

The Northampton County Board of Commissioners will meet in Regular Session on Monday August 21, 2017 at 6:00 p.m. in the Commissioners' Meeting Room located at 100 West Jefferson Street, Jackson, North Carolina. The purpose of the meeting is to conduct public business as indicated on the following agenda.

<u>TAB</u>	<u>TIME</u>	<u>DESCRIPTION</u>
1	5:30	Closed Session G.S. 143-318.11 (a)(5)
	5:50	Agenda Work Session
2	6:00	Approval of Regular Meeting Minutes for August 7, 2017 4
3		Approval of Closed Session Minutes for August 7, 2017
4		Approval of Agenda for August 21, 2017 51
5	6:05	Mr. John Able, DOT Road Improvement Project
6	6:15	Mrs. Audrey Hardy Roanoke Valley Community Health Initiative
7	6:25	Mrs. Joslyn Reagor, Office on Aging Director Public Hearing Request-ROAP
8	6:30	Mrs. Karen Lee, DRC 1) Halifax County Health Department MOA..... 56 2) CPTA Contract Renewal 62
9	6:40	Mrs. Cathy Allen, Tax Administrator 1)Ad Valorem Tax Appeals 72 2)Application for Tax Exemption (Abide in Him Ministries, Inc.) 74 3)Appeal of Present Use Valuation (Bobby Edward)..... 79 4)Present Use (forestry tract) 91 5)Appeal of Deferred Taxes (Delbridge, Figueiredo, and Gundy)99
10	6:55	Ms. Kimberly Turner, County Manager Management Matters
11	7:05 7:35	Citizens/Board Comments Adjourn

NORTHAMPTON COUNTY
BOARD OF COMMISSIONERS

Meeting Date: 8-21-2017

Agenda Tab Number: 2

Agenda Time: 6:00 pm

Presenter and/or Subject Matter:

Approval of Regular Meeting Minutes for August 7, 2017

Komita Hendricks

1 Approval of Regular Meeting Minutes for August 7, 2017
NORTHAMPTON COUNTY
REGULAR SESSION
August 7, 2017

Be It Remembered that the Board of Commissioners of Northampton County met on August 7, 2017, with the following present: Fannie Greene, Chester Deloatch, Charles Tyner, Geneva Faulkner, and Robert Carter.

Others Present: Kimberly Turner, Leslie Edwards, Scott McKellar, 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. Chairman Carter gave the Invocation and the Pledge of Allegiance was recited.

Approval of Regular Session Minutes for July 17, 2017:

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

Approval of Agenda for August 7, 2017:

A motion was made by Fannie Greene and seconded by Chester Deloatch to approve the agenda for August 7, 2017. **Question Called: All present voting yes. Motion carried.**

Relay for Life:

Honorable Laquitta Green-Cooper, Clerk of Court, appeared before the Board to present a certificate of appreciation for service to Northampton Relay for Life for 2017.

DIRECTV Agreement:

Mrs. Sheila Evans, DSS Board, appeared before the Board to obtain approval of DIRECTV contract.

A motion was made by Charles Tyner and seconded by Chester Deloatch to approve the contract for DIRECTV for service at DSS. **Question Called: All present voting yes. Motion carried.**

Appointment to DSS Board:

Mrs. Sheila Evans, DSS Director, also appeared before the Board to obtain approval that Mrs. Mary Miller be appointed to the DSS Board.

A motion was made by Charles Tyner and seconded by Fannie Greene to approve the appointment of Mrs. Miller. **Question Called: All present voting yes. Motion carried.**

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



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



SHELIA MANLEY EVANS
DIRECTOR

DECISION PAPER

TO: Northampton County Board of Commissioners

FM: Shelia Evans, Director *SME*

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.*

Reshelle 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 Monthly Subscription \$57.99/D
New Contract	Yes		
Renewal	No		
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-lhe		
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		
FINANCE <i>RHE</i>	Date Received: 6/22/17	Date Audited	6/23/17
Non encumbered contract	Yes _____ No _____		
ASSISTANT COUNTY MANAGER	Date Received _____	Date Approved _____	
COUNTY MANAGER <i>K#2</i>	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 Office, County Manager, and the Director if personnel related. I did not see a signature page for the agreement and did not have Finance Office'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 Office'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 1-866-200-4388. 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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0317ICACOM 00172467

This Instrument has been pre-audited in the manner as

Per NC.G.S. 159-26 (a) *Reylie A. Edwards*
Finance Officer

STATE OF NORTH CAROLINA

COUNTY OF NORTHAMPTON

P.O. Box 808
Jackson, NC 27845
(252) 534-2501 – Fax (252) 534-1166

Return to: Clerk to the Board

Application for: Authorities, Board, Commissions and Committees

Please Note: All information on this document will be released to the public on request.

Name: Mary Miller

Phone: Home: 252 534 1258 Work: _____ Cell: _____ Fax: _____

Physical Address: 567 Miller Trail, Jackson, NC 27845

Mailing Address (if different): _____

Email Address: mmmiller@embargo.com

ETHNIC BACKGROUND: African American ___ Caucasian Hispanic ___ Native American ___ Other ___

Sex: Male ___ Female ___ Age: Under 18 ___ 18-30 ___ 31-50 ___ 51-65 ___ Over 65

Are you a full-time resident of Northampton County: Yes No ___ Township: Jackson

Do you live within any corporate or town limits: Yes ___ No Town: _____

Employer Name and Address: _____

Name of Authority/Board/Commission/Committee you are interested in:

Northampton County DSS

List any qualifications and why you are interested in serving on the Authority/Board/Commission/Committee:

Retired Teacher, Church Treasurer

List any Northampton County Authority/Board/Commission/Committee on which you presently serve:

Northampton County DSS

Are your Northampton County property listing(s) and all county taxes up to date: Yes No ___

Other Information you feel pertinent to your appointment:

Signature: Mary Miller

Date: 8-2-2017

Ad Valorem Tax Appeals:

Mrs. Cathy Allen, Tax Administrator, appeared before the Board to obtain an approval to release or refund Ad Valorem taxes assessed in the amount of \$281.16 on 1 appeal.

A motion was made by Geneva Faulkner and seconded by Fannie Greene that the Board approve the request for release of the Ad Valorem tax appeals submitted herewith in the amount of \$281.16 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 \$1,554.19 on 27 appeals.

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

Approval of 2016 Tax Collection Settlement (Unaudited):

Mrs. Cathy Allen, Tax Administrator, appeared before the Board to obtain approval of 2016 Tax Collection Settlement (Unaudited).

A motion was made by Fannie Greene and seconded by Chester Deloatch to accept and approve this unaudited report for 2016 Tax Collection Settlement as presented by Tax Administrator, Mrs. Cathy Allen. **Question Called: All present voting yes. Motion carried.**

Board of Equalization and Review:

Chairman Carter recessed Regular Session to enter into the Board of Equalization and Review.

Mrs. Cathy Allen, Tax Administrator, asked the Board to approve the Board of Equalization and Review minutes from May 15, 2017.

A motion was made by Geneva Faulkner and seconded by Fannie Greene to approve the May 15, 2017 minutes for the Board of Equalization and Review. **Question Called: All present voting yes. Motion carried.**

Approval of 2017 Tax Scroll:

Mrs. Cathy Allen, Tax Administrator, appeared before the Board to obtain approval of 2017 Tax Scroll.

A motion was made by Geneva Faulkner and seconded by Fannie Greene to approve the 2017 Scroll as presented totaling \$19,577,052.57 and adopt the following order directing the Tax Collector to collect the taxes charged in the tax records and receipts. **Question Called: All present voting yes. Motion carried.**

Chairman Carter adjourned the Board of Equalization & Review to resume Regular Session.

**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: 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)

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)

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	ADDITIONS	COLLECTIONS AND CREDITS	UNCOLLECTED BAL 2017
2016		\$16,993,211.81	-\$16,121,118.27	\$872,093.54
2015	\$794,265.48		-\$271,358.07	\$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		-\$5,276.24	\$43,338.94
2006	\$39,006.65		-\$1,624.06	\$37,382.59
	\$2,587,137.75	\$16,993,211.81	-\$16,662,961.36	\$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	26,533,771			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
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	16,992,234	16,993,211
Less Uncollected 06/30/17		-977	-16,121,118	-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 VALUATION		RATE PER \$100	LEVY AMOUNT
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				
06/30/17			264,215	293,034
% 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	1389
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	49828
Additions				
Total			49,482	49,828
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	197,196
Additions				
Total			177,738	197,196
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	-30,837
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		-20,801	-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	-346.84
Collections		-52,961	-52,961
Total		-53,092	-53,307
UNCOLLECTED AS OF			
6/30/2017		3,761	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)			
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
FEEES 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)		2015	2016
M57 SEABOARD			
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			
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 6/30/2017		0	0
PERCENT COLLECTED		0.00	0.00
FEEES COLLECTED BY DMV		1825	\$1,925.00
M58 SEVERN			
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		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			0	0	
6/30/2017					
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				2015	2016
					10
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
Total				-231,608	-232,115
				-231,644	-232,683
UNCOLLECTED AS OF					
6/30/2017				25,540	25,012
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
Total				112,178	112,178
				112,141	112,351
UNCOLLECTED AS OF					
6/30/2017				11584.48	-111594.61
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: _____				

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 _____

Regular Bills Only

Property Value	Residential	Business	Utility	Total
Real Property Value	1,660,408,907	88,078,944	0	1,748,307,851
Personal Property Value	143,984,385	163,417,251	0	307,387,636
Secured Property Value	1,660,262,847	88,078,944	0	1,748,321,791
Unsecured Property Value	143,970,445	163,417,251	0	307,387,696
Gross Total Property Value	1,804,233,292	251,496,195	0	2,055,709,487
Farm Deferred	255,038,429	6,174,260	0	271,214,889
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	1,598,141,008	245,319,935	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 - WINDSKIE DRAINAGE	Levy 5,533.43 Pen 0.00	476.17 0.00	0.00 0.00	6,009.60 0.00
	Real Val 0 Pers Val 0	0 0	0 0	0 0
	Exempt 150,537 Defer 0	0 0	0 0	150,537 0
	Net Val 150,537	0	0	150,537
CS*17 - TOWN OF GASTON	Levy 151,715.04 Pen 251.47	32,150.10 80.66	0.00 0.00	183,865.14 340.13
	Real Val 31,456,620 Pers Val 798,775	3,164,961 3,244,992	0 0	34,641,781 4,043,767
	Exempt 1,444,999 Defer 467,993	0 0	0 0	1,444,999 467,993
	Net Val 38,342,603	6,409,953	0	36,772,556

Tax Code Information	Residential	Business	Utility	Total
C65*17 - TOWN OF LABWER				
Levy	7,858.07	218.52	0.00	8,076.59
Pen	2.18	0.34	0.00	2.52
Real Val	3,847,963	0	0	3,847,963
Pers Val	69,919	85,700	0	155,718
Exempt	103,370	0	0	103,370
Defer	671,317	0	0	671,317
Net Val	3,143,201	85,700	0	3,229,000
C56*17 - TOWN OF RICH SQUARE				
Levy	215,143.94	25,574.40	0.00	240,718.37
Pen	82.51	93.48	0.00	175.99
Real Val	35,655,590	1,687,207	0	37,342,797
Pers Val	253,840	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	33,009,037	3,968,199	0	37,049,236
C57*17 - TOWN OF MOONLAND				
Levy	100,644.90	5,615.48	0.00	114,260.38
Pen	53.76	63.35	0.00	117.11
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	468,503	14,500	0	483,003
Net Val	16,844,146	403,606	0	17,247,752
F52*17 - GARYSBURG FIRE DISTRICT				
Levy	70,643.45	18,078.40	0.00	88,721.85
Pen	40.02	384.81	0.00	424.83
Real Val	120,316,345	7,681,341	0	127,997,686
Pers Val	17,391,564	17,726,499	0	35,118,063
Exempt	3,133,902	0	0	3,133,902
Defer	16,833,852	1,250,443	0	18,084,295
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	182,452.94
Pen	204.77	1,453.99	0.00	1,658.76
Real Val	169,319,314	10,253,777	0	179,573,091
Pers Val	71,983,763	36,588,278	0	108,572,041
Exempt	5,143,454	0	0	5,143,454
Defer	21,470,462	45,149.77	0	21,515,611
Net Val	214,286,161	46,417,103	0	260,703,264

