to Serve****Why do we wish to retain the County as an important client?**

The County is the perfect complement for our practice and would be a premier client. Being a premier client requires our Firm to dedicate only the Firm's top specialized qualified skilled professionals to the County's compliance and financial audit services. Belinda Johnson, being the dedicated Primary Auditor, will provide direct involvement, proactive communication, responsiveness, tailored, streamlined service plans and cost effective services. She has dedicated much of her career to serving the compliance and financial reporting needs of tax exempt organizations. She understands the challenges of containing costs, efficient and effective use of information technology and having the ability to anticipate the program needs of the County. As a result, the depth and breadth of our knowledge base and experience allow us to offer unique solutions to our premier clients.

In summary, the Firm follows a well-established set of quality control procedures and maintains an extensive risk management program addressing a multitude of issues. With quality being the cornerstone of our business, our firm is best qualified to perform the audit of the County based on:

- ✚ Our training and educational programs provide more training then required by professional standards.
- ✚ The Firm consults with CPAs well versed in difficult accounting or auditing issues.

I am asking for the opportunity to work in partnership with the County to meet your expectations.

We certify that the information contained in this audit proposal is complete and accurate to the best of our knowledge. We also certify that the Audit Manager and all professional staff are Certified Public Accountants licensed by the North Carolina State Board of Certified Public Accountant Examiners.

BELINDA JOHNSON CPA PA

Asking to Serve



Section One

1. Staff is supervised with assignments made at the discretion of the Audit Manager as they relate to the technical areas of the audit engagement. At a minimal there will be three team members assigned to this audit.

Audit Manager - One

The audit executive has the overall responsibilities to ensure compliance with standards, staff is competent and adequately trained, audit clients are satisfied with completed work, and assuring the audit engagement is completed timely.

Audit Supervisor - One

The audit supervisor may be responsible for planning and conducting the audit, directing the team of highly skilled and/or lower level auditors, supervising and reviewing the work of audit associates.

Staff/Per Diem – One or two

Senior Auditor provides traditional audit services with primary focus is performing audit procedures and work closely with other team members throughout the audit.

2. Audit engagements for this client are covered under GAAS, *Government Auditing Standards*, and the Single Audit Act (OMB A-133). The 2016 Audit will consist of funding governed by the two different standards: OMB A-133 and the Uniform Guidance.

Youth Educational Enrichment over 1.6 Million in Funding

Years Served

Above And Beyond Students Inc

6

3. The Firm is registered with the NC Treasurer to provide Nonaudit Services since March 2015. Those services include
 - ✓ Preparation of Annual Financial Statements
 - ✓ Year-end Bookkeeping Preparation for annual audit
 - ✓ Monthly Bookkeeping
 - ✓ Preparation of Interim Financial Reports
 - ✓ Preparation of Management's Discussion and Analysis of the Statements
 - ✓ Valuation of Assets
4. Every three years, the firm is subject to a system peer review in accordance with the requirements of the AICPA. The review includes engagements covered under GAAS, *Government Auditing Standards*, and Single Audit requirements. As required by *Governmental Auditing Standards*, all governmental audit staff receives the required continuing education in the area of governmental auditing and accounting. Therefore, Firm professionals performing work under *Government Auditing Standards* or the Single Audit Act, complete every 2 years, at a minimal 24 hours of CPEs that directly relates to government auditing, the government environment, or the specific or unique environment in which the audited entity operates. Educational and training programs are monitored internally, reviewed annually, and certified periodically by independent peer review. We maintain an extensive professional library, which include current professional literature and specific information for federal, state, local governments and nonprofit organizations.

BELINDA JOHNSON CPA PA**Asking to Serve**

According to GAGAS standards, the Firm's established system of quality control design provides the audit organization with reasonable assurance that the organization and its personnel comply with professional standards and applicable legal and regulatory requirements. The staff assigned to the GAGAS audit collectively possess:

- ✓ Knowledge of GAGAS reporting requirements and the skills and experience to apply this knowledge to the work being performed;
- ✓ General knowledge of the environment the audited entity operates and subject matter under review;
- ✓ Skills to communicate clearly and effectively, both orally and in writing; and
- ✓ Skills appropriate of the work being performed using statistical sampling.

The Firm received a peer review rating of *Pass* for the 2014 system peer review.

5. As Executive and Primary Auditor, Belinda Johnson is experienced in NC and standard GASB reporting requirements, as well as OMB Single Audit Act, GAO internal control standards and the new Uniform Guidance.

Belinda Johnson, CPA, Executive, Audit Manager & Ultimately Responsible

Belinda has over 15 years of experience in public accounting, all of which has been with Belinda Johnson CPA PA, with a focus in auditing and compliance reporting; nine years of professional experience in *Government Auditing Standards*. Her experience covers a variety of clients in tax-exempt and governmental organizations. Her skills and knowledge extend to include assurance engagements for federal, state, and local governments. She is knowledgeable in the GASB 34 and 37 reporting models. The dual-purpose reporting model retains a fund perspective and an entity wide perspective. The dual-purpose statements report current financial resources accountability and operational accountability. The fund financial statement focuses on proprietary activities through economic resources measurement focus and accrual basis of accounting. The entity wide statements present the long-term operational accountability of the government as a whole. As Primary Auditor, she is responsible for expressing an opinion to address both perspectives.

She has 10 years experience as a Financial Control Analyst/internal auditor, while at Bank of America, N.A., and First Union Bank. Belinda has served on the board of directors of various not-for-profit agencies in Charlotte, North Carolina. She most recently served as Chairperson for the LOV Scholarship Fund for an educational not-for-profit organization as well as a former President of the Ellington Park Homeowners Association where she served for 5 years. Belinda has contributed as speaker and participated in several of the charity events sponsored by the NCACPA association.

Belinda is the Primary Auditor on all of the Firm's audits and has served as Primary Auditor for 6 years. She manages the audit services performed in accordance with the Single Audit Act, audits only governed by *Government Auditing Standards* and financial statement audits. As the Firm's designated responsible engagement manager, Belinda operates by an established set of guidelines that assist with the effectiveness and efficiency of all services provided. Belinda ensures that the services provided contribute to the organization meeting its federal, state, local, and grant requirements in a timely manner. She has ultimate responsibility for the overall quality of the audit, and all other required reporting and will ensure required professional services are delivered in a timely and accurate manner with all services tailored to meet the needs of the County. As the Primary Auditor, Belinda

- ✓ Makes sure that critical audit management considerations are performed accurately and succinctly.

BELINDA JOHNSON CPA PA**Asking to Serve**

- ✓ Actively participates in the audit process and serves as the on-site representative. Your organization would work directly with Belinda.
- ✓ Communicate verbally and in print to senior management then present a comprehensive report of audit findings, if any.
- ✓ Understand and report on the compliance requirements in the Single Audit process.

Our approach to the audit of the County is demonstrated by the level of staff assigned to each segment of the audit. Both the audit manager and supervisor are onsite during interim and yearend fieldwork.

Belinda Johnson, CPA, Executive and Primary Auditor – Personal Commitment

As the Primary Auditor, I actively participate in the audit process and serve as the on-site representative. Your organization would work directly with me. My goal is to improve operational efficiency by obtaining a thorough understanding of your organization from management's and the operational side. I am committed to perform the work within the specified time to meet your desired deadlines.

6. Belinda Johnson graduated from Queens University with first Bachelor's degree in Accounting. She then later graduated Cum Laude with a second degree from More Than Conqueror College.

Over the years, she has attended annual conferences and other training seminars, which have enabled her to use the audit service as a springboard for offering management advice and suggestions. She has completed CPEs concerning the new guidance in the *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, published in the Federal Register located in 2 CFR Part 200. Her last three years of relevant CPEs are as follows:

Advanced Topics in A Single Audit
 2016 GAQC Annual Update
 Now is the Time for Auditors to Get Ready for the Uniform Guidance Audit Requirements
 Single Audit Overview
 Audit Workpapers: Fieldwork Standards
 Internal Audit Review
 Single Audit Fundamentals, Mysteries of Major Program Determination
 2015 AICPA Professional Issues Update
 NC Local Government Auditing Reporting & Review
 NC CAFR & The Certificate of Achievement for Excellence in Financial Reporting
 AICPA Governmental Accounting & Auditing Update
 BlakCPEasy Single Audits of Governmental Entities
 GASB Pension Standards Overview
 PPC Guide to Audits of Employee Benefit Plans
 PCAOB Audits: Gathering Evidence and Completing the Audit
 Single Audits of Governmental Entities

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Grant Management
 Audits of Employee Benefit Plans
 State And Local Government Performance Management
 PPC's Guide to GAAP Course 2
 Foundations in Governmental Accounting
 Applying Circular A-133
 PPC's Single Audits – Concluding the Single Audit & Reporting... Audit

Firm policy is to put the training of our professionals in the forefront in order to best meet the evolving needs of our profession and provide the highest quality of service to our clients. We support this commitment through extensive training over and above the minimum professional requirements. Annually, training includes a review of the current risk factors impacting our clients, how the Firm will address those risks, review of new accounting and auditing pronouncements and new and updated practice aids, changes to audit programs frequently encountered, and other related concerns.

All professional staff continues to exceed, the CPE requirements delineated by *Government Auditing Standards*, issued by the Comptroller General of the United States. Affirmation of the attributes, achievements, and experience is done through background checks, inquiries, educational background, certifications, appropriate licenses, prior job experience, and/or review of prior CPE records. Documentation is filed in the current engagement documentation file. The Firm's quality control policies and procedures are communicated on a regular basis.

7. The make-up of the Firm provides us with the necessary flexibility to meet our clients' staffing requirements of virtually any nature and size. Approximately 70% of current business is in compliance and tax exempt financial reporting. A major portion of the auditing services is for youth educational programs. These organizations receive funding from the federal, state, and local governments.

We understand your concern for experienced Firms. A few years ago, the Firm hired a company to provide a service, but because of their inexperience and lack of training, that company cost the Firm a lot of money and name damage. We do not want any company to have to go through that.

In our Firm, we provide an added level of security for our larger audit clients. In a first year audit, at no cost to the County, an engagement quality control review is performed prior to the release of the audit report. A high-level audit team member not associated with the audit performs an engagement quality control review before the auditor's report is released. We understand the core parts of an audit are the same, but we also know there are some procedural specifics that need additional care.

We want to make sure we perform the scope of work as described in the RFP. As the primary goals are to provide fiscal controls and accountability, we understand that the County's budget is a financial reflection of its mission, goals, and philosophies, and that as your auditors the scope of work would be to assess the overall

BELINDA JOHNSON CPA PA**Asking to Serve**

effectiveness of the financial budget. Baseline data from the budget provides information necessary for prior year, current year, and future annual revenues of actual expenditures and budget performance.

After gaining an understanding of the internal controls and performing our risk assessment, our audit approach consist of a combination of detail testing and analytical review to obtain reasonable assurance that a fund is free of material misstatement.

We expect to extract various information from your accounting system and other spreadsheets that the County staff members have prepared. We will work with you to resolve identified discrepancies, so your reports are prepared with minimal exceptions. As a result, potential issues are identified and resolved before they become critical issues.

8. Memberships in the North Carolina Government Finance Offices Association and AICPA Governmental Audit Quality Center extends experience through
 - ✓ Comprehensive knowledge of theories, concept and principles of government accounting
 - ✓ Sound knowledge of accounting procedures, uniform accounting system, and audit methodologies
 - ✓ Overseeing multiple engagements
 - ✓ Preparation of audit strategy, setting budgets, scheduling audits, selecting staff and assigning workload and financial reporting
 - ✓ Overseeing the completion of clients' annual reports

All audit members perform audit attestation engagements under *Government Auditing Standards* (Yellow Book); financial statement audits (GAAS), the OMB Single Audit Act, and the new Uniform Guidance. Experience in audit activities and functions extend to include:

- ✓ Review of accounting systems, procedures and internal controls compliance with policies and procedures
- ✓ Agreed Upon Procedures
- ✓ Suitability review of internal control design
- ✓ Reimbursement procedures
- ✓ Conduct risk assessment of functional areas in established required timeline
- ✓ Establish risk-based audit programs
- ✓ Determine scope of review
- ✓ Conduct audit testing of specified area and identify reportable issues and dimension of risk

9. Reference listed below

Above & Beyond Students Inc

4836 Park Road, Charlotte, NC 28209

Carmen Blackmon, Executive

704-281-4491

10. The Firm adheres to applicable independence, integrity, and objectivity requirements such as those in regulations, interpretations and rules of the AICPA, *Government Auditing Standards*, state statutes, and other applicable regulators. When the Firm considers independence with respect to nonattest services, the services provided are documented in the work papers. Under GAGAS, consideration of independence is applied at the audit organization, audit, and individual auditor level to:
 - ✓ Identify threats to independence;
 - ✓ Safeguards as necessary to eliminate the threats or reduce them to an acceptable level; and

BELINDA JOHNSON CPA PA**Asking to Serve**

- ✓ If no safeguards were available to eliminate an unacceptable threat or reduce it to an acceptable level independence is considered impaired.

