

The Northampton County Board of Commissioners will meet in Regular Session on Monday, August 7, 2017 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 17, 2017..... 3
2		Approval of Agenda for August 7, 2017 33
3	10:05	Honorable Laquitta Greene-Cooper, Clerk of Court Relay for Life
4	10:10	Mrs. Sheila Evans, DSS Director 1) DIRECTV Agreement 36 2) Appointment to DSS Board
5	10:20	Mrs. Cathy Allen, Tax Administrator 1) Ad Valorem Tax Appeals 52 2) Ad Valorem Motor Vehicle Refunds Appeals 54 3) Approval of 2016 Tax Collection Settlement (Unaudited) 56 4) Board of E & R..... 68
6	10:40	Ms. Kimberly Turner, County Manager Management Matters
7	10:45	Citizens/Board Comments
8	11:15	Closed Session G. S. 143-318.11 (a)(3)
9	11:30	Closed Session G. S. 143-318.11 (a)(4)
	12:00	Adjourn

NORTHAMPTON COUNTY
BOARD OF COMMISSIONERS

Meeting Date: 08-07-2017

Agenda Tab Number: 1

Agenda Time: 10:00

Presenter and/or Subject Matter:

Approval of Regular Meeting Minutes for July 17, 2017

Komita Hendricks
Clerk to the Board

1 Approval of Regular Meeting Minutes for July 17, 2017

**NORTHAMPTON COUNTY
REGULAR SESSION
July 17, 2017**

Be It Remembered that the Board of Commissioners of Northampton County met on July 17, 2017, with the following present: Fannie Greene, Chester Deloatch, Charles Tyner, Geneva Faulkner, and Robert Carter.

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

Chairman Carter called the meeting to order.

Agenda Work Session:

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

Regular Session:

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

Approval of Regular Session Minutes for July 3, 2017:

A motion was made by Chester Deloatch and seconded by Geneva Faulkner to approve the Regular Session Minutes for July 3, 2017. **Question Called:** *All present voting yes.* **Motion carried.**

Approval of Agenda for July 17, 2017:

A motion was made by Fannie Greene and seconded by Chester Deloatch to approve the agenda for July 17, 2017. **Question Called:** *All present voting yes.* **Motion carried.**

Public Hearing- No Wake Zone:

Chairman Carter recessed Regular Session to enter into a Public Hearing.

Mr. Nathan Pearce, Assistant County Manager, appeared before the Board to conduct a public hearing to hear and receive public comments on a request from Ms. Laura Van Scoyoc for the placement of a no wake zone buoy in Jimmie's Creek located in Henrico, NC.

Chairman Carter called for public comments.

Ms. Laura Van Scoyoc, citizen, stated her reason for a "No Wake Buoy" was due to an increase in boat activity and watercrafts traveling at high speeds jeopardizing the safety of swimmers, non-motorized boats, board paddlers, endangering wildlife and causing destruction to property and shoreline.

Mr. Ben Coffman, citizen, spoke in support of the "No Wake Buoy". He also presented the Commissioners with images to show some of the damage to his property.

Mr. Barry Van Scoyoc, citizen, spoke in reference to the "No Wake Buoy". He also stated that he hopes he receives the Commissioners support in this matter because no one would like to be the reason for a child's death because of the unsafe conditions on Jimmie's Creek.

Chairman Carter called for Board comments.

Commissioner Faulkner asked Mr. Coffman about the results of placing his own buoys out and if they have contacted NC Wildlife.

Mr. Coffman replied that there was no change with the buoys placed out due to the fact other citizens thought we were trying to make our own "no wake zone". He also stated they have contacted NC Wildlife and keep getting mixed messages.

Commissioner Greene asked who regulates the waters.

Mr. Pearce replied NC Wildlife controls the waters.

Commissioner Tyner asked who the water belongs to.

Ms. Van Scoyoc stated it's owned by Dominion Power.

Chairman Carter suggested to the citizens to get boat numbers and report them to NC Wildlife.

Ms. Van Scoyoc stated that without having an accident or "No Wake Zone" there are no charges that can be filed.

Commissioner Tyner asked Mr. Scott McKellar, County Attorney, for advice regarding the "No Wake Buoy".

Mr. McKellar stated the two statues for obtaining a "No Wake Zone" and stated to the Commissioner that Ms. Van Scoyoc is here to ask for your recommendation to NC Wildlife to consider a "No Wake Zone".

Chairman Carter closed the Public Hearing to enter back into the Regular Session.

A motion was made by Fannie Greene and seconded by Chester Deloatch to approve the resolution for “No Wake” buoy at Jimmie’s Creek and forward the request to the NC Wildlife Commission. **Question Called:** *All present voting yes.* **Motion carried.**

A motion was made by Fannie Greene and seconded by Chester Deloatch that the County will not pay for a buoy. **Question Called:** *Yes (Commissioner Carter, Greene, Tyner, and Deloatch); no (Commissioners Faulkner).* **Motion carried.**

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

DECISION PAPER

TO: The Northampton County Board of Commissioners

FM: Nathan Pearce, Assistant County Manager

DT: July 17, 2017

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

PURPOSE:

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

FACTS:

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

DISCUSSION:

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

RECOMMENDATION:

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

Action by the Commissioners:

Approved: _____
 Disapproved: _____
 Other: _____


 County Manager

North Carolina Wildlife Resources Commission

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

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

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

Body of Water: Lake Gaston

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

GPS Coordinates: 36.52583, - 77.826475

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

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

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

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

Northampton County

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BOARD OF COMMISSIONERS

P. O. BOX 808

JACKSON, N. C. 27845

PHONE (252) 534-2501 • FAX (252) 534-1166

NORTH CAROLINA COUNTY OF NORTHAMPTON

RESOLUTION OF THE BOARD OF COMMISSIONERS OF NORTHAMPTON COUNTY

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

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

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

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

Robert V. Carter, Chair
Northampton County Board of Commissioners

ATTEST:

Komita Hendricks, Clerk to the Board
Northampton County Board Commissioners



Laura Van Scoyoc
496 Windward Dr.
Henrico, NC 27842

June 2, 2017

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

Dear Ms. Hendricks,

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

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

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

The following is a summary of hazardous conditions:

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

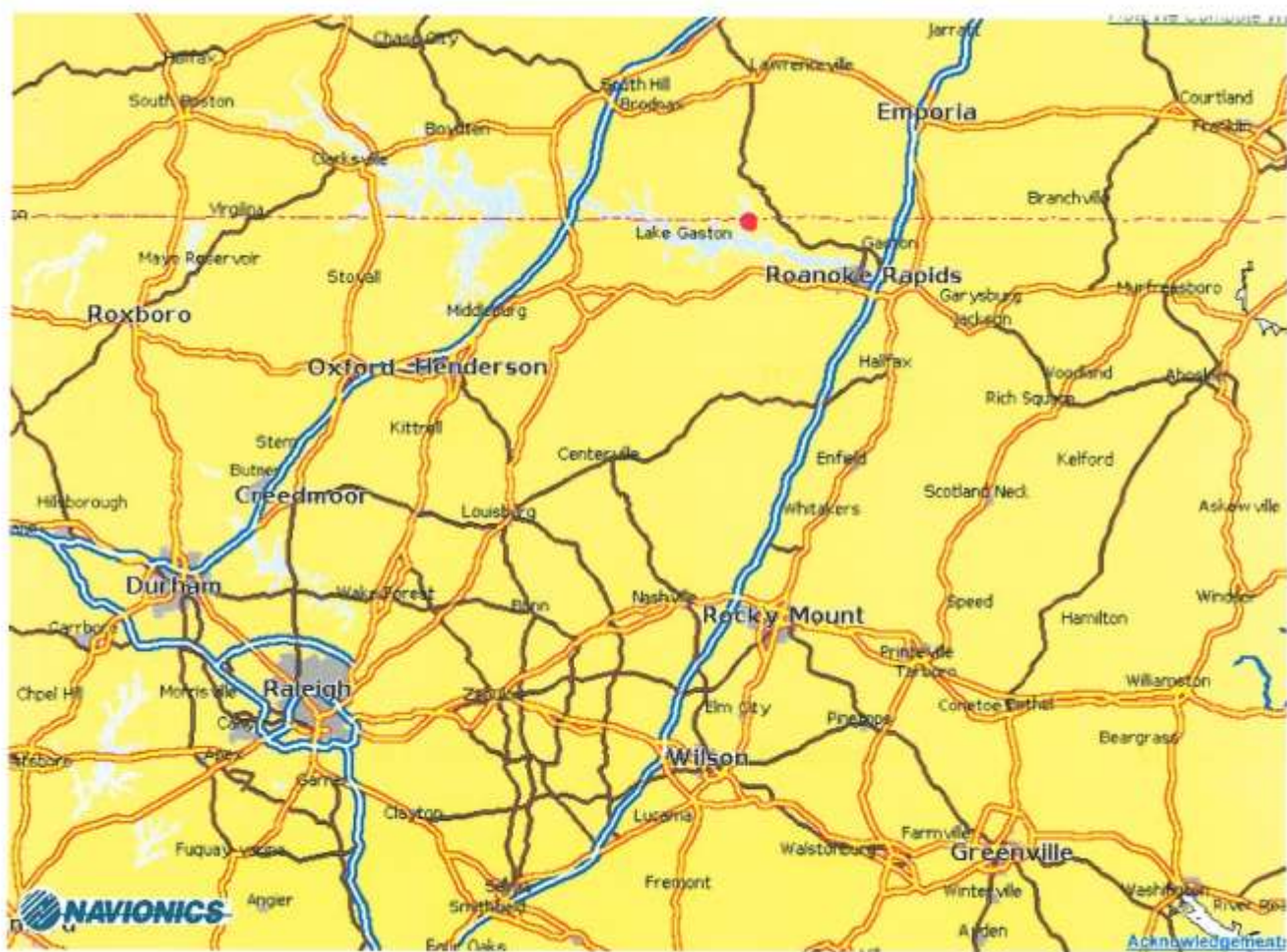
I believe that this is a public safety issue, therefore tax dollars from the county or state should pay the cost of having a no wake buoy placed at the entrance of Jimmies Creek.

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

Sincerely,


Laura Van Scoyoc







Ad Valorem Tax Appeals:

Mrs. Cathy Allen, Tax Administrator, appeared before the Board to obtain an approval to release or refund Ad Valorem taxes assessed in the amount of \$195.02 on 2 appeals.

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

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 \$1,417.22 on 28 appeals.

A motion was made by Chester Deloatch and seconded by Geneva Faulkner that the motor vehicle refunds be approved as submitted. **Question Called:** *All present voting yes.* **Motion carried**

Resolution-Revaluation of Real Property:

Mrs. Allen also appeared before the Board to option a decision on the revaluation schedule for real property. Mrs. Allen provided the board with background information in regards to the current revaluation schedule.

County Attorney Scott McKellar suggested to the Board to do an amended resolution to include the new schedule for revaluation. The Board made the decision to allow the County Attorney to prepare the amended resolution.

A motion was made by Fannie Greene that the revaluation of real property is done every six (6) years. **Question Called:** *Yes (Commissioner Greene); no (Commissioners Faulkner, Tyner, and Deloatch).* **Motion denied.**

A motion was made by Charles Tyner and seconded Chester Deloatch that revaluation of real property be done every eight (8) years. **Question Called:** *Yes (Commissioner Faulkner, Tyner, and Deloatch); no (Commissioners Greene).* **Motion carried.**

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

DECISION PAPER

TO: NORTHAMPTON COUNTY BOARD OF COMMISSIONERS

FM: Cathy B. Allen, Tax Administrator

RE: Ad Valorem Tax Appeals

DT: July 7, 2017

THIS IS A DECISION PAPER.

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

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

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

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

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

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

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

Respectfully submitted,

CATHY B. ALLEN
TAX ADMINISTRATOR

ACTION BY THE BOARD OF COMMISSIONERS:

APPROVED _____
DISAPPROVED _____
OTHER _____

SIGNATURE & DATE: _____

July 7, 2017

Ad Valorem Tax Appeals

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

Respectfully submitted,

CATHY B. ALLEN
TAX ADMINISTRATOR

CBA/hr

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

DECISION PAPER

TO: NORTHAMPTON COUNTY BOARD OF COMMISSIONERS

FM: Cathy B. Allen, Tax Administrator

RE: Ad Valorem Tax Appeals
Motor Vehicle Refunds

DT: July 7, 2017

THIS IS A DECISION PAPER.

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

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

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

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

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

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

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

Respectfully submitted,

CATHY B. ALLEN
TAX ADMINISTRATOR

ACTION BY THE BOARD OF COMMISSIONERS:

APPROVED _____
DISAPPROVED _____
OTHER _____

SIGNATURE & DATE: _____

June 2017 Refund

AD VALOREM TAX APPEALS

MOTOR VEHICLE REFUND ADJUSTMENTS

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

Respectfully submitted,

CATHY B. ALLEN

TAX ADMINISTRATOR

CBA/epj

CC: Board of Commissioners (7)

County Manager (1)

Clerk to Board (6)

DECISION PAPER

TO: NORTHAMPTON COUNTY BOARD OF COMMISSIONERS
 FM: Tax Administrator
 RE: Resolution to advance real property revaluation date.
 DT: March 2, 1998

THIS IS A DECISION PAPER.

PURPOSE: To obtain Board approval of resolution to advance the real property revaluation as required by G. S. 105-286A from an eight year cycle (octennial) to a four year cycle (quadrennial).

FACTS: The Board has instructed the Assessor to prepare for and conduct the next revaluation with county appraisal staff (in house) and trigger revaluation when the Department of Revenue calculated our weighted sales ratio at less than 90%.