Regular Bills Only

Tax Code Information	Residential	Business	Utility	Total
F56*17 - JACKSON FIRE DISTRICT	Levy 29.456,76 Pen 35.91	3,002.52 11.15	0.00 0.00	32,460.28 47.11
	Real Val 130,276,713 Pers Val 4,668,349 Exempt 2,169,252 Defer 27,840,078 Net Val 74,952,692	4,313,078 3,370,551 0 41,099 7,642,930	0 0 0 0 0	104,589,791 8,038,900 7,149,292 27,884,177 82,595,222
F56*17 - LAKEVIEW FIRE DISTRICT	Levy 19.216,51 Pen 22.75	2,777.09 0.23	0.00 0.00	20,793.60 22.98
	Real Val 54,646,712 Pers Val 1,645,800 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 113,633,709 Pers Val 3,314,049 Exempt 3,766,068 Defer 29,671,218 Net Val 82,410,772	8,876,841 3,369,671 0 2,440,703 9,727,769	0 0 0 0 0	122,404,550 6,884,000 3,766,068 32,131,921 93,190,561
F57*17 - SEABOARD FIRE DISTRICT	Levy 48.074,07 Pen 62.04	50,869.00 5.04	0.00 0.00	62,940.07 67.28
	Real Val 26,953,032 Pers Val 4,329,746 Exempt 2,002,548 Defer 26,301,306 Net Val 73,171,925	7,661,604 25,740,039 0 180,888 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 51.165,36 Pen 35.03	2,514.82 13.01	0.00 0.00	45,082.18 48.04
	Real Val 68,846,239 Pers Val 2,194,027 Exempt 1,894,380 Defer 12,668,777 Net Val 55,479,103	2,461,018 2,310,131 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

Regular Mills Only

Tax Code Information	Residential	Business	Utility	Total
F&D#17 - ROANDKE WILLOWOOD FIRE D1	Levy 142,010.38 Pen 127.95	417.17 4.86	0.00 0.00	142,729.55 132.81
	Real Val 453,437,378 Pers Val 14,299,495 Exempt 3,407,542 Defer 3,259,312 Net Val 457,070,317	319,651 325,995 0 0 1,246,549	0 0 0 0 0	454,257,332 14,825,490 3,407,542 5,259,312 460,415,908
F&I#17 - ROANDKE WILLOWOOD FIRE A	Levy 34,548.02 Pen 25.45	385.76 2.39	0.00 0.00	34,833.68 27.88
	Real Val 111,790,492 Pers Val 2,876,891 Exempt 1,220,924 Defer 1,993,629 Net Val 111,445,632	571,307 589,426 0 0 926,733	0 0 0 0 0	112,321,799 3,268,317 1,220,924 1,992,827 112,366,365
001#17 - GENERAL COUNTY TAX	Levy 13,875,045.87 Pen 14,688.13	2,256,943.47 29,430.11	0.00 0.00	16,132,009.34 44,318.24
	Real Val 1,460,228,817 Pers Val 144,000,335 Exempt 31,033,455 Defer 245,038,629 Net Val 1,508,199,070	88,078,944 103,417,351 0 6,176,260 245,319,925	0 0 0 0 0	1,748,307,763 307,419,586 31,033,455 271,214,889 1,753,479,005
5M#17 - SOLID WASTE FEE	Levy 2,113,027.81 Pen 0.00	80,548.52 0.00	0.00 0.00	2,193,576.33 0.00
	Real Val 0 Pers Val 0 Exempt 0 Defer 0 Net Val 0	0 0 0 0 0	0 0 0 0 0	0 0 0 0 0
Total Levy	17,047,112.85	2,432,381.44	0.00	19,529,414.29
Total Penalty	15,677.15	31,759.13	0.00	47,638.28
Total Tax	17,062,792.00	2,514,260.57	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

Management Matters:

None heard.

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

Mr. Mark Dawson, citizen, made comments in reference to coal ash.

Mr. Jerry McDaniel, citizen, also made comments in reference coal ash and shared info from a book “Dumping in Dixie” by Robert D. Bullard.

Chairman Carter called for Board Comments.

Commissioner Tyner thanked the citizens for attending. He made comments in reference to the work session in September, and taxes not being paid.

Vice-Chairman Deloatch had no comments.

Commissioner Greene made a comment regarding the Old Eastside School being an eye-sore.

Commissioner Tyner also made a comment regarding abandoned properties.

Commissioner Faulkner also thanked the citizens for attending. She also made comments referencing funding for towns.

Chairman Carter made a comment referencing delinquent taxes and work session in September or October.

Commissioner Greene, Faulkner, and Tyner made comments referencing Commissioner/Mayors meetings.

A motion was made by Chester Deloatch and seconded by Fannie Greene to adjourn to enter into closed sessions GS. 143-318.11 (a) (3) and G.S. 143-318.11 (a)(4). **Question Called: All present voting yes. Motion carried.**

Komita Hendricks, Clerk to the Board
“r.m. 08-07-17”

NORTHAMPTON COUNTY
BOARD OF COMMISSIONERS

Meeting Date: 8-21-2017

Agenda Tab Number: 3

Agenda Time: 6:00 pm

Presenter and/or Subject Matter:

Approval of Closed Session Minutes for August 7, 2017
(omitted)

Komita Hendricks

NORTHAMPTON COUNTY
BOARD OF COMMISSIONERS

Meeting Date: 8-21-2017

Agenda Tab Number: 4

Agenda Time: 6:00pm

Presenter and/or Subject Matter:

Approval of Agenda for August 21, 2017

Komita Hendricks

4 Approval of Agenda for August 21, 2017

The Northampton County Board of Commissioners will meet in Regular Session on Monday, August 21, 2017 at 6:00 p.m. in the Commissioners' Meeting Room located at 100 West Jefferson Street, Jackson, North Carolina. The purpose of the meeting is to conduct public business as indicated on the following agenda.

<u>TAB</u>	<u>TIME</u>	<u>DESCRIPTION</u>
	5:35	Closed Session G.S. 143-318.11 (a)(5)
	5:50	Agenda Work Session
1	6:00	Approval of Regular Meeting Minutes for August 7, 2017
2		Approval of Closed Session Minutes for August 7, 2017
3		Approval of Agenda for August 21, 2017
4	6:05	Mr. John Able, DOT Road Improvement Project
5	6:15	Mrs. Audrey Hardy Roanoke Valley Community Health Initiative
6	6:25	Mrs. Joslyn Reagor, Office on Aging Director Public Hearing Request- ROAP
7	6:30	Mrs. Karen Lee, DRC 1) Halifax County Health Department MOA 2) CPTA Contract Renewal
8	6:40	Mrs. Cathy Allen, Tax Administrator 1) Ad Valorem Tax Appeals 2) Application for Tax Exemption (Abide in Him Ministries, Inc) 3) Appeal of Present Use Valuation (Bobby Edward) 4) Present Use (forestry tract) 5) Appeal of Deferred Taxes (Delbridge, Figueiredo, and Gundy)
9	6:55	Ms. Kimberly Turner, County Manager Management Matters
10	7:05	Citizens/Board Comments
	7:35	Adjourn

NORTHAMPTON COUNTY
BOARD OF COMMISSIONERS

Meeting Date: 8-21-2017

Agenda Tab Number: 5

Agenda Time: 6:05 pm

Presenter and/or Subject Matter:

Mr. John Able, DOT

Road Improvement Project

Komita Hendricks

NORTHAMPTON COUNTY
BOARD OF COMMISSIONERS

Meeting Date: 8-21-2017

Agenda Tab Number: 6

Agenda Time: 6:15pm

Presenter and/or Subject Matter:

Mrs. Audrey Hardy

Roanoke Valley Community Health Initiative

Komita Hendricks

NORTHAMPTON COUNTY
BOARD OF COMMISSIONERS

Meeting Date: 8-21-2017

Agenda Tab Number: 7

Agenda Time: 6:25pm

Presenter and/or Subject Matter:

Mrs. Joslyn Reagor, Office on Aging Director

Public Hearing Request-ROAP

Komita Hendricks

NORTHAMPTON COUNTY
BOARD OF COMMISSIONERS

Meeting Date: 8-21-2017

Agenda Tab Number: 8

Agenda Time: 6:30pm

Presenter and/or Subject Matter:

Mrs. Karen Lee, DRC

1) Halifax County Health Department MOA

2) CPTA Contract Renewal

Komita Hendricks

1) Halifax County Health Department MOA

DECISION PAPER

To: Northampton County Board of Commissioners
FROM: Northampton County Recidivism Reduction Services
DATE: August 11, 2017
Re: Halifax County Health Department Triple P Parenting

Purpose:

The purpose of this decision paper is to request the Board of Commissioner's approval of the Memorandum of Agreement between Halifax County Health Department and Northampton Recidivism Reduction Services.

Facts:

1. The Northampton Recidivism Reduction Services and Halifax County Health Department work together to develop and implement Triple P Parenting to offenders in Halifax and Northampton Counties.
2. Northampton RRS is required by North Carolina Department of Public Safety's contract to provide parenting services to offenders in that it may promote protective and nurturing environments of children; promote better development and growth in young children of offenders; reduce child maltreatment and behavioral problems in their children; reduce emergency department visits related to abuse and neglect of children of offenders.
3. The proposed MOA was sent to Scott Mckellar, County Attorney, for review.

DISCUSSION

Northampton County's Recidivism Reduction Services has partnered with Halifax County Health Department to provide Triple P Parenting to offenders in Halifax and Northampton Counties. Halifax County Health Department will provide training and certification to the facilitators of Northampton County Recidivism Reduction Services.

RECOMMENDATION

The Northampton County Recidivism Reduction Services recommends that the Commissioners approve the proposed MOA between Northampton's County Recidivism Reduction Services and Halifax County Health Department.

Respectfully Submitted,

Karen Lee, Director
Recidivism Reduction Services

COORDINATION:

County Manager:

Concur *Kimberly R. Lee*
Concur with comment 8/14/17
Non-concur _____

Finance Director:

Concur *Resie A. Edwards*
Concur with comment _____
Non-concur _____

MEMORANDUM OF AGREEMENT

Between

Halifax County Public Health System

Northampton County, North Carolina

This Memorandum of Agreement, hereinafter referred to as the MOA, entered into on July 1, 2017, by and between Halifax County Public Health System located at 19 North Dobbs Street/PO Box 10 Halifax, NC 27839, and Northampton County, North Carolina, by and through its agency Northampton Recidivism Reduction Service, located at 114 West Jackson Street, Jackson, NC 27845, hereinafter referred to as the Partnering Agency, for the purpose of establishing and achieving various goals and objectives relating to a partnership in an effort to provide for the citizens of said County services relating to the Triple P Positive Parenting Program.

PURPOSE AND SCOPE:

The parties intend for this MOA to provide the cornerstone and structure for any and all possibly impending binding contracts which may be related to the partnership.

OBJECTIVES:

The Parties shall endeavor to work together to develop and establish policies and procedures that will promote and sustain a market for Triple P (Positive Parenting Program), which is an internationally acclaimed multi-tiered system of evidence based parenting interventions to:

- ◆ Promote the development of non-violent, protective and nurturing environments for children;
- ◆ Promote the development, growth, health and social competence of young children;
- ◆ And to reduce the incidence of child maltreatment and behavioral-emotional problems in childhood and adolescence.
- ◆ To reduce emergency department visits related to abuse and neglect.
- ◆ To reduce out of school/child care suspensions related to behavioral issues.