Before agreeing to provide a nonaudit service, the Primary Auditor determines whether providing such a service would create a threat to independence, either by itself or in aggregate with other nonaudit services provided, with respect to any GAGAS audit performed. A critical component of this determination is consideration of management's ability to oversee the nonaudit service to be performed, with a designated individual in place who possesses suitable skill, knowledge, or experience, and understands the services to be performed sufficiently to oversee them.

Safeguards designed to eliminate or reduce to an acceptable level threats to independence include:

- ✓ Consulting an independent third party, such as a professional organization, regulatory body, or another auditor;
- ✓ Involving another audit organization to perform or reperform part of the audit;
- ✓ Having a professional not a member of the audit team review the work performed; and/or
- ✓ Removing an individual from an audit team when that individual's financial, other interests or relationships pose a threat to independence.

The Firm is independent of the County, as defined by auditing standards generally accepted in the United States of America and Governmental Auditing Standards. We hereby certify that no relationship exists between the Firm and another person or organization that would constitute a conflict of interest with respect to a contract with the County. Consistent with our strict code of ethics, all information regarding the County is held in the strictest of confidence. Violations would compromise our integrity.

11. The Firm provides and maintains adequate insurance coverage that covers the Firm and the building of the types and in the amounts listed below. Before commencing, any work or services the policy is extended to cover the required specifics concerning Workers' Compensation, Automobile Liability Insurance and any other insurance requirements and is maintained for the duration of the Audit Contract. The Firm's insurance policy can include a performance surety bond to cover audit projects as the firm expands into larger projects, if required.

- ✓ **COMMERCIAL GENERAL LIABILITY**
 - \$4,000,000 General Aggregate
 - \$2,000,000 Liability & Medical Expense
 - \$10,000 Medical Expense – any one person
- ✓ **PROFESSIONAL LIABILITY**
 - \$2,000,000 Personal & Advertising Injury
 - \$1,000,000 Damages to Premises rented
 - \$10,000 Employment Practice Liability

12. The Firm has no sanctions or restrictions imposed by professional organizations, regulatory authorities or other government institutions.

The County is the perfect complement for our practice and would be a premier client. Being a premier client requires our Firm to dedicate only the Firm's top specialized qualified skilled professionals to the County's compliance and

BELINDA JOHNSON CPA PA**Asking to Serve**

financial audit services. Belinda Johnson, being the dedicated Primary Auditor, will provide direct involvement, proactive communication, responsiveness, tailored plans and cost effective services.

Public Hearing- Appointments to the Woodland Planning Board:

Chairwoman Greene recessed the regular session to go into a Public Hearing.

Ms. Turner stated that the purpose of the public hearing is to receive and hear public comments in reference to the appointments to the Town of Woodland's Planning and Zoning Board representing Woodland's ETJ District. Mrs. Cynthia Moore whose term would extend two years, and Mr. Curtis Benton whose term will run for three years have been submitted for the appointments.

Chairwoman Greene called for public comments.

None were heard.

Chairwoman Greene closed the Public Hearing to enter into regular session.

A motion was made by Virginia Spruill and seconded by Chester Deloatch to approve the appointments of Mrs. Cynthia Moore for a two year term ending August 2018 and Mr. Curtis Benton for a three year term ending August 2018 to the town of Woodland's ETJ's District.

Question Called: *All present voting yes.* **Motion carried.**

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

TOWN OF WOODLAND
P.O. Box 297 Woodland, NC 27897



April 12, 2016

Board of Commissioners
Northampton County
P.O. Box 808
Jackson, NC 27845

Dear Board of Commissioners :

The Town of Woodland is requesting approval of the appointments of Mrs. Cynthia Moore for a two year term ending August 2018 and Mr. Curtis Benton for a three year term ending August 2018 to the Town of Woodland's ETJ's district.

Sincerely,

Raymond S. Eaton
Zoning Administrator

**A RESOLUTION REQUESTING APPOINTMENT OF EXTRATERRITORIAL
JURISDICTION (ETJ) MEMBERS TO THE ZONING / PLANNING BOARD
FOR THE TOWN OF WOODLAND, NORTH CAROLINA**

WHEREAS, The Town of Woodland Zoning and Planning Board Ordinance requires that two Extraterritorial Jurisdiction (ETJ) Members and one alternate Member be appointed by the Northampton County Board of Commissioners after the Northampton County Board of Commissioners schedule a public hearing on the selection; and,

WHEREAS, The Woodland Zoning and Planning Board Ordinance requires that the notice of the public hearing be given once a week for two successive calendar weeks in a newspaper having general circulation in the area; and,

WHEREAS, The Northampton County Board of Commissioners shall select appointees only from those who apply at or before the public hearing; and,


WHEREAS, The County Board of Commissioners shall make the appointments within forty-five (45) days following the public hearing,

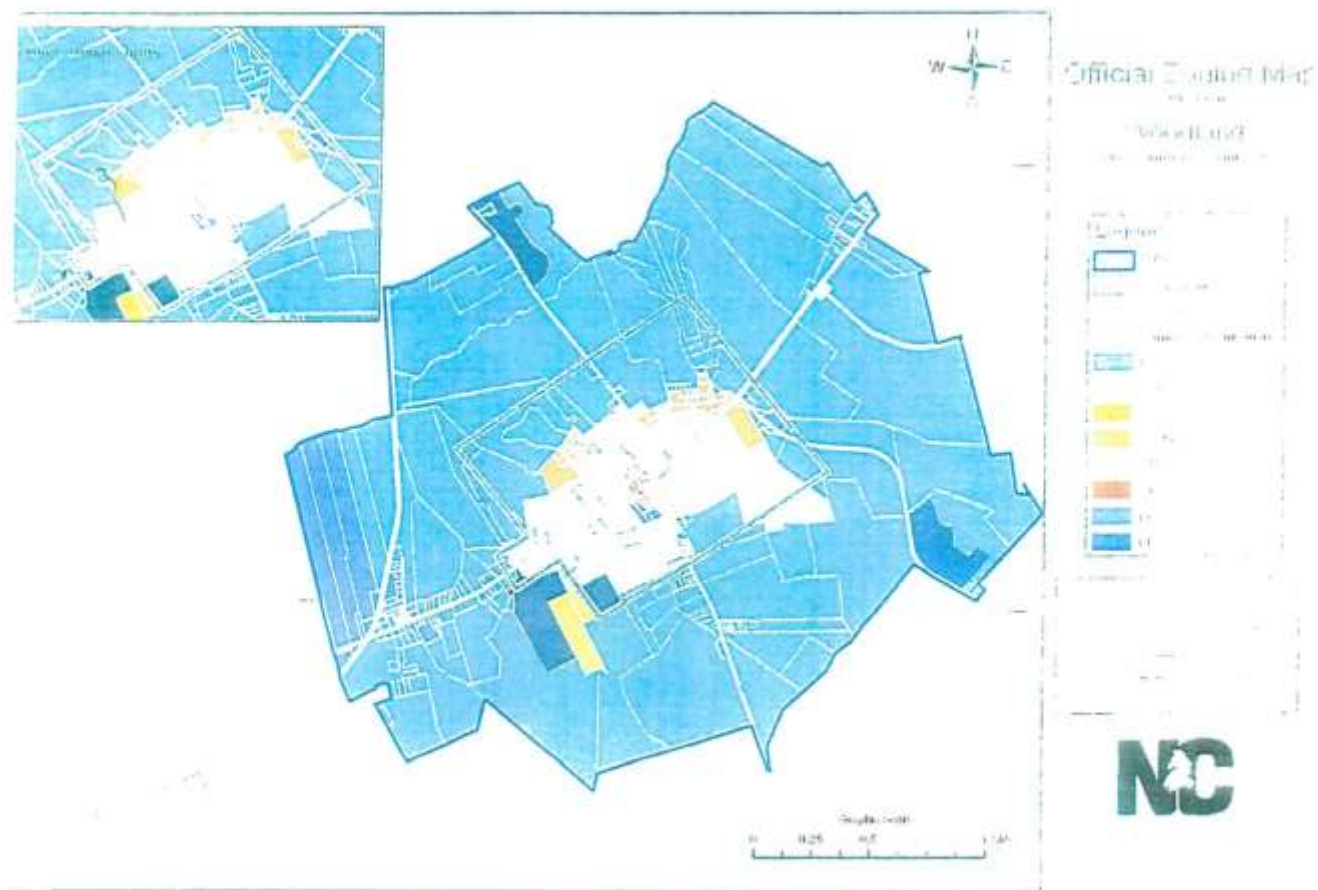
NOW, THEREFORE, BE IT RESOLVED that the proposed request is hereby formally approved by the Town Board of the Town of Woodland and that the Mayor/Administrator of this Municipality is hereby empowered to respectfully request that the execution of the above be made to the Northampton County Board of Commissioners.

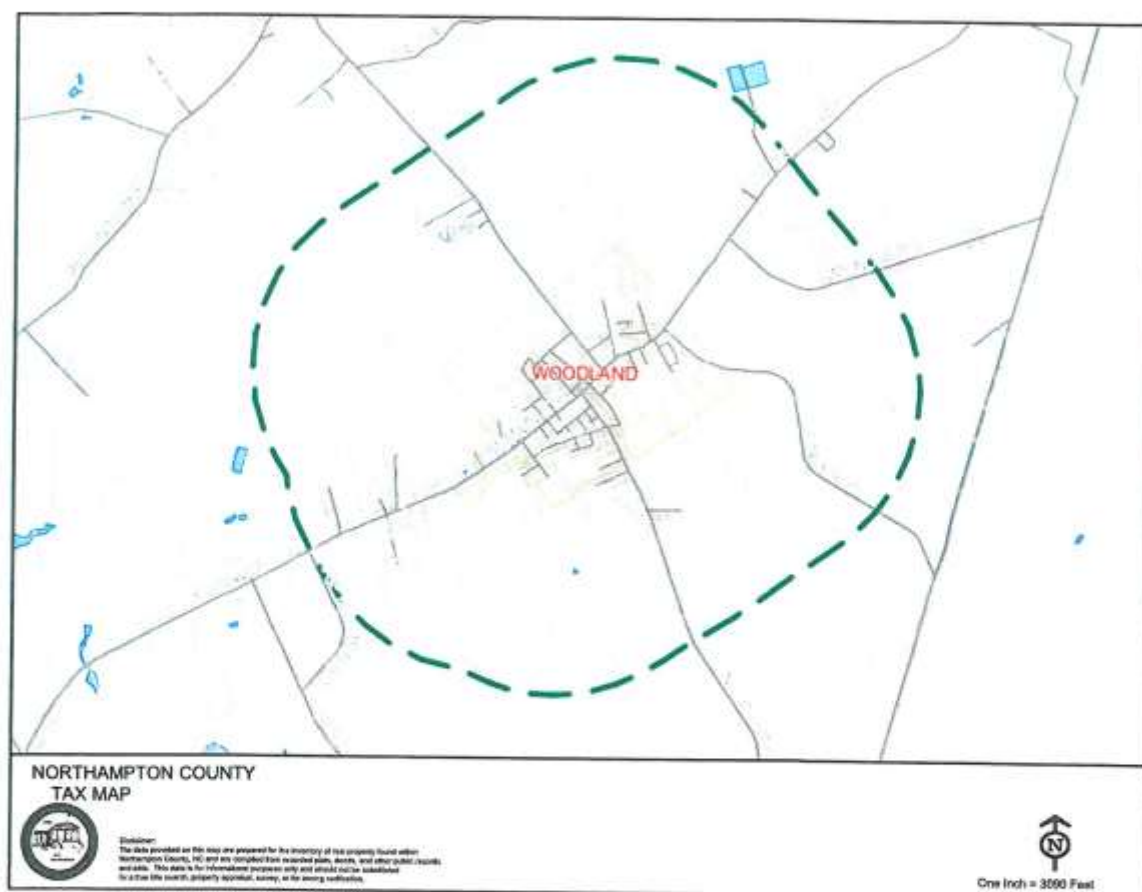
A motion was made by Commissioner Ellis Garris and seconded by Commissioner Thomosena Boone for the adoption of the above Resolution, and upon being put to a vote was duly adopted:

I, Margaret Burgwyn, Mayor of the Town of Woodland, do hereby certify that the foregoing is a true and correct copy of excerpts from the Minutes of the meeting of the Town Board duly held on 6th day of November, 2003.

(SEAL)


MAYOR/ADMINISTRATOR
TOWN OF WOODLAND
WOODLAND, NORTH CAROLINA





Citizens/Board Comments:

Chairwoman Greene called for Citizens Comments.

None were heard.

Chairwoman Greene called for Board Comments.

Chairwoman Greene mentioned a letter from the Chamber of Commerce thanking the Board for their support for the 4th of July event. She also stated that the Chamber is getting ready for the 5K run. She asked that the Commissioners participate in some form. She also noted the State Conference that will be coming up on August 11-14, 2016.

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

Michelle Nelson, Clerk to the Board
"r.m. 07-18-16"

NORTHAMPTON COUNTY
BOARD OF COMMISSIONERS

Meeting Date: 08-01-16

Agenda Tab Number: 2

Agenda Time: 10:00

Presenter and/or Subject Matter:

Approval of Agenda for August 1, 2016

Komita Hendricks

2 Approval of Agenda for August 1, 2016

The Northampton County Board of Commissioners will meet in Regular Session on Monday, August 1, 2016 at 10:00 a.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.