The sales ratio of the 1996 Revaluation was 96.36%, it reduced to 95.66% in 1997. We project the sales ratio to be 92.86% for 1998 and that the sales ratio will fall below 90% by the year 2000.

G. S. 106 286 (a) (2) provides that a county may advance the revaluation year by adopting a resolution so providing and giving notice to the Department of Revenue by copy of such resolution.

DISCUSSION: Normal revaluations with contractors require two years to conduct. Since we will not go through the contracting period the time we have for preparation and execution should be adequate. Two staff positions have been provided and training commenced during August of 1997. There will be a requirement for additional temporary staff during the years 1999 and 2000.

CONCLUSION: The rising sale prices of building lots and agricultural lands coupled with rising building materials and labor cost will surely be reflected in property sales during these next two years.

RECOMMENDATION: That the Board approve the attached resolution with instructions to the clerk to provide a copy to the Department of Revenue.

Northampton County

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BOARD OF COMMISSIONERS

P. O. BOX 808

JACKSON, N. C. 27845

PHONE (919) 534-2501 • FAX (919) 534-1166

RESOLUTION ESTABLISHING FOUR YEAR CYCLE FOR REAPPRAISAL OF NORTHAMPTON COUNT REAL PROPERTY

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

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

WHEREAS, the Board of Commissioners desires to advance the next appraisal of real property and to establish a four-year cycle of reappraisal thereafter;

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners that Northampton County's next appraisal of property shall be effective on January 01, 2000 and each fourth year thereafter and this plan for reappraisal shall continue in effect unless or until amended or repealed.

BE IT FURTHER RESOLVED, that a copy of this resolution be forwarded promptly by the Clerk to the North Carolina Department of Revenue.

Adopted this the day of , 1998.

Henry Moncure, Chairman

Rose Sumner, Clerk

ec: revalreso



North Carolina Department of Revenue

Michael F. Easley
Governor

E. Norris Tolson
Secretary

December 13, 2004

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

Re: Advanced Revaluation

Dear Ms. Allen:

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

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

Very truly yours,

A handwritten signature in dark ink, appearing to read 'David B. Baker', is written above the typed name.

David B. Baker, Director
Property Tax Division

DBB:jt

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

RESOLUTION

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

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

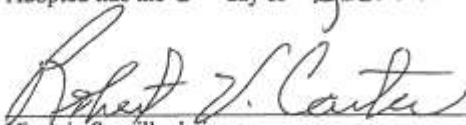
WHEREAS, the Board feels that it will be in the best interest of the County and the property owners therein to reappraise property on a more frequent basis than octennially as required by statute; and

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

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

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

Adopted this the 6th day of December, 2004.


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


Kay Flythe, Clerk

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

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

(1) Schedule of Initial Reappraisals.

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

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

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

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

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

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

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

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

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

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

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

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

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

G.S. 105-286

Page 2 of 2

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

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

RESOLUTION

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

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

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

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

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

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

Adopted this the _____ day of _____ 2017.

 Robert V. Carter, Chairman

 Komita Hendricks, Clerk to the Board

Management Matters:

Ms. Kimberly Turner, County Manager, appeared before the Board to ask for a voting delegate for the NCACC Annual Conference taking place in Durham County on August 10-12.

A motion was made by Charles Tyner and seconded by Chester Deloatch that Commissioner Greene be the voting delegate for the NCACC Conference. **Question Called:** *All present voting yes.* **Motion carried.**

Ms. Turner also appeared before the Board at the request of Mr. Douglas Miller, Assistant Superintendent, to draw down lottery funds for Northampton County School to do HVAC repairs at Squire Academic Center to replace chiller and boiler. Ms. Turner stated the cost of repairs is estimated at \$142,000.00.

Commissioner Tyner asked is that amount of money available.

Ms. Leslie Edwards, Finance Officer, stated that the amount was available, but has to be requested using this application.

Commissioner Faulkner asked Mr. Miller what would happen to the chiller if the children are shifted out of this school.

Mr. Miller stated it will be right there with the building.

A motion was made by Geneva Faulkner and seconded by Charles Tyner to approve the draw down from the lottery funds for repairs at Squire Academic Center. **Question Called:** *All present voting yes.* **Motion carried.**

Ms. Turner provided the Board with an update on the County Audit and the estimated amount available in Fund Balance.

Ms. Turner reminded the Board of the Commissioner/Mayors meeting on July 31 at 6pm in the Commissioner Room.

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



Designation of Voting Delegate to NCACC Annual Conference

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

Signed: _____

Title: _____

Article VI, Section 2 of our Constitution provides:

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

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

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

**APPLICATION
PUBLIC SCHOOL BUILDING CAPITAL FUND
NORTH CAROLINA EDUCATION LOTTERY**

Approved: _____

Date: _____

County: Northampton County

Contact Person: Douglas Miller

LEA: 660

Title: Assistant Superintendent

Address: PO Box 158, Jackson NC 27845

Phone: 252-534-1371

Project Title: HVAC System Repair

Location: Squire Academic Center

Type of Facility: School

North Carolina General Statutes, Chapter 18C, provides that a portion of the proceeds of the North Carolina State Lottery Fund be transferred to the Public School Building Capital Fund in accordance with G.S. 115C-546.2. Further, G.S. 115C-546.2 (d) has been amended to include the following:

(3) No county shall have to provide matching funds...

(4) A county may use monies in this Fund to pay for school construction projects in local school administrative units and to retire indebtedness incurred for school construction projects.

(5) A county may not use monies in this Fund to pay for school technology needs.

As used in this section, "Public School Buildings" shall include only facilities for individual schools that are used for instructional and related purposes, and does not include central administration, maintenance, or other facilities. **Applications must be submitted within one year following the date of final payment to the Contractor or Vendor.**

Short description of Construction Project: Replace 100 ton chiller and Boiler

Estimated Costs:

Purchase of Land	_____	\$	_____
Planning and Design Services	_____		_____
New Construction	_____		_____
Additions / Renovations	_____		_____
Repair	_____		142,000.00
Debt Payment / Bond Payment	_____		_____
TOTAL	_____	\$	142,000.00

Estimated Project Beginning Date: 7/21/2017

Est. Project Completion Date: 12/01/2017

We, the undersigned, agree to submit a statement of state monies expended for this project within 60 days following completion of the project.

The County Commissioners and the Board of Education do hereby jointly request approval of the above project, and request release of \$ 142,000.00 from the Public School Building Capital Fund (Lottery Distribution). We certify that the project herein described is within the parameters of G.S. 115C-546.

(Signature — Chair, County Commissioners)

(Date)

(Signature — Chair, Board of Education)

(Date)

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

Mrs. Belinda Joyner, citizen, provided and read a letter to the Commissioner's from Ms. Nicole Boone, Northampton County NAACP Event Coordinator.

Mr. Tim Hollowell, citizen, made comments in reference to funding a new school.

Mr. Floyd Joyner, citizen, made comments in reference to an article in the newspaper about population decline.

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



Northampton County Branch of the NAACP

P.O. Box 565

Jackson, N.C. 27845

Greetings to our County & Town Officials,

On behalf of the President of the Northampton County Branch of the NAACP, Mr. Tony Burnette and the members, this is an invitation to our upcoming "Back to School Event", which will take place on Saturday, August 19, 2017 from 11:00am to 3:00pm at the Garysburg Community Center, 504 NC Highway 46 West in Garysburg, N.C.

We are asking for your support in this endeavor! Help us spread the word about this FREE event and encourage your youth and families to attend. There will be food, fun, & games! There will also be opportunities for everyone to meet and greet local county officials like yourselves, and to receive vital information and resources from local agencies/organizations within the community. We extend an invitation for you to briefly share a few words of encouragement to the youth, families, and teachers who will be present at this event.

We realize that it takes all of us in this community to make a difference in the lives of the children & families who reside here. We are seeking monetary donations to help with this effort. Any amount that you'd like to contribute would be appreciated. Please send your donations to the above listed address by July 31, 2017.

As a community, we can uplift, support, and boost the morale of our children, families, and teachers with this "Back to School Event." For more information and to make your donations, please contact Event Coordinator, Nicole Boone at 252-955-1714 or 252-534-4241. You may also contact President Tony Burnette at 252-536-9624. Thank you in-advance for your support!

Respectfully,

Ms. Nicole J. Boone,
Northampton County NAACP Event Coordinator

Mr. Tony Burnette,
Northampton County NAACP President

Chairman Carter called for Board Comments.

Commissioner Faulkner thanked the citizens. She also made comments referencing an article in the newspaper about population decline.

Commissioner Greene made comments in reference to the warm invitation from NAACP.

Vice-Chairman Deloatch made a comment referencing Coal Ash postcards.

Commissioner Tyner thanked the citizens for attending. He also made comments in reference to the funding for a new school. He also asked everyone to continue to work with and pray for the Commissioners.

Chairman Carter made comments in reference to funding for a new school. He also thanked everyone for coming.

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

Komita Hendricks, Clerk to the Board
“r.m. 07-17-17”

NORTHAMPTON COUNTY
BOARD OF COMMISSIONERS

Meeting Date: 08-07-2017

Agenda Tab Number: 2

Agenda Time: 10:00

Presenter and/or Subject Matter:

Approval of Agenda for August 7, 2017

Komita Hendricks
Clerk to the Board

2 Approval of Agenda for August 7, 2017

The Northampton County Board of Commissioners will meet in Regular Session on Monday, August 7, 2017 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 17, 2017
2		Approval of Agenda for August 7, 2017
3	10:05	Honorable Laquitta Greene-Cooper, Clerk of Court Relay for Life
4	10:10	Mrs. Shelia Evans, DSS Director 1) DIRECTV Agreement 2) Appointment to DSS Board
5	10:20	Mrs. Cathy Allen, Tax Administrator 1) Ad Valorem Tax Appeals 2) Motor Vehicle Refunds 3) Approval of 2016 Tax Collection Settlement (Unaudited) 4) Board of E & R
6	10:40	Ms. Kimberly Turner, County Manager Management Matters
7	10:45	Citizens/Board Comments
8	11:15	Closed Session G.S. 143-318.11 (a)(3)
9	11:30	Closed Session G.S. 143-318.11 (a)(4)
	12:00	Adjourn

NORTHAMPTON COUNTY
BOARD OF COMMISSIONERS

Meeting Date: 08-07-2017

Agenda Tab Number: 3

Agenda Time: 10:05

Presenter and/or Subject Matter:

Honorable Laquitta Greene-Cooper, Clerk of Court

Relay for Life

Komita Hendricks
Clerk to the Board

NORTHAMPTON COUNTY
BOARD OF COMMISSIONERS

Meeting Date: 08-07-2017

Agenda Tab Number: 4

Agenda Time: 10:10

Presenter and/or Subject Matter:

Mrs. Shelia Evans, DSS Director
1) DIRECTV Agreement
2) Appointment to DSS Board

Komita Hendricks
Clerk to the Board

DIRECTV Agreement

STRIVING TO HELP IMPROVE
THE WELL-BEING OF OUR CITIZENS

**NORTHAMPTON COUNTY
DEPARTMENT OF SOCIAL SERVICES**

P.O. BOX 157
JACKSON, NORTH CAROLINA 27845
(252) 534-5811
(252) 534-0061 Facsimile

DECISION PAPER



SHELIA MANLEY EVANS
DIRECTOR

TO: Northampton County Board of Commissioners
FM: Shelia Evans, Director *Sm*
RE: Direct TV Basic Video Service for the Department of Social Services.
DT: June 12, 2017

PURPOSE: To seek approval from DSS to enter into a contract with MSAT Electronics, LLC for Basic Video Service for the Department of Social Services. It is important for DSS to have basic video service for public safety information.

FACTS: The Department of Social Services:

- As part of the building project, DSS has seven (7) smart TV/Displays throughout the building for training, presentations and client information.
- At this time, the only outside video service available in the building is via the internet requiring additional bandwidth usage in an already taxing environment.
- Approximate initial cost for set up is \$6,509.83
- Monthly fee for Direct TV's Basic Select Package is \$57.99
- The cost of the initial set up and monthly fee is within DSS budget

Finance Officer:

Concur _____

Concur with Comment: *Funds not budgeted for Direct TV Service, or installation, but funds (unspent) are available.*

Reshe A. Edwards.

County Manager:

Concur *Kimberly R. [Signature]*

Concur with Comment: _____

NORTHAMPTON COUNTY CONTRACT CONTROL SHEET		CONTRACT/VENDOR DIRECTV	
VENDOR #		Address	P.O. Box 410347 Charlotte, NC 2824
		Contact	Rick Taylor
		1	Originals 2
CONTRACT #	N66209 2017-14	Amount \$	Installation \$6,509.83 /MSAT Elec
New Contract	Yes		Monthly Subscription \$57.99/D
Renewal	No	Date originally approved by the Board of Commissioners	
Cost or Material Changes	N/A		
Original Contract sent to Contract Administrator		Date:	
Originating Department/Individual:	Shelia Manley-Evans	Item or Service:	Basic Video Service
Department Involved:	Director	Type of Contract:	Contracted PTE
Line Item Budgeted:	Capital Outlay Equipment	Period of Coverage:	July 1, 2017 through J
GRANTS	805311 - 535200 Maintenance / Contracts - lke		
Board approval for Application	Approved	Set	Verified
Board approval for Acceptance	Approved	Set	Verified
COUNTY ATTORNEY	Date Received: 6/13/2017	Date Approved:	6/22/2017
Approved as to Form:	YES	Approved as to Legal Sufficiency:	YES
Revisions Necessary?	No	Board Action Necessary?	YES
Date Revisions were made?	N/A	Scott M. Keene	
FINANCE RHE	Date Received: 6/22/17	Date Audited	6/23/17
Non encumbered contract	Yes	No	
ASSISTANT COUNTY MANAGER	Date Received	Date Approved	
COUNTY MANAGER K.T.	Date Received 6/23/17	Date Approved:	7/6/17
BOARD OF COMMISSIONERS	CLERK TO THE BOARD		
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: Funds not budgeted for Direct TV Service or installation, but funds (unspent) are available - Kessie Edwards			
____ copies sent to originating department with instruction to obtain signatures and return 1 executed original to Lega			
____ copies sent to originating departments with note to forward to vendor			
PROBLEMS: All decision papers require signature lines for the Finance Officer, County Manager, and the Director if personnel related. I did not see a signature page for the agreement and did not have Finance Officer's Stamp.			
Corrective Action: Date: 6/25/17			
Please redo decision paper with proper signature lines and Signature Initial: K.T.			
Page for agreement with Finance Officer's Stamp.			