Halifax County Health Department agrees to:

- ◆ Serve as the Lead Health Department for the implementation of Triple P in Halifax, Northampton, Nash, Edgecombe, Vance and Warren counties.
- ◆ Maintain a high-level, full-time employee to serve as the Triple P coordinator.
- ◆ Maintain communication with your agency through telephone calls, email, mailings, and site visits regarding Triple P activities and positive parenting-related opportunities available to your agency and other organizations throughout Halifax, Hertford, and Northampton Counties.

- ◆ Serve as a resource to inform your agency of other relevant contacts and Triple P opportunities.
- ◆ Provide guidance in Triple P intervention selection based on best fit for your agency.
- ◆ Provide continual support throughout implementation phase, with the assistance from Triple P America.

The Partnering Agency agrees to:

- ◆ Support the Halifax County Health Department as the administrator for Triple P within Halifax County, and serve as a partner in determining the direction of Triple P initiatives.
- ◆ Maintain communication with the Triple P Coordinators on Triple P-related activities.
- ◆ Delegate a person to serve as the lead provider to ensure that data is collected and submitted to the coordinator monthly from all trained/accredited providers within said agency.
- ◆ Access and utilize Survey Gizmo to input data monthly and quarterly as required by the Department of Public Health Children and Youth Division.
- ◆ Support your selected providers by allowing them to attend all training and accreditation process dates for which they were selected.
- ◆ Provide support for your accredited providers to successfully implement Triple P by allowing them to integrate it into their current scope of work, permitting them to participate in peer support activities, coordinate parent sessions, collect and report evaluation data, and participate in additional Triple P-related activities as necessary.
- ◆ Assist accredited providers with reaching identified agency objectives & performance indicators by supporting the provider's recruitment, retention, implementation, and evaluation activities (i.e. providers are expected to begin using Triple P with families within one month of training and work toward their goal of families reached).
- ◆ Promote the Triple P Program within your agency and to potential clients, and serve as a referral source to Triple P providers.
- ◆ Identify local needs where Triple P may partner to provide parent consultations, provider trainings, assistance, and resources.
- ◆ Provide meeting space when possible for Triple P meetings and parent sessions.
- ◆ Commit agency representative/provider's supervisor to attend management briefing meeting with Halifax County Health Department/Triple P America.
- ◆ Notify Halifax County Health Department within 30 days if provider's employment is terminated with your agency.

All terms and conditions of this Agreement are dependent upon and subject to the allocation of funds for the purpose set forth in this Agreement, and this Agreement shall automatically terminate if funds cease to be available.

Northampton County, North Carolina

BY: _____

Director or Designee

TITLE: _____

DATE: _____

Halifax County Health Department

BY: _____

Director or Designee

TITLE: _____

DATE: _____

This Instrument has been pre-audited in the manner as

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

NORTHAMPTON COUNTY CONTRACT CONTROL SHEET		CONTRACT/VENDOR Halifax County Health Department	
VENDOR #		Address	19 N. Dobbs Street/PO Box 10, Halifax, NC 27839
CONTRACT # <u>2018-R16</u>		Contact	Cassandra Faulcon
New Contract		X Originals	0 Copies
Renewal <u>XX</u>		Amount \$	0.00
Date originally approved by the Board of Commissioners _____			
Cost or Material Changes _____			
Original Contract sent to Contract Administrator Date: _____			
Originating Department/Individual: RRS		Item or Service: MOA w/Halifax Health Dept.	
Department Involved: RRS		Type of Contract: Parenting	
Line Item Budgeted: _____		Period of Coverage: 07/01/17-06/30/18	
GRANTS			
Board approval for Application		Approved _____	Set _____ Verified _____
Board approval for Acceptance		Approved _____	Set _____ Verified _____
COUNTY ATTORNEY		Date Received: <u>6/30/2017</u>	Date Approved: <u>7/7/2017</u>
Approved as to Form: <u>YES</u>		Approved as to Legal Sufficiency: <u>YES</u>	
Revisions Necessary? <u>YES</u>		Board Action Necessary? <u>YES</u>	
Date Revisions were made? <u>7/7, By Atty.</u>		<u>Scott Merrell</u>	
FINANCE <u>KHE</u>		Date Received: <u>07/21/17</u>	Date Audited <u>07/21/17</u>
Non encumbered contract Yes _____ No _____			
ASSISTANT COUNTY MANAGER		Date Received _____	Date Approved: _____
COUNTY MANAGER <u>KJ2</u>		Date Received <u>7/25/17</u>	Date Approved: <u>7/25/17</u>
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:			
_____ copies sent to originating department with instruction to obtain signatures and return 1 executed original to Legal			
_____ copies sent to originating departments with note to forward to vendor			
PROBLEMS:			
Corrective Action: _____		Date: _____	
		Initial: _____	

2) CPTA Contract Renewal

DECISION PAPER

To: Northampton County Board of Commissioners
FROM: Northampton County Recidivism Reduction Services
DATE: August 11, 2017
Re: Choanoke Public Transportation Authority Transportation

Purpose:

The purpose of this decision paper is to request the Board of Commissioner's approval of the renewal contract between Choanoke Public Transportation Authority and Northampton County's Recidivism Reduction Services with a cost per unit of services increase.

Facts:

1. The Northampton RRS is in need of public transportation services to transport offenders in Northampton, Bertie, and Halifax and Hertford counties. CPTA is proposing an increase in a unit of services from \$10.50 to \$11.13 per unit.
 2. The proposed renewal contract was sent to Scott Mckellar, County Attorney, for review.
-

DISCUSSION

Northampton County's RRS is mandated by North Carolina Department of Public Safety Rehabilitative Programs and Services Division to provide transportation to offenders that participate in the Recidivism Reduction Services Program. CPTA has provided services to the program for years. CPTA has not requested an increase in service per unit since 2014.

RECOMMENDATION

The Northampton County Recidivism Reduction Services recommends that the Board of Commissioners approve the increase of cost agreement for transportation services with Choanoke Public Transportation Authority to provide transportation services to offenders in Northampton, Bertie, and Halifax and Hertford counties.

Respectfully Submitted,

Karen Lee, Director
Recidivism Reduction Services

COORDINATION:

County Manager:

Concur Kimberly R. Linn
Concur with comment _____ 8/14/17
Non-concur _____

Finance Director:

Concur Leslie A. Edwards
Concur with comment _____
Non-concur _____

AGREEMENT FOR TRANSPORTATION SERVICES

This agreement, made and entered into by and between Choanoke Public Transportation Authority, hereafter called Provider; and NORTHAMPTON COUNTY, NORTH CAROLINA, hereafter called Contractor;

WITNESSETH:

WHEREAS, the Provider is a body corporate and politic created by the joint resolution of the Boards of Commissioners of the counties of Bertie, Halifax, Hertford and Northampton, North Carolina, for the purpose of meeting the Public Transportation needs in the four-county area; and

WHEREAS, the Contractor is desirous of the transportation services provided by the Provider; and

WHEREAS, the Provider and the Contractor have negotiated the terms of understanding whereby the Provider agrees to provide the needed transportation services to the Contractor upon the compensation basis set forth below; and

WHEREAS, the Provider and the Contractor acknowledge that it is in the best interests of each that they make and enter into this agreement.

NOW, THEREFORE, in consideration of the promises and in further consideration of the terms and provisions set forth below, the receipt and sufficiency of which is hereby respectively acknowledged, the Provider and the Contractor agree as follows:

1. **PERIOD.** The period of performance of this agreement shall begin July 1, 2017 and shall terminate automatically on JUNE 30, 2018.
2. **PROVIDER'S RESPONSIBILITIES.**
 - A. To provide daily transportation as scheduled by the Contractor.
 - B. Notify the Contractor immediately of emergencies that may interrupt the transportation schedule.

- C. The Provider reserves the right to refuse transportation of a Contractor's client when it has been determined by the Provider that to do so would endanger the driver and other passengers being transported.
 - D. The Provider's liability shall end when passengers leave the Provider's vehicles. At no time shall employees of the Provider's enter the Contractor's premises escorting the Contractor's clients.
 - E. Invoice the Contractor for transportation services at the rate specified in this agreement by the 5th working day of the month.
 - F. Provide special trips for the Contractor within the Provider's limitation. All trips must be requested at least one week prior to delivery date.
- G. Transportation will be provided on Tuesdays and Thursdays or Mondays and Wednesdays for the following sites with approximately time list below:
- Northampton Site - 114 W. Jefferson St. Jackson, NC (**Tuesday & Thursday**) 10am to 12pm
 - Halifax Site - 8870 Hwy 301, Halifax, NC (**Monday & Wednesday**) 10am to 12pm
 - Hertford Site - 205 N. Railroad St., Ahoskie, NC (**Monday & Wednesday**) 1pm to 3pm
 - Bertie Site - 128 E. Granville St., Windsor, NC (**Tuesday & Thursday**) 10am to 1pm
- H. Notify the Contractor immediately of any condition that affects the transportation schedule. When conditions, such as ice and snow occur, the provider will make announcements through local television stations concerning the transportation schedule.
3. **CONTRACTOR'S RESPONSIBILITIES.**
- A. The Contractor will notify the Provider of any cancellations by 4:00 p.m. on the day before. Failure to meet this deadline will result in the Contractor being charged with one-way trips.

- B. Notify the Provider concerning holidays or closings at least one week in advance. Except in cases of emergencies the Provider shall be notified as soon as possible.
- C. The Contractor will supply any special equipment needed by its clients.
- D. The Contractor shall be responsible for escorting passengers needing assistance to and from the Provider's vehicles. In addition, the Contractor shall be responsible for arranging for caretakers once the Provider returns their clients to the final destination.
- E. To fax the names, addresses, scheduled of appointments and destinations to the Provider by 10:00 a.m. the day before transportation is to be provided.
- F. To reimburse the Provider reimbursement at the rate stated in the agreement by the 25th day of the month after the month transportation services were provided.
- G. Notify the Provider of any special trip needs at least one week in advance.

4. SPECIAL CONDITIONS.

PROVIDER: The following holidays will be observed by the Provider.

Independence Day	---	JULY 4, 2017
Labor Day	---	SEPTEMBER 4, 2017
Thanksgiving Days	---	NOVEMBER 23 & 24 2017
Christmas Days	---	DECEMBER 22 & 25, 2017
New Year's Day	---	JANUARY 1, 2018
Dr. King's Birthday	---	JANUARY 15, 2018
Easter	---	MARCH 30, 2018
Memorial Day	---	MAY 28, 2018

In order to better communicate with you during inclement weather conditions you may call (252) 539-2022 Ext. 222 to be able to hear our schedule. We also have announcements on the following television stations:

WITN (Channel 7) Washington, NC
WRAL (Channel 5) Raleigh, NC

If you should see **(Severe Weather Plan)** this message means that Driver's do not operate and office staff more than likely will have a delayed time.

CONTRACTOR:

5. **COMPENSATION.** The Contractor agrees to pay the Provider for its transportation services, upon invoice, at the following rates and terms:

\$11.13 per unit of service (Unit of Service meaning one-way trip) Contractor will be charged for a one-way trip for no shows, unless cancellation is made by 4:00 p.m. on the day before services are scheduled to be provided.

A 1 ½ % service charge will be added for all past due accounts beyond 60 days.

Checks shall be made payable to: Choanoke Public Transportation Authority.

6. **RATE INCREASES.** Rate increases will be based on several factors such as the cost of fuel, operating expenses, local support, etc. The provider will notify the contractor immediately of any rate increase. All increases shall take affect within ten (10) days of such notification.
7. **RELATIONSHIP.** The Provider is an independent contractor and no employee-employer or agency relationship exists between the Provider and the Contractor. Drivers and other employees of the Provider are not subject to the control or supervision of the Contractor.