<u>TAB</u>	<u>TIME</u>	<u>DESCRIPTION</u>
	9:50	Agenda Work Session
1	10:00	Approval of Regular Meeting Minutes for July 18, 2016
2		Approval of Agenda for August 1, 2016
3	10:05	Mr. Gary Brown, EDC Director Public Hearing- Fineline Industries Short-Term Lease
4	10:15	Mr. Ronnie Storey, Emergency Management Director 1) REA Tower Lease 2) Financial Assistance Contracts for Volunteer Departments
5	10:30	Mrs. Cathy Allen, Tax Administrator Board of E&R • Appeals for Real Property
6	10:45	Mrs. Cathy Allen, Tax Administrator Motor Vehicle Refunds
7	10:50	Ms. Kimberly Turner, County Manager Management Matters
8	10:55	Citizens/Board Comments
9	11:25	Closed Session G.S. 143-318.11(a)(4)- EDC Report
10	11:40	Closed Session G.S. 143-318.11(a)(3)- County Attorney's Report
	11:55	Adjourn

NORTHAMPTON COUNTY
BOARD OF COMMISSIONERS

Meeting Date: 08-01-16

Agenda Tab Number: 3

Agenda Time: 10:05

Presenter and/or Subject Matter:

Mr. Gary Brown, EDC Director
Public Hearing-Fineline Industries Short-Term Lease

Komita Hendricks

3 Finline Industries Short-Term Lease

Decision Paper

To: Northampton County Board of Commissioners
 From: Gary Brown, Northampton County Economic Development Commission
 Date: July 26, 2016
 Subject: Short-Term Lease, Finline Building, Woodland, NC

PURPOSE:

To secure a decision of the Northampton County Board of Commissioners related to a proposed a short-term (five month) Lease between the Lee Family Trust and Northampton County for the property known locally as the Talon or Finline Building, located at 400 Cherry Street, Woodland, NC.

FACTS:

1. Pursuant to North Carolina General Statute 158-7.1 and 160A-279, the Northampton County Board of Commissioners have scheduled and advertised a public hearing to be held this Monday, August 1, 2016 at 10:05 a.m. and are now conducting that public hearing to receive and consider public comments regarding a proposed lease by the County of property known locally as the Talon or Finline Building located at 400 Cherry Street, Woodland, NC 27897.
2. The Northampton County Economic Development Commission proposes to lease the property from the current owner, the Lee Family Trust, for the sum of ten dollars (\$10.00) for a term not to exceed five (5) months. The proposed lease document (attached) was prepared by Mr. Scott McKellar, Northampton County Attorney.
3. During the term of the lease, Northampton County proposes to remove debris from the premises, make other modifications, and ultimately make determinations as to the potential for industrial reuse of the property
4. Debris removal and clean-up of the grounds will involve the utilization of trustee labor from the Northampton County Jail under the supervision of Sheriff Jack Smith and his designees, and the use of hired mowing services. Waste Industries has agreed to provide debris disposal services at no cost to the County.
5. The NCEDC will also evaluate potential interim repairs as may be necessary to secure the facility and will report findings to the Northampton County Manager,

Decision Paper: Short-Term Lease, Fineline Building, Woodland, NC
July 26, 2016

Page 2

CONCLUSION:

Should the County determine that sufficient industrial reuse potential exists, the Lee Family Trust may donate and the County may receive the property as a gift for the purpose of promoting industrial/commercial reuse of the property by tenants committing to make improvements to the property and create sustainable employment opportunities for area residents.

RECOMMENDATIONS:

Upon the satisfactory conclusion of the Public Hearing, staff recommends the Northampton County Board of Commissioners:

1. Approve the proposed lease agreement with the Lee Family Trust; and,
2. Authorize the Chair, the County Manager, the Finance Director, the County Attorney and other members of staff as appropriate to execute documents and procedures as may be necessary to implement the project.

ROUTED FOR CONCURRENCE/COMMENT TO:

Ms. Kimberly Turner, Northampton County Manager

Concur: Kimberly Turner Non-Concur: _____

Comment: I concur only with the approval
to Finance Officer.

Mr. Scott McKellar, Northampton County Attorney

Concur: Scott McKellar 7/27/2016 Non-Concur: _____

Comment: NONE.

NORTH CAROLINA

LEASE AGREEMENT

NORTHAMPTON COUNTY

THIS LEASE AGREEMENT ("Lease"), made and entered into this 1st day of August, 2016, by and between **RICHARD D. LEE** and wife, **PAMELA H. LEE, Co-Trustees of the Lee Family Trust dated December 1, 2000** (the "Landlord") and **NORTHAMPTON COUNTY**, a body politic and corporate of the State of North Carolina (the "Tenant").

RECITALS

A. Landlord owns fee simple title to a certain parcel of real property located at 400 Cherry Street, Woodland, Northampton County, North Carolina 27897, bearing Northampton County Tax Parcel No. 06-01498, and being more particularly described on Exhibit A attached hereto and incorporated herein by reference (the "Property"), including all buildings, driveways and parking lots located thereon (the "Improvements", and collectively with the Property, the "Premises").

B. Landlord and Tenant desire that Tenant lease the Premises from the Landlord pursuant to the terms and conditions hereinafter set forth, and pursuant to and in furtherance of the foregoing, the parties desire to enter into this Lease.

AGREEMENT

NOW, THEREFORE, in consideration of the foregoing premises, the mutual covenants of the parties herein contained, and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, Landlord hereby demises and lets to Tenant and Tenant hereby takes from Landlord the Premises for the term and upon the covenants, terms and conditions herein contained, and in connection therewith the parties agree as follows:

1. **TERM:** The term of this Lease shall be for a period not to exceed five (5) months commencing on August 1, 2016 and expiring at midnight on December 31, 2016. Notwithstanding anything contained in this Lease to the contrary, Tenant may terminate this Lease for any reason whatsoever upon thirty (30) days prior written notice to Landlord of its intention to terminate.

2. **RENT:** Tenant shall pay to Landlord, without any prior demand, and without any deductions or setoffs, during the Term of this Lease, a one-time payment of \$10.00 due within

thirty (30) days of the commencement date of the Term of this Lease.

3. **LANDLORD PERFORMANCE:** Upon the commencement of the Term of this Lease, Landlord shall deliver to Tenant exclusive possession of the Premises free of the tenancies of others.

4. **TENANT ASSUMES NO FURTHER OBLIGATION OR RESPONSIBILITY:** Except for the payment of rent required herein and those obligations which may be expressly set forth under the terms and provisions of this Lease, Tenant shall assume no further obligation or responsibility with respect to the Premises or to Landlord. Neither Tenant nor its officers, employees, agents or authorized representatives, shall assume any obligation or responsibility relating to the title or any physical, environmental, health or safety conditions existing in, on, at or relating to the Premises, and any and all responsibilities or liabilities arising out of or in any way relating to any such conditions are expressly disclaimed.

5. **STUDIES AND IMPROVEMENTS:** During the Term of this Lease, Tenant shall have the sole and exclusive right and discretion to make any studies, alterations, additions, or improvements to the Premises, without obtaining the consent of Landlord, for the purposes of future commercial reuse of the Property.

6. **TAXES AND ASSESSMENTS:** Landlord shall list and promptly pay when the same shall become due all ad valorem taxes, levies and assessments upon the Premises and any of its personal property located thereon.

7. **INSURANCE:** During the Term of this Lease, Tenant shall not be responsible for obtaining or maintaining any insurance for personal injury and/or property damage. Landlord may, at its sole discretion and expense, obtain and keep in full force and effect, personal injury and property damage insurance. Any such insurance secured by the Landlord shall name Tenant as an additional insured upon its written request and as its interest may appear from time to time, insuring against claims of bodily injury or death, personal injury or property damage arising out of or in connection with Landlord's activities upon, in or about the Premises in such amounts as Landlord deems advisable.

8. **DEFAULT OF TENANT; REMEDIES:** If the Tenant fails to pay the required rental payment or neglect to do or perform any of its obligations and duties under this Lease, and such default continues for a period of fifteen (15) days after written notice from Landlord, the

Landlord, at its option, may declare this Lease to be terminated and may thereupon take immediate possession of the Premises without prejudice to any other right or remedy which it may have because of such default.

9. **ASSIGNMENT AND SUBLETTING:** Tenant shall not, without the prior written consent of Landlord, sublet, assign or transfer this Lease or any portion of the Premises to any person, natural or corporate, whomsoever. The consent of Landlord to such assignment, subletting or transfer shall not be unreasonable withheld, conditioned or delayed.

10. **WAIVER:** Any waiver at any time of any breach of any condition of this Lease shall extend only to the particular breach so waived and shall not impair or affect the existence of such condition or the right of either party thereafter to avail itself of any remedies for any breach thereof subsequent to any such waiver. Failure or neglect of either party to act upon a breach of one or more of the covenants, terms and conditions of this Lease shall not be construed as a waiver of such breach or any subsequent breach or of any right created thereby.

11. **RIGHTS OF PARTIES:** Each and every provision of this Lease shall bind and inure to the benefit of the parties hereto, their legal representatives, heirs, successors and assigns as applicable. All provisions of this Lease apply in the plural sense where there is more than one Landlord or Tenant and corporations, associations, partnerships, individual males or females, shall be deemed fully included, and the neuter pronouns shall be construed to mean masculine or feminine, singular or plural, where such construction is necessary to make any provisions of this Lease applicable to any person, persons, firms, corporation, association, thing or act at any time.

12. **NOTICES:** Any notices, requests, or other communications required or permitted to be given hereunder shall be in writing and shall be delivered by hand or overnight commercial courier or mailed by United States registered or certified mail, return receipt requested, postage prepaid and addressed to each party at its address as set forth below. Any such notices, requests or other communications shall be considered given or delivered, as the case may be (a) on the date of hand delivery, (b) on the second (2nd) day following the date of deposit in the United States mail, or (c) on the next business day after the date of deposit with an overnight commercial courier as provided above. Rejection or other refusal to accept or inability to deliver because of change of address of which no notice was given shall be deemed to be receipt of the notice, request, or other communication. By giving at least five (5) days prior

written notice thereof to the other parties, a party hereto may from time to time and at any time change its mailing address hereunder:

If To Landlord: Richard D. Lee
P.O. Box 1435
Kings Beach, CA 96143-1435

If To Tenant: Gary Brown
Northampton County Economic Development Commission
P.O. Box 685
Jackson, NC 27845

13. **INDEMNIFICATION:** Landlord shall, to the fullest extent permitted by law, RELEASE, INDEMNIFY, DEFEND AND SAVE HARMLESS Tenant, and its agents, officers and employees from and against any and all liability, losses, damages, costs, claims, penalties, fines, damages, expenses, judgments and awards, including, without limitation, reasonable attorneys' fees actually incurred, arising out of any of the following:

(i) The use, improvement or alteration of the Premises and any accessory buildings located on the Property by Landlord.

(ii) Any injury to person or persons, including death resulting at any time therefrom, occurring through Landlord's use of the Premises and any accessory buildings located on the Property.

(iii) Any breach or default on the part of Landlord to perform or comply with any covenant or agreement required to be performed or complied with by Landlord hereunder, or any representation or warranty made by Landlord under this Lease that is or becomes false or inaccurate in any respect.

Notwithstanding the foregoing, Landlord shall have no responsibility for acts or omissions of Tenant or Tenant's agents, employees and invitees.

14. **NO JOINT VENTURE:** The relationship of the parties is that of Landlord and Tenant only and nothing in this Lease shall be construed as creating a partnership, joint venture, principal, agent or any other relationship.

15. **TIME:** Time is of the essence in this Lease and all provisions herein relating thereto shall be strictly construed.

16. **APPLICABLE LAW:** This Lease shall be construed, performed and enforced in accordance with the laws of North Carolina.

17. **SEVERABILITY:** In the event any provision of this Lease shall be determined by a court of competent jurisdiction to be invalid, illegal or unenforceable, the remainder of this Lease shall nonetheless remain in full force and effect so long as the substantial benefits of the parties to be derived from this Lease and the performance hereof are not adversely affected by the elimination of such provision(s).

18. **COUNTERPARTS:** This Lease may be executed in one or more counterparts, including facsimile counterparts, and all such executed counterparts shall contain one agreement, binding on all the parties hereto, notwithstanding that all the parties are not signatory to the original or the same counterpart.

19. **HEADINGS:** The paragraph headings used herein are for convenience of reference only and shall not be considered to limit or construe the context or substantive terms of this Lease.

20. **CONSTRUCTION:** Landlord and Tenant acknowledge and agree that each party has read this Lease. The parties hereto further acknowledge and agree that each party has had the opportunity to consult with and obtain legal advice and counseling from an attorney in relation to each and every provision of this Lease, and each party acknowledges and agrees for itself it has either availed itself of that opportunity or has knowingly and willfully declined such representation. Therefore, the language used in this Lease shall be deemed to be the language chosen by the parties hereto to express their mutual intent, and no rule of strict construction shall be applied against either party.

21. **POWER AND AUTHORITY:** Each of the parties to this Lease represent and warrant that it has full power and authority to enter into, execute, deliver and perform this Lease, and that all approvals, consents and/or resolutions required for the execution of this Lease have been obtained.

