

The Northampton County Board of Commissioners will meet in Regular Session on Monday, October 2, 2017 at 10:00 a.m. in the Commissioners' Meeting Room located at 100 West Jefferson Street, Jackson, North Carolina. The purpose of the meeting is to conduct public business as indicated on the following agenda.

<u>TAB</u>	<u>TIME</u>	<u>DESCRIPTION</u>
	9:50	Agenda Work Session
1	10:00	Approval of Regular Meeting Minutes for September 18, 2017 3
2		Approval of Closed Session Minutes for September 18, 2017
3		Approval of Agenda for October 2, 2017 64
4	10:05	Mrs. Cathy Allen, Tax Administrator
		1) Ad Valorem Tax Appeals 66
		2) Appeal of late list Penalties-Matt Glover 68
5	10:20	Ms. Leslie Edwards, Finance Officer
		1) Trillium Health Resources 75
		2) Copy Pro Lease Agreement 78
		3) West Fraser Wastewater Project Budget Ordinance..... 86
		4) Budget Amendments FY 16-17 90
		5) Budget Amendments FY 17-18 95
6	10:40	Ms. Kimberly Turner, County Manager Management Matters
7	10:50	Citizens/Board Comments
8	11:20	Closed Session G.S. 143-318.11 (a)(5)
		Closed Session G.S. 143-318.11 (a)(3)
	11:45	Adjourn

NORTHAMPTON COUNTY
BOARD OF COMMISSIONERS

Meeting Date: 10-2-2017

Agenda Tab Number: 1

Agenda Time: 10:00 am

Presenter and/or Subject Matter:

Approval of Regular Meeting Minutes for September 18, 2017

Komita Hendricks

1 Approval of Regular Meeting Minutes for September 18, 2017

**NORTHAMPTON COUNTY
REGULAR SESSION
September 18, 2017**

Be It Remembered that the Board of Commissioners of Northampton County met on September 18, 2017, with the following present: Fannie Greene, Chester Deloatch, Charles Tyner, Geneva Faulkner, and Robert Carter.

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

A motion was made by Chester Deloatch and seconded by Fannie Greene to enter into Closed Session for G.S. 143-318.11 (a)(3) and G.S. 143-318.11 (5). **Question Called:** *All present voting yes.* **Motion carried.**

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 Special Meeting Minutes for August 31, 2017:

A motion was made by Chester Deloatch and seconded by Charles Tyner to approve the Special Meeting Minutes for August 31, 2017. **Question Called:** *All present voting yes.* **Motion carried**

Approval of Closed Session Minutes for August 31, 2017:

A motion was made by Fannie Greene and seconded by Chester Deloatch to approve the Closed Session Minutes for August 31, 2017. **Question Called:** *All present voting yes.* **Motion carried.**

Approval of Regular Session Minutes for September 6, 2017:

A motion was made by Charles Tyner and seconded by Chester Deloatch to approve the Regular Session Minutes for September 6, 2017. **Question Called:** *All present voting yes.* **Motion carried.**

Approval of Closed Session Minutes for September 6, 2017:

A motion was made by Charles Tyner and seconded by Chester Deloatch to approve the Closed Session Minutes for September 6, 2017. **Question Called:** *All present voting yes.* **Motion carried.**

Approval of Agenda for September 18, 2017:

A motion was made by Geneva Faulkner and seconded by Fannie Greene to approve the agenda for September 18, 2017 with no changes. **Question Called:** *All present voting yes.* **Motion carried.**

Public Hearing- Rural Operating Assistance Program (ROAP):

Chairman Carter recessed the regular session to go into a Public Hearing.

Mrs. Joslyn Debraux-Reagor, Office on Aging Director, stated that the purpose of the public hearing is to receive and hear public comments in reference to the ROAP Grant Application for Fiscal Year 2017-2018. Mrs. Reagor stated the total amount of the grant was \$123,890.00.

Mrs. Reagor noted that no local match is required from the county for the funds.

Chairman Carter called for Commissioners comments.

None were heard.

Chairman Carter called for public comments.

None were heard.

Chairman Carter closed the Public Hearing to enter into regular session.

A motion was made by Geneva Faulkner and seconded by Fannie Greene to approve Northampton County Rural Operating Assistance Program (ROAP) Grant Application for Fiscal Year 2017-2018. **Question Called:** *All present voting yes.* **Motion carried.**

Rural Operating Assistance Program (ROAP) Application MOU:

Mrs. Joslyn Reagor, Office on Aging Director, appeared before the Board to obtain approval of the Memorandum of Understanding with Choanoke Public Transportation Authority for FY 2017-2018.

A motion was made by Chester Deloatch and seconded by Geneva Faulkner that the Board approves the Memorandum of Understanding with Choanoke Public Transportation Authority.

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

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

DECISION PAPER

TO: The Northampton County Board of Commissioners

FROM: Office on Aging

DATE: September 18, 2017

REFERENCE: Rural Operating Assistance Program Application

PURPOSE:

To obtain the Board's approval of the Northampton County Rural Operating Assistance Program (ROAP) Grant Application FY 2017-2018.

FACTS:

1. The Rural Operating Assistance Program (ROAP) consolidates the Elderly and Disabled Transportation Assistance Program, Rural General Public Transportation Program and Work Transitional-Employment Program into one application
2. Northampton County has been allocated \$58,961.00 for Elderly and Disabled Transportation Program, \$7,323.00 for the Employment program and \$57,606.00 for Rural General Public Transportation through the North Carolina Department of Transportation. This years' amount is the same as last year's.
3. No local match is required for Northampton County.
4. Choanoke Public Transportation Authority (CPTA) has applied for the Rural General Public funds and Aging has applied for the Work First Transitional-Employment funding.
5. It is the responsibility of the Northampton County Office on Aging Financial Advisory Board to recommend allocations and Service Providers for the elderly and Disabled Transportation funding. (Attachment 1).

Discussion:

The Elderly and Disabled Transportation Assistance Program provide transportation to seniors and disabled residents. The Employment program provides operating assistance for general public employment transportation needs. The Rural General Public Program provides

transportation services to individuals who are not human services agency clients. The Office on Aging Financial Advisory Board has prioritized transportation needs as medical, multipurpose, nutrition, education, employment and social, recreational for the elderly and Disabled Transportation Assistance Program.

Conclusion:

Approval of the Rural Operating Assistance Program (ROAP) applicants and recommended allocations will allow Northampton County to submit the grant application and thereby, continuing transportation services.

Recommendation:

That the Board of County Commissioners approve the Rural Operating Assistance Program Application and recommended allocations as identified in Attachment 1.

Respectively submitted,

Joslyn Debraux-Reagor, Director

Attachment 1
ROAP FY 2017-2018

Elderly and Disabled Transportation Assistance Program

Provider	Funding
J. W. Faison Senior Center	\$38,961.00
Roanoke Valley Adult Day	<u>20,000.00</u>
	\$58,961.00

Employment transportation program

Provider	Funding
Aging	\$ 7,323.00

Rural General Public Transportation Program

Provider	Funding
CPTA	\$57,606.00
Total Allocated amount.....	\$ 123,890.00

Coordination:**Kimberly Turner, County Manager**Concur: 

Concur with comments: _____

Non-Concur: _____

Leslie Edwards, County Finance DirectorConcur: 

Concur with comments: _____

Non-Concur: _____

Joslyn Debraux-Reagor, Office on Aging DirectorConcur: 

Concur with comments: _____

Non-Concur: _____

DECISION PAPER

TO: The Northampton County Board of Commissioners

FROM: Office on Aging

DATE: September 18, 2017

REFERENCE: Rural Operating Assistance Program Application MOU

PURPOSE:

To obtain the Board's approval of the Choanoke Public Transportation Authority Memorandum of Understanding FY 2017-2018.

FACTS:

1. The director of transportation has the Memorandum of Understanding in place to be able to transfer money if needed from one county to the other; in the event Northampton County go over or need to provide services when the provider run out of allocated money for services provided.

Discussion:

The Elderly and Disabled Transportation Assistance Program provide transportation to seniors and disabled residents. The Employment program provides operating assistance for general public employment transportation needs. The Rural General Public Program provides transportation services to individuals who are not human services agency clients. The Office on Aging Financial Advisory Board has prioritized transportation needs as medical, multipurpose, nutrition, education, employment and social, recreational for the elderly and Disabled Transportation Assistance Program.

Conclusion:

Approval of the Rural Operating Assistance Program (ROAP) Memorandum of Understanding and recommended the Board's approval.

Recommendation:

That the Board of County Commissioners approves the Memorandum of Understanding with Choanoke Public Transportation Authority.

Respectfully submitted,


Joslyn Debraux-Reagor, Director

Memorandum of Understanding
Choanoke Public Transportation Authority
Rural General Public Funds

In accordance with the North Carolina Department of Transportation Rural Operating Assistance Program (ROAP) State Management Plan, Choanoke Public Transportation Authority (CPTA) is eligible for an additional flexibility to be able to transfer funds between Counties being a Regional Transit System.

When General Funds are depleted in one of the following counties (Bertie, Halifax, Hertford and Northampton), Choanoke Public Transportation Authority will have the need to transfer funds from one County to another due to the transportation service demands.

 County Manager

Date _____

Leslie A. Edwards

Date 9/8/17

County Finance

Paula Lane

Date 8-11-17

CPTA Transportation Director

Coordination:

Kimberly Turner, County Manager

Concur: Kimberly Turner

Concur with comments: _____

Non-Concur: _____

Leslie Edwards, County Finance Director

Concur: Leslie A. Edwards

Concur with comments: _____

Non-Concur: _____

Joslyn Debraux-Reagor, Office on Aging Director

Concur: Joslyn Debraux-Reagor

Concur with comments: _____

Non-Concur: _____

Healthy Start Medical Transport Contract:

Ms. Karen Lee, Recidivism Reduction Services Director, appeared before the Board to obtain approval of the contract between Healthy Start Medical Transport and Northampton County Recidivism. Mrs. Lee stated that rates are \$12.00 for a 15-mile radius and \$15.00 for a 25-mile radius one way.

A motion was made by Fannie Greene and seconded by Chester Deloatch that the Board approve the contract between Healthy Start Medical Transport and Northampton County Recidivism to provide transportation services to offenders in Halifax County. **Question Called: All present voting yes. Motion carried.**

Coastal Plains Development Group, LLC:

Ms. Karen Lee, Recidivism Reduction Services Director, appeared before the Board to obtain approval of a Lease Agreement for Bertie County offices between Coastal Plains Development Group, LLC and Northampton Recidivism Reduction Services.

A motion was made by Charles Tyner and seconded by Fannie Greene that the Board approve the proposed contract between Coastal Plains Development Group, LLC and Northampton Recidivism Reduction Services. **Question Called: All present voting yes. Motion carried.**

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

DECISION PAPER

To: Northampton County Board of Commissioners
FROM: Northampton County Recidivism Reduction Services
DATE: September 8, 2017
Re: Healthy Start Medical Transport

Purpose:

The purpose of this decision paper is to request the Board of Commissioner's approval of the contract between Healthy Start Medical Transportation and Northampton County's Recidivism Reduction Services.

Facts:

1. The Northampton RRS is in need of public transportation services to transport offenders in Halifax County. Medical Transport is proposing to provide transportation to offenders in Halifax County for the rate of \$12.00 for a 15-mile radius and \$15.00 for a 25-mile radius one way.
 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. Medical Transport is available and willing to provide transportation for offenders participating in the RRRS program. Northampton RRS has a \$109,009.65 grant to provide services to offenders in Halifax County.

RECOMMENDATION

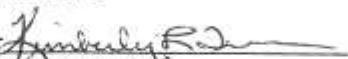
The Northampton County Recidivism Reduction Services recommends that the Board of Commissioners approve the contract with Healthy Start Medical Transport to provide transportation services to offenders in Halifax County.

Respectfully Submitted,

Karen Lee, Director
Recidivism Reduction Services

COORDINATION:County Manager:

Concur




Concur with comment

Non-concur

Finance Director:

Concur



Concur with comment

Non-concur

Healthy Start Medical Transportation, Inc.

Agreement for services with

Northampton County

This is an agreement to provide wheelchair, van and non-emergency transportation services to Northampton County.

Healthy Start Medical Transportation, Inc. herein referred to as Healthy Start, whose home office is located at 3904 B Airport Drive, Wilson, North Carolina is submitting this agreement for transportation services for Northampton County, located at 108 West Jefferson Street, Jackson, NC 27845.

Healthy Start proposes to provide wheelchair and van transportation using licensed and certified vehicle(s), equipment and personnel to Northampton County in accordance with all applicable requirements of federal, state and/or local laws, rules and/or regulations to include official interpretations of those requirements by the entities that implement and enforce them. Healthy Start proposes to provide its services in accordance with accepted professional standards of practice and use only duly licensed, certified or registered transportation professionals in the performance of these services and propose to provide these services five hours a day, five days per week.

Healthy Start proposes to respond to all requests for services in a timely manner and provide accurate and timely documentation for all transports. Northampton County will provide all requests for transportation in writing via email or fax. Healthy Start will participate, as requested, in personnel evaluations and other quality monitoring programs established by both entities.

Healthy Start will comply with Titles VI and VII of the Civil Rights Acts of 1964, section 503 and 504 of the Rehabilitation Act of 1973, and all requirements imposed by or pursuant to the regulations of the Department of Transportation issued pursuant to these acts.

Healthy Start proposes to prepare and maintain complete and detailed records concerning all transports receiving services by Healthy Start, in accordance with prudent record keeping procedures and as required by applicable Federal and State laws, regulations, programs and guidelines. Each record shall completely and accurately document all services provided to Northampton County and events concerning each offender and will remain confidential under the HIPAA act. Healthy Start shall retain the records related to billing, payment and other records related to this agreement for a period of 3 years from the date of service.

Healthy Start warrants that it is duly licensed and certified and that it will continue to remain so throughout the term of this agreement. Healthy Start has all necessary qualifications, certifications and/or licenses required by federal, state and local laws and regulations to provide transportation services. Healthy Start will provide a license as requested by the contracted facility within 30 days of request.

Healthy Start conducts criminal background checks, performs random alcohol and drug testing on all employees. Healthy Start agrees not to hire any employee convicted of any of the following crimes: theft, sexually deviant behavior, assault and/or battery, abuse of the elderly, children or vulnerable individuals or other convictions relating to services provided by Healthy Start. Healthy Start agrees not to hire, and will immediately terminate any current employee(s), that tested positive for the use of controlled substances and/or alcohol while working at Healthy Start.

Healthy Start conducts motor vehicle driving history checks annually to verify the appropriate licenses and ensure safety of all passengers. Healthy Start mandates that driver's complete safety driving courses as a continued employment requirement on annual basis.

Healthy Start agrees to maintain general and professional liability insurance in the amount as required by the laws of this state, but no less than \$1,500,000.00 per incident or injury to persons, \$500,000,000 aggregate per year and \$1,500,000.00 each occurrence property damage coverage.

Healthy Start agrees to hold Northampton harmless to any losses, claims, suits, damages, liabilities and expenses based upon, arising out of or attributable to the negligent performance or non-performance or their respective obligations under this proposal.

E-Verify. Healthy Start shall comply with the requirements of Article 2 of Chapter 64 of the North Carolina General Statutes. Further, if Healthy Start utilizes a subcontractor, Healthy Start shall require the subcontractor to comply with the requirements of Article 2 of Chapter 64 of the North Carolina General Statutes.