COMMERCIAL CUSTOMER AGREEMENT

Effective as of May 30, 2017 until replaced

THIS DIRECTV COMMERCIAL CUSTOMER AGREEMENT (THIS "AGREEMENT") DESCRIBES THE TERMS AND CONDITIONS OF YOUR RECEIPT OF AND PAYMENT FOR DIRECTV SERVICE AND IS SUBJECT TO ARBITRATION (SECTION 10) AND DISCLAIMER OF WARRANTIES (SECTION 9). IF YOU DO NOT ACCEPT THESE TERMS, PLEASE NOTIFY US IMMEDIATELY AND WE WILL CANCEL YOUR ORDER OR SERVICE SUBJECT TO APPLICABLE CANCELLATION TERMS AND/OR FEES (SEE SECTION 5). IF YOU INSTEAD DECIDE TO RECEIVE OUR SERVICE, IT WILL MEAN THAT YOU ACCEPT THESE TERMS AND THEY WILL BE LEGALLY BINDING.

CONTACTING DIRECTV:

You may contact us 24 hours a day, any day of the year, by sending an e-mail to DIRECTV.com/CommercialEmail or commercialcontracts@directv.com or by writing to:

Notices and Mail
DIRECTV, LLC
Business Service Center
P.O. Box 410347
Charlotte, NC 28241

Payments
DIRECTV, LLC
Commercial Account Payments
P.O. Box 105249
Atlanta, GA 30348-5249

You can also call our DIRECTV Business Service Center at 1-888-200-4388. If your bill for DIRECTV Service comes from a party other than DIRECTV, please use the contact information provided on your bill for any questions about your DIRECTV Service.

Thank you for choosing DIRECTV. DIRECTV and its affiliates, subsidiaries and employees (defined here collectively as "DIRECTV" and referred to as "DIRECTV" or "we") provide digital satellite entertainment programming and services (referred to collectively as "Service") to commercial establishments located within the United States. We do not provide, and you may not receive or use, Service at an address or location outside of the United States. When referring to you herein, "you," "your," or "Customer" means the entity that owns the commercial establishment receiving the Service and/or the entity that is responsible for the payment of fees and charges to DIRECTV.

CUSTOMER AGREEMENT

1. OUR SERVICE

These are the terms on which we will provide you Service:

(a) Program Choices and Receiving Equipment. You must subscribe to a base package in order to receive additional Services such as premium movie services or sports subscriptions. All programming selections have their own rates, terms and conditions. Information about programming is at www.directv.com/business. The use of DIRECTV Receiver(s), Genie Mini/Client(s), Access Card(s) (as defined below), remote control(s) and a receiving antenna dish (referred to collectively as "Receiving Equipment") are required to view the Service. In addition, in some cases, as authorized by DIRECTV, you may be able to use Receiving Equipment that can enable more than one television to view the Service (an "Enabled TV").

(b) Your Programming Changes. You may change your programming selection by notifying us. A fee may apply to such changes (described in Sections 2 & 5(b)). Some programming may be purchased in minimum blocks of one month or multiples of one month.

(c) Our Programming Changes. Many factors affect the availability, cost and quality of programming and may influence the decision to raise prices and the amount of any increase. These include, among others, programming and other costs, consumer demand, market and shareholder expectations, and changing business conditions. Accordingly, we must reserve the unrestricted right to change, rearrange, add or delete our programming packages, the selections in those packages, our prices, and any other Service we offer, at any time. We will endeavor to notify you of any change that is within our reasonable control and its effective date. In most cases this notice will be about one month in advance. You always have the right to cancel your Service, in whole or in part, if you do not accept the change (see Section 5). If you cancel your Service, a deactivation fee (described in Sections 2 & 5(b)) or other charges may apply. Credits, if any, to your account will be posted as described in Section 5. If you do not cancel, your continued receipt of our Service will constitute acceptance.

(d) Access Card. You have received a conditional access card (referred to as the "Access Card") and a License Agreement governing your use of the Access Card while you are receiving our Service. If you tell us that the original Access Card was lost, damaged, defective or stolen, we will replace it, as long as there is no evidence of unauthorized tampering with or modification of the Access Card and your account is in good standing. A replacement fee may apply (described in Section 2). Tampering with or other unauthorized modification of the Access Card is strictly prohibited and may result in criminal or civil action. Tampering with or inserting any device into your Receiving Equipment other than an authorized unmodified Access Card is prohibited. DIRECTV reserves the right to cancel or replace the Access Card. Upon request, the card must be returned to DIRECTV. If you do not return the Access Card to DIRECTV when you cancel your Service, you may be charged a fee as described in Section 2. Requesting Access Cards on behalf of other persons or for purposes other than lawful viewing of DIRECTV Service is prohibited. **Access Cards are the exclusive property of DIRECTV.** If you wish to transfer your license to use the Access Cards as part of a sale of your commercial establishment, you must contact DIRECTV immediately and obtain DIRECTV's approval of the transfer in accordance with Section 11(c) below.

(e) Phone or Internet Connections. For optimal performance of your Receiving Equipment, including ordering with your remote control or receiving certain Services, your Receiving Equipment must be directly connected to the same land-based telephone line or internet connection. If you enable Service on additional TVs, depending on the establishment type you may purchase a separate subscription for each additional TV, or, if your Receiving Equipment is continuously connected to the same land-based telephone line or internet connection, we can charge you only the fee amount described in Section 2. You agree to provide true and accurate information about the location of your Receiving Equipment. If it is determined that the Receiving Equipment is not at the service address identified on your account, we may disconnect the Receiving Equipment or charge you the full programming subscription price for the Receiving Equipment.

(f) Music Services. Any music services, including packaged music channels, shall be used only as accompaniment to routine activities for which there is no admission fee charged, such as, but not limited to, work, shopping, conversation, dining, and relaxation, and the music service shall not be used as an accompaniment to dancing or to serve as an adjunct to any other physical activity (e.g. skating).

(g) Viewing Limitations. You may not rebroadcast, transmit or perform the programming, charge admission for its viewing or transmit or distribute running accounts of the Services. If you are a movie theater, Services may not be displayed, viewed or otherwise made available in the theater viewing area.

(h) Blackouts. Certain programming, including sports events, may be blacked out in your local reception area or otherwise unavailable to commercial customers in your local reception area due to

legal, contractual, or other restrictions. Blackout restrictions are decided by the sports leagues and the other entities that own the local broadcast rights. You may visit www.directv.com for more information. If you circumvent or attempt to circumvent any of these blackouts, you may be subject to legal action.

(i) Loss of Receiving Equipment. You should notify us immediately if any of your Receiving Equipment is lost or stolen. If you notify us within 5 days, we will not charge you for unauthorized use. In any case, we will not charge you for unauthorized use occurring after we receive your notice; but non-return fees will apply.

(j) Transfer of Receiving Equipment. We consider you to be responsible for, and the recipient of programming on, any Receiving Equipment you own. You are liable for charges incurred in the use of your Receiving Equipment. If you wish to transfer ownership of your Receiving Equipment as part of a sale of your commercial establishment, you must contact DIRECTV immediately and obtain DIRECTV's approval of the transfer in accordance with Section 11(c) below.

(k) Your Viewing Restrictions. It is your responsibility to impose any viewing restrictions on employees or guests, as you think appropriate. We are not responsible to you or anyone else based on the content of our programming. Please visit www.directv.com for information on parental controls, locks and limits and password protection on your account.

(l) Change of Address. You must notify us immediately of any change in your contact name, business name, business ownership, mailing address, service address or telephone number.

(m) Inspection. DIRECTV, or its authorized agent, shall have the right to inspect your Receiving Equipment at any time during your normal business hours. If we reasonably determine that you are in breach of any of these rules for use, or of your obligations under this Agreement, we may immediately inactivate any or all Services provided to you. If Services to you are so inactivated, in addition to the indemnification obligations described below, you are still responsible for payment of all outstanding balances accrued through the date of inactivation.

(n) Modifications. Unless authorized by DIRECTV in writing through a DIRECTV subscription service, you agree that all Services will be exhibited in entirety, in original form and as provided by us, without any modifications, additions (including the addition of a crawl line), or deletions to any of the Services.

(o) DIRECTV Marks. You may not use any of our Marks without our prior written consent. "**Marks**" means any trademarks, symbols, logos, etc. whether owned by DIRECTV or a third party(s), that are used in connection with or are otherwise associated with the Services.

2. PAYMENT

In return for receiving our Service, you promise to pay us as follows:

(a) Programming. You will pay in advance, at our rates in effect at the time for all Service ordered by you or anyone who uses your Receiving Equipment, with or without your permission, until the Service is canceled. If the Service is part of an offer through which you receive credits offsetting all or part of the Service price, such credits are also paid in advance. If you cancel the Service, you are no longer entitled to receive the credits and we reserve the right to recoup pre-paid credits. The outstanding balance is due in full each month. In the event that DIRECTV provides an invoice for unbilled or underbilled amounts for Service previously received ("Underbilled Charges"), you will only be responsible for payment of such Underbilled Charges for Services invoiced no more than 6 months after the close of the billing period in which Underbilled Charges were incurred; *provided however*, no such limitation applies to Underbilled Charges caused by inaccurate information provided by you, including, by way of example, Commercial Establishment type and fire code occupancy (where applicable). To establish service, you were required to provide a credit card. You may use this or another credit or debit card to establish recurring payments. See Section 5(e) regarding payment

upon cancellation. We may, in our discretion, accept partial payments, which will be applied to the oldest outstanding statement. No "payment in full" notation or other restrictive endorsement written on your payments will restrict our ability to collect all amounts owing to us. If you do not pay your statements on time, we may reduce your Service to a minimum service level, at our rates in effect at the time, restrict the availability or renewability of your Service options, require immediate payment for Services ordered, or deactivate your Service.

(b) Taxes. You will pay all state and local taxes or other governmental fees and charges, if any, which are assessed, including any such taxes, fees or charges assessed against discounted fees or service credits.

(c) Administrative Fees. To control the basic charges which apply to all customers, we may charge fees that arise in specific circumstances only to those customers responsible for them. DIRECTV reserves the right to modify these fees or charge additional fees. In addition to other fees, we may charge you a fee, as set forth on the rate card (if applicable), for each additional DIRECTV Receiver, Genie Mini/Client(s) and/or Enabled TV authorized to receive the same programming. Each DIRECTV Receiver, Genie Mini/Client(s) and Enabled TV must be located at the same service address as the initial DIRECTV Receiver and you must meet the qualifications specified in Section 1(e). We reserve the right to limit the number of the DIRECTV Receiver, Genie Mini/Client(s) and/or Enabled TVs that you may use and to establish rules for such use. If we charge late fees, late fees are not an interest charge, finance charge, time price differential or other such charge or payment of a similar nature.

(d) Billing Statements. Subject to any third party billing relationship, if you receive your bill from DIRECTV, we will send you a statement for each billing cycle (usually once every 30 days) unless you have a zero or nominal balance due, or a nominal credit balance, on your account at the end of a billing cycle. If you receive your bill from a DIRECTV dealer, please speak with them regarding payments and timing of payments. Statements from DIRECTV will show: (1) payments, credits, purchases and any other charges to your account, (2) the amount you owe us and (3) the payment due date.

(e) Questions About Your Statement. If you think your statement is incorrect or if you need more information about it, contact us immediately. We will try to resolve any complaints you have as promptly as we can.

(f) Disputed Charges. **UNDISPUTED PORTIONS OF THE STATEMENT MUST BE PAID BY THE DUE DATE TO AVOID A LATE FEE AND POSSIBLE REDUCTION OR DEACTIVATION OF SERVICE.** Remember, if your bill for DIRECTV Service comes from a party other than DIRECTV, please use the contact information on your bill. **EXCEPT AS OTHERWISE PROVIDED BY LAW WITH RESPECT TO UNAUTHORIZED CHARGES, BILLED CHARGES MUST BE DISPUTED TO DIRECTV IN WRITING WITHIN SIX (6) MONTHS AFTER THE DATE OF THE AFFECTED INVOICE OR THE RIGHT TO DISPUTE SUCH CHARGES IS WAIVED. WRITTEN DISPUTE NOTICES MAY BE SENT TO:**

**DIRECTV, LLC
Commercial Account Payments
P.O. Box 105249
Atlanta, GA 30348-5249**

(g) Consents Regarding Credit. In order to establish an account with us, you authorize us to inquire into your creditworthiness (subject to Section 7), by checking with business credit reporting agencies. If you are delinquent in any payment to us, you also authorize us to report any late payment or nonpayment to credit reporting agencies. Due to the subjective nature of creditworthiness, we reserve the right to require prepayment for any Service via cashier's check, money order or credit card, notwithstanding your credit rating, past history or practice.

(h) **Collection Costs.** If you fail to pay amounts you owe us, you may be subject to collections by DIRECTV or your account may be referred to a third party collection agency. To the extent permitted by law, you will pay us any costs and fees we reasonably incur to collect amounts you owe us.