22. **RIGHT OF ENTRY AND INSPECTION:** The Tenant at any time during the Term shall permit inspection of the Premises, during reasonable hours, by the Landlord or the Landlord's agent.

23. **CONDEMNATION:** If the whole or any part of the Premises, or means of access thereto, shall be condemned or sold under threat of condemnation, and such condemnation shall render the Premises unsuitable for the Tenant's intended use, as determined in Tenant's sole discretion, Tenant may terminate this Lease upon thirty (30) days written notice to Landlord, said notice to be given within fifteen (15) days of such casualty or taking.

24. **FUTURE CONVEYANCE:** Upon the Tenant's satisfactory performance under this Lease, and the Tenant's sole determination that the Premises has future industrial redevelopment potential, the Landlord hereby expresses the intent to convey the Premises by fee simple title to the Tenant for no monetary consideration to the Tenant, subject to the Landlord's reservation of a forty (40) foot road right-of-way extending from the end of Cherry Street across the subject parcel to other adjoining parcels owned by the Landlord. The parties hereby express the intent to effect such conveyance not later than December 31, 2016.

25. **ENTIRE AGREEMENT:** The covenants and agreements herein contained are binding on the parties hereto, their successors, assigns and legal representatives. This Lease embodies all of the understandings and agreements of the parties and the terms hereof shall not be changed or varied except by written instrument signed by both parties.

IN WITNESS WHEREOF, Landlord and Tenant have each executed or caused this Lease Agreement to be executed by their duly authorized representatives in the manner prescribed by law as of the day and year first above written.

[Signatures and Notary Acknowledgments on Following Pages]

LANDLORD:

 Richard D. Lee, Co-Trustee of the Lee
 Family Trust dated December 1, 2000

 Pamela H. Lee, Co-Trustee of the Lee
 Family Trust dated December 1, 2000

STATE OF CALIFORNIA

COUNTY OF _____

I, _____, a Notary Public of the aforesaid County and State, do hereby certify that **Richard D. Lee and Pamela H. Lee** (the "Signatories"), **Co-Trustees** (title) of the **Lee Family Trust dated December 1, 2000**, personally appeared before me this day and by authority duly given, acknowledged the due execution of the foregoing instrument.

I certify that the Signatories personally appeared before me the day, and (check one of the following):

- _____ (I have personal knowledge of the identity of the Signatories); or
 _____ (I have seen satisfactory evidence of the Signatories' identities, by current or state or federal identifications with the Signatories' photographs in the form of: (check one of the following)
 _____ a drivers license or _____ in the form of _____); or
 _____ (a credible witness has sworn to the identity of the Signatories).

The Signatories acknowledged to me that they voluntarily signed the foregoing document for the purpose stated therein and in the capacity indicated.

Witness my hand and notarial stamp or seal this _____ day of _____, 2016.

 Notary Public (signature)

 Notary Public (print/type)

My Commission Expires: _____
 [NOTARY PUBLIC SEAL/STAMP]

TENANT:

ATTEST:

NORTHAMPTON COUNTY:

Michelle Nelson
Clerk to the Board of Commissioners

Fannie P. Greene
Chair, Board of Commissioners

STATE OF NORTH CAROLINA

NORTHAMPTON COUNTY

I, _____, a Notary Public of the aforesaid County and State, do hereby certify that Michelle Nelson came before me this day and being by me sworn, says she knows the corporate seal of Northampton County and is acquainted with Fannie P. Greene, who is the Chair of the Northampton County Board of Commissioners, and that she, Michelle Nelson, is the Clerk to the Northampton County Board of Commissioners, and that she saw the Chair sign the foregoing Lease Agreement and affix the corporate seal of Northampton County to it with the specific intent that it is executed as an instrument under seal, and that she, Michelle Nelson, signed her name in attestation of the execution of the instrument in the presence of the Chair, and that the foregoing Lease Agreement is the act of Northampton County.

Witness my hand and notarial stamp or seal this ____ day of _____, 2016.

Notary Public (signature)

Notary Public (print/type)

My Commission Expires: _____
[NOTARY PUBLIC SEAL/STAMP]

EXHIBIT A

That certain tract or parcel of land containing 14.248 acres, more or less, as shown on plat of survey entitled "Plat Showing Properties Proposed for Conveyance to Fineline Industries, Inc., Cherry Street, Woodland, N.C., Talon Building Site", by Burr & Associates, P.A., and recorded in Map Book 33, Page 24, Northampton County Registry. Designated as Northampton County Tax Parcel Number 06-01498. Being the same property conveyed to Fineline Industries, Inc. (predecessor in interest to Fineline Industries, LLC) by deed recorded in Book 924, Page 802, Northampton County Registry.

NORTHAMPTON COUNTY
BOARD OF COMMISSIONERS

Meeting Date: 08-01-16

Agenda Tab Number: 4

Agenda Time: 10:15

Presenter and/or Subject Matter:

Mr. Ronnie Storey, Emergency Management Director
1) REA Tower Lease
2) Financial Assistance Contracts for Volunteer Departments

Komita Hendricks

1) REA Tower Lease**Decision Paper**

To: Northampton County Board of Commissioners
From: Ronald P Storey Jr, Emergency Management Director
Re: Tower Lease Contract
Date: July 7, 2016

Purpose: To respectfully request permission to enter into a rental contract with Roanoke Electric Membership Corporation to rent antenna and equipment space for the Radio Improvement Plan repeater site in the Southeast corner of the County.

Facts:

1. The monthly rental fee is \$25.00 per month which includes space for antennas on the 120' tower and the use of a weatherproof, climate controlled building with back-up power to house the radio equipment.
2. This Lease is eligible for yearly renewal.
3. This contract has been reviewed by the County Attorney, Mr. McKellar, and some of his recommended changes were made. He advised he would address any concerns during the presentation.
4. The tower is located at the old REA site, 409 N Main Street, Rich Square, NC 27869.
5. Rental fees will be paid from the Communications Radio Budget.

Recommendation: I recommend we enter into this contract in order to improve the public safety radio communication in the County.

Respectfully Submitted,


Ronald P Storey, Jr
Emergency Management Director

Coordination:**County Manager**Concur: Kimberly L. [Signature] 7/7/16

Concur with Comment: _____

Disagree: _____

Finance DirectorConcur: Neddie A. Edwards 7/7/16

Concur with Comment: _____

Disagree: _____

Action by the Decision Maker

Approve: _____

Disapprove: _____

Other: _____

NORTHAMPTON COUNTY CONTRACT CONTROL SHEET		CONTRACT/VENDOR Roanoke Electric Membership Corp	
VENDOR #	NC	Address	P O Box 1326, Ahoskie, NC 27910
		Contact	Travis Pickrell
		5 pages	Originals 0 Copies
CONTRACT #	REA Tower Space	Amount \$	\$25+Tax Per Month
New Contract	Yes		
Renewal		Date originally approved by the Board of Commissioners	
Cost or Material Changes			
Original Contract sent to Contract Administrator	Date: 4/27/2016		
Originating Department/Individual:	EM Ronald Storey	Item or Service:	Rent Tower Space on RS Tower
Department Involved:	EM & Communications	Type of Contract:	Lease Agreement
Line Item Budgeted:	114326-535200	Period of Coverage:	1 Year with yearly renewals
GRANTS			
Board approval for Application	Approved _____	Set _____	Verified _____
Board approval for Acceptance	Approved _____	Set _____	Verified _____
COUNTY ATTORNEY	Date Received: 4/28/2016	Date Approved: 5/24/2016	
Approved as to Form: YES		Approved as to Legal Sufficiency: YES	
Revisions Necessary? YES		Board Action Necessary? YES	
Date Revisions were made? 5/24, By Atty.			
FINANCE	Date Received: 07/11/16	Date Audited: 07/15/16	
Non encumbered contract	Yes _____ No _____		
ASSISTANT COUNTY MANAGER	Date Received _____	Date Approved: _____	
COUNTY MANAGER	Date Received 7/15/16	Date Approved: 7/15/16	
BOARD OF COMMISSIONERS	CLERK TO THE BOARD	7/15/16	
Date approved by Board	Date Received _____	Date Attested: _____	
CONTRACT ADMINISTRATOR			
Attorney _____	Finance _____	Asst Cty Mgr _____	Cty Mgr _____ Clerk: _____
Outside Agency Signatures:	Date Sent : _____	Date received: _____	
Copies Delivered to Appropriate Departments:	ORIGINATING _____	FINANCE _____	
Original to Outside Agency: (Departments to deliver)	Date: _____		
File County Original / Add to Database:	Date: _____		
NOTES:			
_____ copies sent to originating department with instruction to obtain signatures and return 1 executed original to Legal _____ copies sent to originating departments with note to forward to vendor			
PROBLEMS:			
Corrective Action:		Date: _____	
		Initial: _____	

Roanoke Electric Cooperative
TOWER LEASE AGREEMENT (the "Agreement")
for
<<Tower location or designation>> (the "Site")

Lessor leases to Lessee, a portion of the Site to do the following: [Check and initial appropriate boxes]

- ☐ Land consisting of approximately _____ square feet upon which Lessee will install their equipment sheltering structure
- ☐ Building interior space consisting of approximately _____ square feet
- ☐ Building exterior space for attachment of antennas
- ☐ Building exterior space for placement of base station equipment
- ☐ Tower antenna Space at _____ feet.
- ☐ Space required for cable runs to connect facility equipment and _____ antennas

at the Site, together with a non-exclusive easement for reasonable access thereto and to the appropriate source of electric facilities. The Site will be used by Lessee for the purpose of installing, removing, replacing, modifying, maintaining and operating, at its expense, communications service system facility, including, without limitation, antenna equipment, cable wiring, and related fixtures. Lessee will use the Site in a manner which will not unreasonably disturb the occupancy of Lessor's other tenants or facilities.

1. **Term.** The term of this Agreement (the "Initial Term") is one calendar (1) year, commencing on date both Lessee and Lessor have executed this Agreement. This Agreement will automatically renew for additional one (1) calendar year periods and shall continue until either party elects to terminate this Agreement in writing at least thirty (30) days prior to its expiration.
2. **Rent.** Rent (as hereinafter defined) will commence upon (check only one)
 - ☐ the execution of this Agreement,
 - ☐ the construction start date,
 - ☐ completion of the installation of Lessee's Antenna Facilities, or
 - ☐ _____, 20__

(the "Rent Commencement Date"). Thereafter, the monthly Rent will be paid in equal monthly installments in advance. "Rent" shall be defined as

an amount equivalent to the then current Basic Facilities Charge, as that amount is set forth in Appendix 2 to Lessor's Rate Schedules.

Rent payments must be sent to the address beneath Lessor's signature or, if preferred by Lessor, paid via electronic transfer to the Lessor's bank account as directed by the Lessor. In the event of an excessive number of late Rent payments, in the sole discretion of Lessor, Lessee can be required to pay the balance of the term in full when the next Rent payment is due and to prepay Rent for each successive renewal term.

3. **Title and Quiet Possession.** Lessor represents and agrees (a) that it is the Lessor of the Site; (b) that it has the right to enter into this Agreement; (c) that the person signing this Agreement has the authority to sign; (d) that Lessee is entitled to access the Site at all reasonable times, as determined by Lessor, and to the quiet possession of its leasehold throughout the initial term and each renewal term so long as Lessee is not in default beyond the expiration of any cure period; and (e) that Lessor will upon sale or transfer of the underlying property, provide an assignment letter to Lessee that instructs Lessee to make future rent payments to the transferee.
4. **Assignment/Subletting.** Lessee shall not have the right to sublease and/or assign its rights under this Agreement without notice to and consent of Lessor.
5. **Notices** All notices, requests, demands and other communications hereunder shall be in writing and shall be deemed given if personally delivered or mailed, certified mail, return receipt requested or sent by recognized overnight carrier to the addresses specified below. Notices, requests, demands and other communications may also be given by facsimile transmission, provided that notice is concurrently given by one of the above methods. Communication by electronic or computerized mail shall not be accepted as effective notice under this Agreement. Notices to a party must be sent to the address shown underneath the party's signature or as later designated in writing.
6. **Improvements.** Lessee may, with advance approval by Lessor and at its sole expense, make such improvements on the Site, as it deems necessary from time to time, for the operation of the facility. Upon termination or expiration of this Agreement for any reason, Lessee shall remove its equipment and improvements and will restore the Site to substantially the condition existing on the Commencement Date, except for ordinary wear and tear and casualty loss.
7. **Removal of Equipment or Improvements.**
 - 7.1. IN THE EVENT LESSEE FAILS TO REMOVE ALL OF ITS EQUIPMENT AND IMPROVEMENTS WITHIN FIFTEEN (15) DAYS OF THE EXPIRATION OF THIS AGREEMENT, LESSOR SHALL HAVE THE AUTHORITY TO REMOVE SUCH EQUIPMENT AND IMPROVEMENTS AND INVOICE LESSEE FOR THE SAME.
 - 7.2. LESSEE AGREES LESSOR SHALL INCUR NO LIABILITY WHATSOEVER FOR ANY DAMAGE TO LESSEE'S BUSINESS, EQUIPMENT, OR IMPROVEMENTS RESULTING FROM LESSOR'S REMOVAL OF LESSEE'S EQUIPMENT OR IMPROVEMENTS AS PERMITTED BY THIS PROVISION 7.
8. **Compliance with Laws.** Lessor represents that Lessor's property (including the Site), and all Lessor-constructed improvements located thereon, are in substantial compliance with building, life/safety, disability, and other laws, codes and regulations of applicable governmental authorities. Lessee will substantially comply with all applicable laws, including any requirements imposed by Lessor, relating to its use of the Site.
9. **Standard of Work.** All work shall conform the methods and procedures described in the Motorola document *Standards and Guidelines for Communications Sites* (Motorola Part Number 68-81089E50). Electrical work shall meet requirements of the most current edition of NFPA 70, the National Electrical Code. Any emergency back-up generator shall meet requirements of the most current editions of NFPA 37, Standard for the Installation and Use of Stationary Combustion Engines and Gas Turbines and NFPA 110, Standard for Emergency and Standby Power Systems.