Summary

- A) Healthy Start proposes to have a minimum of one van available during the scheduled five-hour work day, five days per week.
- B) Healthy Start proposes to conform to all standards set up by the contracted facility model system and to maintain the vehicle unit(s) at these standards at all times.
- C) Healthy Start proposes that all initial dispatching of calls will be done by Northampton County communications center after being contacted by contracted facility.
- D) Healthy Start proposes to participate in Peer review programs as required by contracted facility.
- E) Healthy Start proposes that it will bill on a monthly basis any and all transports to contracted facility. The payment status of all invoices will be due upon receipt.
- F) Healthy Start proposes that if this proposal is accepted then either party may cancel with a 30-day written notice.
- G) Healthy Start proposes that all scheduled transports be called into to Lead Dispatch on duty provided no later than 48 hours prior to the appointment, utilizing *Initial Transportation Request Form*
- H) Cancellation notice is encouraged to be at minimum 24 hours prior to scheduled pick up time by offender. Healthy Start will notify Northampton RRS Director of 2 no shows with any given week. Changes in transportation will be at Northampton RRS Director's discretion utilizing *Resume or Terminate Transportation Request Form*
- I) Rates for transport services are listed below. Rates are subject to change based on the current market demand and fuel costs. All rate changes will be communicated in writing with a 14-day notice.

RATES:

15-mile County seat \$12 One Way

25-mile or more radius \$ 15 One Way

Lacemond Banks

Lacemond Banks

CEO

Healthy Start Medical Transportation, Inc.

Date _____

Northampton County

Date _____

This instrument has been pre-audited in the manner as

Per NC.G.S. 159-28 (a)

Leslie A. Edwards

Finance Officer

DECISION PAPER

To: Northampton County Board of Commissioners

FROM: Northampton County Recidivism Reduction Services

DATE: September 8, 2017

Re: Coastal Plains Development Group, LLC

Purpose:

The purpose of this decision paper is to request the Board of Commissioner's approval of the Lease Agreement for Bertie County offices between Coastal Plains Development Group, LLC and Northampton Recidivism Reduction Services.

Facts:

1. The Northampton Recidivism Reduction Services is in need of office and classroom space in Bertie County to provide services for offenders. The Recidivism Reduction Services receive \$33,379.07 yearly from North Carolina Department of Public Safety Rehabilitative Programs and Services Division to provide Cognitive Behavioral Services to offenders in Bertie County.
2. Coastal Plains Development Group, LLC has office space available for rent at the rate of \$400.00 per month.
3. The proposed MOA was sent to Scott Mckellar, County Attorney, for review.

DISCUSSION

Northampton County's RRS has been providing services in the conference room of the Community Corrections (Probation Office) for the last 5 years. Northampton RRS has not been able to provide all of the required services to offenders because of the limited space. Northampton RRS has been looking for office and classroom space for 5 years and Coastal Plains Development Group, LLC has space available at this time.

RECOMMENDATION

The Northampton County Recidivism Reduction Services recommends that the Commissioners approve the proposed contract between Northampton's County Recidivism Reduction Services and Coastal Plains Development Group, LLC.

Respectfully Submitted,

Karen Lee, Director
Recidivism Reduction Services

COORDINATION:**County Manager:**

Concur Kimberly R. Lee
Concur with comment _____
Non-concur _____

Finance Director:

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

THIS COMMERCIAL LEASE AGREEMENT, including any and all addenda attached hereto ("Lease"), is by and between Coastal Plains Development Group, LLC, a North Carolina Limited Liability Company ("Landlord"), whose address is P.O. Box 2085, Wake Forest, NC 27588, and Northampton County, a North Carolina Body Politic and Corporate ("Tenant"), whose address is 100 West Jefferson Street, Jackson, NC 27845.

For and in consideration of the mutual promises set forth herein and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties hereto agree as follows:

PREMISES/PROPERTY (Note: In this paragraph, Premises is the actual space being leased and Property is the broader site/location of the Premises.)

1. (a) Landlord leases unto Tenant, and Tenant hereby leases and takes upon the terms and conditions which hereinafter appear, those certain premises being three (3) rear office suites located at 126 Granville Street, Windsor, Bertie County, North Carolina 27893 (the "Premises"), which is a part of a building or buildings located at the Property (defined below).

(b) The Premises is located at 126 Granville Street, Windsor, Bertie County, North Carolina and is more particularly described in Deed Book 819, Page 353, Bertie County Registry (the "Property").

All facilities furnished at the Property and designated for the general use, in common, of occupants of the Property and their invitees, agents or employees, including Tenant hereunder, including but not limited to parking areas, streets, driveways, sidewalks, canopies, roadways, loading platforms, shelters, ramps, landscaped areas, exterior water faucets, irrigation systems, exterior lighting fixtures, signs and other facilities whether of a similar or dissimilar nature ("Common Areas") shall at all times be subject to the exclusive control and management of Landlord, and Landlord shall have the right from time to time to change the area, level, location and arrangement of the Common Areas and to restrict parking by tenants and their employees to employee parking areas, to make Rules and Regulations (as herein defined) and do such things from time to time as in Landlord's reasonable discretion may be necessary regarding the Common Areas.

Tenant shall also have a non-exclusive right, in common with other tenants at the Property, to the use of the Common Areas at the Property, subject to the terms hereof.

TERM

2. The term of this Lease shall commence on September 1, 2017 ("Lease Commencement Date"), and shall end at 11:59 p.m. (based upon the time at the locale of the Premises) on August 31, 2018, unless sooner terminated as herein provided. The first Lease Year Anniversary shall be the date twelve (12) calendar months after the first day of the first full month immediately following

the Lease Commencement Date and successive Lease Year Anniversaries shall be the date twelve (12) calendar months from the previous Lease Year Anniversary.

☒ If this box is checked, Tenant shall have the option of renewing this Lease, upon written notice given to Landlord at least ninety (90) days prior to the end of the then expiring term of this Lease, for one (1) additional term of one (1) year each.

RENTAL

3. Beginning on October 1, 2017 ("Rent Commencement Date"), Tenant agrees to pay Landlord (or its Agent as directed by Landlord), without notice, demand, deduction or set off, an annual rental of \$4,800.00, payable in equal monthly installments of \$400.00, in advance on the first day of each calendar month during the term hereof. Upon execution of this Lease, Tenant shall pay to Landlord the first monthly installment of rent due hereunder. Rental for any period during the term hereof which is less than one month shall be the pro-rated portion of the monthly installment of rental due, based upon a 30 day month.

☒ If this box is checked, the annual rental payable hereunder (and accordingly the monthly installments) shall be adjusted every one (1) Lease Year Anniversary by 2.0% over the amount then payable hereunder. In the event renewal of this Lease is provided for in paragraph 2 hereof and effectively exercised by Tenant, the rental adjustments provided herein shall apply to the term of the Lease so renewed.

☒ If this box is checked, Tenant shall pay all rental to Landlord's Agent at the following address: P.O. Box 2085, Wake Forest, NC 27588.

LATE CHARGES

4. If Landlord fails to receive full rental payment within fifteen (15) days after it becomes due, Tenant shall pay Landlord, as additional rental, a late charge equal to 12.5% of the overdue amount or \$50.00 whichever is greater, plus any actual bank fees incurred for dishonored payments. The parties agree that such a late charge represents a fair and reasonable estimate of the cost Landlord will incur by reason of such late payment.

SECURITY DEPOSIT

5. Upon the execution of this Lease, Tenant shall deposit with Landlord the sum of \$400.00 as a security deposit which shall be held by Landlord as security for the full and faithful performance by Tenant of each and every term, covenant and condition of this Lease. The security deposit does not represent payment of and Tenant shall not presume application of same as payment of the last monthly installment of rental due under this Lease. Landlord shall have no obligation to segregate or otherwise account for the security deposit except as provided in this paragraph 5. If any of the rental or other charges or sums payable by Tenant shall be over-due and unpaid or should payments be made by Landlord on behalf of Tenant, or should Tenant fail to perform any of the terms of this Lease, then Landlord may, at its option, appropriate and apply the security

deposit, or so much thereof as may be necessary, to compensate toward the payment of the rents, charges or other sums due from Tenant, or towards any loss, damage or expense sustained by Landlord resulting from such default on the part of the Tenant; and in such event Tenant upon demand shall restore the security deposit to the amount set forth above in this paragraph 5. In the event Tenant furnishes Landlord with proof that all utility bills and other bills of Tenant related to the Premises have been paid through the date of Lease termination, and performs all of Tenant's other obligations under this Lease, the security deposit shall be returned to Tenant within sixty (60) days after the date of the expiration or sooner termination of the term of this Lease and the surrender of the Premises by Tenant in compliance with the provisions of this Lease.

UTILITY BILLS/SERVICE CONTRACTS

6. Landlord and Tenant agree that utility bills and service contracts ("Service Obligations") for the Premises shall be paid by the party indicated below as to each Service Obligation. Where a Service Obligation is allocated to Tenant, Tenant shall not be responsible for such service as to any Common Area and such responsibility shall be limited to the Premises (Tenant space). In each instance, the party undertaking responsibility for payment of a Service Obligation covenants that they will pay the applicable bills prior to delinquency. The responsibility to pay for a Service Obligation shall include all metering, hook-up fees or other miscellaneous charges associated with establishing, installing and maintaining such utility or contract in said party's name. Within thirty (30) days of the Lease Commencement Date, Tenant shall provide Landlord with a copy of any requested Tenant Service Obligation information.

Service Obligations	Landlord	Tenant	Not Applicable
Sewer/Septic	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Water	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Electric	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Gas	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Telephone	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
HVAC (Service Contract)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Elevator	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Security System	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Fiber Optic	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Janitor/Cleaning	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Trash/Dumpster	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Landscaping/Maintenance	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Sprinkler System	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Pest Control	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Landlord shall not be liable for injury to Tenant's business or loss of income therefrom or for damage that may be sustained by the person, merchandise or personal property of Tenant, its employees, agents, invitees or contractors or any other person in or about the Premises, caused by or resulting from fire, steam, electricity, gas, water or rain, which may leak or flow from or into any part of the Premises, or from the breakage, leakage, obstruction or other defects of any utility installations, air conditioning system or other components of the Premises or the Property, except to the extent that such damage or loss is caused by Landlord's gross negligence or willful misconduct. Landlord represents and warrants that with respect to the heating, ventilation and air conditioning system(s) and utility installations existing as of the Lease Commencement Date shall be in good order and repair. Subject to the provisions of this paragraph 6, Landlord shall not be liable in damages or otherwise for any discontinuance, failure or interruption of service to the Premises of utilities or the heating, ventilation and air conditioning system(s) and Tenant shall have no right to terminate this Lease or withhold rental because of the same.

PERMITTED USES

7. The permitted use of the Premises shall be: Group Counseling ("Permitted Use"). The Premises shall be used and wholly occupied by Tenant solely for the purposes of conducting the Permitted Use, and the Premises shall not be used for any other purposes unless Tenant obtains Landlord's prior written approval of any change in use. Landlord makes no representation or warranty regarding the suitability of the Premises for or the legality (under zoning or other applicable ordinances) of the Permitted Use for the Premises, provided however, that Landlord does represent that it has no contractual obligations with other parties which will materially interfere with or prohibit the Permitted Use of Tenant at the Premises. At Tenant's sole expense, Tenant shall procure, maintain and make available for Landlord's inspection from time to time any governmental license(s) or permit(s) required for the proper and lawful conduct of Tenant's business in the Premises. Tenant shall not cause or permit any waste to occur in the Premises and shall not overload the floor, or any mechanical, electrical, plumbing or utility systems serving the Premises. Tenant shall keep the Premises, and every part thereof, in a clean and wholesome condition, free from any objectionable noises, loud music, objectionable odors or nuisances.

TAXES, INSURANCE AND COMMON AREA AND PROPERTY OPERATING EXPENSES

8. Landlord shall pay all taxes (including but not limited to, ad valorem taxes, special assessments and any other governmental charges) on the Property, shall procure and pay for such commercial general liability, broad form fire and extended and special perils insurance with respect to the Property as Landlord in its reasonable discretion may deem appropriate and shall maintain and operate the Common Areas and the Property. Tenant shall be solely responsible for insuring Tenant's personal and business property and for paying any taxes or governmental assessments levied thereon. Tenant shall have no responsibility to reimburse Landlord for taxes, insurance or Common Areas and Property operating expenses.

INSURANCE; WAIVER; INDEMNITY

9. (a) During the term of this Lease, Tenant shall maintain commercial general liability insurance coverage (occurrence coverage) with broad form contractual liability coverage and with coverage limits of not less than \$100,000.00 combined single limit, per occurrence, specifically including liquor liability insurance covering consumption of alcoholic beverages by customers of Tenant should Tenant choose to sell alcoholic beverages. Such policy shall insure Tenant's performance of the indemnity provisions of this Lease, but the amount of such insurance shall not limit Tenant's liability nor relieve Tenant of any obligation hereunder. All policies of insurance provided for herein shall name as "additional insureds" Landlord, Landlord's Agent, all mortgagees of Landlord and such other individuals or entities as Landlord may from time to time designate upon written notice to Tenant. Tenant shall provide to Landlord, at least thirty (30) days prior to expiration, certificates of insurance to evidence any renewal or additional insurance procured by Tenant. Tenant shall provide evidence of all insurance required under this Lease to Landlord prior to the Lease Commencement Date.

(b) Landlord (for itself and its insurer) waives any rights, including rights of subrogation, and Tenant (for itself and its insurer) waives any rights, including rights of subrogation, each may have against the other for compensation of any loss or damage occasioned to Landlord or Tenant arising from any risk generally covered by the "all risks" insurance required to be carried by Landlord and Tenant. The foregoing waivers of subrogation shall be operative only so long as available in the State of North Carolina. The foregoing waivers shall be effective whether or not the parties maintain the insurance required to be carried pursuant to this Lease.

(c) Except as otherwise provided in paragraph 9(b), Tenant indemnifies Landlord for damages proximately caused by the negligence or wrongful conduct of Tenant and Tenant's employees, agents, invitees or contractors. Except as otherwise provided in paragraph 9(b), Landlord indemnifies Tenant for damages proximately caused by the negligence or wrongful conduct of Landlord and Landlord's employees, agents, invitees or contractors. The indemnity provisions in this paragraph 9 covers personal injury and property damage and shall bind the employees, agents, invitees or contractors of Landlord and Tenant (as the case may be). The indemnity obligations in this paragraph 9 shall survive the expiration or earlier termination of this Lease.

REPAIRS BY LANDLORD

10. Landlord agrees to keep in good repair the roof, foundation, structural supports, exterior walls (exclusive of all glass and exclusive of all exterior doors) of the Premises and the Common Areas of the Property (including all capital replacements thereof), except repairs rendered necessary by the negligence or intentional wrongful acts of Tenant, its employees, agents, invitees or contractors. Tenant shall promptly report in writing to Landlord any defective condition known to it which Landlord is required to repair and failure to report such conditions shall make Tenant responsible to Landlord for any liability incurred by Landlord by reason of such conditions.