3. CUSTOMER INFORMATION

(a) **Representations.** The person ordering Service represents and warrants that (s)he is (i) at least 18 years of age, (ii) a resident of the United States and (iii) authorized to agree to the terms of this Agreement. You have had the opportunity to consult with an attorney or any other person/entity of your choosing for legal/professional advice prior to agreeing to this Agreement. THE SERVICE PROVIDED TO YOU IS DEPENDENT ON THE TYPE OF COMMERCIAL ESTABLISHMENT YOU OPERATE. YOUR RECEIPT OF SERVICES CONSTITUTES YOUR AGREEMENT TO THE FOLLOWING, AS APPLICABLE:

Public Viewing Establishments and Programming Packages: Public Viewing programming packages are required for an establishment if you intend to display the Service where the viewing is generally accessible to the public and/or the establishment's clientele AND, either: (1) the establishment is a hospitality or entertainment establishment where food/beverage is served for immediate consumption (such as a bar, restaurant, diner, club, café, or bowling alley and including any such establishment within a larger establishment, such as a stadium, hotel or theater), or (2) the establishment charges, as a part of its primary business operation, an admission or cover charge (any establishment requiring Public Viewing programming package is a "**Public Viewing Establishment**"). If you ordered a Public Viewing programming package, you represent, warrant, acknowledge and agree that the Services will only be displayed at a Public Viewing Establishment.

Business Viewing Establishment: Business Viewing programming packages are required for an establishment if you intend to display the Service where the viewing is generally accessible to the public and/or the establishment's clientele BUT (1) the establishment does NOT sell food/beverage for immediate consumption, AND (2) the establishment does not charge admission or cover charge to view the Service (except that monthly membership dues for membership organizations are acceptable, such as gyms or fraternity or sorority memberships) (any establishment requiring Business Viewing programming package is a "**Business Viewing Establishment**"). If you ordered a Business Viewing programming package, you represent, warrant, acknowledge and agree that the Services will only be displayed at a Business Viewing Establishment.

Private Viewing Establishment: Private Viewing programming packages are required for an establishment if you intend to display the Services at where the viewing is in areas that are not accessible to the public and/or the establishment's clientele (such as offices and conference rooms) (any establishment requiring Private Viewing programming package is a "**Private Viewing Establishment**"). If you receive Private Viewing programming, (1) you may not display or exhibit, and shall not permit others to display or exhibit, in any manner whatsoever, any of the Services in areas accessible to the public and/or common areas and (2) you may not distribute the Service through a satellite master antenna television system or in a Public Viewing Establishment or Business Viewing Establishment. If you ordered a Private Viewing programming package, you represent, warrant, acknowledge and agree that the Services will only be displayed at a Private Viewing Establishment.

Other Commercial Establishments and Customers: If your business or establishment or location does not meet the qualification for Public Viewing Establishment, Business Viewing Establishment or Private Viewing Establishment but you still wish to receive the Service, you may qualify for other types of commercial establishment services subject to additional terms to be agreed to in connection with this Agreement. If you agree to such additional terms, you represent, warrant, acknowledge and agree that the Services will only be displayed as permitted under such terms. Other types of commercial establishment agreements include: Casino & Gaming Viewing Establishments, Stadium Viewing Establishments and Oil Rig Viewing Establishments.

(b) Contact Information. You agree to provide true, accurate, current and complete contact information about your commercial establishment, and maintain and promptly update your contact information to keep it true, accurate and complete. With regard to all telephone numbers, including cellular numbers you choose to provide on your account, you acknowledge and consent to receive business and informational calls relating to your Service to such numbers, including collections calls. You agree such calls may be pre-recorded messages or placed with an automatic telephone dialing system. In addition, you agree that we may send non-marketing service or account related text messages to cellular phone numbers provided on your account. Carrier message and data rates may apply but, on some text message programs, you may opt out of a text message program by replying "stop" to a message from that program (visit www.directv.com for information). If you choose to provide an e-mail or other electronic address on your account, you acknowledge and consent to receive business and informational messages relating to your Service at the address, including collections messages, and that such address is your private address and is not accessible or viewable by any other person.

(c) Online Access. If you have an online account with DIRECTV, you are responsible for maintaining the confidentiality of the password and account e-mail address used for any online billing and account maintenance at www.directv.com, and are fully responsible for all activities that occur under your password and account. You agree to: (i) keep your e-mail address and password confidential and not share them with anyone else; (ii) immediately notify DIRECTV of any unauthorized use of your password and account or other breach of security and (iii) use only your e-mail address and password to log into www.directv.com.

4. CHANGES IN CONTRACT TERMS

We reserve the right to change the terms and conditions on which we offer Service, including adding new terms or deleting existing ones. If we make any such changes, we will send you a copy of your new Commercial Customer Agreement containing its effective date. You always have the right to cancel your Service, in whole or in part, at any time, and you may do so if you do not accept any such changed terms or conditions. See Sections 5(b), (d) and (e) below. If you elect not to cancel your Service after receiving a new Commercial Customer Agreement, your continued receipt of Service constitutes acceptance of the changed terms and conditions. If you notify us that you do not accept such terms and conditions, then we may cancel your Service as provided in Section 5, as we cannot offer Service to different customers on different terms, among other reasons.

5. CANCELLATION

(a) Term. The term of this Agreement is indefinite and Service will continue until canceled as provided herein. Unless you notify us that you wish to cancel it, we will automatically renew Service that you subscribe to on a periodic basis, including any monthly or annual subscriptions and seasonal sports subscriptions, as long as we continue to carry the Service.

(b) Your Cancellation. You may cancel Service by notifying us in writing (including by email or facsimile). In addition to cancelling in writing, DIRECTV may accept cancellation requests over the phone; however, DIRECTV is not required under this Agreement to do so. If your account remains active and you have only notified DIRECTV of cancellation over the phone you remain responsible for all outstanding balances accrued until you provide notice in writing. You may be charged a deactivation fee as described in Section 2 and issued a credit as described below. Your notice is effective on the day we receive it. You will still be responsible for payment of all outstanding balances accrued through that effective date. In addition to any deactivation or change of service fees provided in Section 2, if you cancel Service or change your Service package, you may be subject to an early cancellation fee if you agreed to a programming commitment with DIRECTV, and have failed to maintain the required programming package for the required period of time. For Services sold only in blocks of one month or multiples of one month, if you cancel such Service, we will credit you only for full months not used. For example, if you subscribe for a year of such Service from January through December but cancel on March 10, we will credit you for the subscription fees for April through

December. However, we will not credit any fees for January through March. Additionally, we will not credit seasonal sports subscriptions after the season starts.

(c) Our Cancellation. We may cancel your Service at any time if you fail to pay amounts owing to us when due, subject to any grace periods, breach any other material provision of this Agreement, or act abusively toward our staff. In addition, we may cancel your Service if you elect not to accept any changed terms described to you, as provided in Section 4. Upon cancellation, you will still be responsible for payment of all outstanding balances accrued through the effective date, which may include the deactivation fee described in Section 2 and/or an early cancellation fee.

(d) Credit Balances. When your account is closed, we will review your account and refund any excess monetary payments. Retention or similar credits may not be refunded.

(e) Payment Upon Cancellation. You acknowledge that you have provided your credit or debit card account information to us. You understand that you will incur fees and charges as a result of your receipt and use of Service and/or Receiving Equipment, and may incur early cancellation fees and/or equipment non-return fees (as specified in any programming or other service commitment agreement you entered into in connection with obtaining Receiving Equipment). By giving us your credit or debit card account information at any time, you authorize us to apply this method of payment, in accordance with applicable law, to satisfy any and all amounts due upon cancellation. You also acknowledge and agree that you are required to maintain current credit or debit card information with us and agree to notify us whenever there is a change in such information, such as a change in the card number or the expiration date and additionally, that DIRECTV may obtain such updated information through payment card networks, card issuers or other third party sources.

6. CUSTOMER & PERSONAL DATA

DIRECTV is a business unit of AT&T. We collect personally identifiable information about our customers ("Personal Data") for business purposes. All use and disclosure of Customer data (including Personal Data) is governed by the AT&T Privacy Policy, unless subject to different terms under a separate customer agreement. A copy of the AT&T Privacy Policy is available at: http://about.att.com/sites/privacy_policy.

7. GOVERNMENTAL ENTITIES

The parties recognize that DIRECTV is a provider of a commercial service and, even if Customer is a government entity, that the provision of the Service does not deem DIRECTV a "government contractor" or subject DIRECTV to federal, state or local procurement regulations applicable to government contractors. Notwithstanding anything herein, if you are a government entity, to the extent applicable law prohibits (1) credit inquiries or reporting of government entities to credit bureaus, Section 2(f) shall not apply, (2) the payment of cost of collection, Section 2(g) shall not apply, (3) indemnification of commercial vendors, indemnification under Section 8(f) shall not apply, and (4) the resolution of disputes through arbitration, Section 10 shall not apply. Section 2(b) shall be subject to a government entities' tax exempt status.

8. DIRECTV® DVR SERVICE AND SOFTWARE LICENSE

DIRECTV DVR Service is a separately sold service, at our rates in effect at the time, available to Private Viewing Establishment customers with DVR-enabled Receiving Equipment. The DIRECTV DVR Service is not authorized for use by Business Viewing Customers or Public Viewing Customers. The DIRECTV DVR Service gives you the ability to see and record televised programs ("Third Party Content"). You understand that DIRECTV does not guarantee the access to or recording of any particular program, or the length of time any particular recorded program may remain available for your viewing. You also understand that Third Party Content is the copyrighted material of the third party that supplies it, is protected by copyright and other applicable laws, and may not be reproduced, published, broadcast, rewritten or redistributed without the written permission of the third party that

supplied it, except to the extent allowed under the "fair use" provisions of the U.S. copyright laws or comparable provisions of foreign laws. You agree that DIRECTV will have no liability to you, or anyone else who uses your DIRECTV DVR Service, with regard to any Third Party Content. DIRECTV may, at its discretion, from time to time change, add or remove features of the DIRECTV DVR Service, or change the service fee for DIRECTV DVR Service. We may use local telephone calls to provide the DIRECTV DVR Service. You are responsible for such telephone charges and acknowledge and agree that you shall be solely responsible for all disputes with any telephone company related to the same. The Receiving Equipment incorporates software which is owned by DIRECTV or its third party licensors (the "**Software**"). Before using the Receiving Equipment or activating the DIRECTV DVR Service, please read the terms and conditions for use of the Software. If you do not agree to these terms you may not use the Receiving Equipment and may not activate the DIRECTV DVR Service and should immediately return the Receiving Equipment to DIRECTV or your supplier. These terms also apply to any modifications, updates or supplements to the software provided to you. Below is a summary of the terms of the Software license. A complete text of the terms and conditions for use of the Software is located in the user manual and at www.directv.com.

(a) License Grant and Conditions. DIRECTV grants you a non-exclusive, non-transferable, limited license to use the Software solely in executable code form and solely as integrated with, incorporated into, and in conjunction with the Receiving Equipment. Certain third party Software used in connection with the Receiving Equipment may be made directly available to you by the providers thereof. DIRECTV reserves the right to modify, supplement, update and otherwise alter the Software via Software download or other modification procedures, and these terms will apply to such Software as modified, supplemented, updated, and otherwise altered.

(b) License Restrictions. You may not copy, modify or transfer the Software, or any copy thereof, in whole or in part. You may not reverse engineer, disassemble, decompile or translate the Software, or otherwise attempt to derive the source code of the Software, except to the extent allowed under any applicable law. The Software may include some components that are covered by "free software" licenses, open source software, and other similar license use rights which require such components to be used, modified and/or distributed only under the terms of such licenses.

(c) Ownership of Software and Reservation of Rights. The Software is licensed, not sold, to you for use only under the terms of this license agreement; DIRECTV is NOT transferring title or any ownership rights in the Software to you and DIRECTV and its suppliers reserve all rights not expressly granted to you. Except as stated above, this license agreement does not grant to you any intellectual property rights in the Software.

(d) Termination. These terms are effective until terminated. You may terminate these terms by returning the Receiving Equipment to DIRECTV or your supplier. These terms will terminate automatically without notice if you fail to comply with these terms or any other agreement between you and DIRECTV. Upon termination you must return the Receiving Equipment to DIRECTV or your supplier.

(e) Disclaimer. THE SOFTWARE IS, TO THE EXTENT PERMITTED BY LAW, SUPPLIED **AS IS AND WITH ALL FAULTS**. NEITHER DIRECTV NOR ANY OF ITS LICENSORS EXPRESSLY MAKES OR PASSES ON TO YOU ANY WARRANTY OR REPRESENTATION ON BEHALF OF DIRECTV OR ITS LICENSORS WITH RESPECT TO THE SOFTWARE, INCLUDING, BUT NOT LIMITED TO, ANY WARRANTIES, EXPRESS OR IMPLIED, INCLUDING, BUT NOT LIMITED TO, ANY IMPLIED WARRANTIES OF MERCHANTABILITY, SATISFACTORY QUALITY, FITNESS FOR A PARTICULAR PURPOSE, TITLE OR NON-INFRINGEMENT OF THIRD PARTY RIGHTS.

(f) Limitation of Liability. IN NO EVENT WILL DIRECTV OR ITS LICENSORS BE LIABLE TO YOU WITH RESPECT TO THE SOFTWARE FOR ANY DIRECT, INDIRECT, CONSEQUENTIAL, SPECIAL, PUNITIVE OR INCIDENTAL DAMAGE (INCLUDING LOSS OF PROFITS, LOST SAVINGS, LOSS OF DATA OR THE COST OF PROCUREMENT OF SUBSTITUTE GOODS, TECHNOLOGY OR SERVICES) ARISING OUT OF THE USE OR THE INABILITY TO USE THE

SOFTWARE, EVEN IF DIRECTV OR ITS LICENSORS HAVE BEEN ADVISED OF THE POSSIBILITY OF SUCH DAMAGES, OR FOR ANY CLAIM BY A THIRD PARTY. Some states or jurisdictions do not allow the exclusion or limitation of incidental, consequential or special damages, so the above limitations may not apply to you.