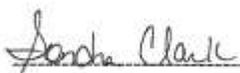
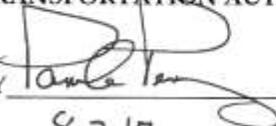
8. **INDEMNITY.** The Provider agrees to indemnify the Contractor of and from any and all personal injury and property damage claims which may result from the Provider's operation of its motor vehicles. The Provider shall provide the contractor proof of insurance upon request.
9. **SAFETY POLICIES.** To ensure the safe transportation of passengers, the motor vehicles of the Provider shall be operated in a careful and prudent manner and in compliance with the motor vehicle and highways laws of the State of North Carolina. Each driver shall hold a current North Carolina Drivers License issued by the Division of Motor Vehicles. The Provider maintains a statement of safety policies for the protection of its passengers and drivers, a copy of which has been provided to the Contractor, and the Contractor agrees to use its best efforts to encourage passengers to honor these policies.
10. **EARLY TERMINATION.** This agreement may be terminated at anytime with the mutual consent of the Provider and the Contractor, and it may be terminated unilaterally by either party upon thirty (30) days written notice to the other.
11. **AMENDMENTS.** This agreement may be amended or modified anytime with the mutual consent of the Provider and the Contractor. Amendments shall be in writing and in an instrument or equal dignity with this agreement.
12. **COMMUNICATIONS.** The mailing address of the Provider is CHOANOKE PUBLIC TRANSPORTATION AUTHORITY, PO BOX 320, RICH SQUARE, NC 27869 and its telephone number is (252) 539-2022. The contact person is PAM PERRY, EXECUTIVE DIRECTOR. The mailing address of the Contractor is P.O. BOX 975, JACKSON, NC 27845 and its telephone number is (252) 534-1627. The contact person for the Contractor is KAREN LEE.
13. **INTERPRETATION.** This agreement shall be interpreted in accordance with the laws of the State of North Carolina.
14. **E-Verify Certification.** Employers and their subcontractors with twenty-five (25) or more employees in the State of North Carolina as defined in Article 2 of Chapter 64 of the North Carolina General

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

- 15. **CAPTIONS.** The captions in this agreement are for convenience only, and they shall not be interpreted to diminish or amplify the terms hereof.
- 16. **ENTIRE AGREEMENT.** These terms of this agreement constitute the entire agreement between the Provider and the Contractor, and there are no contemporaneous oral agreements contrary hereto.

IN WITNESS WHEREOF, the Provider, by its Executive Director and by Authority duly given by its Board of Directors, and the Contractor, by its Board and by Authority duly given, hereby execute this agreement in duplicate originals, one of which is retained by each.

CHOANOKE PUBLIC TRANSPORTATION AUTHORITY

 _____ BY  _____
 WITNESS DATE 8-2-17

NORTHAMPTON COUNTY, NORTH CAROLINA

_____ BY _____
 WITNESS DATE _____

This instrument has been pre-audited in the manner as
Per NC.G.S. 159-28 (g) 
Finance Officer

NORTHAMPTON COUNTY		CONTRACT/VENDOR	
CONTRACT CONTROL SHEET		Choanoke Public Transportation Authority	
VENDOR #	621	Address	P.O. Box 320 Rich Square
		Contact	Pamela Perry
		X	Originals <u>0</u> Copies
CONTRACT #	<u>2018-R18</u>	Amount \$	varies
New Contract			
Renewal	<u>XX</u>	Date originally approved by the Board of Commissioners	
Cost or Material Changes			
Original Contract sent to Contract Administrator		Date:	
Originating Department/Individual:	RRS	Item or Service:	Transportation
Department Involved:	RRS	Type of Contract:	Offender Transportation
Line Item Budgeted:	114168-519900	Period of Coverage:	07/01/17-06/30/18
GRANTS			
Board approval for Application	Approved _____	Set _____	Verified _____
Board approval for Acceptance	Approved _____	Set _____	Verified _____
COUNTY ATTORNEY	Date Received: <u>7/11/2017</u>	Date Approved: <u>7/24/2017</u>	
Approved as to Form: <u>YES</u>		Approved as to Legal Sufficiency: <u>YES</u>	
Revisions Necessary? <u>YES</u>		Board Action Necessary? <u>YES</u>	
Date Revisions were made? <u>7/24, By Atty.</u>		<u>John M. Keene</u>	
FINANCE <u>AHE</u>	Date Received: <u>8/10/17</u>	Date Audited: <u>8/11/17</u>	
Non encumbered contract: Yes _____ No _____			
ASSISTANT COUNTY MANAGER	Date Received _____	Date Approved: _____	
COUNTY MANAGER <u>K/2</u>	Date Received: <u>8/14/17</u>	Date Approved: <u>8/14/17</u>	
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:			
_____ copies sent to originating department with instruction to obtain signatures and return 1 executed original to Legal			
_____ copies sent to originating departments with note to forward to vendor			
PROBLEMS:			
Corrective Action:		Date: _____	
		Initial: _____	

NORTHAMPTON COUNTY
BOARD OF COMMISSIONERS

Meeting Date: 8-21-2017

Agenda Tab Number: 9

Agenda Time: 6:40pm

Presenter and/or Subject Matter:

-
-
- Mrs. Cathy Allen, Tax Administrator
-
- 1) Ad Valorem Tax Appeals
-
- 2) Application for Tax Exemption (Abide in Him Ministries, Inc.)
-
- 3) Appeal of Present Use Valuation (Bobby Edward)
-
- 4) Present Use (forestry tract)
-
- 5) Appeal of Deferred Taxes (Delbridge, Figueiredo, and Gundy)
-
-
-
-

Komita Hendricks

*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 9, 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 **\$3,052.01** on twenty-two (22) 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 9, 2017

Ad Valorem Tax Appeals

NAME	ACCOUNT	ACTION	AMOUNT	REASON
Davis, Dean Fleetwood	92698	Refund	\$ 25.25	Listing Error
Davis, Rhonda	129018	Release	20.30	Double Listed
Conwell, Gurney Smith III	89342	Release	28.84	Taxpayer Error in Listing
Jacobs, Bill & Lucy	24377	Release	34.21	Listing Error (Exemption)
Jacobs, Evelyn	24394	Release	66.94	Listing Error(Exemption)
Jacobs, Joe Lee	24413	Release	113.04	Listing Error(Exemption)
Jefferson, Beatrice	56119	Release	93.90	Listing Error(Exemption)
Jenkins, Ernest & Ora	28284	Release	66.43	Listing Error(Exemption)
Jerman, Mabel Phillips	124919	Refund	53.97	Listing Error(Exemption)
Jones, Willie & Carrie	57988	Release	264.45	Listing Error(Exemption)
Miller, William & Bev	128388	Release	90.34	Assessing Error
Morrison, Michele P	129081	Release	174.50	Military Exempt
North Carolina Coastal Land Tr	128867	Release	524.98	Exemption Approved
Outland, R B Jr	25640	Release	34.64	Double Listed
Pope, Courtney & Wesley	128877	Release	478.49	Double Listed
Powell, Clara McNair	93723	Release	104.29	Late Audit Letter Rec'd
Roberts, Hattie	55424	Release	247.50	Listing Error
Roberts, Hattie	55424	Refund	247.50	Listing Error
Scott, Loretta	90401	Release	247.50	Listing Error(Exemption)
Steele, Robert	114400	Release	87.60	Taxpayer Error in Listing
Snyder, Douglas	110594	Release	4.38	Listing Error
West, Sandy	129171	Release	42.96	Assessing Error
TOTAL REFUNDS/RELEASES			\$ 3,052.01	

Respectfully submitted,

CATHY B. ALLEN
TAX ADMINISTRATOR

CBA/br

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

Page | 1

Application for Tax Exemption (Abide in Him Ministries, Inc.)

POSITION PAPER

TO: NORTHAMPTON COUNTY BOARD OF COMMISSIONERS
FM: Cathy Allen, Tax Administrator
RE: Application for Tax Exemption On parcel 04-04902 own by Abide in Him Ministries, Inc.
DT: August 9, 2017

PURPOSE: To obtain the Board's action concerning whether Abide in Him Ministries, Inc filing of an application meets the requirement for Tax Exemption on the above reference parcel.

FACTS: Mr. & Mrs. Joseph Brown filed an application on behave of Abide in Him Ministries, Inc which was timely received in office on January 11, 2017.

G.S. 105-278.3 Real and personal property used for religious purposes. See attached.

DISCUSSION: Mrs. Brown reported the property (Residence only) as being used for the purpose of couples lodging while receiving marriage Bible study, mentoring and attending prayer meetings.

CONCLUSION:

RECOMMENDATION: To deny the application due to the property not being use for a religious purpose as per G.S. 105-273 (d) (1)

 If the Board of Commissioners approves the applications the Tax office would request the Board to authorization to the Tax Collector to release from tax bill 17A0404902 in the amount of \$621.60. (G01 \$58.54, F52 \$38.06)

ACTION BY THE BOARD:
 APPROVED _____
 DISAPPROVED _____
 OTHER _____
 SIGNATURE & DATE _____

§ 105-278.3. Real and personal property used for religious purposes.

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

- (1) Wholly and exclusively used by its owner for religious purposes as defined in subsection (d)(1), below; or
- (2) Occupied gratuitously by one other than the owner and wholly and exclusively used by the occupant for religious, charitable, or nonprofit educational, literary, scientific, or cultural purposes.

(b) Personal property shall be exempted from taxation if wholly owned by an agency listed in subsection (c), below, and if:

- (1) Wholly and exclusively used by its owner for religious purposes; or
- (2) Gratuitously made available to one other than the owner and wholly and exclusively used by the possessor for religious, charitable, or nonprofit educational, literary, scientific, or cultural purposes.

(c) The following agencies, when the other requirements of this section are met, may obtain exemption for their properties:

- (1) A congregation, parish, mission, or similar local unit of a church or religious body; or
- (2) A conference, association, presbytery, diocese, district, synod, or similar unit comprising local units of a church or religious body.

* (d) Within the meaning of this section:

- (1) A religious purpose is one that pertains to practicing, teaching, and setting forth a religion. Although worship is the most common religious purpose, the term encompasses other activities that demonstrate and further the beliefs and objectives of a given church or religious body. Within the meaning of this section, the ownership and maintenance of a general or promotional office or headquarters by an owner listed in subdivision (2) of subsection (c), above, is a religious purpose and the ownership and maintenance of residences for clergy, rabbis, priests or nuns assigned to or serving a congregation, parish, mission or similar local unit, or a conference, association, presbytery, diocese, district, synod, province or similar unit of a church or religious body or residences for clergy on furlough or unassigned, is also a religious purpose. However, the ownership and maintenance of residences for other employees is not a religious purpose for either a local unit of a church or a religious body or a conference, association, presbytery, diocese, district, synod, or similar unit of a church or religious body. Provided, however, that where part of property which otherwise qualifies for the exemption provided herein is made available as a residence for an individual who provides guardian, janitorial and custodial services for such property, or who oversees and supervises qualifying activities upon and in connection with said property, the entire property shall be considered as wholly and exclusively used for a religious purpose.
- (2) A charitable purpose is one that has humane and philanthropic objectives; it is an activity that benefits humanity or a significant rather than limited segment of the community without expectation of pecuniary profit or reward. The humane treatment of animals is also a charitable purpose.
- (3) An educational purpose is one that has as its objective the education or instruction of human beings; it comprehends the transmission of information and the training or development of the knowledge or skills of individual persons.

- (4) A literary purpose is one that pertains to letters or literature, especially writing, publishing, and the study of literature. It includes the literature of the stage and screen as well as the performance or exhibition of works based on literature.
- (5) A cultural purpose is one that is conducive to the enlightenment and refinement of taste acquired through intellectual and aesthetic training, education, and discipline.
- (6) A scientific purpose is one that yields knowledge systematically through research, experimentation or other work done in one or more of the natural sciences.