REPAIRS BY TENANT

11. (a) Tenant accepts the Premises in their present condition and as suited for the Permitted Use and Tenant's intended purposes. Tenant, throughout the initial term of this Lease, and any extension or renewal thereof, at its expense, shall maintain in good order and repair the Premises (except those repairs expressly required to be made by Landlord hereunder), specifically including but not limited to all light bulb and ballast replacements, plumbing fixtures and systems repairs within the Premises and water heater repairs. Tenant further agrees that it shall not use the Common Areas for storage or for the disposal of refuse or any other material. Tenant shall use only licensed contractors for repairs where such license is required. Landlord shall have the right to approve the contractor as to any repairs in excess of \$5,000.00.

☒ If this box is checked, Landlord, at its expense, shall maintain the heating, ventilation and air conditioning system(s) serving the Premises in good order and repair, including but not limited to replacement of parts, compressors, air handling units and heating units.

(b) Tenant agrees to return the Premises to Landlord at the expiration or prior termination of this Lease, in as good condition and repair as on the Lease Commencement Date, natural wear and tear, damage by storm, fire, lightning, earthquake or other casualty alone excepted. Tenant, Tenant's employees, agents, invitees or contractors shall take no action which may void any manufacturers or installers warranty with relation to the Premises or the Property. Tenant shall indemnify and hold Landlord harmless from any liability, claim, demand or cause of action arising on account of Tenant's breach of the provisions of this paragraph 11.

ALTERATIONS

12. Tenant shall not make any alterations, additions, or improvements to the Premises without Landlord's prior written consent, which consent shall not be unreasonably withheld, conditioned or delayed. Tenant shall promptly remove any alterations, additions, or improvements constructed in violation of this paragraph 12 upon Landlord's written request. All approved alterations, additions, and improvements will be accomplished in a good and workmanlike manner, in conformity with all applicable laws and regulations, and by a contractor approved by Landlord, free of any liens or encumbrances. Landlord may require Tenant to remove any alterations, additions or improvements (whether or not made with Landlord's consent) at the termination of the Lease and to restore the Premises to its prior condition, all at Tenant's expense. All alterations, additions and improvements which Landlord has not required Tenant to remove shall become Landlord's property and shall be surrendered to Landlord upon the termination of this Lease, except that Tenant may remove any of Tenant's machinery, equipment or trade fixtures which can be removed without material damage to the Premises or the Property. Tenant shall repair, at Tenant's expense, any damage to the Premises or the Property caused by the removal of any such machinery, equipment or trade fixtures.

DESTRUCTION OF OR DAMAGE TO PREMISES

13. (a) If the Premises are totally destroyed by storm, fire, lightning, earthquake or other casualty, or damaged to an extent requiring Tenant's dispossession of the Premises, Landlord and Tenant shall mutually have the right to terminate this Lease on written notice to Tenant within thirty (30) days after such destruction and this Lease shall terminate as of the date of such destruction and/or damage and rental shall be accounted for as between Landlord and Tenant as of that date.

(b) In the event of any casualty at the Premises during the last one (1) year of the Lease Term, Landlord and Tenant each shall have the option to terminate this Lease on written notice to the other of exercise thereof within sixty (60) days after such occurrence.

(c) In the event of reconstruction of the Premises resulting from any casualty or damage where neither party has elected to terminate the Lease under paragraph 13(b) above, Tenant shall continue the operation of its business in the Premises during any such period to the extent reasonably practicable from the standpoint of prudent business management, and the obligation of Tenant to pay annual rental and any other sums due under this Lease shall remain in full force and effect during the period of reconstruction. The annual rental and other sums due under this Lease shall be abated proportionately with the degree to which Tenant's use of the Premises is impaired, commencing from the date of destruction and continuing during the period of such reconstruction. Except as otherwise provided in paragraph 9(c), Tenant shall not be entitled to any compensation or damages from Landlord for loss of use of the whole or any part of the Premises, Tenant's personal property, or any inconvenience or annoyance occasioned by such damage, reconstruction or replacement.

(d) In the event of the termination of this Lease under any of the provisions of this paragraph 13, both Landlord and Tenant shall be released from any liability or obligation under this Lease arising after the date of termination, except as otherwise provided for in this Lease.

GOVERNMENTAL ORDERS

14. Tenant, at its own expense, agrees to comply with: (a) any law, statute, ordinance, regulation, rule, requirement, order, court decision or procedural requirement of any governmental or quasi-governmental authority having jurisdiction over the Premises, (b) the rules and regulations of any applicable governmental insurance authority or any similar body, relative to the Premises and Tenant's activities therein; (c) provisions of or rules enacted pursuant to any private use restrictions, as the same may be amended from time to time and (d) the Americans with Disabilities Act (42 U.S.C.S. §12101, et seq.) and the regulations and accessibility guidelines enacted pursuant thereto, as the same may be amended from time to time. Landlord and Tenant agree, however, that if in order to comply with such requirements the cost to Tenant shall exceed a sum equal to one (1) year's rent, then Tenant may terminate this Lease by giving written notice of termination to Landlord in accordance with the terms of this Lease, which termination shall become effective sixty (60) days after receipt of such notice and which notice shall eliminate the

necessity of compliance with such requirements, unless, within thirty (30) days of receiving such notice, Landlord agrees in writing to be responsible for such compliance, at its own expense, and commences compliance activity, in which case Tenant's notice given hereunder shall not terminate this Lease.

CONDEMNATION

15. (a) If the entire Premises shall be appropriated or taken under the power of eminent domain by any governmental or quasigovernmental authority or under threat of and in lieu of condemnation (hereinafter, "taken" or "taking"), this Lease shall terminate as of the date of such taking, and Landlord and Tenant shall have no further liability or obligation arising under this Lease after such date, except as otherwise provided for in this Lease.

(b) If more than twenty-five percent (25%) of the floor area of the Premises is taken, or if by reason of any taking of the Property or the Premises, regardless of the amount so taken, the remainder of the Premises is not one undivided space or is rendered unusable for the Permitted Use, either Landlord or Tenant shall have the right to terminate this Lease as of the date the portion of the Premises of taking of the portion of the Premises or Property so taken, upon giving notice of such election within thirty (30) days after receipt by Tenant from Landlord of written notice that said portion of the Premises or the Property have been or will be so taken. In the event of such termination, both Landlord and Tenant shall be released from any liability or obligation under this Lease arising after the date of termination, except as otherwise provided for in this Lease.

(c) Landlord and Tenant, immediately after learning of any taking, shall give notice thereof to each other.

(d) If this Lease is not terminated on account of a taking as provided herein above, then Tenant shall continue to occupy that portion of the Premises not taken and the parties shall proceed as follows: (i) at Landlord's cost and expense and as soon as reasonably possible, Landlord shall restore (or shall cause to be restored) the Premises and/or Property remaining to a complete unit of like quality and character as existed prior to such appropriation or taking, and (ii) the annual rent provided for in paragraph 3 and other sums due under the Lease shall be reduced on an equitable basis, taking into account the relative values of the portion taken as compared to the portion remaining. Tenant waives any statutory rights of termination that may arise because of any partial taking of the Premises and/or the Property.

(e) Landlord shall be entitled to the entire condemnation award for any taking of the Premises and/or the Property or any part thereof. Tenant's right to receive any amounts separately awarded to Tenant directly from the condemning authority for the taking of its merchandise, personal property, relocation expenses and/or interests in other than the real property taken shall not be affected in any manner by the provisions of this paragraph 15, provided Tenant's award does not reduce or affect Landlord's award and provided further, Tenant shall have no claim for the loss of its leasehold estate.

ASSIGNMENT AND SUBLETTING

16. Tenant shall not assign this Lease or any interest hereunder or sublet the Premises or any part thereof, or permit the use of the Premises by any party other than the Tenant, without Landlord's prior written consent, which consent shall not be unreasonably withheld, conditioned or delayed. Consent to any assignment or sublease shall not impair this provision and all later assignments or subleases shall be made likewise only on the prior written consent of Landlord. No sublease or assignment by Tenant shall relieve Tenant of any liability hereunder.

EVENTS OF DEFAULT

17. The happening of any one or more of the following events (hereinafter any one of which may be referred to as an "Event of Default") during the term of this Lease, or any renewal or extension thereof, shall constitute a breach of this Lease on the part of the Tenant: (a) Tenant fails to pay when due the rental or any other monetary obligation as provided for herein; (b) Tenant abandons or vacates the Premises; (c) Tenant fails to comply with or abide by and perform any non-monetary obligation imposed upon Tenant under this Lease within thirty (30) days after written notice of such breach; (d) Tenant is adjudicated bankrupt; (e) A permanent receiver is appointed for Tenant's property and such receiver is not removed within sixty (60) days after written notice from Landlord to Tenant to obtain such removal; (f) Tenant, either voluntarily or involuntarily, takes advantage of any debt or relief proceedings under any present or future law, whereby the rent or any part thereof is, or is proposed to be, reduced or payment thereof deferred and such proceeding is not dismissed within sixty (60) days of the filing thereof; (g) Tenant makes an assignment for benefit of creditors; or (h) Tenant's effects are levied upon or attached under process against Tenant, which is not satisfied or dissolved within thirty (30) days after written notice from Landlord to Tenant to obtain satisfaction thereof.

REMEDIES UPON DEFAULT

18. Upon the occurrence of Event of Default, Landlord may pursue any one or more of the following remedies separately or concurrently, without prejudice to any other remedy herein provided or provided by law: (a) Landlord may terminate this Lease by giving written notice to Tenant and upon such termination shall be entitled to recover from Tenant damages as may be permitted under applicable law; or (b) Landlord may terminate this Lease by giving written notice to Tenant and, upon such termination, shall be entitled to recover from the Tenant damages in an amount equal to all rental which is due and all rental which would otherwise have become due throughout the remaining term of this Lease, or any renewal or extension thereof (as if this Lease had not been terminated); or (c) Landlord, as Tenant's agent, without terminating this Lease, may enter upon and rent the Premises, in whole or in part, at the best price obtainable by reasonable effort, without advertisement and by private negotiations and for any term Landlord deems proper, with Tenant being liable to Landlord for the deficiency, if any, between Tenant's rent hereunder and the price obtained by Landlord on reletting, provided however, that Landlord shall not be considered to be under any duty by reason of this provision to take any action to

mitigate damages by reason of Tenant's default and expressly shall have no duty to mitigate Tenant's damages. No termination of this Lease prior to the normal ending thereof, by lapse of time or otherwise, shall affect Landlord's right to collect rent for the period prior to termination thereof.

EXTERIOR SIGNS

19. Tenant shall place no signs upon the outside walls, doors or roof of the Premises or anywhere on the Property, except with the express written consent of the Landlord in Landlord's sole discretion. Any consent given by Landlord shall expressly not be a representation of or warranty of any legal entitlement to signage at the Premises or on the Property. Any and all signs placed on the Premises or the Property by Tenant shall be maintained in compliance with governmental rules and regulations governing such signs and Tenant shall be responsible to Landlord for any damage caused by installation, use or maintenance of said signs, and all damage incident to removal thereof.

LANDLORD'S ENTRY OF PREMISES

20. Landlord may advertise the Premises "For Rent" or "For Sale" eighty-nine (89) days before the termination of this Lease. Landlord may enter the Premises upon prior notice at reasonable hours to exhibit same to prospective purchasers or tenants, to make repairs required of Landlord under the terms hereof, for reasonable business purposes and otherwise as may be agreed by Landlord and Tenant. Landlord may enter the Premises at any time without prior notice, in the event of an emergency or to make emergency repairs to the Premises. Upon request of Landlord, Tenant shall provide Landlord with a functioning key to the Premises and shall replace such key if the locks to the Premises are changed.

QUIET ENJOYMENT

21. So long as Tenant observes and performs the covenants and agreements contained herein, it shall at all times during the Lease term peacefully and quietly have and enjoy possession of the Premises, subject to the terms hereof.

HOLDING OVER

22. If Tenant remains in possession of the Premises after expiration of the term hereof, Tenant shall be a tenant at sufferance and there shall be no renewal of this Lease by operation of law. In such event, commencing on the date following the date of expiration of the term, the monthly rental payable under Paragraph 3 above shall for each month, or fraction thereof during which Tenant so remains in possession of the Premises, be twice the monthly rental otherwise payable under Paragraph 3 above.

ENVIRONMENTAL LAWS

23. (a) Tenant covenants that with respect to any Hazardous Materials (as defined below) it will comply with any and all federal, state or local laws, ordinances, rules, decrees, orders, regulations

or court decisions relating to hazardous substances, hazardous materials, hazardous waste, toxic substances, environmental conditions on, under or about the Premises or the Property or soil and ground water conditions, including, but not limited to, the Comprehensive Environmental Response, Compensation and Liability Act of 1980, the Resource Conservation and Recovery Act, the Hazardous Materials Transportation Act, any other legal requirement concerning hazardous or toxic substances, and any amendments to the foregoing (collectively, all such matters being "Hazardous Materials Requirements"). Tenant shall remove all Hazardous Materials from the Premises, that were placed on the Premises by Tenant or Tenant's employees, agents, invitees or contractors, either after their use by Tenant or upon the expiration or earlier termination of this Lease, in compliance with all Hazardous Materials Requirements.

(b) Tenant shall be responsible for obtaining all necessary permits in connection with its use, storage and disposal of Hazardous Materials, and shall develop and maintain, and where necessary file with the appropriate authorities, all reports, receipts, manifest, filings, lists and invoices covering those Hazardous Materials and Tenant shall provide Landlord with copies of all such items upon request. Tenant shall provide within five (5) days after receipt thereof, copies of all notices, orders, claims or other correspondence from any federal, state or local government or agency alleging any violation of any Hazardous Materials Requirements by Tenant, or related in any manner to Hazardous Materials. In addition, Tenant shall provide Landlord with copies of all responses to such correspondence at the time of the response.

(c) Tenant hereby indemnifies and holds harmless Landlord, its successors and assigns from and against any and all losses, liabilities, damages, injuries, penalties, fines, costs, expenses and claims of any and every kind whatsoever (including attorney's fees and costs) paid, incurred or suffered by, or asserted against Landlord as a result of any claim, demand or judicial or administrative action by any person or entity (including governmental or private entities) for, with respect to, or as a direct or indirect result of, the presence on or under or the escape, seepage, leakage, spillage, discharge, emission or release from the Premises or the Property of any Hazardous Materials caused by Tenant or Tenant's employees, agents, invitees or contractors. This indemnity shall also apply to any release of Hazardous Materials caused by a fire or other casualty to the Premises if such Hazardous Materials were stored on the Premises or the Property by Tenant, its agents, employees, invitees or successors in interest.

(d) For purposes of this Lease, "Hazardous Materials" means any chemical, compound, material, substance or other matter that: (i) is defined as a hazardous substance, hazardous material or waste, or toxic substance pursuant to any Hazardous Materials Requirements, (ii) is regulated, controlled or governed by any Hazardous Materials Requirements, (iii) is petroleum or a petroleum product, or (iv) is asbestos, formaldehyde, a radioactive material, drug, bacteria, virus, or other injurious or potentially injurious material (by itself or in combination with other materials).

(e) The warranties and indemnities contained in this paragraph 23 shall survive the termination of this Lease.