(g) Additional Information. DIRECTV's licensors and suppliers shall be third party beneficiaries of these license terms, as applicable. Certain additional terms and information for the Software and certain third party software (including the text of licenses applicable to any free, open source and other similar software that may be included in the Software), may be found in the DIRECTV website located at www.directv.com, and the GNU website located at www.gnu.org.

(h) Third-Party Beneficiary. DIRECTV and you expressly acknowledge and agree that TiVo, Inc., a Delaware corporation with its principal place of business at 2160 Gold Street, Alviso, CA 95002, is an intended third-party beneficiary of this license agreement as it relates to TiVo software that may be contained in the Receiving Equipment. These license provisions are made expressly for the benefit of TiVo and are enforceable by TiVo in addition to DIRECTV.

9. LIMITS ON OUR RESPONSIBILITY

(a) Service Interruptions. Service may be interrupted from time to time for a variety of reasons. We are not responsible for any interruptions of Service that occur due to acts of God, power failure or any other cause beyond our reasonable control. However, because we value our customers, for an interruption of a significant length of time that is within our reasonable control, upon your request we will provide what we reasonably determine to be a fair and equitable adjustment to your account to make up for such Service interruption. THIS WILL BE YOUR SOLE REMEDY AND OUR SOLE DUTY IN SUCH CASES.

(b) WARRANTY DISCLAIMER. EXCEPT AS PROVIDED HEREIN, WE MAKE NO WARRANTY REGARDING ANY SERVICE OR YOUR RECEIVING EQUIPMENT, WHICH IS PROVIDED AS IS. ALL SUCH WARRANTIES, INCLUDING, THE IMPLIED WARRANTIES OF MERCHANTABILITY AND FITNESS FOR A PARTICULAR PURPOSE, ARE EXPRESSLY EXCLUDED. YOU BEAR THE ENTIRE RISK AS TO THE QUALITY AND PERFORMANCE OF THE RECEIVING EQUIPMENT AND ARE RESPONSIBLE FOR THE ENTIRE COST OF ANY NECESSARY REPAIR.

(c) Limitations of Liability. WE ARE NOT RESPONSIBLE FOR ANY INDIRECT, CONSEQUENTIAL, SPECIAL, PUNITIVE, INCIDENTAL DAMAGES OR LOSSES RELATING TO THE RECEIVING EQUIPMENT OR ANY SERVICE, WHETHER BASED ON NEGLIGENCE OR OTHERWISE. WE SHALL NOT BE LIABLE FOR COSTS OF PROCUREMENT OF SUBSTITUTE GOODS OR SERVICES, NOR FOR ANY LOSS OF PROFITS, LOSS OF BUSINESS, LOSS OF USE, OR INTERRUPTION OF BUSINESS. Some states or jurisdictions do not allow the exclusion or limitation of consequential damages, so the above limitation may not apply to you.

(d) Warranty Services. You agree that this Agreement does not provide for, and the Service does not include, any warranty services or other services that we might provide separately, including, without limitation, any fee based or other programs.

(e) Exhibition and Music Rights. WE SHALL HAVE NO LIABILITY TO ANY PERSON OR ENTITY DUE TO OR BASED ON THE CONTENT OR YOUR EXHIBITION OF ANY OF THE PROGRAMMING OR OTHER SERVICES PROVIDED BY US INCLUDING, BUT NOT LIMITED TO, LIABILITY FOR THE PAYMENT OF ANY REQUIRED MUSIC LICENSE FEES, IF YOU WISH TO PLAY MUSIC (OTHER THAN MUSIC SERVICES PROVIDED BY DIRECTV AS PART OF A PACKAGED MUSIC CHANNEL SERVICE AND DISPLAYED IN ACCORDANCE WITH OUR RULES OF USE), INCLUDING MUSIC INCLUDED WITHIN TELEVISION PROGRAMMING OR ADVERTISING, IN YOUR COMMERCIAL ESTABLISHMENT YOU ARE RESPONSIBLE FOR ALL REQUIRED MUSIC LICENSE FEES.

(f) Indemnification. YOU AGREE TO INDEMNIFY, DEFEND, AND HOLD DIRECTV, ITS OFFICERS, EMPLOYEES, AGENTS AND REPRESENTATIVES HARMLESS FROM AND AGAINST ANY AND ALL CLAIMS, DAMAGES, LIABILITIES, EXPENSES (INCLUDING REASONABLE ATTORNEYS' FEES AND COSTS OF LITIGATION), LOSSES, JUDGMENTS, AND ASSESSMENTS OF ANY KIND WHATSOEVER DIRECTLY OR INDIRECTLY RESULTING FROM YOUR BREACH OF ANY OF YOUR OBLIGATIONS UNDER THIS AGREEMENT.

10. RESOLVING DISPUTES

PLEASE READ THIS CAREFULLY. IT AFFECTS YOUR RIGHTS.

10.1 Summary

Most customer concerns can be resolved quickly and to the customer's satisfaction by calling our customer service department at 800.531.5000. **In the unlikely event that DIRECTV's customer service department is unable to resolve a complaint you may have to your satisfaction (or if DIRECTV has not been able to resolve a dispute it has with you after attempting to do so informally), we each agree to resolve those disputes through binding arbitration or small claims court instead of in courts of general jurisdiction.** Arbitration is more informal than a lawsuit in court. Arbitration uses a neutral arbitrator instead of a judge or jury, allows for more limited discovery than in court, and is subject to very limited review by courts. Arbitrators can award the same damages and relief that a court can award. **Any arbitration under this Agreement will take place on an individual basis; class arbitrations and class actions are not permitted.** For any non-frivolous claim that does not exceed \$75,000, DIRECTV will pay all costs of the arbitration. Moreover, in arbitration you are entitled to recover attorneys' fees from DIRECTV to at least the same extent as you would be in court.

In addition, under certain circumstances (as explained below), DIRECTV will pay you more than the amount of the arbitrator's award and will pay your attorney (if any) twice his or her reasonable attorneys' fees if the arbitrator awards you an amount that is greater than what DIRECTV has offered you to settle the dispute.

10.2 Arbitration Agreement

(a) DIRECTV and you agree to arbitrate **all disputes and claims** between us. This agreement to arbitrate is intended to be broadly interpreted. It includes, but is not limited to:

- claims arising out of or relating to any aspect of the relationship between us, whether based in contract, tort, statute, fraud, misrepresentation or any other legal theory;
- claims that arose before this or any prior Agreement (including, but not limited to, claims relating to advertising);
- claims that are currently the subject of purported class action litigation in which you are not a member of a certified class; and
- claims that may arise after the termination of this Agreement.

References to "DIRECTV," "you," and "us" include our respective subsidiaries, affiliates, agents, employees, predecessors in interest, successors, and assigns, as well as all authorized or unauthorized users or beneficiaries of services or Devices under this or prior Agreements between us. Notwithstanding the foregoing, either party may bring an individualized action in small claims court. This arbitration agreement does not preclude you from bringing issues to the attention of federal, state, or local agencies, including, for example, the Federal Communications Commission. Such agencies can, if the law allows, seek relief against us on your behalf. **You agree that, by entering into this Agreement, you and DIRECTV are each waiving the right to a trial by jury or to participate in a class action.** This Agreement evidences a transaction in interstate commerce,

and thus the Federal Arbitration Act governs the interpretation and enforcement of this provision. This arbitration provision shall survive termination of this Agreement.

(b) A party who intends to seek arbitration must first send to the other, by certified mail, a written Notice of Dispute ("Notice"). The Notice to DIRECTV should be addressed to: DIRECTV LLC, Commercial Arbitration Demand, P.O. Box 915, El Segundo, CA, 90245 ("Notice Address"). The Notice must (a) describe the nature and basis of the claim or dispute; and (b) set forth the specific relief sought ("Demand"). If DIRECTV and you do not reach an agreement to resolve the claim within 30 days after the Notice is received, you or DIRECTV may commence an arbitration proceeding. During the arbitration, the amount of any settlement offer made by DIRECTV or you shall not be disclosed to the arbitrator until after the arbitrator determines the amount, if any, to which you or DIRECTV is entitled. You may download or copy a form Notice and a form to initiate arbitration at directv.com/arbitration-forms

(c) After you have commenced arbitration, DIRECTV will promptly reimburse you for your payment of the filing fee, unless your claim is for greater than \$75,000. (The filing fee currently is \$200 for claims under \$10,000 but is subject to change by the arbitration provider. If you are unable to pay this fee, DIRECTV will pay it directly upon receiving a written request at the Notice Address.) The arbitration will be governed by the Consumer Arbitration Rules ("AAA Rules") of the American Arbitration Association ("AAA"), as modified by this Agreement, and will be administered by the AAA. If the AAA is unavailable, the parties shall agree to another arbitration provider or the court shall appoint a substitute. The AAA Rules are available online at adr.org, by calling the AAA at 1-800-778-7879, or by writing to the Notice Address. (You may obtain information that is designed for non-lawyers about the arbitration process at directv.com/arbitration-information.) The arbitrator is bound by the terms of this Agreement. All issues are for the arbitrator to decide, except that issues relating to the scope and enforceability of the arbitration provision are for the court to decide. Unless DIRECTV and you agree otherwise, any arbitration hearings will take place in the county (or parish) of your billing address. If your claim is for \$10,000 or less, we agree that you may choose whether the arbitration will be conducted solely on the basis of documents submitted to the arbitrator, through a telephonic hearing, or by an in-person hearing as established by the AAA Rules. If your claim exceeds \$10,000, the right to a hearing will be determined by the AAA Rules. Regardless of the manner in which the arbitration is conducted, the arbitrator shall issue a reasoned written decision sufficient to explain the essential findings and conclusions on which the award is based. Except as otherwise provided for herein, DIRECTV will pay all AAA filing, administration, and arbitrator fees for any arbitration initiated in accordance with the notice requirements above. If, however, the arbitrator finds that either the substance of your claim or the relief sought in the Demand is frivolous or brought for an improper purpose (as measured by the standards set forth in Federal Rule of Civil Procedure 11(b)), then the payment of all such fees will be governed by the AAA Rules. In such case, you agree to reimburse DIRECTV for all monies previously disbursed by it that are otherwise your obligation to pay under the AAA Rules. In addition, if you initiate an arbitration in which you seek more than \$75,000 in damages, the payment of these fees will be governed by the AAA rules.

(d) If, after finding in your favor in any respect on the merits of your claim, the arbitrator issues you an award that is greater than the value of DIRECTV's last written settlement offer made before an arbitrator was selected, then DIRECTV will:

- pay you the amount of the award or \$10,000 ("the alternative payment"), whichever is greater; and
- pay your attorney, if any, twice the amount of attorneys' fees, and reimburse any expenses (including expert witness fees and costs) that your attorney reasonably accrues for investigating, preparing, and pursuing your claim in arbitration ("the attorney premium").

If DIRECTV did not make a written offer to settle the dispute before an arbitrator was selected, you and your attorney will be entitled to receive the alternative payment and the attorney premium, respectively, if the arbitrator awards you any relief on the merits. The arbitrator may make rulings and

resolve disputes as to the payment and reimbursement of fees, expenses, and the alternative payment and the attorney premium at any time during the proceedings and upon request from either party made within 14 days of the arbitrator's ruling on the merits.

(e) The right to attorneys' fees and expenses discussed in paragraph (4) supplements any right to attorneys' fees and expenses you may have under applicable law. Thus, if you would be entitled to a larger amount under the applicable law, this provision does not preclude the arbitrator from awarding you that amount. However, you may not recover duplicative awards of attorneys' fees or costs. Although under some laws DIRECTV may have a right to an award of attorneys' fees and expenses if it prevails in an arbitration, DIRECTV agrees that it will not seek such an award.

(f) The arbitrator may award declaratory or injunctive relief only in favor of the individual party seeking relief and only to the extent necessary to provide relief warranted by that party's individual claim. **YOU AND DIRECTV AGREE THAT EACH MAY BRING CLAIMS AGAINST THE OTHER ONLY IN YOUR OR ITS INDIVIDUAL CAPACITY, AND NOT AS A PLAINTIFF OR CLASS MEMBER IN ANY PURPORTED CLASS OR REPRESENTATIVE PROCEEDING.** Further, unless both you and DIRECTV agree otherwise, the arbitrator may not consolidate more than one person's claims, and may not otherwise preside over any form of a representative or class proceeding. If applicable law precludes enforcement of any of this paragraph's limitations as to a particular claim for relief, then that claim (and only that claim) must be severed from arbitration and may be brought in court.

(g) Notwithstanding any provision in this Agreement to the contrary, we agree that if DIRECTV makes any future change to this arbitration provision (other than a change to the Notice Address) during your Service Commitment, you may reject any such change by sending us written notice within 30 days of the change to the Arbitration Notice Address provided above. By rejecting any future change, you are agreeing that you will arbitrate any dispute between us in accordance with the language of this provision.

11. MISCELLANEOUS

(a) Notice. Notices to you will be deemed given when personally delivered, addressed to you at your last known address and deposited in the U.S. Mail (which may include inclusion in your billing statement), or sent via Internet to the e-mail address you provided us or sent via satellite to your Receiving Equipment or delivered when a voice message is left at the telephone number on your account. Except as specified in Section 10.2(2) above, your notices to us will be deemed given when we receive them at the address or telephone number on the first page of this Agreement.