10. **Proof of engineering competency.** The Lessor shall be sole arbiter of situations arising from disputes as to the competency of engineering of proposed additions such as antennas, batteries, cabling, electrical equipment, generators, penetrations, racks, support structures, and transfer switches. This list is not intended to be all-inclusive.
11. **Interference.** Lessee will resolve technical interference problems with other equipment located at the Site on the commencement date or any equipment that becomes attached to the Site at any future date when Lessee desires to add additional equipment to the Site.
12. **Emergent termination of interference.** As this Site may support multiple public safety communications systems, the Lessor reserves the right to remove power (both normal and emergency) from any Lessee installed equipment in order to prevent interference to a public safety communications system. Lessee shall clearly mark disconnecting means for both normal and emergency power in order to minimize damage to Lessee equipment.
13. **Utilities.** Lessor represents that utilities adequate for Lessee's use of the Site are available. Lessor will pay for all utilities used by it at the Site. Lessor will cooperate with Lessee in Lessee's efforts to obtain utilities from any location provided by Lessor or the servicing utility, including signing any easement or other instrument reasonably required by the utility company.
14. **Termination.** Lessor may terminate this Agreement at any time by 60 day notice to Lessee without further liability if Lessee does not obtain all permits or other approvals (collectively, "approval") required from any governmental authority, quasi governmental authority, or any third party to operate the installed equipment, or if any such approval is canceled, expires or is withdrawn or terminated, or if Lessee, for any other reason including technical, regulatory and business reasons, in its sole discretion, determines to terminate this Agreement. Upon termination, all prepaid rent will be retained by Lessor unless such termination is due to Lessor's failure of proper Lessorship or authority, or such termination is a result of Lessor's default.
15. **Default.** If either party is in default under this Agreement for a period of (a) 15 days following receipt of notice from the non-defaulting party with respect to a default which may be cured solely by the payment of money, or (b) 30 days following receipt of notice from the non-defaulting party with respect to a default which may not be cured solely by the payment of money, then, in either event, the non-defaulting party may pursue any remedies available to it against the defaulting party under applicable law, including, but not limited to, the right to terminate this Agreement. If the non-monetary default may not reasonably be cured within a 30-day period, this Agreement may not be terminated if the defaulting party commences action to cure the default within such 30-day period and proceeds with due diligence to fully cure the default.
16. **Indemnity.** Lessee will indemnify Lessor against and holds Lessor harmless from any and all costs (including reasonable attorneys' fees) and claims of liability or loss which arise out of this lease, use and/or occupancy of the Site by Lessee. This indemnity does not apply to any claims arising from the reckless indifference to the consequences of Lessor's actions or intentional misconduct of the Lessor. The indemnity obligations under this Paragraph will survive termination of this Agreement.

17. **Subordination and Non-Disturbance.** This Agreement is subordinate to any mortgage or deed of trust now of record against the Site.
18. **Taxes.** Lessor will be responsible for payment of all personal property taxes assessed directly upon and arising solely from its use of the communications facility on the Site. Lessee will pay to Lessor any increase in real property taxes attributable solely to any improvements to the Site made by Lessee within 60 days after receipt of satisfactory documentation indicating calculation of Lessee's share of such real estate taxes and payment of the real estate taxes by Lessor. Lessor will pay when due all other real estate taxes and assessments attributable to the property of Lessor of which the Site is a part and will provide Lessee with proof of such payments.
19. **Insurance.** Lessee will procure and maintain commercial general liability insurance, with limits of not less than One Million Dollars combined single limit per occurrence for bodily injury and property damage liability, with a certificate of insurance to be furnished to Lessor within 30 days of written request. Lessee warrants that cancellation will not occur without at least 15 days prior written notice to Lessor.
20. **Maintenance.** Lessee will be responsible for repairing and maintaining any improvements or equipment installed by Lessee at the Site in a proper operating and reasonably safe condition.
21. **Miscellaneous.** (a) This Agreement applies to and binds the heirs, successors, executors, administrators and assigns of the parties to this Agreement, including any successor by merger or sale of assets; (b) this Agreement is governed by the laws of the state of North Carolina and any lawsuit shall be brought in a court in North Carolina; (c) this Agreement (including the Exhibits) constitutes the entire agreement between the parties and supersedes all prior written and verbal agreements, representations, promises or understandings between the parties; (d) any amendments to this Agreement must be in writing and executed by both parties; (e) if any provision of this Agreement is invalid or unenforceable with respect to any party, the remainder of this Agreement or the application of such provision to persons other than those as to whom it is held invalid or unenforceable, will not be affected and each provision of this Agreement will be valid and enforceable to the fullest extent permitted by law; and (f) the prevailing party in any action or proceeding in court or mutually agreed upon arbitration proceeding to enforce the terms of this Agreement is entitled to receive its reasonable attorneys' fees and other reasonable enforcement costs and expenses from the non-prevailing party.
22. **Non-Binding Until Fully Executed.** This Agreement is for discussion purposes only and does not constitute a formal offer by either party. This Agreement is not and shall not be binding on either party until and unless it is fully executed by both parties.
23. **Authority.** Each party hereby represents and warrants to the other that the undersigned person is duly authorized to execute this Lease Agreement by and on behalf of such party.

[Signature Page Follows]

LESSOR:

Roanoke Electric Membership Corporation
PO Box 1326
Ahoskie, NC 27910

518 NC Hwy 561 West
Aulander, NC 27805

By: _____

Name: _____

Title: _____

LESSEE:

Name: _____

Address: _____

By: _____

Name: _____

Title: _____

This instrument has been pre-audited in the manner as

Per NC.G.S. 159-28 (a) Leslie Edwards
Finance Officer

2) Financial Assistance Contracts for Volunteer Departments

Decision Paper

To: Northampton County Board of Commissioners

From: Ronald P Storey Jr, Emergency Management Director

Re: Fire Department and EMS Squad Financial Assistance Contracts/Applications

Date: July 7, 2016

Purpose: The purpose of this decision paper is to obtain approval from the Northampton County Board of Commissioners for the contracts/applications for the Fire Departments and EMS Squads for designated funds for FY16-17.

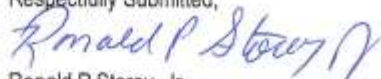
Facts:

1. A Resolution adopted by the Board of Commissioners on March 17, 1980 sets out the process for the approval of the Fire Departments' contracts and the EMS Squads' applications for financial assistance pending a review of the performance record of each Fire Department/EMS Squad. Performance charts of Fire Departments and EMS Squads for July 1, 2015 – June 30, 2016 are included with this package.
2. Northampton County requires all Fire Departments and EMS Squads operating within the County to submit a contract/application annually in order to receive their designated funds.
3. We have 10 Fire Departments that consist of Roanoke Wildwood, Gaston, Garysburg, Jackson, Lasker, Rich Square, Seaboard, Severn, Woodland, Conway and 3 EMS Squads that consist of Conway/Severn, Eastside, and Gaston.
4. Contributions in the amount of \$14,500.00 for the Fire Departments and \$14,000.00 for the EMS Squads (\$28,500.00 total) are included in the FY16-17 budget.
5. Contracts/applications were received by the May 15, 2016 deadline from the following departments requesting their designated funds:

• Roanoke Wildwood VFD	\$850
• Gaston VFD	\$850
• Garysburg VFD	\$850
• Jackson VFD	\$850
• Lasker VFD	\$850
• Rich Square VFD	\$850
• Seaboard VFD	\$850
• Severn VFD	\$3850
• Woodland VFD	\$850
• Conway VFD	\$3850
• Conway Severn EMS	\$4667
• Eastside EMS	\$4667
• Gaston EMS	\$4667
6. The aforementioned funds are not the funds the Fire Departments receive through their Fire Service District Tax. If approved the funds will be processed for payment in October 2016.

Recommendation: I recommend the approval of these Contracts/Applications pending the Boards satisfaction with each Fire Department's/EMS Squad's performance.


Respectfully Submitted,



Ronald P Storey, Jr
Emergency Management Director

Coordination:

County Manager

Concur:  7/7/16

Concur with Comment: _____

Disagree: _____

Finance Director

Concur: 