SUBORDINATION; ATTORNMENT; ESTOPPEL

24. (a) This Lease and all of Tenant's rights hereunder are and shall be subject and subordinate to all currently existing and future mortgages affecting the Premises. Within ten (10) days after the receipt of a written request from Landlord or any Landlord mortgagee, Tenant shall confirm such subordination by executing and delivering Landlord and Landlord's mortgagee a recordable subordination agreement and such other documents as may be reasonably requested, in form and content satisfactory to Landlord and Landlord's mortgagee. Provided, however, as a condition to Tenant's obligation to execute and deliver any such subordination agreement, the applicable mortgagee must agree that mortgagee shall not unilaterally, materially alter this Lease and this Lease shall not be divested by foreclosure or other default proceedings thereunder so long as Tenant shall not be in default under the terms of this Lease beyond any applicable cure period set forth herein. Tenant acknowledges that any Landlord mortgagee has the right to subordinate at any time its interest in this Lease and the leasehold estate to that of Tenant, without Tenant's consent.

(b) If Landlord sells, transfers, or conveys its interest in the Premises or this Lease, or if the same is foreclosed judicially or nonjudicially, or otherwise acquired, by a Landlord mortgagee, upon the request of Landlord or Landlord's successor, Tenant shall attorn to said successor, provided said successor accepts the Premises subject to this Lease. Tenant shall, upon the request of Landlord or Landlord's successor, execute an attornment agreement confirming the same, in form and substance acceptable to Landlord or Landlord's successor and Landlord shall thereupon be released and discharged from all its covenants and obligations under this Lease, except those obligations that have accrued prior to such sale, transfer or conveyance; and Tenant agrees to look solely to the successor in interest of Landlord for the performance of those covenants accruing after such sale, transfer or conveyance. Such agreement shall provide, among other things, that said successor shall not be bound by (a) any prepayment of more than one (1) month's rental (except the Security Deposit) or (b) any material amendment of this Lease made after the later of the Lease Commencement Date or the date that such successor's lien or interest first arose, unless said successor shall have consented to such amendment.

(c) Within ten (10) days after request from Landlord, Tenant shall execute and deliver to Landlord an estoppel certificate (to be prepared by Landlord and delivered to Tenant) with appropriate facts then in existence concerning the status of this Lease and Tenant's occupancy, and with any exceptions thereto noted in writing by Tenant. Tenant's failure to execute and deliver the Estoppel Certificate within said ten (10) day period shall be deemed to make conclusive and binding upon Tenant in favor of Landlord and any potential mortgagee or transferee the statements contained in such estoppel certificate without exception.

ABANDONMENT

25. Tenant shall not abandon the Premises at any time during the Lease term. If Tenant shall abandon the Premises or be dispossessed by process of law, any personal property belonging to

Tenant and left on the Premises, at the option of Landlord, shall be deemed abandoned, and available to Landlord to use or sell to offset any rent due or any expenses incurred by removing same and restoring the Premises.

NOTICES

26. All notices required or permitted under this Lease shall be in writing and shall be personally delivered or sent by U.S. certified mail, return receipt requested, postage prepaid. Notices to Tenant shall be delivered or sent to the address shown at the beginning of this Lease, except that upon Tenant taking possession of the Premises, then the Premises shall be Tenant's address for such purposes. Notices to Landlord shall be delivered or sent to the address shown at the beginning of this Lease and notices to Agent, if any, shall be delivered or sent to the address set forth in Paragraph 3 hereof. All notices shall be effective upon delivery. Any party may change its notice address upon written notice to the other parties, given as provided herein.

BROKERS

27. Tenant and Landlord represent and warrant to each other that they have not employed or engaged any brokers, consultants or real estate agents to be involved in this transaction.

GENERAL TERMS

28. (a) "Landlord" as used in this Lease shall include the undersigned, its heirs, representatives, assigns and successors in title to the Premises. "Agent" as used in this Lease shall mean the party designated as same in Paragraph 3, its heirs, representatives, assigns and successors. "Tenant" shall include the undersigned and its heirs, representatives, assigns and successors, and if this Lease shall be validly assigned or sublet, shall include also Tenant's assignees or sublessees as to the Premises covered by such assignment or sublease. "Landlord", "Tenant", and "Agent" include male and female, singular and plural, corporation, partnership or individual, as may fit the particular parties.

(b) No failure of Landlord to exercise any power given Landlord hereunder or to insist upon strict compliance by Tenant of its obligations hereunder and no custom or practice of the parties at variance with the terms hereof shall constitute a waiver of Landlord's right to demand exact compliance with the terms hereof. All rights, powers and privileges conferred hereunder upon parties hereto shall be cumulative and not restrictive of those given by law.

(c) Time is of the essence in this Lease.

(d) This Lease may be executed in one or more counterparts, which taken together, shall constitute one and the same original document. Copies of original signature pages of this Lease may be exchanged via facsimile or e-mail, and any such copies shall constitute originals. This Lease constitutes the sole and entire agreement among the parties hereto and no modification of this Lease shall be binding unless in writing and signed by all parties hereto. The invalidity of

one or more provisions of this Lease shall not affect the validity of any other provisions hereof and this Lease shall be construed and enforced as if such invalid provisions were not included.

(e) Each signatory to this Lease represents and warrants that he or she has full authority to sign this Lease and such instruments as may be necessary to effectuate any transaction contemplated by this Lease on behalf of the party for whom he or she signs and that his or her signature binds such party. The parties acknowledge and agree that: (i) the initials lines at the bottom of each page of this Lease are merely evidence of their having reviewed the terms of each page, and (ii) the complete execution of such initials lines shall not be a condition of the effectiveness of this Lease.

(f) Upon request by either Landlord or Tenant, the parties hereto shall execute a short form lease (memorandum of lease) in recordable form, setting forth such provisions hereof (other than the amount of annual rental and other sums due) as either party may wish to incorporate. The cost of recording such memorandum of lease shall be borne by the party requesting execution of same.

(g) If legal proceedings are instituted to enforce any provision of this Lease, the prevailing party in the proceeding shall be entitled to recover from the non-prevailing party reasonable attorneys fees and court costs incurred in connection with the proceeding.

IN WITNESS WHEREOF, the parties hereto have hereunto caused this Lease to be duly executed.

LANDLORD:

Individual

Date: _____

Date: _____

Business Entity

(Name of Firm)

By: _____

Title: _____

Date: _____

TENANT:

Individual

Date: _____

Date: _____

Business Entity

(Name of Firm)

By: _____

Title: _____

Date: _____

○

This Instrument has been pre-audited in the manner as

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

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 \$2,064.57 on 28 appeals.

A motion was made by Charles Tyner and seconded by Fannie Greene that the motor vehicle refunds be approved as submitted. **Question Called: All present voting yes. Motion carried.**

Business Personal Property Appeal-Piggly Wiggly (Mr. Timothy Boone):

Mrs. Cathy Allen, Tax Administrator, appeared before the Board to obtain action regarding a request by Mr. Christopher Boone of a value adjustment on business equipment housed at the old Piggly Wiggly's at Jackson.

Mr. Timothy Boone, son of Jean C. Boone, appeared before the Board to ask for a fair market value on equipment housed at the old Piggly Wiggly of Jackson. Mr. Boone presented the Board a list of equipment with fair market values.

Commissioner Greene asked if the Board would delay action on this matter until Mrs. Allen and Mr. Boone could meet to perform other reassessments of property and bring back to the Board for a decision at a later date.

The Board made a consensus to delay action on this matter.

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

DECISION PAPER

TO: NORTHAMPTON COUNTY BOARD OF COMMISSIONERS

FROM: CATHY B. ALLEN, TAX ADMINISTRATOR

RE: AD VALOREM TAX APPEALS

DATE: SEPTEMBER 18, 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 \$2064.57 on twenty-eight (28) appeals.

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

DISCUSSION: G.S. 105-381 Provides that a taxpayer asserting a valid defense to the enforcement of the collection of a tax assessed upon his property may appeal to the Board of Commissioners for relief of such a 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.

Respectfully submitted,

CATHY B. ALLEN

TAX ADMINISTRATOR

ACTION BY THE BOARD OF COMMISSIONERS:

APPROVED _____

DISAPPROVED _____

OTHER _____

DATE _____

SIGNATURE _____

AUGUST 2017 REFUND

AD VALOREM TAX APPEALS

MOTOR VEHICLE REFUND ADJUSTMENTS

NAME	ACTION	AMOUNT	REASON
BANKS, ELLA RICHARDSON	REFUND	\$ 27.85	SITUS ERROR
BARNER, DAVID LUNSFORD JR	REFUND	\$ 494.52	VEHICLE SOLD
BJE INC	REFUND	\$ 180.53	VEHICLE SOLD
BOWSER, CARLA YVETTE	REFUND	\$ 59.97	TAG SURRENDER
BROOKS, ROY ROGER	REFUND	\$ 57.43	VEHICLE SOLD
CARROLL, ROBERT & PATRICIA	REFUND	\$ 14.88	VEHICLE SOLD
COOMBS, WILBUR ORVILLE	REFUND	\$ 8.16	VEHICLE SOLD
DELOATCH, LEON & TIFFANY	REFUND	\$ 42.51	VEHICLE SOLD
DOMACH, RALPH MAX	REFUND	\$ 45.49	VEHICLE SOLD
DOWNEY, DENNIS ANDREW JR	REFUND	\$ 103.94	REG OUT OF STATE
EDWARDS, ANGELA RANSOM	REFUND	\$ 46.96	SITUS ERROR
FAISON, DORIS M	REFUND	\$ 66.77	TAG SURRENDER
FUTRELL, EMANUEL	REFUND	\$ 4.83	VEHICLE SOLD
GLOVER CONTRACTING CO INC	REFUND	\$ 279.08	VEHICLE SOLD
GREENE, FANNIE OWENS	REFUND	\$ 6.03	VEHICLE SOLD
HESTER, JACKIE & DEBRA	REFUND	\$ 75.71	VEHICLE SOLD
KIMBLE, ROSALITA ELAINE	REFUND	\$ 8.53	VEHICLE SOLD
LASSITER, BOBBY LEE	REFUND	\$ 117.92	VEHICLE SOLD
LAWRENCE, ERSKINE REGINALD	REFUND	\$ 157.22	SITUS ERROR
LUCAS, GLORIA & WILLIAM	REFUND	\$ 44.30	VEHICLE SOLD
MARTIN, JOAN PRIMY	REFUND	\$ 25.02	OVER ASSESSMENT
MCGEE, CLIFFORD LEO	REFUND	\$ 85.37	SITUS ERROR
POPE, AMOS HALEY	REFUND	\$ 13.37	SITUS ERROR
POWELL, KAYE CANNING	REFUND	\$ 9.67	VEHICLE SOLD
SCOTT, ALGREY	REFUND	\$ 30.82	VEHICLE SOLD
SUMLAR, CHAN JR	REFUND	\$ 52.07	SITUS ERROR
WARD, MERITHA FAYE	REFUND	\$ 2.55	VEHICLE SOLD
WHEELER, DONNA DIANGELO	REFUND	\$ 3.07	VEHICLE TOTALLED
TOTAL REFUND AMOUNT		\$ 2,064.57	

Respectfully submitted,

CATHY B. ALLEN
TAX ADMINISTRATOR

CBA/epj

CC: Board of Commissioners (7)

County Manager (1)

Clerk to Board (6)



North Carolina Vehicle Tax System

NCVTS Pending Refund report

Report Date 8/12/2017 11:07:08 AM

Payee Name	Primary Owner	Secondary Owner	Address 1	Address 2	Refund Type	Plate Number	Status	Refund Description	Refund Reason	Issue Date	Tax Jurisdiction	Line Type	Change	Interest Change	Total Change
BANKS, ELLA RICHARDSON	BANKS, ELLA RICHARDSON		PO BOX 183	JACKSON, NC 27845	Adjustment < \$100	DKY9388	AUTHORIZED	Refund Generated due to adjustment on Bill #0020051905-2015-2015-0000	Site error	08/01/2017	M01	Tax	\$0.00	\$0.00	\$0.00
											M54	Tax	(\$21.57)	\$0.00	(\$21.57)
											M54	Vehicle Fee	(\$5.00)	\$0.00	(\$5.00)
											F54	Tax	(\$1.56)	\$0.00	(\$1.56)
											F57	Tax	\$2.28	\$0.00	\$2.28
															\$37.85
BARNER, DAVID LUNSFORD JR	BARNER, DAVID LUNSFORD JR		111 WATERFRONT	HENRICO, NC 27842	Proration	PE25183	AUTHORIZED	Refund Generated due to proration on Bill #0009803338-2017-2017-0000	Vehicle Sold	08/04/2017	M01	Tax	(\$478.40)	\$0.00	(\$478.40)
											F00	Tax	(\$18.12)	\$0.00	(\$18.12)
															\$496.52
BUE INC	BUE INC		2581 BRITTON RD	PENDLETON, NC 27862	Proration	ZYJ1446	AUTHORIZED	Refund Generated due to proration on Bill	Vehicle Sold	08/16/2017	M01	Tax	(\$128.94)	\$0.00	(\$128.94)
															\$128.94
BUE INC	BUE INC		2581 BRITTON RD	PENDLETON, NC 27862	Proration	CE52782	AUTHORIZED	Refund Generated due to proration on Bill	Vehicle Sold	08/16/2017	M01	Tax	(\$51.90)	\$0.00	(\$51.90)
															\$51.90
BOWSER, CARLA YVETTE	BOWSER, CARLA YVETTE		111 S SYCAMORE ST	WOODLAND, NC 27887	Proration	DA8891	AUTHORIZED	Refund Generated due to proration on Bill #0033567097-2016-2016-0000-00	Tag Surrender	08/03/2017	M01	Tax	(\$35.80)	\$0.00	(\$35.80)
											M59	Tax	(\$25.80)	\$0.00	(\$25.80)
											M59	Vehicle Fee	\$0.00	\$0.00	\$0.00
											F58	Tax	(\$2.71)	\$0.00	(\$2.71)
															\$59.37
BROOKS, ROY ROGER	BROOKS, ROY ROGER		759 BETHEL CHURCH RD	PLEASANT HILL, NC 27888	Proration	CBT9725	AUTHORIZED	Refund Generated due to proration on Bill #0030304362-2016-2016-0000	Vehicle Sold	08/28/2017	M01	Tax	(\$54.05)	\$0.00	(\$54.05)
											F57	Tax	(\$3.36)	\$0.00	(\$3.36)
															\$57.41
CARROLL, ROBERT KELLY III	CARROLL, ROBERT KELLY III	CARROLL, PATRICIA LYNCH	111 MAPLEWOOD DR	KNIGHTDALE, NC 27545	Proration	XRN9350	AUTHORIZED	Refund Generated due to proration on Bill #0006893056-2016-2016-0000	Vehicle Sold	08/10/2017	M01	Tax	(\$14.40)	\$0.00	(\$14.40)
											F80	Tax	(\$0.48)	\$0.00	(\$0.48)
															\$14.88
COOMBS, WILBUR ORVILLE	COOMBS, WILBUR ORVILLE		PO BOX 507	WOODLAND, NC 27887	Proration	XV3206	AUTHORIZED	Refund Generated due to proration on Bill #000557483-2016-2016-0000	Vehicle Sold	08/04/2017	M01	Tax	(\$7.74)	\$0.00	(\$7.74)
											F00	Tax	(\$0.42)	\$0.00	(\$0.42)
															\$8.16
DELOATCH, LEON	DELOATCH, LEON	DELOATCH, TIFFANY	9188 US HIGHWAY 158	CONWAY, NC 27820	Proration	BMZ8281	AUTHORIZED	Refund Generated due to proration on Bill	Vehicle Sold	08/22/2017	M01	Tax	(\$42.51)	\$0.00	(\$42.51)
															\$42.51
DOMACH, RALPH MAX	DOMACH, RALPH MAX	DOMACH, LAYRNE PAQUE	419 CEDARVILLE ST	PITTSBURGH, PA 15224	Proration	0851LC	AUTHORIZED	Refund Generated due to proration on Bill #0029207076-2016-2016-0000	Vehicle Sold	08/04/2017	M01	Tax	(\$44.91)	\$0.00	(\$44.91)
											F00	Tax	(\$1.48)	\$0.00	(\$1.48)
															\$46.39
DOWNEY, DENNIS ANDREW JR	DOWNEY, DENNIS ANDREW JR		750 DONHAM CT	VIRGINIA BEACH, VA 23452	Proration	ALB677	AUTHORIZED	Refund Generated due to proration on Bill #0009236585-2016-2016-0000	Reg. Out of state	08/07/2017	M01	Tax	(\$52.02)	\$0.00	(\$52.02)
											F60	Tax	(\$2.00)	\$0.00	(\$2.00)
															\$54.02
DOWNEY, DENNIS ANDREW JR	DOWNEY, DENNIS ANDREW JR	DOWNEY, LINDA MARIE	750 DONHAM CT	VIRGINIA BEACH, VA 23452	Proration	AAH8114	AUTHORIZED	Refund Generated due to proration on Bill #000557631-2016-2016-0000	Reg. Out of state	08/07/2017	M01	Tax	(\$38.53)	\$0.00	(\$38.53)
											F60	Tax	(\$1.30)	\$0.00	(\$1.30)
															\$39.83
EDWARDS, ANGELA RANSOM	EDWARDS, ANGELA RANSOM		4973 NC HIGHWAY 189	MARGARETTA VILLE, NC 27853	Adjustment < \$100	EJR3759	AUTHORIZED	Refund Generated due to adjustment on Bill #0037119402-2016-2016-0000	Site error	08/02/2017	M01	Tax	\$0.00	\$0.00	\$0.00
											M54	Tax	(\$48.44)	\$0.00	(\$48.44)
											F54	Tax	(\$3.20)	\$0.00	(\$3.20)
											F57	Tax	\$4.68	\$0.00	\$4.68
															\$48.08
FAISON, DORIS MALINDA	FAISON, DORIS MALINDA		408 BROADWAY ST	SEASIDE, NC 27870	Proration	EFK515	AUTHORIZED	Refund Generated due to proration on Bill #0004821265-2016-2016-0000-00	Tag Surrender	08/21/2017	M01	Tax	(\$39.60)	(\$2.07)	(\$41.67)
											M57	Tax	(\$21.52)	(\$0.86)	(\$22.38)
											M57	Vehicle Fee	\$0.00	\$0.00	\$0.00
											F57	Tax	(\$2.47)	(\$0.12)	(\$2.59)
															\$44.87
FUTRELL, EMANUEL	FUTRELL, EMANUEL		841 BUCK SCONE RD	CONWAY, NC 27820	Proration	VWR7885	AUTHORIZED	Refund Generated due to proration on Bill	Vehicle Sold	08/21/2017	M01	Tax	(\$4.83)	\$0.00	(\$4.83)
															\$4.83
GLOVER, CONTRACTOR	GLOVER, CONTRACTOR		PO BOX 40	PLEASANT HILL, NC 27888	Proration	CAS7679	AUTHORIZED	Refund Generated due to proration on Bill	Vehicle Sold	08/14/2017	M01	Tax	(\$359.35)	\$0.00	(\$359.35)
											F00	Tax	(\$19.73)	\$0.00	(\$19.73)