(b) Applicable Law. The interpretation and enforcement of this Agreement and any disputes related to your agreements or service with DIRECTV shall be governed by the rules and regulations of the Federal Communications Commission, other applicable federal laws, and the laws of the state and local area where Service is provided to you. This Agreement is subject to modification if required by such laws. Notwithstanding the foregoing, Section 10 shall be governed by the Federal Arbitration Act.

(c) Assignment of Account. We may assign your account or this Agreement and all rights and/or obligations hereunder to any third party without notice for any purpose, including, without limitation, collection of unpaid amounts, or in the event of an acquisition, corporate reorganization, merger or sale of substantially all of the party's assets to another entity. You hereby consent to such assignment. You must continue making all required payments to us in accordance with your billing statement, unless notified otherwise. You may not assign or transfer your Service, Receiving Equipment or Access Cards, this Agreement or any of your rights and obligations under this Agreement without our prior written consent. If as part of the sale of your commercial establishment, you wish to transfer any of the foregoing, contact DIRECTV immediately so that DIRECTV can review your account and determine whether DIRECTV will approve the transfer.

(d) Other. This Agreement and any lease, activation, programming, or other service commitment agreement that you entered into in connection with obtaining Service or Receiving Equipment constitute our entire agreement. No salesperson or other representative is authorized to change it. If any provision is declared by a competent authority to be invalid, that provision will be deleted or modified to the extent necessary, and the rest of the Agreement will remain enforceable. The terms of this Agreement that expressly or by their nature survive termination shall continue thereafter until fully performed.

THANK YOU.

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This Instrument has been pre-audited in the manner as

Per NC.G.S. 159-28 (a) *Russell A. Edwards*
Finance Officer

NORTHAMPTON COUNTY
BOARD OF COMMISSIONERS

Meeting Date: 08-07-2017

Agenda Tab Number: 5

Agenda Time: 10:20

Presenter and/or Subject Matter:

Mrs. Cathy Allen, Tax Administrator
1) Ad Valorem Tax Appeals
2) Ad Valorem Motor Vehicle Refunds Appeals
3) Approval of 2016 Tax Collection Settlement (Unaudited)
4) Board of E & R

Komita Hendricks
Clerk to the Board

1) Ad Valorem Tax Appeals

DECISION PAPER

TO: NORTHAMPTON COUNTY BOARD OF COMMISSIONERS

FM: Cathy B. Allen, Tax Administrator

RE: Ad Valorem Tax Appeals

DT: August 1, 2017

THIS IS A DECISION PAPER.

PURPOSE: To obtain the Board's approval to release or refund Ad Valorem taxes assessed in the amount of **\$281.16** on one (1) 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: _____

August 1, 2017

Ad Valorem Tax Appeals

NAME	ACCOUNT	ACTION	AMOUNT	REASON
Bella Roma	128821	Release	\$ 281.16	Listing Error
TOTAL REFUNDS/RELEASES			\$ 281.16	

Respectfully submitted,

CATHY B. ALLEN
TAX ADMINISTRATOR

CBA/br

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

2) Motor Vehicle Refunds Appeals

DECISION PAPER

TO: NORTHAMPTON COUNTY BOARD OF COMMISSIONERS

FM: Cathy B. Allen, Tax Administrator

RE: Ad Valorem Tax Appeals
Motor Vehicle Refunds

DT: August 1, 2017

THIS IS A DECISION PAPER.

PURPOSE: To obtain the Board's approval to release or refund Ad Valorem taxes assessed in the amount of **\$1,554.19** on twenty-seven (27) appeals.

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

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

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

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

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

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

Respectfully submitted,

CATHY B. ALLEN
TAX ADMINISTRATOR

ACTION BY THE BOARD OF COMMISSIONERS:

APPROVED _____
DISAPPROVED _____
OTHER _____

SIGNATURE & DATE: _____

JULY 2017 REFUND

AD VALOREM TAX APPEALS
MOTOR VEHICLE REFUND ADJUSTMENTS

NAME	ACTION	AMOUNT	REASON
ALSTON, ROY CHESTER	REFUND	\$ 10.01	SITUS ERROR
BONANNO, SALVATORE JOHN III	REFUND	\$ 6.17	VEHICLE SOLD
BRYANT, MATTHEW DAVID	REFUND	\$ 11.09	VEHICLE SOLD
BRYANT, MATTHEW DAVID	REFUND	\$ 164.89	SITUS ERROR
BUFFALOE, EDDIE MANFORD	REFUND	\$ 20.87	VEHICLE TOTALLED
BURGWYN, DONALD LEE	REFUND	\$ 21.07	VEHICLE SOLD
CHERRY, JUANITA JACOBS	REFUND	\$ 35.54	TAG SURRENDER
DELOATCH, TIKE LEWIS	REFUND	\$ 23.72	SITUS ERROR
DUKE, TONY MELVIN	REFUND	\$ 36.86	VEHICLE SOLD
GAY, JAMES HENRY	REFUND	\$ 4.76	VEHICLE SOLD
GLOVER CONTRACTING CO INC	REFUND	\$ 492.37	VEHICLE SOLD
GREGORY, WILFRED ARMSTRONG JR	REFUND	\$ 24.73	SITUS ERROR
HAYNES, ROSA SPEECH	REFUND	\$ 5.24	VEHICLE SOLD
HINES, BOBBY DEAN	REFUND	\$ 404.17	VEHICLE SOLD
HOBBS, MAKAYLA ROSE	REFUND	\$ 8.09	VEHICLE TOTALLED
HOLMES, JOE HENRY	REFUND	\$ 11.51	VEHICLE SOLD
KIRK, ROBERT DOUGLAS & TERRI PARKER-KIRK	REFUND	\$ 29.35	MILEAGE
MEHERRIN AGRI & CHEMICAL CO	REFUND	\$ 39.21	VEHICLE SOLD
MOODY, HENRY JR	REFUND	\$ 9.51	SITUS ERROR
NAVITSKY, JOANIE COOK	REFUND	\$ 16.88	SITUS ERROR
NIPPER, KENNETH ANTHONY	REFUND	\$ 10.55	VEHICLE SOLD
POWELL, CHARLENE MONTINA	REFUND	\$ 14.03	VEHICLE SOLD
SMITH, JONATHAN MATT & AMY WILSON	REFUND	\$ 98.28	VEHICLE SOLD
STOREY, TABITHA ELISE	REFUND	\$ 14.24	VEHICLE SOLD
WALLS, MAGGIE	REFUND	\$ 30.13	TAG SURRENDER
WILLIAMS, LAMAR RYNELL	REFUND	\$ 7.83	SITUS ERROR
ZETTS, CATHERINE LEE	REFUND	\$ 3.09	TAG SURRENDER
TOTAL REFUND AMOUNT		\$ 1,554.19	

Respectfully submitted,

CATHY B. ALLEN
TAX ADMINISTRATOR

CBA/epj

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

3) *Approval of 2016 Tax Collection Settlement (Unaudited)*

TO: NORTHAMPTON COUNTY BOARD OF COMMISSIONERS/ ER

FROM: Tax Administrator

RE: Tax Collections 2016 Settlement (Unaudited)

DT: July 5, 2017

THIS IS A DECISION PAPER

PURPOSE: To obtain Board approval of the 2016 Settlement

FACTS: Included herein are Schedules 2, 3, 4, 5, 6, 7, and 8 which represent the various charges (taxes, fees and after-charges billed on tax bills) and credits, receipted deposits, releases, refunds, or write-offs for approval by the Board of Commissioners.

DISCUSSION: G.S. 105-373 (a) provides that a preliminary (sworn) report from the Tax Collector be provided to the governing body of the tax unit. That such report will contain analysis of current year taxes and delinquent tax status. That such report be presented after July 1 of the closing current collection year, but before the new charge is placed in the hands of the tax collector.

G. S. 105-373 (e) provides that approval by the governing body does not relieve the tax collector or his bondsman of liability for any shortage actually existing at the time of the settlement and thereafter discovered or of any criminal liability.

CONCLUSION: In the Third Edition of "PROPERTY TAX COLLECTION IN NORTH CAROLINA" by William F. Campbell, Mr. Campbell provides that it is the intent of the Machinery Act to create a direct relationship of responsibility and accountability between the tax collector and the governing body of his unit. The governing body must decide whether to accept his settlement report and accounting.

RECOMMENDATION: That the Board accept and approve this unaudited report which I hereby certify to be true and accurate to the best of my knowledge and belief as of June 30, 2017.

SCHEDULE OF AD VALOREM TAXES RECEIVABLE 2016-2017					
SCHEDULE 2					
YEAR	UNCOLLECTED BAL 2016	ADDITIONS	COLLECTIONS AND CREDITS	UNCOLLECTED BAL 2017	
2016		\$16,993,211.81	-\$16,121,118.27	\$872,093.54	
2015	\$794,265.48		-\$271,356.07	\$522,909.41	
2014	\$540,846.46		-\$118,046.17	\$422,800.29	
2013	\$391,029.53		-\$47,453.32	\$343,576.21	
2012	\$273,121.00		-\$42,846.33	\$230,274.67	
2011	\$197,622.32		-\$25,909.40	\$171,712.92	
2010	\$138,988.80		-\$15,293.61	\$123,695.19	
2009	\$92,957.99		-\$8,752.30	\$84,205.69	
2008	\$70,685.34		-\$5,276.59	\$65,408.75	
2007	\$48,614.18		-\$5,275.24	\$43,338.94	
2006	\$39,006.65		-\$1,624.06	\$37,382.59	
	\$2,587,137.75	\$16,993,211.81	-\$16,662,951.36	\$2,917,398.20	
UNFORCEABLE COLLECTIONS					
2005	\$36,617.70		-\$802.23	\$35,815.47	
2004	\$31,874.86		-\$911.06	\$30,963.80	
2003	\$31,393.44		-\$658.16	\$30,735.28	
2002	\$31,161.14		-\$1,287.71	\$29,873.43	
TOTAL	\$2,718,184.89	\$33,986,423.62	-\$16,666,610.52	\$3,044,786.18	
PLUS: Uncollected taxes on 2016-2017 motor vehicles					\$0.00
Less: Allowance for uncollectible accounts - General Fund					
RECONCILEMENT WITH REVENUES:					
Taxes Collected					16,389,199
Penalties					148,452
Discoveries, abatements, and adjustments (net)					369,225
Ad-Valorem write-off					-
Less Interest					(192,363)
Less Penalties Collected					(47,902)
TOTAL					16,666,611
TOTAL COLLECTIONS					
SCHEDULE 3 ANALYSIS OF CURRENT YEAR TAX COLLECTION					
	PROPERTY VALUATION		RATE PER \$100		AMOUNT
County Wide Orig. Levy	1,991,771,087		0.92		15,527,155
Late Listing Penalty					24,286
Public Utilities	115,886,278				1,066,154
Discovery	28,533,771				309,925
Discovery Penalty					31,898
Rollback	3,590,456				33,031
Motor Vehicles	106,230				977
Less Def. Value	-271,961,421				
Less OA & DA Exempt	-32,079,678				
Total for Year	1,833,846,723				16,993,426
COLLECTIONS AND CREDITS					
Rebates and Releases					23,521
Collections					-16,144,639
					-16,121,118
UNCOLLECTED AS OF 06/30/17					872,308
PERCENT CURRENT YEAR TAX COLLECTED					94.87
VEHICLES COLLECTED BY DMV NET					\$1,722,811.29

			Motor Vehicles	Ad-Valorem	Total
Total Levy			977	18,992,234	16,993,211
Less Uncollected					
06/30/17			-977	-18,121,118	-16,122,095
Current Year					
Collected			0	871,116	871,116
PERCENT CURRENT					
YEAR COLLECTED		2016	100.00	94.87	94.87
%PRIOR YR COLL		2015	99.83	95.16	95.18
SCHEDULE 4	ANALYSIS OF CURRENT TAX LEVY (MOTOR VEHICLES) 2016				
		PROPERTY		RATE PER \$100	LEVY AMOUNT
		VALUATION			
Motor Vehicle Levy		106,230		0.92	977
COLLECTIONS AND CREDITS					
Rebates and Releases					0
Collections					-977
					-977
UNCOLLECTED AS OF					
06/30/17					0
Percent Collected					100.00
COLLECTED BY DMV NET					\$1,445,759.62
SCHEDULE 5	ANALYSIS OF SOLID WASTE FEES				
				2015	2016
Prev Yr Levy				0	0
Current Yr Levy				2,143,230	2,143,230
Current Yr Discovery					
Total				2,143,230	2,196,498
Rebates & Releases				-5,915	-3,247
Collections				-1,873,100	-1,900,217
Total				-1,879,014	-1,903,464
UNCOLLECTED AS OF				264,215	293,034
06/30/17					
% COLLECTED				87.37	86.66
SCHEDULE 6	ANALYSIS OF ROANOKE WILDWOOD FIRE DISTRICTS F60/F61				
				2015	2016
Prev Yr Levy				0	0
F60 Cur Levy				141,774	142,507
F60 Additions					
Total				141,774	142,507
Rebates & Releases				-77	-121
Collections				-138,512	-138,968
Total				-138,589	-139,089
UNCOLLECTED AS OF					
06/30/17				3,185	3,418
% COLLECTED				97.75	97.60
COLLECTED BY DMV				5310.06	\$4,627.96