(c) **(Repealed effective for taxes imposed for taxable years beginning on or after July 1, 2015.)** Notwithstanding the exclusive-use requirement of subsection (a), above, if part of a property that otherwise meets that subsection's requirements is used for a purpose that would require exemption if the entire property were so used, the valuation of the part so used shall be exempted from taxation.

(f) The fact that a building or facility is incidentally available to and patronized by the general public, so long as there is no material amount of business or patronage with the general public, shall not defeat the exemption granted by this section.

(g) **(Effective for taxes imposed for taxable years before July 1, 2015.)** Notwithstanding the exclusive-use requirement of subsection (a), above, any parking lot wholly owned by an agency listed in subsection (c), above, may be used for parking without removing the tax exemption granted in this section; provided, the total charge for said uses shall not exceed that portion of the actual maintenance expenditures for the parking lot reasonably estimated to have been made on account of said uses. This subsection shall apply beginning with the taxable year that commences on January 1, 1978.

(g) **(Effective for taxes imposed for taxable years beginning on or after July 1, 2015.)** The following exceptions apply to the exclusive-use requirement of subsection (a) of this section:

- (1) If part, but not all, of a property meets the requirements of subsection (a) of this section, the valuation of the part so used is exempt from taxation.
- (2) Any parking lot wholly owned by an agency listed in subsection (c) of this section may be used for parking without removing the tax exemption granted in this section if the total charge for parking uses does not exceed that portion of the actual maintenance expenditures for the parking lot reasonably estimated to have been made on account of parking uses. This subsection shall apply beginning with the taxable year that commences on January 1, 1978.
- (3) A building and the land occupied by the building is exempt from taxation if it is under construction and intended to be wholly and exclusively used by its owner for religious purposes upon completion. For purposes of this subdivision, a building is under construction starting when a building permit is issued and ending at the earlier of (i) 90 days after a certificate of occupancy is issued or (ii) 180 days after the end of active construction. (1973, c. 695, s. 4; c. 1421; 1975, c. 848; 1977, c. 867; 2005-435, s. 59(a); 2015-185, s. 1(a).)



NORTHAMPTON COUNTY

Tax Department

Post Office Box 637, 104 Thomas Bragg Drive
Jackson, North Carolina 27845
(252) 534-4461 or (252) 534-3431
Fax (252) 534-1406 Email: cathy.allen1@nhcnc.net
Cathy B. Allen, Tax Administrator/Collector

Abide in Him Ministries, Inc.
Attn: Jane Brown
PO Drawer S
Garysburg, NC 27831

August 9, 2017

PARCELS: 04-04902

Dear Property Owner,

Your appeal with the Northampton Board of County Commissioners is scheduled to be heard on August 21, 2017; the board will convene at 6:00 pm. The purpose for the hearing is to allow you the opportunity to present proof or provide seven copies of any evidence to substantiate your appeal for property exemption/exclusion.

The meeting will be held in the Commissioner's Room on the Court House Square, which was the old Agriculture Building Auditorium in Jackson, NC.

In the event that you cannot attend the scheduled meeting, please contact me prior to the scheduled date by calling (252) 534-3431 extension 160.

If you fail to appear before the Board at the designated time, the Board will review your appeal and render a decision based on the available information.

Sincerely,

Cathy B. Allen
Tax Administrator

NOTICE OF DECISION

This notice was mailed on: May 23, 2017

Abide in Him Ministries, Inc.
PO Drawer S
Garysburg, NC 27831

Dear Taxpayer:

On January 11, 2017, the Northampton County Assessor received and reviewed your application for exemption or exclusion on the above parcel. As the Assessor, I have made the following decision based on the information provided on your application, effective for tax year 2017.

County Identification/Description of Property under Appeal:

PIN # **04-04902**

Description of Property: **Leasehold Improvement (Resident)**

Property address (if applicable):

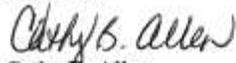
Value under appeal: **\$63,428**

Decision: **Request denied, property used for couples lodging. G.S. 278.5 (a) states Buildings, the land they actually occupy, and additional adjacent land reasonably necessary for the convenient use of any such building or for the religious educational programs of the owner, shall be exempted from taxation if: (4) Wholly and exclusively used for**
a. Religious worship or
b. Purposes of instruction in religious education.

It is my duty to inform you that you have the right to appeal my decision to the Northampton County Board of Commissioners. Such appeal must be scheduled at a regular meeting of the Board. I will be glad to schedule a hearing for you upon your written request.

Enclosed you will find a copy of the application you submitted for your records. If I can be of further assistance please let me know.

Sincerely,


Cathy B. Allen
Tax Administrator/Assessor

*Appeal of Present Use Valuation (Bobby Edward)***POSITION PAPER**

TO: NORTHAMPTON COUNTY BOARD OF COMMISSIONERS
FM: Cathy Allen, Tax Administrator
RE: Appeal of Present Use Valuation on parcel 03-04975 and 03-04986
DT: August 1, 2017

PURPOSE: To obtain the Board's decision as to if Mr. Bobby Edwards shows just cause as to why he did not make a timely application on parcels 03-04975 and 03-04986 and if he meets the requirements for Present Use Assessment on these parcels.

FACTS: Mr. Edwards filed a late application for Present Use Assessment on parcels 03-04975 and 03-4986 on April 25, 2017 (See attached pages of his application).

Mr. Edwards was sent a letter on May 31, 2017 (see attached) that informed him that his application was not made in a timely matter. The deadline to submit a timely application was February 17, 2017. This also informed him that according to a survey recorded in Plat Book 44 Page 84, parcel 03-04975 has a size of 10.03 with 9.92 acres of cleared land.

Parcel 03-04975 has a size of 10.03 acres with 9.92 acres of cleared land and .11 acres of wood land. Parcel 03-04986 has a size of 9.27 acres with 5.77 acres of clear land, 2.50 acres of wood land and 1 acre for the home site.

Plat Book 44 Page 84 states "Larry Edwards land to be conveyed to Bobby E. Edwards and combined" after the conversance the total combined area will be 10.12 acres.

Mr. Edwards made a timely appeal on July 07, 2017. (See attached)

In *Chester vs. Carteret (1990)*, the North Carolina Property Tax Commission concluded that contiguous tax parcels can be considered one tract and therefore the tract (singular) would qualify if the contiguous tax parcels had enough acreage in production to meet the size requirement.

Mr. Edward's parcels 03-04975 and 03-04986 are not contiguous therefore cannot be considered as one tract (See attached map)

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

improvements used in the commercial production or growing of crops, plants, or animals.”

On February 16, 2015, the Board of Commissioners denied Mr. Edwards’s appeal for Present Use Assessment due to the amount of clear land. (See attached) The only difference from that time and today is based on Plat Book 44 Page 84, the cleared land acres is 9.92.

DISCUSSION: Mr. Edward’s parcel 03-04975 contains 9.92 acres of clear land and parcel 03-04986 contains 5.77 acres of clear land and they are not contiguous, which does not meet the size requirements nor does he, as a legal entity, own, another parcel that meets the size requirement.

Based on the Present-Use Value Program Guide, each tenant in common must qualify on its own merit.

CONCLUSION: Mr. Edwards’s parcels 03-04975 and 03-04986 do not qualify for Present Use Assessment.

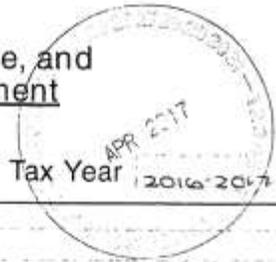
RECOMMENDATION: Board of Commissioners denies Mr. Bobby Edwards appeal.

ACTION BY THE BOARD:
APPROVED _____
DISAPPROVED _____
OTHER _____
SIGNATURE & DATE _____

AV-5
Web
3-13

Application for Agriculture, Horticulture, and Forestry Present-Use Value Assessment

(G.S. 105-277.2 through G.S. 105-277.7)



County of Northampton, NC

Tax Year 2016-2017

Full Name of Owner(s) <u>Bobby Earl Edwards</u>			
Mailing Address of Owner <u>144 Edwards Lane</u>			
City <u>Pendleton</u>	State <u>NC</u>	Zip Code <u>27862</u>	
Home Telephone Number <u>(252) 585-1962</u>	Work Telephone Number <u>N/A</u>	Ext. <u></u>	Cell Phone Number <u>(252) 578-1646</u>

Instructions
 Application Deadline: This application must be filed during the regular listing period, or within 30 days of a notice of a change in valuation, or within 60 days of a transfer of the land.
 Where to Submit Application: Submit this application to the county tax assessor where this property is located. County tax assessor addresses and telephone numbers can be found online at: www.dornc.com/downloads/CountyList.pdf. DO NOT submit this application to the North Carolina Department of Revenue.
 - Office Use Only:

This application is for: (check all that apply)

AGRICULTURE (includes Aquaculture)

HORTICULTURE

FORESTRY

Enter the Parcel Identification Number, acreage breakdown, and acreage total for each tax parcel included in this application:

PARCEL ID	OPEN LAND In Production	OPEN LAND not in Production	WOOD LAND	WASTE LAND	CRP LAND	HOME SITE	OTHER (Describe in Comments)	TOTAL ACRES
<u>03-04975</u>	<u>11.1</u>		<u>0.11</u>					
<u>03-04986</u>	<u>6.6</u>		<u>3.4</u>					

Comments: _____

Yes No ➤ Does the applicant own property in other counties that is also in present-use value and is within 50 miles of this property? If YES, list the county or counties and parcel identification number(s):

County: _____ Parcel ID: _____

County: _____ Parcel ID: _____

IMPORTANT!

AGRICULTURE and HORTICULTURE applications with LESS than 20 acres of woodland generally need to complete PARTS 1, 2, and 4.

AGRICULTURE and HORTICULTURE applications with MORE than 20 acres of woodland generally need to complete PARTS 1, 2, 3, and 4.

FORESTRY applications need to complete PARTS 1, 3, and 4.

ADDITIONALLY, applications for CONTINUED USE of existing present-use value classification need to complete PART 5.

Please contact the Tax Assessor's office if you have questions about which parts should be completed.

Key elements in a written plan for a sound forest and management program are listed below:

1. Management and Landowner Objectives Statement—Long range and short range objectives of owner(s) as appropriate.
2. Location—Include a map or aerial photograph that locates the property described and also delineates each stand referenced in the "Forest Stand(s) Description/Inventory and Stand Management Recommendations" (item 3 below).
3. Forest Stand(s) Description/Inventory and Stand Management Recommendations -- Include a detailed description of various stands within the forestry unit. Each stand description should detail the acreage, species, age, size (tree diameter, basal area, heights), condition (quality and vigor), topography, soils and site index or productivity information. Stand-specific forest management practices needed to sustain productivity, health and vigor must be included with proposed timetable for implementation.
4. Regeneration-Harvest Methods and Dates—For each stand, establish a target timetable for harvest of crop trees, specifying the type of regeneration-harvest (clear cut, seed tree, shelter wood, or selection regeneration systems as applicable).
5. Regeneration Technique—Should include a sound proposed regeneration plan for each stand when harvest of final crop trees is done. Specify intent to naturally regenerate or plant trees.

NOTE: Forest management plans can and should be updated as forest conditions significantly change (e.g. change in product class mix as the stand ages and grows, storm damage, insect or disease attack, timber harvest, thinning, wildfire). The county will audit plans periodically and, to remain eligible for use-value treatment, the plan must be implemented.