North Carolina Vehicle Tax System

NCVTS Pending Refund report

Report Date 9/12/2017 11:07:08 AM

CLERK FILE	OWNER	ADDRESS	CITY	STATE	ZIP	STATUS	REASON	DATE	AMOUNT	TAXES	FEES	REFUND
GREENE, FANNIE OWENS	GREENE, FANNIE OWENS	403 GREEN ACRES DR	GASTON, NC	27032	Provision	\$MWS1739	AUTHORIZED	Refund Generated due to provision on Bill #0018036891-2016-2016-0000-00	Vehicle Sold	09/10/2017	M01 Tax (\$5.84)	Refund \$0.00 (\$5.84)
HESTER, JACQUE COLE	HESTER, JACQUE COLE	PO BOX 166	GASTON, NC	27032	Provision	HQ25413	AUTHORIZED	Refund Generated due to provision on Bill #0018041106-2016-2016-0000-00	Vehicle Sold	08/06/2017	M01 Tax (\$48.00)	Refund \$0.00 (\$48.00)
KIMBLE, ROSALITA ELAINE	KIMBLE, ROSALITA ELAINE	210 SQUIRE RD	GASTON, NC	27032	Provision	QNH8233	AUTHORIZED	Refund Generated due to provision on Bill #0028204757-2016-2016-0000-00	Vehicle Sold	08/10/2017	M01 Tax (\$7.40)	Refund \$0.00 (\$7.40)
LASSITER, BOBBY LEE	LASSITER, BOBBY LEE	2092 LASKER RD	CONWAY, NC	27825	Provision	X07520	AUTHORIZED	Refund Generated due to provision on Bill #0018034865-2015-2015-0000-00	Vehicle Sold	08/11/2017	M01 Tax (\$4.79)	Refund \$0.00 (\$4.79)
LASSITER, BOBBY LEE	LASSITER, BOBBY LEE	2092 LASKER RD	CONWAY, NC	27825	Provision	YC2839	AUTHORIZED	Refund Generated due to provision on Bill #000506148-2016-2016-0000-00	Vehicle Sold	09/11/2017	M01 Tax (\$100.95)	Refund \$0.00 (\$100.95)
LAWRENCE, ERSKINE REGINALD	LAWRENCE, ERSKINE REGINALD	PO BOX 44	PENDLETON, NC	27862	Adjustment < \$100	EJR2899	AUTHORIZED	Refund Generated due to adjustment on Bill #0037367499-2016-2016-0000-00	Status error	08/02/2017	M01 Tax \$0.00	Refund \$0.00 (\$0.00)
LUCAS, GLORIA KURTZ	LUCAS, GLORIA KURTZ	PO BOX 287	RICH SQUARE, NC	27855	Provision	V5WV088	AUTHORIZED	Refund Generated due to provision on Bill #0019239807-2016-2016-0000-00	Vehicle Sold	08/15/2017	M01 Tax (\$42.00)	Refund \$0.00 (\$42.00)
MARTIN, JOAN PRMY	MARTIN, JOAN PRMY	1391 DOOLITTLE	CONWAY, NC	27820	Adjustment < \$100	CJ48016	AUTHORIZED	Refund Generated due to adjustment on Bill #0019239807-2016-2016-0000-00	Over Assessment	08/01/2017	M01 Tax (\$25.02)	Refund \$0.00 (\$25.02)
MCGEE, CLIFFORD LEO	MCGEE, CLIFFORD LEO	PO BOX 231	GARYSBURG, NC	27821	Adjustment < \$100	BKY1670	AUTHORIZED	Refund Generated due to adjustment on Bill #0053721248-2016-2016-0000-00	Status error	08/21/2017	M01 Tax \$0.00	Refund \$0.00 (\$0.00)
POPE, AMOS HALEY	POPE, AMOS HALEY	11818 US HIGHWAY 158	CONWAY, NC	27820	Adjustment < \$100	HD82630	AUTHORIZED	Refund Generated due to adjustment on Bill #0008720357-2017-2017-0000-00	Status error	08/21/2017	M01 Tax (\$7.85)	Refund \$0.00 (\$7.85)
POWELL, KAYE CANNING	POWELL, KAYE CANNING	PO BOX 207	HEINRICH, NC	27842	Provision	WPMW039	AUTHORIZED	Refund Generated due to provision on Bill #0005574540-2016-2016-0000-00	Vehicle Sold	08/14/2017	M01 Tax (\$9.35)	Refund \$0.00 (\$9.35)
SCOTT, ALGREY	SCOTT, ALGREY	PO BOX 432	WOODLAND, NC	27867	Provision	ACB4463	AUTHORIZED	Refund Generated due to provision on Bill #0019238577-2016-2016-0000-00	Vehicle Sold	08/30/2017	M01 Tax (\$28.02)	Refund \$0.00 (\$28.02)
SUMMAR, CHAN JR	SUMMAR, CHAN JR	246 LONNE GOODE RD	MARGARETTA VILLE, NC	27853	Adjustment < \$100	EWJ1887	AUTHORIZED	Refund Generated due to adjustment on Bill #0095872602-2017-2017-0000-00	Status error	08/14/2017	M01 Tax \$0.00	Refund \$0.00 (\$0.00)
WARD, MERITHA FAYE	WARD, MERITHA FAYE	137 WARD DR	RICH SQUARE, NC	27855	Provision	CB34144	AUTHORIZED	Refund Generated due to provision on Bill #0019238014-2016-2016-0000-00	Vehicle Sold	08/18/2017	M01 Tax (\$2.42)	Refund \$0.00 (\$2.42)
WHEELER, WHEELER	WHEELER, WHEELER	5200 HWY 35	CONWAY, NC	27825	Provision	CBT0874	AUTHORIZED	Refund Generated due to provision on Bill #0019238014-2016-2016-0000-00	Vehicle Sold	08/29/2017	M01 Tax (\$3.07)	Refund \$0.00 (\$3.07)

		North Carolina Vehicle Tax System	
		NCVTS Pending Refund report	
Report Date: 8/12/2017 11:07:08 AM			
DC000A	DC000A	27600	to process on 8/12
			Total
			Refund
			Refund Total
			\$0.00

DECISION PAPER

TO: NORTHAMPTON COUNTY TAX ADMINISTRATOR
FM: Cathy B. Allen, Tax Administrator
RE: Appeal of Piggly Wiggly of Jackson - Business Equipment Discoveries
DT: September 9, 2017

THIS IS A DECISION PAPER

PURPOSE: To obtain the Board's action regarding a request of a value adjustment on business equipment housed at the old Piggly Wiggly of Jackson. A discovery tax bills was issued for the unlisted business personal property equipment August, 2016.

FACTS: The last business listing submitted by Piggly Wiggly, Inc was in the year 2014. Our office received a letter in July, 2015 stating that any equipment, office furniture, and fixtures previously owned were transferred to the Boone family. (See attached letter) A discovery letter was mailed in care of Mrs. Jean Boone owner of the store building. Mr. James Christopher Boone appealed the 2016 value of \$183,983 on behalf of his mother, Mrs. Jean Boone in a timely manner.

DISCUSSION: All business personal property are assessed using the 2016 Cost Index and Depreciation Schedules recommended by the NC Department of Revenue to assess all types of business personal property and certain taxable personal property listed as of January 1, 2016 in North Carolina. (See attached portion of the schedules and the listing assessment after applying the schedules)

The Board directed Mr. Davis and me to visit the location and inventory and assess the properties within the store. On July 19, 2017 an attempt was made to complete the process without success. Therefore, the tax office reached out again making another appointment with Mr. Boone for August 16, 2017. On this visit please see the attached list and pictures of existing equipment.

In accordance to the personal property appraisal manual, attention should be directed to standby equipment, permanently idled equipment, retired or fully depreciated equipment, and uninstalled equipment. Regardless of book value, such equipment and inventory should be listed and valued unless specifically exempted. Idle, retired, abandoned, or fully depreciated property may not have a value-in-use and may be reported on the company's books as \$0.00 value, but the property may have a value-in-exchange. The value-in-exchange

should be determined based on market research of used machinery and equipment of similar use and condition.

CONCLUSION:

The assessments were done in accordance to the recommended depreciation schedule (D-10) for Store equipment was applied to the original (historical) cost reported by Piggly Wiggly, Inc. However, in accordance to G.S. 105-312 (k) Power to Compromise – After a tax receipt computed and prepared as required subsection (g) and (h) of this section has been delivered to the collector as prescribed in subsection (j), the board of county commissioners, upon petition of the taxpayer, may compromise, settle, or adjust the county's claim for taxes arising therefrom.

RECOMMENDATION:

That the Board decision be made in accordance to the North Carolina General Statutes.

2017 Business Personal Property located at 123 W Jefferson Street

29 Shopping Carts @ 49.00 ea.	1,421
4 End Shelves @135.00 ea.	540
5 Produce Refrigerators @ 6,285	31,425
4 Dairy Refrigerators @ 6,285	25,140
4 Deli/Meats @ Refrigerators @ 6,285	25,140
18 Freezers @ 1,955	35,190
1 Freezer each end @ 4,895	9,790
2 Freezers (ice-cream)	9,790
6 Refrigerators @ 6,285	37,710
3 End shelves @ 125 ea.	375
6.5 Metal shelves @ 7,200	46,800
1 Meat Grinder @ 1,435	1,435
Misc.	2,500
Walk-in Freezer	7,000
2 Walk-in refrigerators	7,000
2 Electric Checkout Counters @ 1,195	<u>2,390</u>
Total	\$243,646

STANDARD ON VALUATION OF PERSONAL PROPERTY—2005

only additions and deletions to the initial listing, with appropriate details and costs. This system promotes verification and valuation accuracy. Value trending and depreciation factors can be applied to each item individually or to a group of items, such as furniture, fixtures, and equipment (FF&E), acquired in a given year.

The form should contain sufficient instructions to help the taxpayer prepare and file a complete and accurate listing of all taxable personal property. The instructions on the form should also specify the reporting method required and give specific instructions on how to report construction in progress, acquisition costs (including installation, freight, taxes of all types, and fees), and expensed and fully depreciated assets as well as leased assets. The form should contain a statement that all listings are confidential and are subject to audit.

Implementation of an electronic filing process should be considered in order to provide a high level of customer service. The American National Standards Institute (ANSI) has approved electronic data interchange standards through the Accredited Standards Committee (ASC X12 transaction data sets). This standard enables taxpayers with accounts in multiple jurisdictions to efficiently automate the annual filing of personal property returns.

6. Verification and Auditing

6.1 Authority

Statutes should contain enabling language for regulatory compliance and enforcement measures. Such laws should give assessors and their representatives authority to examine the property, books, papers, and accounts of taxpayers. Statutes should also provide appropriate penalties for those who fail to file timely returns, file inaccurate information, or deny the assessor access to property and records. Further, statutes should require property owners to file personal property statements in each jurisdiction in which the owners have personal property.

6.2 Audit Program

The assessor should establish an audit program designed to facilitate the full and proper listing of all taxable personal property in the assessment jurisdiction. In general, emphasis should be placed on the audit of new accounts, major accounts, accounts with significant changes from the previous year, and accounts that are suspected of being inaccurately reported based on objective analysis.

Statistically valid sampling techniques should be employed to ensure that the audit program is equitable. The purpose of an audit is to verify that all taxable personal property items have been reported and that the information given is accurate. A physical inspection may help to verify the completeness of reports.