Prev Yr Levy			0	0
F61 Cur Levy			32,947	35,168
F61 Additions				
Total			32,947	35,168
Rebates & Releases			-16.5	-3.42
Collections			-32,947	-33,775
Total			-32,963	-33,778
UNCOLLECTED AS OF			1306	1369
06/30/17				
% COLLECTED			96.19	96.05
COLLECTED BY DMV			1251.33	\$1,554.79
SCHEDULE 6	ANALYSIS OF RICH SQUARE FIRE DISTRICT F56			
			2015	2016
Prev Yr Levy			0	0
Cur Yr Levy			49482	49628
Additions				
Total			49,482	49,628
Rebates & Releases			-60.5	-228.46
Collections			-45,173	-45,154
Total			-45,234	-45,383
UNCOLLECTED AS OF				
6/30/2017			4,248	4,445
% COLLECTED			91.41	91.08
COLLECTED BY DMV			6148.05	\$6,448.19
SCHEDULE 6	ANALYSIS OF GASTON FIRE DISTRICT F53			
			2015	2016
Prev Yr Levy			0	0
Cur Yr Levy			177,738	197,198
Additions				
Total			177,738	197,198
Rebates & Releases			-68.42	-184.41
Collections			-168,422	-185,003
Total			-168,491	-185,187
UNCOLLECTED AS OF				
6/30/2017			9,247	12,011
% COLLECTED			94.80	93.91
COLLECTED BY DMV			16430.72	\$16,986.95
SCHEDULE 6	ANALYSIS OF JACKSON FIRE DISTRICT F54			
			2015	2016
Prev Yr Levy			0	0
Cur Yr Levy			33,031	33,344
Additions				
Total			33,031	33,344
Rebates & Releases			-9.05	-216.77
Collections			-31,172	-30,620
Total			-31,181	-30,637
UNCOLLECTED AS OF				
6/30/2017			1,850	2,507
% COLLECTED			94.40	92.48
COLLECTED BY DMV			5842.96	\$5,259.77

SCHEDULE 6	ANALYSIS OF GARYSBURG FIRE DISTRICT F52		
		2015	2016
Prev Yr Levy		0	0
Cur Yr Levy		78,628	83,812
Additions			
Total		78,628	83,812
Rebates & Releases		-24.23	-39.79
Collections		-73,228	-78,865
Total		-73,253	-78,905
UNCOLLECTED AS OF			
6/30/2017		5,376	4,907
% COLLECTED		93.16	94.14
COLLECTED BY DMV		7363.68	\$8,190.66
SCHEDULE 6	ANALYSIS OF LASKER FIRE DISTRICT F55		
		2015	2016
Prev Yr Levy		0	0
Cur Yr Levy		21,830	21,733
Additions			
Total		21,830	21,733
Rebates & Releases		-4.15	-310.68
Collections		-20,697	-20,491
Total		-20,601	-20,802
UNCOLLECTED AS OF			
6/30/2017		1,229	931
% COLLECTED		94.37	95.72
COLLECT BY DMV		2907.31	2905.55
SCHEDULE 6	ANALYSIS OF SEABOARD FIRE DISTRICT F57		
		2015	2016
Prev Yr Levy		0	0
Cur Yr Levy		56,852	62,619
Additions			
Total		56,852	62,619
Rebates & Releases		-130.44	-345.84
Collections		-52,961	-52,961
Total		-53,092	-53,307
UNCOLLECTED AS OF			
6/30/2017		3,781	3,785
% COLLECTED		93.39	93.96
COLLECTED BY DMV		5332.31	\$5,646.66
SCHEDULE 6	ANALYSIS OF WOODLAND FIRE DISTRICT F59		
		2015	2016
Prev Yr Levy		0	0
Cur Yr Levy		44,459	51,583
Additions			
Total		44,459	51,583
Rebates & Releases		-45.53	-180.2
Collections		-40,882	-47,054
Total		-40,928	-47,235
UNCOLLECTED AS OF			
6/30/2017		3,532	4,349
% COLLECTED		92.06	91.57
COLLECTED BY DMV		6680.51	\$6,639.61

SCHEDULE 8		ANALYSIS OF TOWN LEVY (MOTOR VEHICLES)			5
M51 CONWAY				2015	2016
Prev Yr Levy				0	0
Cur Yr Levy				0	0
Total				0	0
Rebates & Releases				0	0
Collections				0	0
Total				0	0
UNCOLLECTED AS OF 6/30/2017				0	0
% COLLECTED				0.00	0.00
COLLECTED BY DMV				22401.87	\$24,712.47
M52 GARYSBURG				2015	2016
Prev Yr Levy				0	0
Cur Yr Levy				0	0
Total				0	0
Rebates & Releases				0	0
Collections				0	0
Total				0	0
UNCOLLECTED AS OF 6/30/2017				0	0
PERCENT COLLECTED				0.00	0.00
COLLECTED BY DMV				28945.96	\$31,704.10
D52 GARYSBURG STICKER FEE				2015	2016
Prev Yr Levy				0	0
Cur Yr Levy				0	0
Total				0	0
Rebates & Releases				0	0
Collections				0	0
Total				0	0
UNCOLLECTED AS OF 6/30/2017				-	-
PERCENT COLLECTED				0.00	0.00
FEES COLLECTED BY DMV				6040	6,290

M53 GASTON				2015	2016
Prev Yr Levy				0	0
Cur Yr Levy				0	0
Total				0	0
Rebates & Releases				0	0
Collections				0	0
Total				0	0
UNCOLLECTED AS OF					
6/30/2016				0	0
PERCENT COLLECTED				0	0
COLLECTED BY DMV				26914.26	\$31,271.13
D53 GASTON STICKER FEE				2015	2016
Prev Yr Levy				0	0
Cur Yr Levy				0	0
Total				0	0
Rebates & Releases				0	0
Collections				0	0
Total				0	0
UNCOLLECTED AS OF					
6/30/2016				-	-
PERCENT COLLECTED				0.00	0.00
FEES COLLECTED BY DMV				3100	3,310
M54 JACKSON				2015	2016
Prev Yr Levy				0	0
Cur Yr Levy				0	0
Total				0	0
Rebates & Releases				0	0
Collections				0	0
Total				0	0
UNCOLLECTED AS OF					
6/30/2017				0	0
PERCENT COLLECTED				0.00	0.00
COLLECTED BY DMV				50318.93	\$40,051.04

SCHEDULE 8		ANALYSIS OF TOWN LEVY (MOTOR VEHICLES)			
D54 JACKSON STICKER FEE			2015	2016	
Prev Yr Levy			-	0	
Cur Yr Levy			-	0	
Total			-	0	
Rebates & Releases			0	0	
Collections			0	0	
Total			0	0	
UNCOLLECTED AS OF					
6/30/2017			0	0	
PERCENT COLLECTED			-	0	
FEES COLLECTED BY DMV			3875	2,720	
M55 LASKER			2015	2016	
Prev Yr Levy			0	0	
Cur Yr Levy			0	0	
Total			0	0	
Rebates & Releases			0	0	
Collections			0	0	
Total			0	0	
UNCOLLECTED AS OF					
6/30/2017			0	0	
PERCENT COLLECTED			0.00	0.00	
COLLECTED BY DMV			1752.8	\$1,584.33	
M56 RICH SQUARE			2015	2016	
Prev Yr Levy			0	0	
Cur Yr Levy			174	174	
Total			174	174	
Rebates & Releases			0	0	
Collections			174	174	
Total			174	174	
UNCOLLECTED AS OF					
6/30/2017			0	0	
PERCENT COLLECTED			100	100	
COLLECTED BY DMV			33379.55	\$34,604.86	

SCHEDULE 8		ANALYSIS OF TOWN LEVY (MOTOR VEHICLES)			
M57 SEABOARD			2015	2016	
Prev Yr Levy			0	0	
Cur Yr Levy			0	0	
Total			0	0	
Rebates & Releases			0	0	
Collections			0	0	
Total			0	0	
UNCOLLECTED AS OF					
6/30/2017			0	0	
PERCENT COLLECTED			0	0	
COLLECTED BY DMV			17396.34	\$18,281.33	
				15830.09	
D57 SEABOARD STICKER FEE			2015	2016	
Prev Yr Levy			0	0	
Cur Yr Levy			0	0	
Additions					
Total			0	0	
Rebates & Releases			0	0	
Collections			0	0	
Total			0	0	
UNCOLLECTED AS OF			0	0	
6/30/2017					
PERCENT COLLECTED			0.00	0.00	
FEES COLLECTED BY DMV			1825	\$1,925.00	
M58 SEVERN			2015	2016	
Prev Yr Levy			0	0	
Cur Yr Levy			0	0	
Total			0	0	
Rebates & Releases			0	0	
Collections			0	0	
Total			0	0	
UNCOLLECTED AS OF			0	0	
6/30/2017					
PERCENT COLLECTED			0	0	
COLLECTED BY DMV			16010.23	\$15,969.76	

SCHEDULE 8					
M59 WOODLAND	ANALYSIS OF TOWN LEVY (MOTOR VEHICLES)				
			2015	2016	
Prev Yr Levy			0	0	
Cur Yr Levy			0	0	
Total			0	0	
Rebates & Releases			0	0	
Collections			0	0	
Total			0	0	
UNCOLLECTED AS OF			0	0	
6/30/2017					
PERCENT COLLECTED			0.00	0.00	
COLLECTED BY DMV			21,557.65	\$20,752.18	
D59 WOODLAND STICKER FEE					
			2015	2016	
Prev Yr Levy			0	0	
Cur Yr Levy			0	0	
Total			0	0	
Rebates & Releases			0	0	
Collections			0	0	
Total			0	0	
UNCOLLECTED AS OF					
6/30/2017			0	0	
PERCENT COLLECTED			0.00	0.00	
FEES COLLECTED BY DMV			1755	3,190	
C53 TOWN OF GASTON AD-VALOREM TAXES					
			2015	2016	
Prev Yr Levy			0	0	
Cur Yr Levy			192497	191652	
Total			192,497	191,652	
Rebates & Releases			-219	-212	
Collections			-162966	-162866	
Total			-163,185	-163,098	
UNCOLLECTED AS OF					
6/30/2017			29,312	28,554	
PERCENT COLLECTED			84.77	85.10	

C55 TOWN OF LASKER AD-VALOREM TAXES					10
				2015	2016
Prev Yr Levy				-	-
Cur Yr Levy				8239	8587
Total					
				8,239	8,587
Rebates & Releases				-1	-2
Collections				-8,797	-8,275
Total				-8,516	-8,278
UNCOLLECTED AS OF					
6/30/2017				722	310
PERCENT COLLECTED				92.18	96.39
C56 TOWN OF RICH SQUARE AD-VALOREM TAXES					
				2015	2016
Prev Yr Levy				0	0
Cur Yr Levy				257184.02	257694.83
Additions					
Total				257184.02	257694.83
Rebates & Releases					
Collections				-36	-569
				-231,608	-232,115
Total				-231,644	-232,683
UNCOLLECTED AS OF				25,540	25,012
6/30/2017					
PERCENT COLLECTED				90.07	90.29
C59 TOWN OF WOODLAND AD-VALOREM TAXES					
				2015	2016
Prev Yr Levy					
Cur Yr Levy				123796.64	125172.33
Additions					
Total				123796.64	125172.33
Rebates & Releases					
Collections				-36	175
				112,176	112,176
Total				112,141	112,351
UNCOLLECTED AS OF				11584.46	-111594.61
6/30/2017					
PERCENT COLLECTED				90.64	89.05

EXECUTIONS	REPORT			2015	2016
TAX EXECUTIONS				103,889.57	41,075.96
SHERIFF FEES				628.22	94.76
TOTAL COLLECTED BY TAX DIVISION				104,517.79	41,170.92
OCCUPANCY TAX	REPORT				
7/1/16 THRU 6/30/17				67,433.79	67,433.79
SOLID WASTE FEES	REPORT				
				2015	2016
Prev Yr Levy					
Cur Yr Levy				2143229.61	2,196,498.12
Additions					
Total				2143229.61	2,196,498.12
Rebates & Releases				-5,915	-3,247
Collections				-1,873,100	-1,900,217
Total				-1,879,014	-1,903,464
UNCOLLECTED AS OF 6/30/2017				264215.35	293,034.53
PERCENT COLLECTED				87.67	86.66
Respectfully submitted,					
Cathy B. Allen					
Tax Administrator					
cc: Board of Commi					
Clerk to Board					
County Manager					
ACTION BY THE BOARD OF COMMISSIONERS:					
APPROVED					
DISAPPROVED					
OTHER					
SIGNATURE & DATE:					

4) Board of E & R

The Northampton County Board of Equalization and Review will meet in Regular Session on Monday, August 7, 2017 at 10:20 a.m. in the Commissioners' Meeting Room located at 100 West Jefferson Jackson, North Carolina. The purpose of the meeting is to conduct public business as indicated on the following agenda.

NORTHAMPTON COUNTY BOARD OF EQUALIZATION AND REVIEW

AGENDA

10:20 A.M. MONDAY AUGUST 7, 2017

1. Reconvene the Board of Equalization and Review
(Chair states) I call to order this meeting of the Northampton County board of Equalization and Review.
2. Approval of the May 15, 2017 Minutes (ATTACHED)
3. Approval of 2017 Tax Scroll
4. Adopt Order to Collect
5. Recess

Ec: ER080717

NORTHAMPTON COUNTY BOARD OF EQUALIZATION AND REVIEW
MINUTES OF MEETING

Jackson, NC
May 15, 2017

The Northampton County Board of Commissioners convened as the Northampton County Board of Equalization and Review in the Commissioners Room on Court House Square in Jackson, NC at 6:20 P.M.

Board Members present were as follows: Chairman Robert V. Carter, Vice-Chairman Chester J Deloatch, and Commissioners Fannie P. Greene, Geneva Riddick-Faulkner and Charles R. Tyner.

The first order of business was that of approving the minutes of the previous meeting, which had been provided to the Board at this time. Reading of the minutes was waived.