Concur with Comment: _____

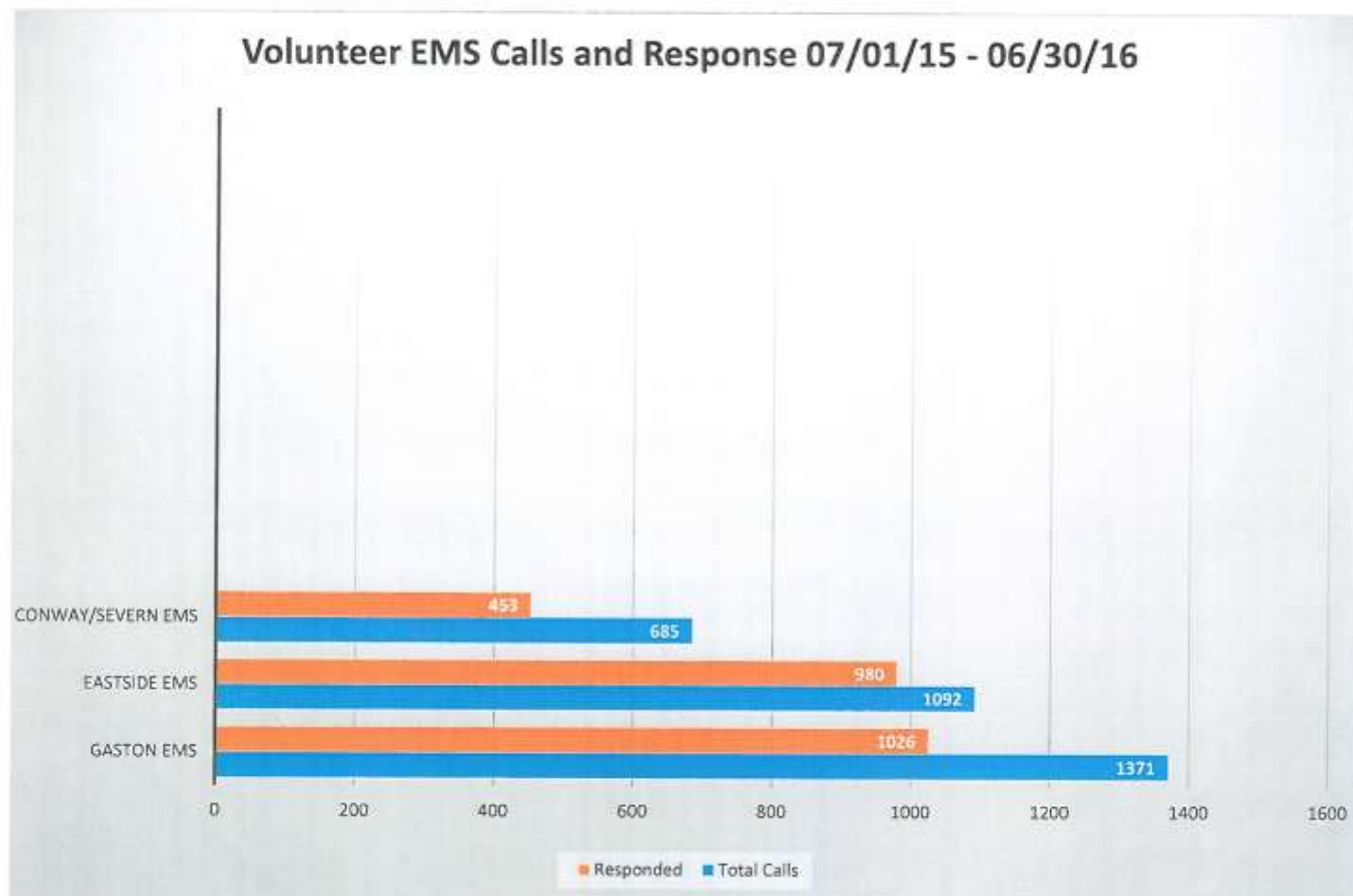
Disagree: _____

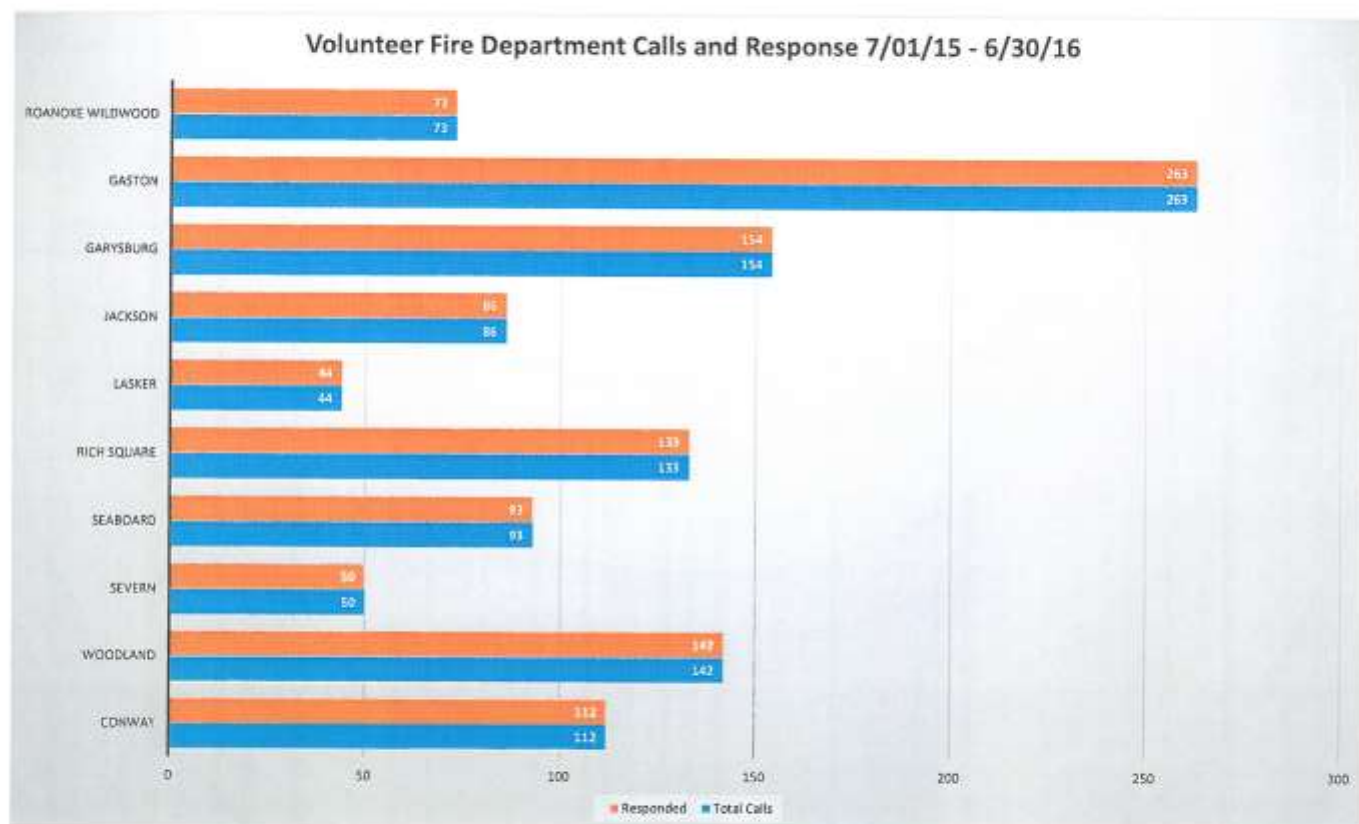
Action by the Decision Maker

Approve: _____

Disapprove: _____

Other: _____





**Application For Financial Assistance
To An Incorporated Rescue Squad
Pursuant To Resolution Adopted By The
Board of Commissioners Of Northampton County**

Application is hereby made by the Conway/Severn Incorporated Rescue Squad for financial assistance under the provisions of the aforesaid resolution for providing financial assistance to certain Rescue Squads in the County.

The Conway/Severn Incorporated Rescue Squad hereby agrees to give assistance to the residents of Northampton County located outside the incorporated town limits.

In witness whereof, the Conway/Severn Incorporated Rescue Squad has caused this application to be duly executed in its name and by the undersigned officers,

ATTEST:

Kelly Sykes
Secretary

Boyd Fog
Commander

Date: 4/20/16

-For County Use Only

The Board of Commissioners of Northampton County, in accordance with the provisions of the aforesaid resolution and on the basis of the Rescue Squad's past record, hereby approves the application of the Conway/Severn Incorporated Rescue Squad for financial assistance which shall begin on July 1, 2016.

ATTEST:

Clerk to the Board

Chairperson

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

Finance Officer

Vendor # 1249
Code # 114371 -- 560100
Amount \$ _____
Approval _____

**Application For Financial Assistance
To An Incorporated Rescue Squad
Pursuant To Resolution Adopted By The
Board of Commissioners Of Northampton County**

Application is hereby made by the Eastside Incorporated Rescue Squad for financial assistance under the provisions of the aforesaid resolution for providing financial assistance to certain Rescue Squads in the County.

The Eastside Incorporated Rescue Squad hereby agrees to give assistance to the residents of Northampton County located outside the incorporated town limits.

In witness whereof, the Eastside Incorporated Rescue Squad has caused this application to be duly executed in its name and by the undersigned officers.

ATTEST:

Philip Dutta
Secretary

[Signature]
Commander

Date: 4-18-16

For County Use Only

The Board of Commissioners of Northampton County, in accordance with the provisions of the aforesaid resolution and on the basis of the Rescue Squad's past record, hereby approves the application of the Eastside Incorporated Rescue Squad for financial assistance which shall begin on July 1, 2016.

ATTEST:

Clerk to the Board

Chairperson

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

P

Finance Officer

Vendor # 17444
Code # 114371 - 561100
Amount \$ _____
Approval _____

**Application For Financial Assistance
To An Incorporated Rescue Squad
Pursuant To Resolution Adopted By The
Board of Commissioners Of Northampton County**

Application is hereby made by the Gaston Incorporated Rescue Squad for financial assistance under the provisions of the aforesaid resolution for providing financial assistance to certain Rescue Squads in the County.

The Gaston Incorporated Rescue Squad hereby agrees to give assistance to the residents of Northampton County located outside the incorporated town limits.

In witness whereof, the Gaston Incorporated Rescue Squad has caused this application to be duly executed in its name and by the undersigned officers.

ATTEST:

Tina Bailey
Secretary

Rebecca C. Johnson
Commander

Date: 4/24/16

For County Use Only

The Board of Commissioners of Northampton County, in accordance with the provisions of the aforesaid resolution and on the basis of the Rescue Squad's past record, hereby approves the application of the Gaston Incorporated Rescue Squad for financial assistance which shall begin on July 1, 2016.

ATTEST:

Clerk to the Board

Chairperson

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

Finance Officer

Vendor # 2542
Code # 114371 - 560500
Amount \$ _____
Approval _____

**Contract For County Fire Service
From Incorporated Department**

North Carolina
Northampton County

This Contract, made and entered into this the 1st day of July, 2016 by and between the County of Northampton, herein called the County, and the Roanoke Wildwood Fire Department, hereinafter called the Department.

Witnesseth:

That for and in consideration of the mutual covenants hereinafter contained, and pursuant to authority granted by G.S. 153A-233, do hereby covenant and agree as follows:

1. The Department agrees to furnish and provide continuing fire protection service to property within its Service Area by dispatching upon call of any resident or property owner within the said Service Area equipment consisting of 2 FIRE TRUCKS and adequate personnel to operate same.
2. The County agrees to make a contribution to the Department in the amount of \$850 annually.
3. This Contract may be terminated by either party at the end of any fiscal year by giving 180 days written notice of its intent to so terminate to the other party by registered or certified mail.

In witness whereof the County of Northampton has caused these presents to be signed in its name by its Chairman and attested by its Clerk and Roanoke Wildwood Rural Fire Department has caused these presents to be signed in its name by its President and attested by its Secretary.

This the _____ day of _____, 20____.

ATTEST:

Clerk to the Board

Chairperson, Board of Commissioners

This the _____ day of _____, 20____.

ATTEST:

Jaylon Nelson
Secretary

Robert K. Hildreth
President, Roanoke Wildwood Fire Dept.

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

Finance Officer

Vendor # 1246
Code # 114340 - 569310
Amount \$ _____
Approval _____

**Contract For County Fire Service
From Incorporated Department**

North Carolina
Northampton County

This Contract, made and entered into this the 1st day of July, 2016 by and between the County of Northampton, herein called the County, and the Gaston Fire Department, hereinafter called the Department.

Witnesseth:

That for and in consideration of the mutual covenants hereinafter contained, and pursuant to authority granted by G.S. 153A-233, do hereby covenant and agree as follows:

1. The Department agrees to furnish and provide continuing fire protection service to property within its Service Area by dispatching upon call of any resident or property owner within the said Service Area equipment consisting of Pumper and adequate personnel to operate same.
2. The County agrees to make a contribution to the Department in the amount of \$850 annually.
3. This Contract may be terminated by either party at the end of any fiscal year by giving 180 days written notice of its intent to so terminate to the other party by registered or certified mail.

In witness whereof the County of Northampton has caused these presents to be signed in its name by its Chairman and attested by its Clerk and Gaston Rural Fire Department has caused these presents to be signed in its name by its President and attested by its Secretary.

This the 19 day of APRIL, 2016.

ATTEST:

Clerk to the Board

Chairperson, Board of Commissioners

This the _____ day of _____, 20____.

ATTEST:

Kristen Clark
Secretary

Phil [Signature]
President, Gaston Fire Dept.

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

Finance Officer

Vendor # 1241
Code # 114340 - 569305
Amount \$ _____
Approval _____

**Contract For County Fire Service
From Incorporated Department**

North Carolina
Northampton County

This Contract, made and entered into this the 1st day of July, 2016 by and between the County of Northampton, herein called the County, and the Garvsburg Fire Department, hereinafter called the Department.

Witnesseth:

That for and in consideration of the mutual covenants hereinafter contained, and pursuant to authority granted by G.S. 153A-233, do hereby covenant and agree as follows:

1. The Department agrees to furnish and provide continuing fire protection service to property within its Service Area by dispatching upon call of any resident or property owner within the said Service Area equipment consisting of Pumper + Tanker and adequate personnel to operate same.
2. The County agrees to make a contribution to the Department in the amount of \$850 annually.
3. This Contract may be terminated by either party at the end of any fiscal year by giving 180 days written notice of its intent to so terminate to the other party by registered or certified mail.

In witness whereof the County of Northampton has caused these presents to be signed in its name by its Chairman and attested by its Clerk and Garvsburg Rural Fire Department has caused these presents to be signed in its name by its President and attested by its Secretary.

This the _____ day of _____, 20____.

ATTEST:

Clerk to the Board

Chairperson, Board of Commissioners

This the 30th day of April, 2016.

ATTEST:

Lela Ardy
Secretary

Hamilton D. Dancie
President, Garvsburg Fire Dept.

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

Finance Officer

Vendor # 1245
Code # 114340-569309
Amount \$ _____
Approval _____

**Contract For County Fire Service
From Incorporated Department**

North Carolina
Northampton County

This Contract, made and entered into this the 1st day of July, 2016 by and between the County of Northampton, herein called the County, and the Jackson Fire Department, hereinafter called the Department.

Witneseth:

That for and in consideration of the mutual covenants hereinafter contained, and pursuant to authority granted by G.S. 153A-233, do hereby covenant and agree as follows:

1. The Department agrees to furnish and provide continuing fire protection service to property within its Service Area by dispatching upon call of any resident or property owner within the said Service Area equipment consisting of Mobile Equipment and adequate personnel to operate same.
2. The County agrees to make a contribution to the Department in the amount of \$850 annually.
3. This Contract may be terminated by either party at the end of any fiscal year by giving 180 days written notice of its intent to so terminate to the other party by registered or certified mail.

In witness whereof the County of Northampton has caused these presents to be signed in its name by its Chairman and attested by its Clerk and Jackson Rural Fire Department has caused these presents to be signed in its name by its President and attested by its Secretary.

This the _____ day of _____, 20____.

ATTEST:

Clerk to the Board

Chairperson, Board of Commissioners

This the _____ day of _____, 20____.

ATTEST:

Murray Gordon
Secretary

[Signature]
President, Jackson Fire Dept.

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

Finance Officer

Vendor # 1243
Code # 114340-569307
Amount \$ _____
Approval _____

**Contract For County Fire Service
From Incorporated Department**

North Carolina
Northampton County

This Contract, made and entered into this the 1st day of July, 2016 by and between the County of Northampton, herein called the County, and the Lasker Fire Department, hereinafter called the Department.

Witnesseth:

That for and in consideration of the mutual covenants hereinafter contained, and pursuant to authority granted by G.S. 153A-233, do hereby covenant and agree as follows:

1. The Department agrees to furnish and provide continuing fire protection service to property within its Service Area by dispatching upon call of any resident or property owner within the said Service Area equipment consisting of 2 fire engines + 1 equipment truck and adequate personnel to operate same.
2. The County agrees to make a contribution to the Department in the amount of \$850 annually.
3. This Contract may be terminated by either party at the end of any fiscal year by giving 180 days written notice of its intent to so terminate to the other party by registered or certified mail.