To ensure fair and equitable treatment, the scope of an

audit program must be clearly defined before the process begins. For example, in establishing audit criteria, it may be useful to identify particular industry segments for examination to maximize resources in a given year or assessment cycle. Audit programs may include one or more of the following activities:

- Review listing changes from one year to the next with taxpayer contact if there are questions.
- Review correctness of data before making changes; contact taxpayers requesting additional information as necessary.
- Request that government revenue agency depreciation schedules be submitted with all listings.
- Obtain copies of government revenue agency depreciation schedules for (specify percentage) of total filings.
- Obtain actual copies of ledger listings from (specify percentage) of total filings.
- For mail audits, request specific documentation from selected accounts or business types.
- Physically inspect and audit records of specifically targeted accounts or business types.
- Physically inspect and audit (specify percentage) of all personal property accounts each year

When conducting a detailed audit with inspection, the appraiser examines a detailed plant fixed-asset ledger or similar record, if available, that provides information on each item such as asset description, serial number, manufacturer, date of purchase, date of installation, location, acquisition cost, depreciation charges, and retirement provisions. The appraiser verifies that assessable items have been completely and accurately reported. Assessable costs may include charges for installation, freight, taxes, and fees (if applicable), unless specifically excluded by law.

* Attention should be directed to standby equipment, permanently idled equipment, retired or fully depreciated equipment, and uninstalled equipment. Regardless of book value, such equipment and inventory should be listed and valued unless specifically exempted. Idle, retired, abandoned, or fully depreciated property may not have a value-in-use and may be reported on the company's books as having \$0.00 value, but the property may have a value-in-exchange. The amount of value-in-exchange should be determined based on market research of used machinery and equipment of similar use and condition. The status of personal property as of the assessment date is critical to determining an item's assessability or taxability (ratatability).

The appraiser should compare total reported costs with

STANDARD ON VALUATION OF PERSONAL PROPERTY—2005

those shown in the general ledger or balance sheet in order to verify that all property has been reported. The appraiser should be familiar with the nature of the cost being reported (original, acquisition [new or used], replacement, impaired) and the nature of the cost found on the general ledger (book, net book, market). Recent changes in reporting requirements by the United States Federal Accounting Standards Board attempt to tie depreciation life to market evidence such as leases.

The appraiser should verify that leased items, for which the business is either the lessor or lessee, have been properly reported and assigned to the correct party. If leasehold improvements exist, the appraiser should ensure that they are being assessed on either the real property roll or the personal property roll.

Simultaneous review of real and personal property records can also help to ensure complete assessment of property.

Time and cost considerations sometimes dictate that the appraiser will not be able to verify the proper reporting of each item of personal property at each site or business being audited. Often, verifying a sampling of major items listed in the detailed plant ledger, a walk-through inspection, and an examination of the general ledger, balance sheet, or other appropriate records will suffice. It may also be helpful to check a sample of recent invoices to see if the taxable assets have been accurately reported. The overall objective of the audit and verification process is to promote proper reporting.

State and provincial agencies may establish audit programs as part of their oversight or equalization and assessment responsibilities. Assessment jurisdictions may complete taxpayer audits or may be allowed to employ private auditing firms to complete the reviews. Larger jurisdictions will sometimes offer audit services to smaller jurisdictions for a fee or jurisdictions may combine audit resources in other ways.

6.3 Quality Assurance

Quality assurance methods and techniques used for personal property are similar to those used for real property. Verification of reported data against independent sources is a good way to check the accuracy of the reported costs and inventory of items listed.

Section 10 of the *IAAO Standard on Ratio Studies* (1999) provides comprehensive guidance for assessors planning to conduct a quality assurance program for personal property.

7. Valuation

7.1 Trade Level

All approaches to personal property valuation should consider trade level, which refers to the production and distribution stages of a product. The appraiser should

recognize three distinct basic levels of trade: the manufacturing level, the wholesale level, and the retail level. Incremental costs (such as freight, overhead, handling, installation, and sales taxes paid on installed costs) are added to a product as it advances from one level of trade to the next, thereby increasing its value as a final, in-service product. Thus the value of goods will differ, depending on their level of trade. The appraiser should value personal property at its current level of trade, theoretically to a buyer within that same trade level. Such considerations are particularly important in inventory valuation.

7.2 Valuation Techniques

The cost, sales comparison, and income approaches should be considered in the appraisal of personal property as long as the market within the trade level is in equilibrium. If demand exceeds supply or supply exceeds demand, i.e., unbalanced markets, one or more of the three approaches may produce distorted results. The degree of dependence on any one approach could also change with the availability of reliable data. Units of comparison, such as value of personal property per square foot, for comparable properties can be used to check the value estimates derived from the standard appraisal approaches. Such units of comparison can also be used when the data required for other approaches are unavailable. Examples include cost/value per square foot of FF&E in an office building or cost/value per square foot of inventory for a retail business.

The valuation method and techniques employed should be based on the appraiser/assessor's value standards. In most jurisdictions, market value is defined by value-in-exchange, that is, the value to the next buyer as of the lien date, and highest and best use principles. The highest and best use of an asset will likely be as fully installed and operational to its maximum productivity.

7.2.1 Cost Approach

Costs used in the cost approach can be original construction cost, new or used acquisition cost, replacement, or reproduction costs. Allocated cost can be used if items are purchased in bulk, although often only original or acquisition costs are readily available for personal property assessment purposes. The cost approach provides an estimate of value based on the depreciated cost of the property. In applying the cost approach to personal property, the appraiser must identify make and model number, year acquired, and total acquisition costs, including installation, freight, taxes, and fees. The acquisition costs should then be trended and depreciated as appropriate to reflect current market values. Acquisition costs of equipment obtained pursuant to a lease-purchase agreement should include the total payments, not just the final payment. If financing costs are factored into



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

July 13, 2017

Piggly Wiggly
Attn: Timothy Boone
PO Box 508
Jackson, NC. 27845

Dear Mr. Boone,

Per the Northampton Board of Commissioner request at the board's meeting held January 4, 2017. I would like you to meet Mr. Avery Davis, Appraisal and myself to do an inventory as well as an assessment of the personal property located in the store building location at 123 W Jefferson Street, Wednesday July 19, 2017 time 9:30 a.m.

If you are unavailable at that time please contact me or Avery Davis to reschedule.

Thanking you in advance for your cooperation.

Respectfully,

Cathy B. Allen
Tax Administrator



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

August 9, 2017

Piggly Wiggly
Attn: Timothy Boone
PO Box 508
Jackson, NC. 27845

Dear Mr. Boone,

Per the Northampton Board of Commissioner request at the board's meeting held January 4, 2017. I would like to schedule another date and time for you to meet Mr. Avery Davis, Chief Appraiser and I to do an inventory as well as an assessment of the personal property located in the store building location at 123 W Jefferson Street on Wednesday, August 16, 2017 time 9:30 a.m.

If you are unavailable to make this appointment please contact me or Avery Davis.

Thanking you in advance for your cooperation.

Respectfully,

Cathy B. Allen
Tax Administrator























**Boone's Supermarket
Contents Inventory**

	Quantity	Unit Type	Unit Value	Total Value	Comments
Shopping carts	35	EA	\$ 20.00	\$ 700.00	
Gondola Shelving	81	EA	\$ 160.00	12,960.00	
Produce & meat wrappers	3	EA	\$ 200.00	600.00	
Transportation carts	8	EA	\$ 50.00	400.00	
Industrial power saw	1	EA	\$ 2,750.00	2,750.00	
HD Meat grinder	1	EA	\$ 5,000.00	5,000.00	
Freezer	1	EA	\$ 2,500.00	2,500.00	cost prohibitive to disassemble and set up in new location (1)
Meat Cooler	1	EA	\$ 4,500.00	4,500.00	cost prohibitive to disassemble and set up in new location (1)
Diary Cooler	1	EA	\$ 2,500.00	2,500.00	cost prohibitive to disassemble and set up in new location (1)
Produce Cooler	1	EA	\$ 2,500.00	2,500.00	cost prohibitive to disassemble and set up in new location (1)
Cardboard compactor	1	EA	\$ 2,000.00	2,000.00	must be disassembled
Pallet jack	1	EA	\$ 150.00	150.00	
Industrial sinks	4	EA	\$ 200.00	800.00	
Stainless steel tables	5	EA	\$ 600.00	3,000.00	
Frozen food display case	90	LF	\$ 150.00	13,500.00	cost prohibitive to disassemble and set up in new location (1)
Diary display case	72	LF	\$ 150.00	10,800.00	cost prohibitive to disassemble and set up in new location (1)
Meat display cases	90	LF	\$ 150.00	13,500.00	cost prohibitive to disassemble and set up in new location (1)
Produce display case	72	LF	\$ 150.00	10,800.00	cost prohibitive to disassemble and set up in new location (1)
				<u>\$ 88,960.00</u>	

(1) To relocate would require draining freon, removing & repairing walls & flooring

Management Matters:

Ms. Kimberly Turner, County Manager, appeared before the Board to provide an update on Small Business Forums. Ms. Turner stated tentatively there are 4 locations for the forums: October 5 at Conway Town Hall, October 10 at Roanoke Electric, October 25 at Garysburg Town Hall and November 8 at Chamber of Commerce from 6:30 p.m. until 8 p.m.

Citizens/Board Comments:

Chairman Carter called for Citizens Comments.

Mr. Tony Burnette, citizen, asked the Board for information regarding County Audit and Courthouse renovations.

Chairman Carter called for Board Comments.

Commissioner Tyner thanked the citizens for attending. He made comments referencing road improvements for Northampton County with federal grants. He stated that he will continue to work hard to make Northampton County better and all needs will be addressed sooner or later. He also stated that being a Commissioner is a full-time job.

Vice-Chairman Deloatch had no comments.

Commissioner Greene echoed Mr. Tyner's comments about being a Commissioner requires a lot of time. She also made comments in reference to the Founders Day at Halifax Community College.

Commissioner Faulkner also echoed the sentiments of the other Commissioners. She stated she is the youngest Commissioner and what she brings to the table as being a Commissioner. She also made comments in reference to poverty in Northampton County.

Chairman Carter thanked everyone for attending and reminded everyone of the Small Business Forums.

A motion was made by Chester Deloatch and seconded by Geneva Faulkner to adjourn.

Question Called: All present voting yes. Motion carried.

Komita Hendricks, Clerk to the Board
"r.m. 09-18-17"

NORTHAMPTON COUNTY
BOARD OF COMMISSIONERS

Meeting Date: 10-2-2017

Agenda Tab Number: 2

Agenda Time: 10:00 am

Presenter and/or Subject Matter:

Approval of Closed Session Minutes for September 18, 2017

(omitted)

Komita Hendricks

NORTHAMPTON COUNTY
BOARD OF COMMISSIONERS

Meeting Date: 10-2-2017

Agenda Tab Number: 3

Agenda Time: 10:00 am

Presenter and/or Subject Matter:

Approval of Agenda for October 2, 2017

Komita Hendricks

3 Approval of Agenda for October 2, 2017

The Northampton County Board of Commissioners will meet in Regular Session on Monday, October 2, 2017 at 10:00 a.m. in the Commissioners' Meeting Room located at 100 West Jefferson Street, Jackson, North Carolina. The purpose of the meeting is to conduct public business as indicated on the following agenda.

<u>TAB</u>	<u>TIME</u>	<u>DESCRIPTION</u>
	9:50	Agenda Work Session
1	10:00	Approval of Regular Meeting Minutes for September 18, 2017
2		Approval of Closed Session Minutes for September 18, 2017
3		Approval of Agenda for October 2, 2017
4	10:05	Mrs. Cathy Allen, Tax Administrator 1) Ad Valorem Tax Appeals 2) Appeal of late list Penalties-Matt Glover
5	10:20	Ms. Leslie Edwards, Finance Officer 1) Trillium Health Resources 2) Copy Pro Lease Agreement 3) West Fraser Wastewater Project Budget Ordinance 4) Budget Amendments FY 16-17 5) Budget Amendments FY 17-18
6	10:40	Ms. Kimberly Turner, County Manager Management Matters
7	10:50	Citizens/Board Comments
8	11:20	Closed Session G.S. 143-318.11 (a)(5)
		Closed Session G.S. 143-318.11 (a)(3)
	11:45	Adjourn

NORTHAMPTON COUNTY
BOARD OF COMMISSIONERS

Meeting Date: 10-2-2017

Agenda Tab Number: 4

Agenda Time: 10:05 am

Presenter and/or Subject Matter:

Mrs. Cathy Allen, Tax Administrator
1) Ad Valorem Tax Appeals
2) Appeal of late list Penalties-Matt Glover

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: September 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 **\$3,767.76** on fourteen (14) 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: _____

September 1, 2017

Ad Valorem Tax Appeals

NAME	ACCOUNT	ACTION	AMOUNT	REASON
Brown, Sharon D	80812	Release	263.47	Illegal Tax
Canon Financial Services Inc	91279	Release	23.83	Clerical Error
Davis, Christopher W	74580	Release	5.06	Illegal Tax
Foreman, Linda	128293	Release	637.86	Clerical Error
Godineaux, Victoria	93738	Release	146.71	Illegal Tax
Hartsville Amusement Co Inc	123041	Release	28.62	Illegal Tax
Johnson, Lee & Veronica	14040	Release	7.91	Illegal Tax
Nelson, Janet	128852	Release	230.00	Clerical Error
Newton, Lottie	117815	Release	154.00	Clerical Error
Owens, Ballard & Arlene	32394	Release	247.50	Clerical Error
Person, Judy Ann	100975	Release	230.14	Clerical Error
Scott, Sylvia D	103443	Release	820.27	Illegal Tax
Skatrud, Irma Lou	123086	Release	11.80	Illegal Tax
Town of Jackson	100784	Release	960.59	Illegal Tax
TOTAL REFUNDS/RELEASES			\$ 3,767.76	

Respectfully submitted,

CATHY B. ALLEN
TAX ADMINISTRATOR

CBA/br

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

*Appeal of late list Penalties-Matt Glover***DECISION PAPER**

TO: Northampton County Board of Commissioners

FROM: Cathy B. Allen, Tax Administrator

RE: Appeal of late list Penalties – Matt Glover

DATE: September 21, 2017

THIS IS A DECISION PAPER.

PURPOSE: To seek the Board decisions whether to approve a release of penalties for filing late Business Personal Property listing forms for Glover Contracting Co Inc. and Glover Construction Co., Inc. assessed to accounts 59993 and 76019 in the amount of \$17,496.63.

FACTS: The Board adopted an order directing the Tax Administrator to conduct the 2017 listing period from January 2 thru February 17, 2017. Taxpayers receive instructions provided on their 2017 listing form that returns must be filed by February 17, 2017.

DISCUSSION: The Tax Department received a request for listing extensions which were granted until April 17, 2017 being the 15th fell on a weekend. The tax return was received in office on April 18, 2017 with a postmark from the company postage machine dated April 14, 2017. (See attached copy of mailer)

CONCLUSION: In order for the postmark to be considered it has to be affixed by the United States Postal Service only, if not then as of date received in office. Please see the attached General Statutes G.S. 105-311 **Listing and signing affirmation; use if agents, mail, and electronic listing;** G.S. 105-360 (d) **Due date,** regarding this matter.

RECOMMENDATIONS: That the Board of Commissioners denies the request for release of penalties on tax bill 17A59993.05 (G01 \$415.385, F53 \$31.65), 17A59995.05.2 (G01 \$664.20, F53 \$50.59), 17A59993.05.3 (G01 \$1,352.19, F53 \$102.93), and 17A76019.05 (G01 \$13,827.15, F53 \$1,052.07) totaling \$17,496.63 for the reasons stated on the listing.