On motion by Commissioner Deloatch, seconded by Commissioner Greene, the Board approved the minutes of the previous meeting as presented.

Cathy B. Allen, Clerk to the Board of Equalization and Review, stated that the purpose of the meeting was that of receiving appeals to the Board. That those persons making appeals would be asked to present in writing their opinion of the value of the property being appealed and give evidence supporting their opinion and presented to Cathy Allen, Clerk to the Board by 5:00 p.m. or postmark by the US Postal Service today for the 2017 tax year.

There being no other business, the Board adjourned for the purpose of receiving appeals of value for the year 2017.

Respectfully

Cathy B. Allen
Clerk to Board of E & R

Approved: _____ / /
Robert V. Carter, Chairman Date

Ec: erm051517

DECISION PAPER

TO: NORTHAMPTON COUNTY BOARD OF EQUALIZATION AND REVIEW

FM: Cathy Allen, Tax Administrator

RE: Approval of the year 2017 Scroll

DT: July 31, 2017

THIS IS A DECISION PAPER

PURPOSE: To obtain the Board's approval of the 2017 Tax scroll.

FACTS: The Board has the duty to review and approve the tax list for the current year before adjourning, pursuant to G.S. 105-322 (g) (1)

DISCUSSION: The Assessor has prepared the 2017 Scroll and attached a copy hereto. The scroll summary shows the total assessed value for 2017 in the amount of 1,753,479,005. The levy, penalties and fees to be collected for 2017 and charged to the Tax Collector for collection as follows:

General County Government	\$16,176,327.58
Ahoskie Drainage	6,009.60
Town of Gaston	184,205.27
Town of Lasker	8,075.11
Town of Rich Square	240,996.36
Town of Woodland	114,371.49
Garysburg fire Service District	83,296.68
Gaston Fire Service District	184,151.70
Jackson Fire Service District	32,507.39
Lasker Fire Service District	21,016.58
Rich Square Fire Service District	46,636.99
Seaboard Fire Service District	63,007.35
Roanoke Wildwood Fire Service District	142,862.36
Roanoke Wildwood Fire Service District A	34,861.56
Woodland Fire Service District	45,150.22
Solid Waste Fees	<u>2,193,576.33</u>

TOTAL **\$19,577,052.57**

RECOMMENDATION: That the Board approves the 2017 Scroll as presented and adopt the following order directing the Tax Collector to collect the taxes charged in the tax records and receipts.

ACTION BY THE BOARD:

APPROVED _____

DISAPPROVED _____

OTHER _____

SIGNATURE & DATE _____

Property Tax Billing
18 JUL 2017

Tax Summary Report for All Townships
NORTHAMPTON TAX DEPT

RPT050
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Regular Bills Only

Property Value	Residential	Business	Utility	Total
Real Property Value	1,660,908,907	88,078,944	0	1,748,987,851
Personal Property Value	143,984,385	143,417,251	0	307,401,636
Secured Property Value	1,660,242,847	88,078,944	0	1,748,321,791
Unsecured Property Value	143,970,445	143,417,251	0	307,387,696
Gross Total Property Value	1,804,213,292	231,496,195	0	2,035,709,487
Farm Deferred	215,038,429	6,174,260	0	271,212,689
Exemptions				
CB - CIRCUIT BREAKER DEFERMENT	516,399	0	0	516,399
DV - DISABLED VETERANS	3,159,148	0	0	3,159,148
DA - ELDERLY EXCLUSION	22,596,422	0	0	22,596,422
TD - TOTAL DISABLED	4,716,487	0	0	4,716,487
VE - VETERAN EXCLUSION	45,000	0	0	45,000
Total Exemptions	31,033,455	0	0	31,033,455
Net Total Property Value	1,568,141,808	245,317,935	0	1,753,461,143
School Value	0	0	0	0
Fire Value	1,412,046,713	138,927,671	0	1,550,946,584

Tax Code Information	Residential	Business	Utility	Total
AC#17 - ANDERKIE DRAINAGE	Levy 5,533.43 Pen 0.00	Levy 476.17 Pen 0.00	0.00 0.00	6,009.60 0.00
	Real Val 0 Pers Val 0 Exempt 150,537 Defer 0 Net Val 150,537	0 0 0 0 0	0 0 0 0 0	0 0 150,537 0 150,537
CS#17 - TOWN OF EASTON	Levy 151,715.04 Pen 251.47	Levy 32,150.10 Pen 80.66	0.00 0.00	183,865.14 340.13
	Real Val 31,456,620 Pers Val 798,775 Exempt 1,444,999 Defer 467,993 Net Val 38,342,603	3,164,961 3,244,792 0 0 6,409,753	0 0 0 0 0	34,641,781 4,043,767 1,444,999 467,993 36,772,556

Property Tax Billing
18 JUL 2017

Tax Summary Report for All Townships
NORTHAMPTON TAX DEPT

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Tax Code Information		Residential	Business	Utility	Total
C85+17 - TOWN OF LAGUER					
Levy	7.858 07		214.52	0.00	8,072.59
Pen	2.18		0.04	0.00	2.52
Real Val	3,847,963		0	0	3,847,963
Pers Val	67,919		85,709	0	153,628
Exempt	103,370		0	0	103,370
Defer	671,311		0	0	671,311
Net Val	3,147,201		85,709	0	3,229,000
C56+17 - TOWN OF RICH SQUARE					
Levy	215.143 94		25.374 43	0.00	240,820.37
Pen	82.51		90.48	0.00	175.99
Real Val	35,255,590		1,667,203	0	37,324,792
Pers Val	250,840		2,280,997	0	2,534,837
Exempt	1,881,384		0	0	1,881,384
Defer	929,009		0	0	929,009
Net Val	33,049,037		3,950,199	0	37,049,236
C57+17 - TOWN OF WOODLAND					
Levy	108.644 50		5.615 88	0.00	114,260.38
Pen	50.76		60.35	0.00	111.11
Real Val	17,714,110		388,431	0	18,102,541
Pers Val	184,525		478,675	0	663,200
Exempt	585,986		0	0	585,986
Defer	488,500		14,500	0	485,003
Net Val	16,844,145		875,606	0	17,714,752
F52+17 - GARYSBURG FIRE DISTRICT					
Levy	70.643 45		12.008 40	0.00	82,671.85
Pen	40.02		384.81	0.00	624.83
Real Val	120,316,345		7,681,361	0	127,898,206
Pers Val	17,391,564		17,726,479	0	31,118,063
Exempt	3,133,902		0	0	3,133,902
Defer	16,835,852		1,260,443	0	18,096,295
Net Val	117,738,655		20,047,417	0	137,786,072
F53+17 - EASTON FIRE DISTRICT					
Levy	150.000 72		32.452 22	0.00	182,492.94
Pen	204.77		1,453.99	0.00	1,658.76
Real Val	167,319,314		10,253,777	0	179,603,091
Pers Val	71,983,763		36,586,278	0	108,572,041
Exempt	5,143,454		0	0	5,143,454
Defer	21,470,462		454,672	0	22,328,334
Net Val	214,289,161		46,817,163	0	260,703,344

Property Tax Billing
18 JUL 2017

Tax Summary Report for All Townships
NORTHAMPTON TAX DEPT

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Regular Bills Only

Tax Code Information	Residential	Business	Utility	Total
F54*17 - JACKSON FIRE DISTRICT	Levy 29.456.76 Pen 35.92	3,002.52 11.15	0.00 0.00	32,460.28 47.11
	Real Val 130,276,713 Pers Val 4,658,349 Exempt 2,149,252 Defer 27,843,078 Net Val 74,952,692	4,313,078 3,370,551 0 41,099 7,642,330	0 0 0 0 0	104,589,791 8,038,900 7,149,292 27,884,177 82,595,222
F55*17 - LAKEVIEW FIRE DISTRICT	Levy 18,216.51 Pen 22.75	2,777.69 0.23	0.00 0.00	20,993.60 22.98
	Real Val 84,646,712 Pers Val 1,645,600 Exempt 741,103 Defer 19,762,116 Net Val 35,789,293	4,990,994 1,295,737 0 930,696 5,456,035	0 0 0 0 0	59,637,706 3,041,537 741,103 20,692,812 41,245,328
F56*17 - RICH SQUARE FIRE DISTRICT	Levy 41,706.32 Pen 29.89	4,890.07 10.71	0.00 0.00	46,596.39 40.60
	Real Val 113,523,708 Pers Val 3,314,049 Exempt 3,766,068 Defer 29,671,318 Net Val 82,410,772	8,876,841 3,369,651 0 2,440,703 9,727,769	0 0 0 0 0	122,404,550 6,684,000 3,766,068 32,131,921 93,190,561
F57*17 - SEABOARD FIRE DISTRICT	Levy 48,074.07 Pen 62.34	50,865.00 5.04	0.00 0.00	62,940.07 67.28
	Real Val 36,953,033 Pers Val 4,522,746 Exempt 2,002,548 Defer 26,301,306 Net Val 73,171,925	7,661,604 25,748,039 0 100,888 36,288,685	0 0 0 0 0	104,614,567 33,270,785 2,002,548 26,422,194 109,460,610
F59*17 - HODDLAND FIRE DISTRICT	Levy 41,165.36 Pen 55.07	2,514.62 13.01	0.00 0.00	45,082.18 68.04
	Real Val 68,645,233 Pers Val 2,194,027 Exempt 1,094,390 Defer 13,668,777 Net Val 55,479,103	2,461,018 3,310,131 0 482,353 5,278,796	0 0 0 0 0	71,296,251 5,504,158 1,894,380 14,148,130 60,757,899

Property Tax Billing
10 JUL 2017

Tax Summary Report for All Townships
NORTHAMPTON TAX DEPT

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Regular Mills Only

Tax Code Information		Residential	Business	Utility	Total
F&D-17 - ROANDKE WILLOWOOD-FIRE-DI	Levy	142.010.38	417.17	0.00	142,729.55
	Pen	127.95	4.86	0.00	132.81
	Real Val	453,437,678	319,651	0	454,257,332
	Perms Val	14,299,495	325,995	0	14,825,490
	Exempt	3,407,542	0	0	3,407,542
	Defer	5,259,312	0	0	5,259,312
	Net Val	459,079,317	1,246,646	0	460,415,968
F&D-17 - ROANDKE WILLOWOOD-FIRE-A	Levy	34,548.02	385.60	0.00	34,833.62
	Pen	25.49	2.39	0.00	27.88
	Real Val	111,760,492	571,307	0	112,321,799
	Perms Val	2,575,891	389,426	0	3,268,317
	Exempt	1,230,924	0	0	1,230,924
	Defer	1,992,827	0	0	1,992,827
	Net Val	111,445,632	925,733	0	112,366,365
001-17 - GENERAL COUNTY TAX	Levy	13,875,045.87	2,250,943.47	0.00	16,125,989.34
	Pen	14,482.13	29,630.11	0.00	44,312.24
	Real Val	1,460,228,817	88,075,914	0	1,748,307,763
	Perms Val	144,000,335	103,417,351	0	307,419,586
	Exempt	31,033,455	0	0	31,033,455
	Defer	245,038,629	6,175,262	0	271,214,889
	Net Val	1,508,198,070	245,319,925	0	1,753,479,005
SM-17 - SOLID WASTE-FEE	Levy	2,113,027.61	80,548.52	0.00	2,193,576.33
	Pen	0.00	0.00	0.00	0.00
	Real Val	0	0	0	0
	Perms Val	0	0	0	0
	Exempt	0	0	0	0
	Defer	0	0	0	0
	Net Val	0	0	0	0
Total Levy		17,947,112.85	2,432,381.44	0.00	19,329,414.29
Total Penalty		15,679.15	31,759.13	0.00	47,638.28
Total Tax		17,962,792.00	2,514,290.57	0.00	19,577,052.57

STATE OF NORTH CAROLINA
COUNTY OF NORTHAMPTON

To the Tax Collector of the County of **Northampton**:

You are hereby authorized, empowered, and commanded to collect the taxes set forth in the tax records filed in the office of the County Assessor and in the tax receipts herewith delivered to you on July 21, 2017, in the amounts of \$19,577,052.57 and from the taxpayers likewise therein set forth. Such taxes are hereby declared to be the first lien upon all real property of the respective taxpayers in the County of **Northampton**, and this order shall be a full and sufficient authority to direct, require, and enable you to levy on and sell any real or personal property of such taxpayers, for and on account thereof, in accordance with law.

Witness my hand and official seal, this _____ day of August, 2017.

Chairperson, Board of Commissioners of
Northampton County (Seal)

Attest:

Clerk of Board of Commissioners of
Northampton County

NORTHAMPTON COUNTY
BOARD OF COMMISSIONERS

Meeting Date: 08-07-2017

Agenda Tab Number: 6

Agenda Time: 10:40

Presenter and/or Subject Matter:

Ms. Kimberly Turner, County Manager
1) Management Matters

Komita Hendricks
Clerk to the Board

NORTHAMPTON COUNTY
BOARD OF COMMISSIONERS

Meeting Date: 08-07-2017

Agenda Tab Number: 7

Agenda Time: 10:45

Presenter and/or Subject Matter:

Komita Hendricks
Clerk to the Board

NORTHAMPTON COUNTY
BOARD OF COMMISSIONERS

Meeting Date: 08-07-2017

Agenda Tab Number: 8

Agenda Time: 11:15

Presenter and/or Subject Matter:

Closed Session

G.S. 143-318.11 (a)(3)

Komita Hendricks
Clerk to the Board

NORTHAMPTON COUNTY
BOARD OF COMMISSIONERS

Meeting Date: 08-07-2017

Agenda Tab Number: 9

Agenda Time: 11:30

Presenter and/or Subject Matter:

Closed Session

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

Komita Hendricks
Clerk to the Board