Part 4. Affirmation		
<p>AFFIRMATION OF APPLICANT – I (we) the undersigned declare under penalties of law that this application and any attachments hereto have been examined by me (us) and to the best of my (our) knowledge and belief are true and correct. In addition, I (we) fully understand that an ineligible transfer of the property or failure to keep the property actively engaged in commercial production under a sound management program will result in the loss of eligibility. I (we) fully understand that loss of eligibility will result in removal from the program and the immediate billing of deferred taxes.</p>		
<p><u>Bobby Earl Edwards</u></p> <p>Signature of Owner (All tenants of a tenancy in common must sign.)</p>	<p>_____</p> <p>Title</p>	<p><u>04/25/17</u></p> <p>Date</p>
<p>_____</p> <p>Signature of Owner (All tenants of a tenancy in common must sign.)</p>	<p>_____</p> <p>Title</p>	<p>_____</p> <p>Date</p>
<p>_____</p> <p>Signature of Owner (All tenants of a tenancy in common must sign.)</p>	<p>_____</p> <p>Title</p>	<p>_____</p> <p>Date</p>

Part 5. Continued Use (Complete only if the property is currently in Present-Use Value and you are applying for immediate eligibility under the Continued Use exception. See G.S. 105-277.3(b2)(1) for full details.)		
<p>I certify:</p> <ol style="list-style-type: none"> 1. The property is currently in Present-Use Value. 2. I intend to continue the current use of the land under which it currently qualifies. 3. I understand I will be responsible for all deferred taxes due because of any disqualification. 4. I ACCEPT FULL LIABILITY FOR ANY EXISTING DEFERRED TAXES. <p>Note: If the property is currently in Present-Use Value and liability is not accepted, the full amount of the deferred taxes will typically be due in the name of the grantor immediately. Liability need not be accepted and no deferred taxes are due for qualifying transfers pursuant to G.S. 105-277.3(b) and (b1). For example, liability does not need to be accepted for qualifying transfers to relatives. However, any deferred taxes existing at the time of transfer will remain a lien on the property. Owners already receiving Present-Use Value on properties not included in this application may wish to review the alternative provisions of G.S. 105-277.3(b2)(2).</p>		
<p>_____</p> <p>Signature of Owner (All tenants of a tenancy in common must sign.)</p>	<p>_____</p> <p>Title</p>	<p>_____</p> <p>Date</p>
<p>_____</p> <p>Signature of Owner (All tenants of a tenancy in common must sign.)</p>	<p>_____</p> <p>Title</p>	<p>_____</p> <p>Date</p>
<p>_____</p> <p>Signature of Owner (All tenants of a tenancy in common must sign.)</p>	<p>_____</p> <p>Title</p>	<p>_____</p> <p>Date</p>

FOR OFFICE USE ONLY: APPROVED DENIED BY: _____ REASON FOR DENIAL: _____



NORTHAMPTON COUNTY

Tax Department

Post Office Box 637, 104 Thomas Bragg Drive
 Jackson, North Carolina 27845
 (252) 534-1309 Ext 161
 Fax (252) 534-1406
 Avery L. Davis Chief Appraiser

May 31, 2017

EDWARDS, BOBBY EARL
 144 EDWARDS LANE
 PENDLETON, NC 27862

Dear Taxpayer,

I am writing in reference to your parcel number 03-04975 of which you own 100%. This parcel is known as the EDWARDS EST TR 5 tract and has no physical address assigned. The assessed value of this parcel is \$27,867 which represents 100% of the total value assessed to this parcel. Your account number is 122532

You submitted a Present Use Application for 03-04975 on **April 25, 2017**; the deadline to submit a timely application was **February 17, 2017**. Therefore, Present Use Assessment on this parcel cannot be granted for 2017. You may reapply during the 2018 listing period.

Upon review of your application, we found that parcel 03-04975 has a size of 10.03 acres per Plat Book 44 Page 84 recorded in the Northampton County Register of Deeds office, of the 10.03 acres there is only 9.92 acres of cleared land also please complete Part 2 of the application "Agriculture and Horticulture". North Carolina Statute 105-277.3(a) 1 states "For all other agricultural land, the tract must meet the income requirement for agricultural land and must consist of at least 10 acres that are in actual production. Land in actual production includes land under improvements used in the commercial production or growing of crops, plants, or animals."

If you appeal, you must submit the income information to complete the existing Present Use Application prior to your appointment before the Board.

It is my duty to inform you that any Property Owner may appeal this decision to the Board of Equalization and Review or the Board of County Commissioners. You can make an appeal by making your request known in writing within 60 days (July 31, 2017) of this notice. North Carolina General Statute 105-277.4 (a1) states "Upon a showing of good cause by the applicant for failure to make a timely application", the Board may approve a late application. You will need to state good cause as to why your application was late. Please provide a phone number where you may be contacted.

Mail your written request to Cathy Allen, PO Box 637, Jackson, NC 27845. An appointment will be made for you and you will be notified of the date and time for your appearance before the Board of Equalization & Review or the Board of Commissioners.

If you have any questions please call me at 252-534-1309 Ext. 161. I will be glad to review it with you.

Sincerely,
 AVERY L. DAVIS
 Chief Appraiser



NORTHAMPTON COUNTY

Tax Department

Post Office Box 637, 104 Thomas Bragg Drive
 Jackson, North Carolina 27845
 (252) 534-1309 Ext 161
 Fax (252) 534-1406
 Avery L. Davis Chief Appraiser

May 31, 2017

EDWARDS, BOBBY EARL & THELMA L
 144 EDWARDS LANE
 PENDLETON, NC 27862

Dear Taxpayer,

I am writing in reference to your parcel number 03-04986 of which you own 100%. This parcel is known as the EDWARDS EST TR 2 tract and has a physical address of 1555 BRITTON RD. The value of this parcel is \$34,362 which represents 100% of the value assessed to this parcel. Your account number is 87962.

You submitted a Present Use Application for 03-04975 on **April 25, 2017**; the deadline to submit a timely application was **February 17, 2017**. Therefore, Present Use Assessment on this parcel cannot be granted for 2017. You may reapply during the 2018 listing period.

Upon review of your application, we found that parcel 03-04975 has a size of 10.03 acres per Plat Book 44 Page 84 recorded in the Northhampton County Register of Deeds office, of the 10.03 acres there is only 9.92 acres of cleared land also please complete Part 2 of the application "Agriculture and Horticulture". North Carolina Statute 105-277.3(a) 1 states "For all other agricultural land, **the tract must meet the income requirement for agricultural land and must consist of at least 10 acres that are in actual production.** Land in actual production includes land under improvements used in the commercial production or growing of crops, plants, or animals."

If you appeal, you must submit the income information to complete the existing Present Use Application prior to your appointment before the Board.

It is my duty to inform you that any Property Owner may appeal this decision to the Board of Equalization and Review or the Board of County Commissioners. You can make an appeal by making your request known in writing within 60 days (July 31, 2017) of this notice. North Carolina General Statute 105-277.4 (a1) states "Upon a showing of good cause by the applicant for failure to make a timely application", the Board may approve a late application. You will need to state good cause as to why your application was late. Please provide a phone number where you may be contacted.

Mail your written request to Cathy Allen, PO Box 637, Jackson, NC 27845. An appointment will be made for you and you will be notified of the date and time for your appearance before the Board of Equalization & Review or the Board of Commissioners.

If you have any questions please call me at 252-534-1309 Ext. 161. I will be glad to review it with you.

Sincerely,
 AVERY L. DAVIS
 Chief Appraiser

July 07, 2017

Mr. Bobby E. Edwards
144 Edwards Lane
Pendleton, North Carolina 27862

Northampton County
Board of Equalization and Review
Attn: Cathy Allen
Jackson, North Carolina 27845



Re: Property Tax Appeal, reference parcel: 03-04975

TO WHOM IT MAY CONCERN:

This letter is in response to the Notice of Decision letter dated May 31, 2017 from Avery L. Davis Chief Appraiser to me regarding my family farm, known as the Edwards Estate Tract #5, now having Northampton County Tax Parcel #03-04975. Please consider this letter my NOTICE OF APPEAL of that Decision Letter.

Please schedule an appointment for me to appear before the Board of Equalization and Review or the Board of Commissioners to appeal the tax value assessment of my farmland.

If you have any questions or require any additional information from me, you may send correspondence to my mailing address above or contact me by telephone at (252) 578-1646. Thank you for your assistance and cooperation in this matter.

X Bobby E. Edwards
Bobby E. Edwards
Landowner

NOTICE OF DECISION

This notice was mailed on: *February 27, 2015*

Mr. Bobby Edwards
PO Box 174
Pendleton, NC 27862



Dear Taxpayer:

On *February 16, 2015*, the Northampton County Board of Commissioners received an appeal regarding your filing of a late application to receive Present Use Valuation on your property. On the basis of your evidence and in due consideration of all applicable laws, the Board made the following decision effective for tax year 2014:

County Identification/Description of Property under Appeal:

PIN # 03-04975 ACCOUNT #122532

Description of Property: Edwards Est Tr 5

Property address (if applicable):

Valuation under appeal: \$35,579

Decision of the Board: To deny parcel 03-04975 which contains 9.83 acres of clear land, which does not meet the size requirements Per GS 105-277.3 nor does Mr. Edwards, as a legal entity, own, another parcel that meets the size requirement.

You may appeal the Board's decision to the North Carolina Property Tax Commission. To appeal this decision, you must send one of the following to the Commission:

a) Form AV-14, Notice of Appeal and Application for Hearing, available online at <http://www.dornc.com/downloads/property.html>. You must include a copy of this Notice of Decision with Form AV-14.

Or

b) A signed letter indicating that you wish to appeal this decision. The Commission will then mail you Form AV-14, which you must complete and return to the Commission within 30 days from the date of the Commission's letter. You must include a copy of this Notice of Decision with Form AV-14.

Your notice of appeal (either the Form AV-14 or the signed letter) must be received by the Commission within 30 days of the date of this Notice of Decision. Documents filed through the US Postal Service are considered received on the date of the US Postal Service postmark. *If the appeal bears postage affixed by an interoffice postage meter, the appeal is considered filed on the date it is received in the Commission's office.* **Failure to file your notice of appeal on time and failure to file Form AV-14 can both result in the dismissal of your appeal.**

Send your appeal documents to:

North Carolina Property Tax Commission
P.O. Box 871
Raleigh, NC 27602
(919) 733-7711

In addition, send a copy of your notice of appeal to the county tax administrator/assessor and to the county attorney.

Taxpayers may prepare their notice of appeal to be filed with the Property Tax Commission. Attorneys licensed to practice law in this State may also prepare, sign and file the notice of appeal with the Property Tax Commission on behalf of the taxpayers. However, a tax representative or agent is *not* permitted to prepare, sign or file the appeal on behalf of the taxpayers.

If you have any questions regarding this matter please contact the tax office for assistance.

Sincerely,

Cathy B. Allen
Tax Administrator/Collector

Click on Sign to add and place signatures PDF file.



Northampton County, NC - Tax Map



Disclaimer:
The data provided on this map is prepared for the inventory of real property found within Northampton County, NC and are compiled from recorded plats, deeds, and other public records and data. This data is for informational purposes only and should not be substituted for a true title search, property appraisal, survey, or for zoning verification.



One Inch = 456 Feet

Present Use (forestry tract)

POSITION PAPER

TO: NORTHAMPTON COUNTY BOARD OF COMMISSIONERS
FM: Cathy Allen, Tax Administrator
RE: Present Use Assessment on small tract of land for forestry.
DT: June 21, 2017

PURPOSE: To obtain the Board of Commissioners direction on how to handle parcels of woodland that are applying for or are currently under Present Use Valuation.

FACTS: The North Carolina Statute states that in order for a parcel to qualify under the forestry use for Present Use Assessment, it must have a minimum size of 20 acres or be within 50 miles of a parcel that meets the same classification. It must also be owned by the same owners.

G. S. 105-296 (j) states "The assessor must annually review at least one eighth of the parcels in the county classified for taxation at present-use value to verify that these parcels qualify for the classification. By this method, the assessor must review the eligibility of all parcels classified for taxation at present-use value in an eight-year period. The period of the review process is based on the average of the preceding three years' data. The assessor may request assistance from the Farm Service Agency, the Cooperative Extension Service, the North Carolina Forest Service of the Department of Agriculture and Consumer Services, or other similar organizations."