ACTION BY THE BOARD

APPROVED:

DISAPPROVED:

OTHER:

INIT AND DATE

____ _

§ 105-360. Due date; interest for nonpayment of taxes; discounts for prepayment; interest on overpayment of tax.

(a) Taxes levied under this Subchapter by a taxing unit are due and payable on September 1 of the fiscal year for which the taxes are levied. Taxes are payable at par or face amount if paid before January 6 following the due date. Taxes paid on or after January 6 following the due date are subject to interest charges. Interest accrues on taxes paid on or after January 6 as follows:

- (1) For the period January 6 to February 1, interest accrues at the rate of two percent (2%).
- (2) For the period February 1 until the principal amount of the taxes, the accrued interest, and any penalties are paid, interest accrues at the rate of three-fourths of one percent (3/4%) a month or fraction thereof.

(b) Repealed by Session Laws 1987, c. 93, s. 2.

(c) Under the conditions established by this subsection (c), the governing body of any county or municipality levying taxes under the provisions of this Subchapter shall have authority to establish a schedule of discounts to be applied to taxes paid prior to the due date prescribed in subsection (a) above. To exercise this authority, the governing body shall:

- (1) Not later than the first day of May preceding the due date of the taxes to which it first applies, adopt a resolution or ordinance specifying the amounts of the discounts and the periods of time during which they are to be applicable.
- (2) Submit the resolution or ordinance to the Department of Revenue for approval.
- (3) Upon approval by the Department of Revenue, publish the discount schedule at least once in some newspaper having general circulation in the taxing unit.

When such a resolution or ordinance is submitted to the Department of Revenue, the Department may approve it or disapprove it in whole or in part if, in the opinion of the Department, the discounts or the periods of time for which discounts are allowed are excessive or unreasonable. Such a resolution or ordinance, once adopted and approved by the Department of Revenue, shall continue in effect until repealed. Nothing in this subsection (c) shall prevent the governing body of any taxing unit from providing by resolution that the schedule of discounts for prepayment of taxes in effect in the taxing unit on June 30, 1971, shall continue in effect through November 1, 1971, but no longer.

*

(d) For the purposes of computing discounts and interest, tax payments submitted by mail shall be deemed to be received as of the date shown on the postmark affixed by the United States Postal Service. If no date is shown on the postmark or if the postmark is not affixed by the United States Postal Service, the tax payment shall be deemed to be received when the payment is received in the office of the tax collector. In any dispute arising under this subsection, the burden of proof shall be on the taxpayer to show that the payment was timely made.

(e) (Effective for taxable years beginning on or after January 1, 2011) When an order of the county board of equalization and review reduces the valuation of property or removes the property from the tax lists and, based on the order, the taxpayer has paid more tax than is due on the property, the taxpayer is entitled to receive interest on the overpayment in accordance with this subdivision. An overpayment of tax bears interest at the rate set under subsection (a) of this section from the date the interest begins to accrue until a refund is paid. Interest accrues from the later of the date the tax was paid and the date the tax would have been considered delinquent under G.S. 105-360. A refund is considered paid on a date determined by the governing body of the taxing unit that is no sooner than five days after a refund check is mailed. (1939, c. 310, s. 1403; 1943, c. 667; 1945, c. 247, s. 3; c. 1041; 1947, c. 888, s. 1; 1969, c. 921, s. 1; 1971, c. 806, s. 1; 1973, c. 476, s. 193; 1977, c. 327, s. 2; c. 630; 1979, c. 233, ss. 1, 2; 1987, c. 93, ss. 1, 2; 2008-35, s. 2.7; 2011-3, s. 3(a).)

Glover Construction Co., Inc.

P.O. Box 40 • Highway 301 N
Pleasant Hill, North Carolina 27866
(252) 536-2660 • FAX (252) 536-4600



September 11, 2017

Attn: Cathy B. Allen, Northampton County Tax Administrator
Northampton County Tax Department
Post Office Box 637, 104 Thomas Bragg Drive
Jackson, NC 27845

Re: Account #s: 103326, 76019, and 59993

Dear Ms. Allen,

Per your letter of August 22, 2017, I hereby request to make an appeal before the Northampton County Board of Commissioners for the following reasons:

1. I requested an extension to file our property tax returns as I have for many years to get the information from our accountants to do so, and that extension was granted.
2. I was given until April 17, 2017, since April 15th fell on a Saturday. My returns were filled out and mailed by me on April 14th at the Pleasant Hill Post Office.
3. Your office informed us after we received enormous penalties that according to your stamp, our return was not received until April 18, 2017.
4. I contacted the Pleasant Hill Post Office and since our mail comes from Jackson, they said that the return mail goes back to Jackson the same day or the next business day if it was brought in the afternoon and therefore even if I mailed it Friday afternoon on the 14th, it would have been in the Jackson Post Office no later than Monday, April 17th.
5. You sent me General Statute information with your letter dated August 22, 2017 relating to listings [G.S. 105-311 (b) (1)], and [G.S. 105-360 (d)] that relates to due dates of payment that is not in question here.
6. If you apply the strict interpretation of the listing statute and hold to your position that the return was not received until Tuesday, April 18th and my listing was therefore late since it was postmarked by an authorized USPS postage meter and not the Post Office itself, wherein is Northampton County harmed in any way? I could have not mailed in on Friday the 14th, held it until Monday afternoon, April 17th, taken it to the Pleasant Hill Post Office and dropped it in the outgoing mail according to the statute and your office would not have received it until April 18th anyway.
7. Penalties are to cure harm, and in this instance, there is no harm to the county. As a large taxpayer who employs over 200 people, many of whom are from this county and has done so for over a half century, I would appreciate a sense of reasonableness applied in this situation from a good business citizen of this county.

Therefore, I respectfully request that I be given an audience before the honorable Northampton County Board of Commissioners at their earliest convenience.

Page 2
September 11, 2017
Northampton County Tax Department

Sincerely,

A handwritten signature in black ink, appearing to read "Matt B. Glover". The signature is written in a cursive style with a large, stylized initial "M".

Matt B. Glover
Vice President

Contracting, Inc.

40

Hill, NC 27866

Northampton County Tax Dept.
104 Thomas Bragg Dr.
Jackson, NC 27845-0637

APR 2017
Northampton
County

Ed Hill
4-17-17



ZIP 27866
01101606389

\$01.829

FIRST CLASS MAIL

FROM Example
ZIP

JACKSON
MS 390
21 FEB '17
PM 3:1

U.S. POSTAGE
METRE BOWIES
ZIP 38907 \$ 000.46⁰
02 4M
0000333508 FEB 20 2017

NORTHAMPTON COUNTY TAX DEPARTMENT
P. O. BOX 637
JACKSON, NORTH CAROLINA 27845

Business

27845-063737



NORTHAMPTON COUNTY
BOARD OF COMMISSIONERS

Meeting Date: 10-2-2017

Agenda Tab Number: 5

Agenda Time: 10:20 am

Presenter and/or Subject Matter:

Ms. Leslie Edwards, Finance Officer
1) Trillium Health Resources
2) Copy Pro Lease Agreement
3) West Fraser Wastewater Project Budget Ordinance
4) Budget Amendments FY 16-17
5) Budget Amendments FY 17-18

Komita Hendricks

Trillium Health Resources**NORTHAMPTON COUNTY**

Finance Department & Management Information Systems

Post Office Box 663

Jackson, North Carolina 27845

Finance Telephone (252) 534-1536 or (252) 534-5301

MIS Telephone (252) 534-6171

Fax (252) 534-1239

Leslie H. Edwards
Finance Officer

Bill Blanchard
MIS

INFORMATION PAPER

TO: Northampton County Board of Commissioners

FROM: Leslie Edwards
Finance Officer

DATE: October 2, 2017

RE: Trillium Health Resources Quarterly Report

As required by GS 122C-117 3(c) the finance officer is required to present the quarterly Monitoring Report to the Board of Commissioners.

Attached you will find the quarterly report for Trillium Health Resources (Mental Health) for June 30, 2017. This report includes budget verses actual.

Also included is the 2016/2017 budget and actual for current year as well as prior year. County Appropriations including ABC funds are listed by county along with estimated fund balance appropriation for both budget year.

Also included is persons served by the county for FY 2017.

Northampton County contributes to Trillium Health Resources monthly with ABC Board funds disbursed at the end of the fiscal year.

Trillium Health Resources
Persons Served by County SFY 2017

County	Annual County General Funding	Rank	Population	Rank	Disability Area *			Substance Abuse	Total Persons Served*	Rank	Value of Services Provided	Rank
					Mental Health	I/DD						
Beaufort	\$ 157,000	8	47,827	8	2,131	268		652	2,773	7	\$ 20,230,518	6
Bertie	\$ 44,590	15	20,010	15	714	68		110	831	14	\$ 6,863,233	14
Brunswick	\$ 250,443	5	138,430	4	3,438	378		967	4,444	4	\$ 28,053,040	5
Camden	\$ 20,000	22	10,223	22	177	40		44	240	22	\$ 1,896,403	22
Carteret	\$ 198,000	7	71,265	6	2,373	247		674	3,014	6	\$ 15,848,645	7
Chowan	\$ 29,478	17	13,932	17	413	65		139	575	18	\$ 6,091,625	15
Craven	\$ 249,827	6	101,893	5	3,202	446		986	4,319	5	\$ 30,854,905	4
Curtis	\$ 49,012	13	28,473	11	549	90		118	712	15	\$ 5,729,051	16
Dare **	\$ 411,040	4	37,798	10	871	99		326	1,221	10	\$ 7,043,751	13
Gates	\$ 28,000	18	11,637	20	238	42		40	303	21	\$ 1,929,563	21
Hertford	\$ 77,750	10	24,309	12	753	109		151	937	12	\$ 8,404,625	10
Hyde	\$ 10,914	23	5,625	23	166	16		32	200	23	\$ 921,537	24
Jones	\$ 20,306	21	10,426	21	407	53		62	491	19	\$ 3,728,413	20
Martin	\$ 48,462	14	23,763	13	939	108		209	1,170	11	\$ 7,901,873	11
New Hanover	\$ 2,151,117	1	234,826	1	7,383	909		2,088	9,447	1	\$ 68,727,927	1
Northampton	\$ 77,614	11	20,889	14	804	73		76	914	13	\$ 7,823,539	12
Onslow	\$ 500,000	2	205,607	2	6,072	532		778	6,915	3	\$ 34,894,856	3
Pamlico	\$ 30,593	16	13,201	18	546	46		144	678	16	\$ 4,322,901	18
Pasquotank	\$ 85,506	9	40,330	9	1,412	203		200	1,685	9	\$ 11,132,113	9
Pender	\$ 75,000	12	64,102	7	1,873	185		369	2,282	8	\$ 14,425,498	8
Perquimans	\$ 26,906	20	14,112	16	390	62		58	482	20	\$ 4,559,166	17
Pitt	\$ 487,500	3	179,437	3	6,006	821		1,497	7,750	2	\$ 56,221,762	2
Tyrrell	\$ 8,814	24	4,216	24	107	13		27	137	24	\$ 1,352,360	23
Washington	\$ 27,000	19	12,192	19	440	73		139	595	17	\$ 4,012,602	19
Other Counties***					234	6		307	535		\$ 2,240,952	
Total	\$ 5,064,872		1,334,023		41,638	4,952		10,193	52,650		\$ 355,210,859	

* Total is unduplicated; since a single individual may receive services in more than one category, the columns do not sum across.

** Dare County funding includes funding targeted for the county-developed New Horizons program.

***Other Counties include: No county reported, Albemarle, Bladen, Brunswick, Cabarrus, Caldwell, Catawba, Columbus, Cumberland, Davidson, Davie, Duplin, Durham, Edgecombe, Forsyth, Franklin, Gaston, Greene, Guilford, Halifax, Harnett, Henderson, Hudson, Johnston, Lenoir, Lincoln, Madison, McDowell, Mecklenburg, Montgomery, Moore, Nash, Orange, Randolph, Richmond, Robeson, Rockingham, Rowan, Sampson, Stokes, Surry, Vance, Wake, Warren, Watauga, Wayne, Wilkes, and Wilson.

SOURCES:

Persons Served Data Source : C) Claims, Claims by Service Definition

Value of Services Data Source : C) Claims, Claims by Service Definition (Approved/Adjudicated Claims)

Population Data Source: NC Office of State Budget and Management (OSBM) website: <http://www.osbm.nc.gov/content/county-population-growth-2020-2030> July 2020 projection. Downloaded: 1/6/2017

Copy Pro Lease Agreement**NORTHAMPTON COUNTY**

Finance Department & Management Information Systems

Post Office Box 663

Jackson, North Carolina 27845

Finance Telephone (252) 534-1536 or (252) 534-5301

MIS Telephone (252) 534-6171

Fax (252) 534-1239

Leslie H. Edwards
Finance OfficerBill Blanchard
MIS**Decision Paper**

To: Northampton County Board of Commissioners

From: Leslie Edwards

Date: October 2, 2017

Re.: County Copier Replacements

Purpose: The purpose of this decision paper is to obtain approval by the Board of Commissioners for the lease agreement of copy machines from J&M Executive Leasing, LLC (CopyPro) to replace the county copiers.

Background: County copiers were replaced in 2007 and are in desperate need of replacement. We have met with five Copier Vendors (CopyPro, COECO, Quality, Toshiba and Systel) and had three vendors submit pricing based on "Existing equipment and usage", "Want list survey" and "On-site survey". Two Vendors offer state contract equipment and pricing (COECO & Systel) and CopyPro is offering special "Local Government" pricing. CopyPro is our existing vendor and has done a good job of servicing Northampton County.

Facts: There are five existing copiers on leases (four in the Health Department and one in Human Resources) we have taken into consideration. Our options are to: Continue leasing and maintaining these copiers, buy-out the leases and replace or CopyPro has agreed to roll these leases into the new lease program with replacing this equipment. The current lease buyout is approximately \$24,934.80 with the June billing. Monthly dollar amounts may vary based on equipment selected and copy volume. Monthly saving for the county is \$1,848.42 with a total yearly savings of \$22,181.04.

Currently:

Monthly Lease:..... \$1,862.41
 Monthly S&S:..... \$2,357.32
 Monthly Total:..... \$4,219.73

CopyPro Proposed 25 machines:

Monthly Lease:..... \$1,565.44
 Monthly S&S:..... \$805.87
 Monthly Total:..... 2,371.31

We will get a \$100.00 credit per copier we "trade-in". Overage will be calculated at \$0.0059 for black & white copies/prints and \$0.041 for color, with the cost-per-copy not to increase over the term of the lease.

This is a 60 month lease with the option to upgrade at 48 months.

Systel Proposed 20 machines:

Monthly Lease:..... \$2,516.13

Monthly S&S:..... N/A

Monthly Total:..... 2,695.12

COECO Proposed 20 Machines:

Monthly Lease:..... \$2,580.55

Monthly S&S:..... 655.83

Monthly Total:..... 3,236.38

Recommendation: Recommend that the Board of Commissioners approve the request for a lease agreement for replacement of the county copiers with **CopyPro**.