In witness whereof the County of Northampton has caused these presents to be signed in its name by its Chairman and attested by its Clerk and Lasker Rural Fire Department has caused these presents to be signed in its name by its President and attested by its Secretary.

This the _____ day of _____, 20____.

ATTEST:

Clerk to the Board

Chairperson, Board of Commissioners

This the _____ day of _____, 20____.

ATTEST:

Carolyn Outland
Secretary

Michael S.
President, Lasker Fire Dept.

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

Finance Officer

Vendor # 1244
Code # 114340-569308
Amount \$ _____
Approval _____

**Contract For County Fire Service
From Incorporated Department**

North Carolina
Northampton County

This Contract, made and entered into this the 1st day of July, 2016 by and between the County of Northampton, herein called the County, and the Rich Square Fire Department, hereinafter called the Department.

Witnesseth:

That for and in consideration of the mutual covenants hereinafter contained, and pursuant to authority granted by G.S. 153A-233, do hereby covenant and agree as follows:

1. The Department agrees to furnish and provide continuing fire protection service to property within its Service Area by dispatching upon call of any resident or property owner within the said Service Area equipment consisting of one pumper truck and adequate personnel to operate same.
2. The County agrees to make a contribution to the Department in the amount of \$850 annually.
3. This Contract may be terminated by either party at the end of any fiscal year by giving 180 days written notice of its intent to so terminate to the other party by registered or certified mail.

In witness whereof the County of Northampton has caused these presents to be signed in its name by its Chairman and attested by its Clerk and Rich Square Rural Fire Department has caused these presents to be signed in its name by its President and attested by its Secretary.

This the _____ day of _____, 20____.

ATTEST:

Clerk to the Board

Chairperson, Board of Commissioners

This the _____ day of _____, 20____.

ATTEST:

William T. Rhee
Secretary

Louise Lassiter
President, Rich Square Fire Dept.

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

Finance Officer

Vendor # 1237
Code # 114340-569301
Amount \$ _____
Approval _____

**Contract For County Fire Service
From Incorporated Department**

North Carolina
Northampton County

This Contract, made and entered into this the 1st day of July, 2016 by and between the County of Northampton, herein called the County, and the Seaboard Fire Department, hereinafter called the Department.

Witnesseth:

That for and in consideration of the mutual covenants hereinafter contained, and pursuant to authority granted by G.S. 153A-233, do hereby covenant and agree as follows:

1. The Department agrees to furnish and provide continuing fire protection service to property within its Service Area by dispatching upon call of any resident or property owner within the said Service Area equipment consisting of all available equipment and adequate personnel to operate same.
2. The County agrees to make a contribution to the Department in the amount of \$850 annually.
3. This Contract may be terminated by either party at the end of any fiscal year by giving 180 days written notice of its intent to so terminate to the other party by registered or certified mail.

In witness whereof the County of Northampton has caused these presents to be signed in its name by its Chairman and attested by its Clerk and Seaboard Rural Fire Department has caused these presents to be signed in its name by its President and attested by its Secretary.

This the _____ day of _____, 20____.

ATTEST:

Clerk to the Board

Chairperson, Board of Commissioners

This the _____ day of _____, 20____.

ATTEST:

[Signature]
Secretary

[Signature]
President, Seaboard Fire Dept.

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

Finance Officer

Vendor # 1238
Code # 114340-569302
Amount \$ _____
Approval _____

**Contract For County Fire Service
From Incorporated Department**

North Carolina
Northampton County

This Contract, made and entered into this the 1st day of July, 2016 by and between the County of Northampton, herein called the County, and the Severn Fire Department, hereinafter called the Department.

Witnesseth:

That for and in consideration of the mutual covenants hereinafter contained, and pursuant to authority granted by G.S. 153A-233, do hereby covenant and agree as follows:

1. The Department agrees to furnish and provide continuing fire protection service to property within its Service Area by dispatching upon call of any resident or property owner within the said Service Area equipment consisting of a pumper & tanker or combo and adequate personnel to operate same.
2. The County agrees to make a contribution to the Department in the amount of \$3,850 annually.
3. This Contract may be terminated by either party at the end of any fiscal year by giving 180 days written notice of its intent to so terminate to the other party by registered or certified mail.

In witness whereof the County of Northampton has caused these presents to be signed in its name by its Chairman and attested by its Clerk and Severn Rural Fire Department has caused these presents to be signed in its name by its President and attested by its Secretary.

This the _____ day of _____, 20____.

ATTEST:

Clerk to the Board

Chairperson, Board of Commissioners

This the 22^d day of May, 20 16.

ATTEST:

Allen Taylor
Secretary

Bernis Ray Woodard
President, Severn Fire Dept.

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

Finance Officer

Vendor # 1242
Code # 114340-569306
Amount \$ _____
Approval _____

**Contract For County Fire Service
From Incorporated Department**

North Carolina
Northampton County

This Contract, made and entered into this the 1st day of July, 2016 by and between the County of Northampton, herein called the County, and the Woodland Fire Department, hereinafter called the Department.

Witnesseth:

That for and in consideration of the mutual covenants hereinafter contained, and pursuant to authority granted by G.S. 153A-233, do hereby covenant and agree as follows:

1. The Department agrees to furnish and provide continuing fire protection service to property within its Service Area by dispatching upon call of any resident or property owner within the said Service Area equipment consisting of Tanker/Pumper and adequate personnel to operate same.
2. The County agrees to make a contribution to the Department in the amount of \$850 annually.
3. This Contract may be terminated by either party at the end of any fiscal year by giving 180 days written notice of its intent to so terminate to the other party by registered or certified mail.

In witness whereof the County of Northampton has caused these presents to be signed in its name by its Chairman and attested by its Clerk and Woodland Rural Fire Department has caused these presents to be signed in its name by its President and attested by its Secretary.

This the 5 day of May, 2016.

ATTEST:

[Signature]
Clerk to the Board

[Signature]
Chairperson, Board of Commissioners

This the 9 day of May, 2016.

ATTEST:

[Signature]
Secretary

[Signature]
President Woodland Fire Dept.

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

Finance Officer

Vendor # 1240
Code # 114340-569304
Amount \$ _____
Approval _____

**Contract For County Fire Service
From Incorporated Department**

North Carolina
Northampton County

This Contract, made and entered into this the 1st day of July, 2016 by and between the County of Northampton, herein called the County, and the Conway Fire Department, hereinafter called the Department.

Witneseth:

That for and in consideration of the mutual covenants hereinafter contained, and pursuant to authority granted by G.S. 153A-233, do hereby covenant and agree as follows:

1. The Department agrees to furnish and provide continuing fire protection service to property within its Service Area by dispatching upon call of any resident or property owner within the said Service Area equipment consisting of Pumper/TANKER and adequate personnel to operate same.
2. The County agrees to make a contribution to the Department in the amount of \$3,850 annually.
3. This Contract may be terminated by either party at the end of any fiscal year by giving 180 days written notice of its intent to so terminate to the other party by registered or certified mail.

In witness whereof the County of Northampton has caused these presents to be signed in its name by its Chairman and attested by its Clerk and Conway Rural Fire Department has caused these presents to be signed in its name by its President and attested by its Secretary.

This the _____ day of _____, 20____.

ATTEST:

Clerk to the Board

Chairperson, Board of Commissioners

This the _____ day of _____, 20____.

ATTEST:

Reathus M. ...
Secretary

Dennis L. ...
President, Conway Fire Dept.

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

Finance Officer

Vendor # 1239
Code # 114340-569303
Amount \$ _____
Approval _____

NORTHAMPTON COUNTY
BOARD OF COMMISSIONERS

Meeting Date: 08-01-16

Agenda Tab Number: 5

Agenda Time: 10:30

Presenter and/or Subject Matter:

Mrs. Cathy Allen, Tax Administrator

Board of E&R

- Appeals for Real Property

Komita Hendricks

*5 Board of E&R***PROPOSAL PAPER**

TO: NORTHAMPTON COUNTY BOARD OF EQUALIZATION AND REVIEW
FM: Cathy Allen, Tax Administrator
RE: Appeals of real property
DT: June 27, 2016

PURPOSE: To obtain the Board's action concerning the assessed value of the attached parcels.

FACTS: Attached are appeals that the appellants have requested the Tax Assessor to make on their behalf.

DISCUSSION: The Assessor received an informal valuation request from these taxpayers prior to the May 16, 2016 deadline. However, the appraiser(s) did not visit these properties until after the deadline; therefore, now requiring a decision from this board.

CONCLUSION: Please act on each individual appeal.

Parcel 06-01918, owned by Lindbergh Mitchell located on the north side of NC 308 HWY.

After an onsite review of this parcel on May 24, 2016, the appraiser saw a need to adjust the assessed value of this parcel to be assessed in line with other similar parcels.

The reason for the adjustment is due to the fact this parcel will not perk

Mr. Mitchell agreed to the new value (See Attached Letter)

The Tax Office recommends that the Board of Equalization and Review approve the change of the assessed value of parcel 06-01918 from \$9,996 to \$1,000 for the year of 2016.

ACTION BY THE BOARD:

APPROVED _____

DISAPPROVED _____

OTHER _____

SIGNATURE & DATE _____

Avery Davis

From: chris.deberry@nhcnc.net
Sent: Tuesday, May 17, 2016 9:02 AM
To: avery.davis@nhcnc.net
Cc: john.white@nhcnc.net
Subject: follow up on a couple of parcels you discussed last week
Attachments: mitchell, lindbergh.rtf

1) ~~Parcel #0601629~~ was visited and found to have a septic system. The septic tank location was readily apparent. However I did not take the time to probe out the drain lines. In fact, Mr. Joe Davis was at the property the day I stopped. It was explained to Mr. Davis that future habitation on the site would likely require upgrading the septic system. ~~No record of the initial septic system has been found in our files (likely installed in the 40's or 50's)~~

2) Parcel #0601918 (Lindburgh Mitchell) was initially turned down for a septic permit due to the presence of a high water table (Oct 7, 2015). Later Mr. Mitchell hired a private soil scientist who designed a system for Mr. Mitchell. A permit was issued to Mr. Mitchell based on the soil scientist's report, however, Mr. Mitchell found the septic system was too expensive for the property. Review of the soil scientist's report has since brought into question whether a permit should have been issued. Therefore, Mr. Mitchell's septic permit based on the soil scientist's report has been suspended.

Thanks

Chris DeBerry



NORTHAMPTON COUNTY

Tax Department

Post Office Box 637, 104 Thomas Bragg Drive

Jackson, North Carolina 27845

(252) 534-1309 Ext 161

Fax (252) 534-1406

Avery L. Davis Chief Appraiser

June 1, 2016

MITCHELL, LINDBERGH
412 MITCHELL LANE
PO BOX 129
RICH SQUARE, NC 27869

Dear Property Owner,

I am writing in reference to your parcel number 06-01918 of which MITCHELL, LINDBERGH owns 100%. This parcel is known as the WATSON DREW tract and has a physical address of 1169 NC 308 HWY. Your account number is 100953.

Upon your request, I have reviewed the above parcel. The Tax Office recommendation to the Board of Equalization and Review will be to change the value of parcel number 06-01918 from \$9,996 to \$1,000 for 2016. This value represents 100% of the value assessed to this parcel. This value was assessed in accordance with the 2015 Schedules of Rules, Standards, and Value for Market or Use-value and appears to be equitable with similar properties.

If you would like for the Tax Office to appeal on your behalf to the Board of Equalization and Review with the above recommendation please sign and return this letter in the enclosed envelope within 15 days (June 16, 2016) of this letter.

Lindbergh Mitchell

Date 6/6/16

If you do not return this letter an appointment will be made and you will be notified of the date and time for your appearance before the Board of Equalization & Review.

Sincerely,

AVERY L. DAVIS
Chief Appraiser

Parcel 05-00026, owned by FF Pleasant Hill LLC, located at 4427 US 301 HWY, Pleasant Hill, NC.

After an onsite review of this parcel on May 16, 2016, Mr. Davis consulted with the Northampton County Building Inspectors; the appraiser saw a need to adjust the assessed value of this parcel to be assessed in line with other similar parcels.

The reason for the adjustment is due to the outside condition of the building observed by Mr. Davis, and inside condition of the building observed by the Building Inspectors.

FF Pleasant Hill LLC agreed to the value (See Attached Letter)

The Tax Office recommends that the Board of Equalization and Review approve a change in the assessed value from \$456,513 to \$180,679 on parcel 05-00026 for the year of 2016.

ACTION BY THE BOARD:

APPROVED _____

DISAPPROVED _____

OTHER _____

SIGNATURE & DATE _____



NORTHAMPTON COUNTY

Tax Department

Post Office Box 637, 104 Thomas Bragg Drive

Jackson, North Carolina 27845

(252) 534-1309 Ext 161

Fax (252) 534-1406

Avery L. Davis Chief Appraiser

June 1, 2016

RECEIVED

FF PLEASANT HILL LLC & OTHERS
C/O WILL CLARK, ALTUS GROUP
310 25TH AVE N. SUITE 305
NASHVILLE, TN 37203

JUN 09 2016

Altus Group Nashville

Dear Property Owner,

I am writing in reference to your parcel number 05-00026 of which FF PLEASANT HILL LLC & OTHERS owns 100%. This parcel is known as the LUCAS TRACT 1 tract and has a physical address of 4427 US 301 HWY. Your account number is 127655.