G. S. 105-277.3 (g) states "Sound Management Program for Forestland. – If the owner of forestland demonstrates that the forestland complies with a written sound forest management plan for the production and sale of forest products, then the forestland is operated under a sound management program."

G. S. 105-277.2 states "Forestland. – Land that is a part of a forest unit that is **actively engaged** in the commercial growing of trees under a sound management program. Forestland includes wasteland that is a part of the forest unit, but the wasteland included in the unit must be appraised under the use-value schedules as wasteland."

Northampton County (as of the above date) has 21,058 active parcels. Of these parcels, 908 are leaseholds. These leaseholds are not assessed land values, with the exception of solar farms. Therefore, there are 20,150 parcels that have land assessed to them.

There are (as of the above date) 4,019 parcels under present use assessment. Of these parcels, 35%+ of the owners do not live in Northampton County. I would estimate that 90% of the people in Northampton County do not meet the requirement to received present use assessment.

Market Value of the parcels under present use value assessment is \$451,091,690; the deferred value is \$271,130,467. These parcels are being tax on \$179,961,223. On the average, each parcel gets 60%+ of its market value deferred. Woodland gets a larger deferment. For example, class 1 soil market value is \$950 it's present use value is \$255, which is an approximately 74% of deferment.

Below are the steps we use to review forestland under present use valuation.

- (1) Review audit form as to how the owners answer the questions.
 - (a) Has the timber been thinned or clear cut?
 - (b) If not, approximated year the owner plans to cut the timber.
 - (c) Was it reseeded after the wood was clear cut?
- (2) Look at the aerial maps.
 - (a) We can see if the wood has been thinned.
 - (b) The aerial photos were taken late winter, therefore, we can see if the trees are hardwoods or evergreens (In this county this will more likely be pine trees).
- (3) Look at the soil types on the parcel.
 - (a) This will indicate areas of the parcel which are typically wet; therefore, it is more likely be too wet to reseed after the timber was cut.
 - (b) The only way timber can grow in these areas is naturally.
- (4) Review all parcels that are woodland only, under the size of 20 acres.
 - (a) Apply step 2 first.
 - (b) Will a logger move their equipment to this parcel to cut the timber?
- (5) Do an onsite review of the parcel, if possible.
 - (a) Review the type of trees on the parcel (hardwoods or pine).
 - (b) Review the age of the trees. Has this parcel been cut and reseeded?
- (6) Review the forestry plan for estimated date to cut the timber. Put that date on the property record card and hold the owners to that date as reasonably as possible.
- (7) Review parcel that are questionable with the Northampton Forestry Service for their opinion.

See attached maps for examples of small tracts of forest land.

DISCUSSION:

Cropland must be farmed or in an accepted agriculture plan. We use an average gross income based on the crop and the individual year to determine if the cropland is under sound management.

Forestland should be held to the same standards as that of cropland. Therefore, if the land owner is not managing their forestland they should be removed from present use assessment.

We have reviewed this paper with the Northampton County Forestry Service who is in agreement.

CONCLUSION: The Tax Office believes each parcel under present use assessment should be held to the requirements of the statutes.

A parcel under present use assessment for agriculture must be farmed. Therefore, forestland should be held to the same standards, it must be actively engaged in the commercial growing of trees.

RECOMMENDATION: Board of Commissioners approves the steps listed above in determining approval of small woodland tracts to remain under Present Use Assessment.

ACTION BY THE BOARD:
APPROVED _____
DISAPPROVED _____
OTHER _____
SIGNATURE & DATE _____

Northampton County, NC - Tax Map

Parcel No: 0200254
NC PIN: 4966-43-3588
Owner: BOWERS, STUART F
Owner 2:
Owner Address: 124 JACKSON BY-PASS ROAD
City, St, Zip: JACKSON, NC 27845
Parcel Address:
Deed Book/Page: 603/023

Acres: 1.95
Sale Date:

Customer:
The data provided on this map is prepared for the inventory of real property located within Northampton County, NC and are compiled from recorded public records, and other public records and data. This data is for informational purposes only and should not be submitted for a line file search, property appraisal, survey, or for zoning verification.

One Inch = 222 Feet



Click on Sign to add
and place signature
PDF file.

Northampton County, NC - Tax Map



Disclaimer:
The data provided on this map is prepared for the majority of use properly found within
Northampton County, NC and are compiled from recorded plats, deeds, and other public records
and data. This data is for informational purposes only and should not be substituted
for a title search, survey, or for zoning verification.

Parcel No: 0300053
 NC PIN: 5026-01-3505
 Owner: BOONE, MERVIN HEIRS
 Owner 2: BOONE, OLA MAE
 Owner Address: 918 BUCK BOONE ROAD
 City, St, Zip: CONWAY, NC 27820
 Parcel Address:
 Deed Book/Page: 0/0

Acres: 1.02

Sale Date:



One Inch = 176 Feet





Click on Sign to add text and place signatures on a PDF file.

Northampton County, NC - Tax Map



Disclaimer:
The data provided on this map is obtained from the records of the property found within Northampton County, NC and are provided here as a general guide only. This data is for informational purposes only and should not be substituted for a title search, survey, or for any other professional service.

Parcel No: 0800322
 NC PIN: 4050-82-6008
 Owner: GRANT, HENRY RUSSELL HARRIS
 Owner 2: GRANT, EUGENE B III
 Owner Address: PO BOX 305
 City, St, Zip: SEABOARD, NC 27876
 Parcel Address:
 Deed Book/Page: 1010/629

Acres: 1.32

Sale Date:



One Inch = 196 Feet



Northampton County, NC - Tax Map



Disclaimer:
The data provided on this map is prepared for the inventory of real property taxes within Northampton County, NC and are compiled from recorded plats, deeds, and other public records and data. This data is for informational purposes only and should not be substituted for a true title search, property appraisal, survey, or for zoning verification.

Parcel No: 0502405
 NC PIN: 4949-03-9772
 Owner: BAIRD, SARAH S
 Owner 2: STEPHENSON, LINDA K
 Owner Address: 1101 E SEVENTH ST
 City, St, Zip: ROANKE RAPIDS, NC 27870
 Parcel Address:
 Deed Book/Page: 13E/41

Acre: 3.8

Sale Date:



One Inch = 162 Feet

Appeal of Deferred Taxes (Delbridge, Figueiredo, and Gundy)

POSITION PAPER

TO: NORTHAMPTON COUNTY BOARD OF COMMISSIONERS

FM: Cathy Allen, Tax Administrator

RE: Appeal of deferred taxes by Ms. Terry Delbridge appealed on behalf of Alexis D. Figueiredo, Theodore Gundy, Catherine L. Delbridge and herself on parcels 01-08893, 01-06719, 01-07428 and 01-07427.

DT: June 21, 2013

PURPOSE: To obtain the Board's decision as to if Ms. Terry Delbridge and Others meet the requirements for Present Use Assessment on parcels 01-08893, 01-06719, 01-07428 and 01-07427.

FACTS: Parcel 01-08893 has a total size of 6.00 acres which is listed as follows, 1 acre for home site, 3.82 acres of cleared land and 1.18 acres of woodland, owned by Ms. Terry Delbridge. Parcel 01-06719 has a total size of 11.43 acres which is all woodland, owned by Theodore Gundy, Catherine L. Delbridge and Terry Delbridge. Parcel 01-07458 has a total size of 2.22 acres which is listed as 1.67 acres of cleared land and .55 acres of woodland, owned by Terry Delbridge and Alexis D. Figueiredo. Parcel 01-07457 has a total size of 3.33 acres which is listed as 1.70 acres of cleared land and 1.63 acres of wood land, owned by Terry Delbridge and Alexis D. Figueiredo.

Ms. Delbridge and others were sent letters on July 10, 2017 informing them that they did not meet the minimum size and ownership requirement for Present Use Valuation and of the estimated roll back taxes. (See attached)

Ms. Delbridge made her appeal in a timely matter on July 20, 2017.

105-277.3. Agricultural, horticultural, and forestland – Classifications (1) states "Agricultural land, - Individually owned agricultural land consisting of one or more tracts, **one of which satisfies** the requirements of this subdivision. For agricultural land used as a farm for aquatic species, as defined in G.S. 106-758, the tract must meet the income requirement for agricultural land and must consist of at least five acres in actual production or produce at least 20,000 pounds of aquatic species for commercial sale annually, regardless of acreage. For all other agricultural land, **the tract must meet the income requirement for agricultural land and must consist of at least 10 acres that are in actual production.** Land in actual production includes land under improvements used in the commercial production or growing of crops, plants, or animals." "(3) Forestland, - Individually owned forestland consisting of one or more tracts, one of which consists of at least 20 acres that are in actual production and are not included in a farm unit."

105-277.4. Agricultural, horticultural and forestland - Application; appraisal at use value; appeal; deferred taxes (c) "Deferred Taxes. - Land meeting the conditions for classification under G.S. 105-277.3 must be taxed on the basis of the value of the land for its present use. The difference between the taxes due on the

present-use basis and the taxes that would have been payable in the absence of this classification, together with any interest, penalties, or costs that may accrue thereon, are a lien on the real property of the taxpayer as provided in G.S. 105-355(a). The difference in taxes must be carried forward in the records of the taxing unit or units as deferred taxes. The deferred taxes for the preceding three fiscal years are due and payable in accordance with G.S. 105-277.1F when the property loses its eligibility for deferral as a result of a disqualifying event. A disqualifying event occurs when the land fails to meet any condition or requirement for classification or when an application is not approved."

105-381. (a) (c) (d) Taxpayer's remedies.

(a) Statement of Defense. - Any taxpayer asserting a valid defense to the enforcement of the collection of a tax assessed upon his property shall proceed as hereinafter provided.

(1) For the purpose of this subsection, a valid defense shall include the following:

- a. A tax imposed through clerical error;
- b. An illegal tax;
- c. A tax levied for an illegal purpose.

(2) If a tax has not been paid, the taxpayer may make a demand for the release of the tax claim by submitting to the governing body of the taxing unit a written statement of his defense to payment or enforcement of the tax and a request for release of the tax at any time prior to payment of the tax.

(3) If a tax has been paid, the taxpayer, at any time within five years after said tax first became due or within six months from the date of payment of such tax, whichever is the later date, may make a demand for a refund of the tax paid by submitting to the governing body of the taxing unit a written statement of his defense and a request for refund thereof.

(c) Suit for Recovery of Property Taxes. -

(1) Request for Release before Payment. - If within 90 days after receiving a taxpayer's request for release of an unpaid tax claim under (a) above, the governing body of the taxing unit has failed to grant the release, has notified the taxpayer that no release will be granted, or has taken no action on the request, the taxpayer shall pay the tax. He may then within three years from the date of payment bring a civil action against the taxing unit for the amount claimed.

(2) Request for Refund. - If within 90 days after receiving a taxpayer's request for refund under (a) above, the governing body has failed to refund the full amount requested by the taxpayer, has notified the taxpayer that no refund will be made, or has taken no action on the request, the taxpayer may bring a civil action against the taxing unit for the amount claimed. Such action may be brought at any time within three years from the expiration of the period in which the governing body is required to act.

(d) Civil Actions. - Civil actions brought pursuant to subsection (c) above shall be brought in the appropriate division of the general court of justice of the county in which the taxing unit is located. If, upon the trial, it is determined that the tax or any part of it was illegal or levied for an illegal purpose, or excessive as the result of a clerical error, judgment shall be rendered therefor with interest thereon at six percent (6%) per annum, plus costs, and the judgment shall be collected as in other civil actions. (1901, c. 558, s. 30; Rev., s. 2855; C. S., s. 7979; 1971, c. 806, s. 1; 1973, c. 564, s. 3; 1977, c. 946, s. 2; 1985, c. 150, s. 1; 1987, c. 127.)

The example below was taken from the Present-Use Value Program Guide produced by North Carolina Department of Revenue, Local Government Division Property Tax Section. Second Edition, Updated October 18, 2011 Example 2-23 page 28.

2-23 Tenancy in common applies for PUV on two tracts. Upon investigation, tract one is owned by a tenancy in common with tenants A, B, and C. Tract two is owned by a tenancy in common with tenants B, C, and D.

A separate application will be needed for each ownership and each tract will need to qualify on its own merits under each ownership. All tracts in a farm unit must be under the same ownership.

Multiple tracts owned as tenants in common must have exactly the same tenants in each tenancy in common. Otherwise, the ownership is not the same.

DISCUSSION:

Parcels 01-08893, 01-06719, 01-07428 and 01-07427 owned by Ms. Delbridge and Others do not meet the size requirements nor do they, as a legal entity, own, another parcel that meets the size requirement.

Based on the Present-Use Value Program Guide, each tenants in common must qualify on its own merit.

G. S. 105-381 (a) (1) indicate that there are three remedies for release of refund. They are (a) A tax imposed through clerical error; (b) An illegal tax; (c) A tax levied for an illegal purpose.

When asked about G. S. 105-381 Stephen Pelfrey of the Department of Revenue stated "The courts have said that clerical errors are things like transposed numbers and other obvious, unintentional typos and the like. So, erroneously qualifying a property for PUV is an error that can be fixed under 105-287, but it is not a clerical error, so there is no statutory provision in this situation for a release of taxes under 105-381. Additionally, 105-380 makes the governing board personally liable for improperly released taxes."

Northampton County Tax Office's Computer Aided Mass Appraisal System is programmed so that you can only enter 3 codes for present use assessment. (U for all land segments, U2 for the clear land segments only, and U4 for the woodland segments only) In order to enter one of these codes you must first select the present use item before a code can be entered.

The roll back taxes on the above mentioned parcels do not meet the requirements under G. S. 105-381 for release or refund.

CONCLUSION:

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

RECOMMENDATION: Board of Commissioners denies Ms. Delbridge's appeal.

ACTION BY THE BOARD:

APPROVED _____

DISAPPROVED _____

OTHER _____

SIGNATURE & DATE _____



NORTHAMPTON COUNTY

Tax Department

Post Office Box 637, 104 Thomas Bragg Drive
 Jackson, North Carolina 27845
 (252) 534-1309 Ext 161
 Fax (252) 534-1406
 Avery L. Davis Chief Appraiser

July 10, 2017

GUNDY, THEODORE
 C/O TERRY DELBRIDGE
 PO BOX 449
 GASTON, NC 27832

Dear Taxpayer,

I am writing in reference to your parcel number 01-06719 of which GUNDY, THEODORE owns 46%. This parcel is known as the DELBRIDGE TRACT C tract and has a physical address of NONE. The assessed value has changed from \$2,669 to \$9,405. This value represents 100% of the value assessed to this parcel. Your account number is 92016.

The reason for the increase in the assessed value of parcel number 01-06719 is **DOES NOT MEET THE MINIMUM SIZE REQUIREMENTS FOR FORESTRY.** Therefore, Present Use Valuation has been removed from this parcel.

As a result of the removal of Present Use Valuation from parcel 01-06719 roll back taxes will be billed. The amount of **\$299.00** is 100% of the estimated roll back taxes on this parcel. This amount is good thru 2017.

Before, this parcel can be approved for Present Use Valuation you must provide the following information: MUST HAVE 20 ACRES OF FOREST LAND IN ONE TRACT, IN THE SAME OWNERS NAME AS LISTED IN THE TAX OFFICE, WITHIN 50 MILES OF THIS PARCEL, IN THE STATE OF NORTH CAROLINA AND UNDER PRESENT USE VALUE ASSESSMENT CURRENTLY. If you appeal the removal of Present Use Valuation, you must submit this information within 60 days (September 8, 2017) of this notice.

It is my duty to inform you that any Property Owner may appeal this decision to the Board of Equalization and Review or the Board of County Commissioners. You can make an appeal by making your request known in writing within 60 days (September 8, 2017) of this notice.

Mail your written request to Cathy Allen, PO Box 637, Jackson, NC 27845. An appointment will be made for you and you will be notified of the date and time for your appearance before the Board of Equalization & Review or the Board of Commissioners.

If you have any questions, you can contact me at 252-534-1309 ext. 161.

Sincerely,
 AVERY L DAVIS
 Chief Appraiser



NORTHAMPTON COUNTY

Tax Department

Post Office Box 637, 104 Thomas Bragg Drive
 Jackson, North Carolina 27845
 (252) 534-1309 Ext 161
 Fax (252) 534-1406
 Avery L. Davis Chief Appraiser

July 10, 2017

DELBRIDGE, TERRY
 PO BOX 449
 GASTON, NC 27832

Dear Taxpayer,

I am writing in reference to your parcel number 01-08893 of which DELBRIDGE, TERRY owns 100%. This parcel is known as the DELBRIDGE TRACT E1 tract and has a physical address of 519 CHERRY TREE RD. The assessed value has changed from \$173,881 to \$189,586. This value represents 100% of the value assessed to this parcel. Your account number is 92018.

The reason for the increase in the assessed value of parcel number 01-08893 is that it **DOES NOT MEET THE MINIMUM SIZE REQUIREMENTS FOR AGRICULTURE OR FORESTRY.** Therefore, Present Use Valuation has been removed from this parcel.

As a result of the removal of Present Use Valuation from parcel 01-08893 roll back taxes will be billed. The amount of **\$684.69** is 100% of the estimated roll back taxes on this parcel. This amount is good through July 2017.

Before, this parcel can be approved for Present Use Valuation you must provide the following information: MUST HAVE 10 ACRES OF AGRICULTURE OR 20 ACRES OF FOREST LAND IN ONE TRACT, IN THE SAME OWNERS NAME AS LISTED IN THE TAX OFFICE, WITHIN 50 MILES OF THIS PARCEL, IN THE STATE OF NORTH CAROLINA AND UNDER PRESENT USE VALUE ASSESSMENT CURRENTLY. If you appeal the removal of Present Use Valuation, you must submit this information within 60 days (September 8, 2017) of this notice.

It is my duty to inform you that any Property Owner may appeal this decision to the Board of Equalization and Review or the Board of County Commissioners. You can make an appeal by making your request known in writing within 60 days (September 8, 2017) of this notice.

Mail your written request to Cathy Allen, PO Box 637, Jackson, NC 27845. An appointment will be made for you and you will be notified of the date and time for your appearance before the Board of Equalization & Review or the Board of Commissioners.

If you have any questions, you can contact me at 252-534-1309 ext. 161.

Sincerely,
 AVERY L DAVIS
 Chief Appraiser



NORTHAMPTON COUNTY

Tax Department

Post Office Box 637, 104 Thomas Bragg Drive
 Jackson, North Carolina 27845
 (252) 534-1309 Ext 161
 Fax (252) 534-1406
 Avery L. Davis Chief Appraiser

July 10, 2017

DELBRIDGE, TERRY
 PO BOX 449
 GASTON, NC 27832

Dear Taxpayer,

I am writing in reference to your parcel number 01-07428 of which DELBRIDGE, TERRY owns 60%. This parcel is known as the DELBRIDGE P/O TR A tract and has a physical address of NONE. The assessed value has changed from \$517 to \$16,000. This value represents 100% of the value assessed to this parcel. Your account number is 92018.

The reason for the increase in the assessed value of parcel number 01-07428 is that it **DOES NOT MEET THE MINIMUM SIZE REQUIREMENTS FOR AGRICULTURE OR FORESTRY.** Therefore, Present Use Valuation has been removed from this parcel.

As a result of the removal of Present Use Valuation from parcel 01-07428 roll back taxes will be billed. The amount of \$686.31 is 100% of the estimated roll back taxes on this parcel. This amount is good through July 2017.

Before, this parcel can be approved for Present Use Valuation you must provide the following information: MUST HAVE 10 ACRES OF AGRICULTURE OR 20 ACRES OF FOREST LAND IN ONE TRACT, IN THE SAME OWNERS NAME AS LISTED IN THE TAX OFFICE, WITHIN 50 MILES OF THIS PARCEL, IN THE STATE OF NORTH CAROLINA AND UNDER PRESENT USE VALUE ASSESSMENT CURRENTLY. If you appeal the removal of Present Use Valuation, you must submit this information within 60 days (September 8, 2017) of this notice.

It is my duty to inform you that any Property Owner may appeal this decision to the Board of Equalization and Review or the Board of County Commissioners. You can make an appeal by making your request known in writing within 60 days (September 8, 2017) of this notice.

Mail your written request to Cathy Allen, PO Box 637, Jackson, NC 27845. An appointment will be made for you and you will be notified of the date and time for your appearance before the Board of Equalization & Review or the Board of Commissioners.

If you have any questions, you can contact me at 252-534-1309 ext. 161.

Sincerely,
 AVERY L DAVIS
 Chief Appraiser



NORTHAMPTON COUNTY

Tax Department

Post Office Box 637, 104 Thomas Bragg Drive

Jackson, North Carolina 27845

(252) 534-1309 Ext 161

Fax (252) 534-1406

Avery L. Davis Chief Appraiser

July 10, 2017

DELBRIDGE, TERRY
PO BOX 449
GASTON, NC 27832

Dear Taxpayer,

I am writing in reference to your parcel number 01-07427 of which DELBRIDGE, TERRY owns 60%. This parcel is known as the DELBRIDGE P/O TR A tract and has a physical address of NONE. The assessed value has changed from \$2,025 to \$19,978. This value represents 100% of the value assessed to this parcel. Your account number is 92018.

The reason for the increase in the assessed value of parcel number 01-07427 is that it **DOES NOT MEET THE MINIMUM SIZE REQUIREMENTS FOR AGRICULTURE OR FORESTRY.** Therefore, Present Use Valuation has been removed from this parcel.

As a result of the removal of Present Use Valuation from parcel 01-07427 roll back taxes will be billed. The amount of \$754.94 is 100% of the estimated roll back taxes on this parcel. This amount is good through July 2017.

Before, this parcel can be approved for Present Use Valuation you must provide the following information: MUST HAVE 10 ACRES OF AGRICULTURE OR 20 ACRES OF FOREST LAND IN ONE TRACT, IN THE SAME OWNERS NAME AS LISTED IN THE TAX OFFICE, WITHIN 50 MILES OF THIS PARCEL, IN THE STATE OF NORTH CAROLINA AND UNDER PRESENT USE VALUE ASSESSMENT CURRENTLY. If you appeal the removal of Present Use Valuation, you must submit this information within 60 days (September 8, 2017) of this notice.

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Mail your written request to Cathy Allen, PO Box 637, Jackson, NC 27845. An appointment will be made for you and you will be notified of the date and time for your appearance before the Board of Equalization & Review or the Board of Commissioners.

If you have any questions, you can contact me at 252-534-1309 ext. 161.

Sincerely,
AVERY L DAVIS
Chief Appraiser

July 20, 2017

To Whom it May Concern:

I am Requesting a Hearing on
The tax Rollbacks on Parcels

01-08893

01-06719

01-07428

01-07427

Thank you

Terry Dellbridge

Alexis Dellbridge

NORTHAMPTON COUNTY
BOARD OF COMMISSIONERS

Meeting Date: 8-21-2017

Agenda Tab Number: 10

Agenda Time: 6:55pm

Presenter and/or Subject Matter:

Ms. Kimberly Turner, County Manager

Management Matters

Komita Hendricks

NORTHAMPTON COUNTY
BOARD OF COMMISSIONERS

Meeting Date: 8-21-2017

Agenda Tab Number: 11

Agenda Time: 7:05 pm

Presenter and/or Subject Matter:

Citizens/Board Comments

Komita Hendricks