Upon your request, I have reviewed the above parcel. The Tax Office recommendation to the Board of Equalization and Review will be to change the value of parcel number 05-00026 from \$456,513 to \$180,679 for 2016. This value represents 100% of the value assessed to this parcel. This value was assessed in accordance with the 2015 Schedules of Rules, Standards, and Value for Market or Use-value and appears to be equitable with similar properties.

If you would like for the Tax Office to appeal on your behalf to the Board of Equalization and Review with the above recommendation please sign and return this letter in the enclosed envelope within 15 days (June 16, 2016) of this letter.

W-CLB

Date *6/09/16*

If you do not return this letter an appointment will be made and you will be notified of the date and time for your appearance before the Board of Equalization & Review.

Sincerely,

AVERY L. DAVIS
Chief Appraiser

PROPOSAL PAPER

TO: NORTHAMPTON COUNTY BOARD OF EQUALIZATION AND REVIEW

FM: Cathy Allen, Tax Administrator

RE: Billie & Queen E, Kidd Appeal of parcel 04-03020

DT: June 27, 2016

PURPOSE: For the Board of Equalization and Review to either confirm or reduce the appraised value of parcel 04-03020.

FACTS: Mr. Kidd has appealed the assessed value of \$9,996 on parcel 04-03020, known as GARRIS HEIRS TRACT D, which is located on the east side of US 301 Hwy, per a letter dated April 26, 2016. (See attached letter)

Mr. Kidd presented evidence to the Tax Assessor but he did not give the Tax Office his opinion of value for parcel 04-03020.

Mr. Kidd's evidence was failed perk test (see attached)

Mr. Avery Davis, Northampton County Chief Appraiser, made a personal visit to this property on May 16, 2016. Mr. Davis informed Mr. Kidd that he found reasons to adjust the value of parcel 04-03020 from \$9,996 to \$1,000 per letter dated June 1, 2016.

DISCUSSION: Pursuant to North Carolina General Statute Section 105-287, in a year in which a general reappraisal of real property in the county is not made (the effective date for the last general reappraisal for Northampton county is January 1, 2015), the Tax Assessor cannot decrease or increase the appraised value of real property except to:

- a) Correct a clerical error,
- b) Correct an appraisal error resulting from a misapplication of the schedules, standards and rules used in the last appraisal,
- c) Recognize a decrease or increase resulting from conservation or preservation agreement,
- d) Recognize a decrease or increase resulting from a physical change to the land or improvements,
- e) Recognize a decrease or increase resulting from a legally permitted use, or

- f) Recognize a decrease or increase from a factor other than normal, physical depreciation of betterments, repainting buildings, soil conservation, landscape gardening, forest fire protection and impounding water for non-commercial purpose to preserve natural habitat.

Parcel 04-03020 does not perk; therefore an adjustment was needed to reflect this fact.

CONCLUSION: The Tax Office saw reasons to adjust the value of parcel 04-03020.

RECOMMENDATION: I, therefore recommend that the Board adjust the value of parcel 04-03020 from \$9,996 to \$1,000 for the year of 2016, due to the parcel's inability to perk.

Cc: dp04-03020

ACTION BY THE BOARD:

APPROVED _____

DISAPPROVED _____

OTHER _____

SIGNATURE & DATE _____



NORTHAMPTON COUNTY HEALTH DEPARTMENT

9495 NC 305 HIGHWAY
POST OFFICE BOX 635
JACKSON, NORTH CAROLINA 27845



May 14, 2015

Re: Application for improvement permit for parcel #0403020 property site Northampton County.

Dear Ms. Kidd:

The Northampton County Health Department, Environmental Health Division on May 13, 2015 evaluated the above-referenced property at the site designated on your improvement permit application. According to your application the site is to serve a three bedroom residence with a design wastewater flow of 360 gallons per day. The evaluation was done in accordance with the laws and rules governing wastewater systems in North Carolina General Statute 130A-333 including related statutes and Title 15A, Subchapter 18A, of the North Carolina Administrative Code, Rule. 1900 and related rules.

Based on the criteria set out in Title 15A, Subchapter 18A, of the North Carolina Administrative Code, Rules .1940 through .1948, the evaluation indicated that the site is **UNSUITABLE** for a ground absorption sewage system. Therefore, your request for an improvement permit is **DENIED**. A copy of the site evaluation is enclosed. The site is unsuitable based on the following:

- ☐ Unsuitable soil topography and/or landscape position (Rule .1940)
- ☒ Unsuitable soil characteristics (structure or clay mineralogy) (Rule .1941)
- ☒ Unsuitable soil wetness condition (Rule .1942)
- ☐ Unsuitable soil depth (Rule .1943)
- ☐ Presence of restrictive horizon (Rule .1944)
- ☐ Insufficient space for septic system and repair area (Rule .1945)
- ☐ Unsuitable for meeting required setbacks (Rule .1950)
- ☒ Other (Rule .1937(d)) The applicant shall make the site accessible for an exvaluation.

These severe soil or site limitations could cause premature system failure, leading to the discharge of untreated sewage on the ground surface, into surface waters, directly to ground water or inside your structure.

The site evaluation included consideration of possible site modifications, and modified, innovative or alternative systems. However, the Health Department has determined that none of the above options will overcome the severe conditions on this site. A possible option might be a system designed to dispose of sewage to another area of suitable soil or off-site to additional property.

However, the site classified as **UNSUITABLE** may be classified as **PROVISIONALLY SUITABLE** if written documentation is provided that meets the requirements of Rule .1948(d). A copy of this rule is enclosed. You may hire a consultant to assist you if you wish to try to develop a plan under which your site could be reclassified as **PROVISIONALLY SUITABLE**.

You have a right to an informal review of this decision. You may request an informal review by the soil scientist or environmental health supervisor at the local health department. You may also request an informal review by the N.C. Department of Environment and Natural Resources regional soil specialist. A request for informal review must be made in writing to the local health department.

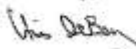
You also have a right to a formal appeal of this decision. To pursue a formal appeal, you must file a petition for a contested case hearing with the Office of Administrative Hearings, 6714 Mail Center, Raleigh, N.C. 27699-6714. To get a copy of a petition form, you may write the Office of Administrative Hearings or call the office at (919) 431-3000 or from the OAH web site at <http://www.oah.state.nc.us/hearings/>. The petition for a contested case hearing must be filed in accordance with the provision of North Carolina General Statutes 130A-24 and 150B-23 and all other applicable provisions of Chapter 150B. N.C. General Statute 130A-335 (g) provides that your hearing would be held in the county where your property is located.

Please note: If you wish to pursue a formal appeal, you must file the petition form with the Office of Administrative Hearings **WITHIN 30 DAYS OF THE DATE OF THIS LETTER**. The date of this letter is May 14, 2015. Meeting the 30 day deadline is critical to your right to a formal appeal. Beginning a formal appeal within 30 days will not interfere with any informal review that you might request. Do not wait for the outcome of any informal review if you wish to file a formal appeal.

If you file a petition for a contested case hearing with the Office of Administrative Hearings, you are required by law (N.C. General Statute 150B-23) to send a copy of your petition to the North Carolina Department of Environment and Natural Resources. Send the copy to: Office of General Counsel, N.C. Department of Environment and Natural Resources, 1601 Mail Service Center, Raleigh, N.C. 27699-1601. Do NOT send the copy of the petition to your local health department. Sending a copy of your petition to the local health department will NOT satisfy the legal requirement in N.C. General Statute 150B-23 that you send a copy to the Office of General Counsel, NCDENR.

You may call or write the local health department if you need any additional information or assistance.

Sincerely,



Chris DeBerry, Environmental Health Specialist,
Northampton Co. Health Dept.

POSITION PAPER

TO: NORTHAMPTON COUNTY BOARD OF COMMISSIONERS

FM: Cathy Allen, Tax Administrator

RE: Appeal of deferred taxes by Mr. Lewis Vincent appealed on behalf of Thomas Vincent and Others on part of parcel 01-01978 per deed book 1014 page 204

DT: June 27, 2016

PURPOSE: To obtain the Board's decision as to if the parcel of land transferred per deed book 1014 page 204 meets the requirements for Present Use Assessment.

FACTS: Thomas Vincent and Others transferred ownership of 10.05 acres of parcel 01-01978 to Mr. David E. Robinson per deed book 1014 page 204. This parcels land consent of 1 acres home site, 8.82 acres of cleared land and .20 acres of woodland. This new parcel does not meet the agriculture minimum size requirements. Thomas Vincent and Others along with Mr. Robinson were informed by a letter dated June 6, 2016 that this new parcel does not met the size requirements and that the roll back amount of \$830.25 (which was good thru the month June 2016)

Mr. Vincent made a written appeal to the Board on June 10, 2016.

105-277.3. Agricultural, horticultural, and forestland – Classifications (1) states "Agricultural land. - Individually owned agricultural land consisting of one or more tracts, **one of which satisfies** the requirements of this subdivision. For agricultural land used as a farm for aquatic species, as defined in G.S. 106-758, the tract must meet the income requirement for agricultural land and must consist of at least five acres in actual production or produce at least 20,000 pounds of aquatic species for commercial sale annually, regardless of acreage. For all other agricultural land, **the tract must meet the income requirement for agricultural land and must consist of at least 10 acres that are in actual production.** Land in actual production includes land under improvements used in the commercial production or growing of crops, plants, or animals."

A separate application is needed for each form of ownership and each tract.

DISCUSSION: Thomas Vincent and Others transferred the ownership of 10.05 acres of parcel 01-01978 to Mr. Robinson.

Mr. Robinson's parcel does not meet the size requirements for Present Use Assessment.

CONCLUSION: Ownership of 10.05 acres of the parcel 01-01978 has changed; therefore this parcel does not qualify for Present Use Assessment.

The deferred taxes became due and payable when the land failed to meet any condition or requirement for classification. The tax for the fiscal year that opens in the calendar year in which deferred taxes become due is computed as if the land had not been classified for that year, and taxes for the preceding three fiscal years that have been deferred are immediately payable, together with interest as provided in G.S. 105-360 for unpaid taxes.

RECOMMENDATION: Board of Commissioners denies Thomas Vincent and Others' appeal due to the parcel not meeting size requirement per GS 105-277.3.

ACTION BY THE BOARD:

APPROVED _____

DISAPPROVED _____

OTHER _____

SIGNATURE & DATE _____

Jun 10 16 05:44p

Lewis Vincent

434-577-2760

p. 1

Thomas Lewis Vincent**P.O. Box 56****Gaston, N.C. 27832**tlwsvncnt@netscape.com

434-577-2760

252-308-7129

June 10, 2016

Avery L Davis
Chief Appraiser

In response to your letter dated June 9th, we did not and are not asking for special use for Davids 10 acres, we know that is not possible, to begin with he only wanted 1 acre, but because of Northhamptons crazy rules had to have 10 acres.

We did not sell it so why should we have to pay roll back taxes. As crazy as I am I understand if we sell it we have to pay the taxes. He is family, we gave him the old home place to fix up and restore, and yes, I am sure you will increase the taxes on that also.

If you cannot resolve this in your office then we will have to get an appointment and go before the commissioners.



NORTHAMPTON COUNTY
BOARD OF COMMISSIONERS

Meeting Date: 08-01-16

Agenda Tab Number: 6

Agenda Time: 10:45

Presenter and/or Subject Matter:

Mrs. Cathy Allen, Tax Administrator
Motor Vehicle Refunds

Komita Hendricks

6 Motor Vehicle Refunds

DECISION PAPER

TO: NORTHAMPTON COUNTY BOARD OF COMMISSIONERS

FM: Cathy B. Allen, Tax Administrator

RE: Ad Valorem Tax Appeals
Motor Vehicle Refunds

DT: July 26, 2016

THIS IS A DECISION PAPER.

PURPOSE: To obtain the Board's approval to release or refund Ad Valorem taxes assessed in the amount of **\$988.32** on twenty-four (24) 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: _____

NORTHAMPTON COUNTY
BOARD OF COMMISSIONERS

Meeting Date: 08-01-16

Agenda Tab Number: 7

Agenda Time: 10:50

Presenter and/or Subject Matter:

Ms. Kimberly Turner, County Manager
Management Matters

Komita Hendricks

NORTHAMPTON COUNTY
BOARD OF COMMISSIONERS

Meeting Date: 08-01-16

Agenda Tab Number: 8

Agenda Time: 10:55

Presenter and/or Subject Matter:

Citizens/Board Comments

Komita Hendricks

NORTHAMPTON COUNTY
BOARD OF COMMISSIONERS

Meeting Date: 08-01-16

Agenda Tab Number: 9

Agenda Time: 11:25

Presenter and/or Subject Matter:

Closed Session

G.S. 143-318.11(a)(4)-EDC Report

Komita Hendricks

NORTHAMPTON COUNTY
BOARD OF COMMISSIONERS

Meeting Date: 08-01-16

Agenda Tab Number: 10

Agenda Time: 11:40

Presenter and/or Subject Matter:

Closed Session
G.S. 143-318.11(a)(3)- County Attorney's Report

Komita Hendricks