Respectfully Submitted

Leslie Edwards, Finance Officer

County Manager:

Concur:  _____ 9/27/17

Concur with Comments: _____

Non-Concur: _____

NORTHAMPTON COUNTY CONTRACT CONTROL SHEET		CONTRACT/VENDOR J&M Executive Leasing/CopyPro Inc	
VENDOR # 8566		Address	PO Box 2978, Greenville, NC 27834
		Contact	
		2 Originals	0 Copies
CONTRACT #	2018-5	Amount \$	2371.25 / month
New Contract	Yes	Date originally approved by the Board of Commissioners	
Renewal			
Cost or Material Changes			
Original Contract sent to Contract Administrator		Date:	
Originating Department/Individual:	Finance	Item or Service:	Copy Machine Lease
Department Involved:	All County Departments	Type of Contract:	60 month
Line Item Budgeted:	519900	Period of Coverage:	
GRANTS			
Board approval for Application	Approved	Set	Verified
Board approval for Acceptance	Approved	Set	Verified
COUNTY ATTORNEY	Date Received: 6/27/2017	Date Approved: 9/14/2017	
Approved as to Form: YES	Approved as to Legal Sufficiency: YES		
Revisions Necessary? NOT TO LATEST DRAFT	Board Action Necessary? YES		
Date Revisions were made? N/A	Signature: Scott N. Keel		
FINANCE RHE	Date Received: 9/14/17	Date Audited	9/14/17
Non encumbered contract	Yes	No	
ASSISTANT COUNTY MANAGER	Date Received	Date Approved:	
COUNTY MANAGER KJ2	Date Received 9/27/17	Date Approved: 9/27/17	
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: Address needs to be changed to Finance Office's address on contract			
____ 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: _____			

STANDARD "WALK UP" MFP / COPIER AGREEMENT TERMS AND CONDITIONS

For maintaining the walk-up copying functionality of the base copier equipment, COPYPRO, INC. agrees to perform maintenance service in accordance with the following terms and conditions

1. The initial term of this Agreement shall be for a period of one year from date of equipment purchase and shall be automatically renewed, at the then current rate, for an additional period of twelve (12) months unless written notice of the termination is received by either the Customer or (CopyPro, Inc.) at least thirty (30) days prior to the expiration of the initial term of this Agreement or any renewal term thereof. This Agreement shall not be assignable or transferable by Customer without COPYPRO, INC.'s prior written consent. COPYPRO, INC. may terminate this Agreement if Equipment is sold or transferred to a third party, and upon either event all remaining payments shall become immediately due and owing. COPYPRO, INC. reserves the right to adjust maintenance pricing, terminate this Agreement, and/or assign the service of any equipment which has been relocated more than sixty (60) miles from COPYPRO, INC.'s nearest Service Center. Equipment may not be relocated without the prior written approval of COPYPRO, INC.
2. The pricing of this Agreement is based upon the number of clicks and/or the term of this Agreement. In the event of early termination by the Customer, all remaining charges shall become immediately due and owing. If this Agreement is calculated on a cost-per-click maintenance program, the early termination fee will be calculated according to the average of the actual usage from the beginning date of the Agreement, multiplied by the remaining months of the Agreement.
3. This Agreement does not cover network/connectivity support. All network/connectivity support beyond the initial installation will be chargeable at COPYPRO, INC.'s standard time and materials rates, unless covered by a CopyPro Connection Protection Agreement.
4. The minimum Maintenance rate, any billable excess clicks, and all applicable taxes on such charges or on services rendered, or parts supplied hereto, shall be due upon receipt of the invoice. All Maintenance Agreements are reviewed annually and are subject to adjustment based upon service costs and/or manufacturer's price increases.
5. CopyPro, Inc. or its assigned servicing Dealer will furnish all parts and labor for repairs and maintenance necessitated by normal usage of the walk-up copying/faxing function of the serialized equipment to keep the Equipment in efficient operating order during its regular business hours (8:00 a.m. - 5:00 p.m., Monday through Friday, except holidays) provided that the Equipment is in good working order on the date of commencement of this Agreement. Consumable Supplies (toner, developer, Image Units and drums) are excluded unless otherwise noted on the front of this Contract/Sales Agreement. Supply Inclusive Maintenance Agreement (SIMS) include all consumables, parts and labor. Scan click charges (if applicable) are not included under this agreement.
6. Service calls for operator function (adding or changing supplies, auto gradation/color calibration, removing misfeeds or any other Customer responsibility) will be subject to a time and material service charge at COPYPRO, INC.'s then current rate. Additional chargeable services include but are not limited to:
 - a) Repairs resulting from causes other than normal use: Customer's willful act; negligence or misuse; Customer's use of supplies, parts or attachments which do not meet published specifications and/or which cause abnormally frequent service calls or service problems; accident, failure or variances of electrical power; failure to provide air conditioning, heat or humidity control as required; abuse, theft, fire, water, or any other damage resulting from uncontrollable causes.
 - b) Subsequent repairs made when personnel other than those of COPYPRO, INC. or its assigned Servicing Dealer perform service.
 - c) Transportation and relocation - repairs resulting from unauthorized relocation of equipment by anyone other than COPYPRO, INC. or its assigned Servicing Dealer. COPYPRO, INC. reserves the right to terminate this Agreement based upon damages to Equipment and to invoice Customer any and all remaining payments applicable to this Agreement.
 - d) Work which Customer requests to be performed outside regular business hours.
 - e) Shop reconditioning or modification to the Equipment except as specified by CopyPro, Inc.'s Technical Service Department to assure greater performance of the Equipment.
7. All of the foregoing shall be invoiced in accordance with CopyPro, Inc.'s established per-call rates and terms in effect. When in CopyPro, Inc.'s opinion the Equipment becomes of advanced age or usage exceeds manufacturer's specifications, and cannot be maintained in good working order through CopyPro, Inc.'s routine preventive maintenance service, or if work beyond the scope of this Agreement is required, CopyPro, Inc. shall submit to Customer a cost estimate of such work. If Customer declines to authorize the same, CopyPro, Inc. shall have the right, on ten (10) days written notice to Customer, to terminate service under this Agreement as to any or all items of Equipment. Removed parts replaced by CopyPro, Inc. shall become property of CopyPro, Inc. CopyPro, Inc. shall have full and free access to the equipment to provide service thereon. Neither COPYPRO, INC. nor an assigned Servicing Dealer shall be responsible for any delays in servicing the Equipment due to the inability or delay in obtaining a necessary part or supply.
7. Customer agrees to:
 - a. Provide COPYPRO, INC. with meter readings as needed and to accept estimated meter readings based on service history for billing purposes.
 - b. Expenses incurred for supplies consumed in the course of the service performed by COPYPRO, INC. technical personnel or damaged/misused by the customer are non-recoverable and replenishment of such supplies is the sole responsibility of the customer.
8. COPYPRO, INC.'S OBLIGATIONS AND WARRANTIES UNDER THIS AGREEMENT ARE IN LIEU OF (A) ALL OTHER WARRANTIES, EXPRESSED OR IMPLIED INCLUDING IMPLIED WARRANTIES OF MERCHANTABILITY AND FITNESS FOR A PARTICULAR PURPOSE, WHICH ARE SPECIFICALLY WAIVED AND (B) ALL OTHER OBLIGATIONS OR LIABILITIES FOR DAMAGES INCLUDING, BUT NOT LIMITED TO: 1) PERSONAL INJURY OR PROPERTY DAMAGE, OR 2) LOSS OF PROFIT OR OTHER CONSEQUENTIAL DAMAGES ARISING OUT OF OR IN CONNECTION WITH THIS AGREEMENT OR THE MAINTENANCE SERVICE CAUSED DIRECTLY OR INDIRECTLY BY STRIKES, ACCIDENTS, CLIMATIC CONDITIONS, OR REASON OF SIMILAR NATURE BEYOND ITS CONTROL. CUSTOMER AGREES THAT IF COPYPRO, INC. CAUSED ANY INJURY OR DAMAGE TO CUSTOMER OR CUSTOMER'S PROPERTY, WHICH SAID CLAIM IS NOT OTHERWISE WAIVED HEREIN, CUSTOMER AGREES THAT THE MAXIMUM AMOUNT THAT COPYPRO, INC. SHALL HAVE TO PAY CUSTOMER FOR SAID INJURY OR DAMAGE IS AN AMOUNT EQUAL TO THE SERVICES RENDERED TO THE CUSTOMER THAT CAUSED SAID INJURY OR DAMAGE.
9. This Agreement constitutes the entire Agreement between the parties with respect to the furnishing of maintenance service superseding all previous proposals, oral or written.
10. COPYPRO, INC. reserves the right to withhold service and product if Customer fails to make any payment due under the terms and conditions of this Agreement. If Customer fails to make any payment when due under the terms and conditions of this Agreement as set forth above or otherwise is in default of the terms and conditions of this Agreement, Customer agrees that all payments due under said Agreement shall be accelerated and Customer shall be liable for all payments due under the full term of this Agreement that are unpaid or the reasonable cost of all services completed by the CopyPro, Inc. for the benefit of customer, whichever is greater. If Customer breaches any term or condition of this Agreement, Customer agrees to reimburse COPYPRO, INC. for all attorney fees and costs COPYPRO, INC. expends to enforce the terms and conditions of this Agreement against Customer. Should either party commence a lawsuit arising out of or related to the terms and conditions of this Agreement, then that lawsuit shall be filed exclusively in Pitt County. Further, this Agreement shall be interpreted exclusively under the laws of the State of North Carolina.

OMIT MVS.

2. **EQUIPMENT SERVICE; SUPPLIER; YOUR UNCONDITIONAL OBLIGATIONS:** Unless waived by you by initialed in the space provided on page 1, the supplier has agreed to provide Equipment service during normal business hours and to provide you with all lower, developer and parts necessary for you to produce copies and prints, all of which are included in the Payment amount. However, you agree that you must separately purchase all other supplies, including, without limitation, copier paper, at your own cost, and you must separately purchase Equipment service outside the supplier's normal business hours and any service, parts or supplies required by you in excess of the Equipment or failure to follow the manufacturer's suggested use instructions. You further agree that: (a) you selected the Equipment and the supplier; (b) your obligations hereunder are absolute and unconditional and are not subject to cancellation, reduction or setoff for any reason whatsoever (including, without limitation, any Equipment failure or the supplier's failure to provide you with any Equipment service, parts or supplies); and (c) in the event that we assign this Agreement, (1) our assignee shall not be responsible for providing you with Equipment service, parts or supplies, or for any other obligations that the supplier owes to you (even though the assignee will, as a consequence to you and the supplier, bill and collect monies owed by you to the supplier), and (2) if the Equipment is unsatisfactory or if the supplier fails to provide any service, parts or supplies or breaches any other obligation to you, you shall not make any claim against the assignee and shall continue to fully perform under this Agreement. With respect to any equipment designated as "Service Only", you acknowledge and agree that: (i) we do not own such equipment, (ii) such equipment is not provided or rented to you pursuant to the terms of this Agreement, (iii) the supplier has agreed to provide service and supplies for such equipment in accordance with the terms of this Section 2, and (iv) the portion of the Payment attributable to such "service only" equipment includes payment only for the service and supplies provided by the supplier pursuant to this Section 2 and not for the use or rental of such equipment.
3. **RENT, TAXES AND FEES:** You will pay the monthly Payment (as adjusted) when due, plus any applicable sales, use and property taxes. The base Payment will be adjusted proportionately upward or downward: (1) by up to 10% to accommodate changes in the actual Equipment cost; (2) if the shipping charges or taxes differ from the estimate given to you; and (3) to comply with the tax laws of the state in which the Equipment is located. If we pay any taxes, insurance or other expenses that you owe hereunder, you agree to reimburse us when we request and to pay as a processing fee for each expense or charge we pay on your behalf. We may charge you for any filing fees required by the Uniform Commercial Code (UCC) or other laws, which fees vary state-to-state. By the date the first Payment is due, you agree to pay us an origination fee of up to \$126 as invoiced by us. We will have the right to apply all sums, received from you, to any amounts due and owed to us under the terms of this Agreement. If for any reason your check is returned for nonpayment, you will pay us a bad check charge of \$30 or, if less, the maximum charge allowed by law. We may make a profit on any fee, estimated tax payments and other charges paid under this Agreement.
4. **OWNERSHIP, MAINTENANCE AND LOCATION OF EQUIPMENT; SECURITY INTEREST:** We are the owner of the Equipment and have sole title to the Equipment (excluding Financed Items). We do not own any software that is included with the Financed Items and cannot transfer any interest in such software to you. We are not responsible for the software or the obligations of you or the licensor under any license agreement. At your expense, you agree to keep the Equipment: (1) in good repair, condition and working order, in compliance with applicable manufacturer's and regulatory standards; (2) free and clear of all liens and claims; and (3) only at your address shown on page 1, and you agree not to move it unless we agree. As long as you have given us the written notice as required in paragraph 1 prior to the expiration or termination of this Agreement's term, if you do not purchase the Equipment, you will return all but not less than all of the Equipment and all related materials and use and maintenance records to a location we specify, at your expense, in null-renewable condition, full working order and complete repair. You are solely responsible for removing any data that may reside in the Equipment you return, including but not limited to hard drives, disk drives or any other form of memory. You grant us a security interest in the Equipment to secure all amounts you owe us under any agreement with us, and you authorize us to file a financing statement (UCC-1). You will not change your state of organization, headquarters or residence without providing prior written notice to us so that we may amend or file a new UCC-1. You will notify us within 30 days if your state of organization revokes or terminates your existence.
5. **COLLATERAL PROTECTION; INSURANCE; INDEMNITY; LOSS OR DAMAGE:** You agree (a) to keep the Equipment fully insured through a carrier acceptable to us against loss in an amount not less than the original cost of the Equipment with us named as lender's loss payee; (b) to maintain comprehensive public liability insurance acceptable to us and to include us as additional insured on the policy; (c) to provide proof of insurance satisfactory to us no later than thirty (30) days following the start of this Agreement and thereafter upon our written request and to provide us with 10 days advance written notice of any modification or cancellation of your insurance policy; (d) if you fail to obtain and maintain property loss insurance satisfactory to us and/or you fail to provide proof of such insurance to us within thirty (30) days of the start of this Agreement, we have the option, but not the obligation, to do as provided in either (A) or (B) as follows, of the following paragraphs as determined in our discretion: (A) We may secure property loss insurance on the Equipment from a carrier of our choosing in such form and amounts as we deem reasonable to protect our interests. If we place insurance on the Equipment, we will not name you as an insured and your interests may not be fully protected. If we secure insurance on the Equipment, you will pay us an insurance charge, which will include reimbursement of the premiums advanced by us, and our processing fee which may be higher than the amount that you would pay if you placed the insurance independently and may result in a profit to us through an investment in reinsurance or otherwise. Any insurance proceeds received may be applied, at our option, (i) to repair, replace or replace the Equipment, or (ii) against the remaining balance of the Agreement plus our estimated residual value, both discounted at 2% per year, provided we elect to apply this Subsection A. (B) We may charge you a monthly property damage surcharge of up to .0035 of the Equipment cost as a result of our credit risk and administrative and other costs, as would be further described on a letter from us to you. We may make a profit on this program. **NOTHING IN THIS PARAGRAPH WILL RELIEVE YOU OF RESPONSIBILITY FOR LIABILITY INSURANCE ON THE EQUIPMENT.** We are not responsible for, and you agree to hold us harmless and reimburse us for and to defend on our behalf against, any claim for any loss, expense, liability or injury caused by or in any way related to delivery, installation, possession, ownership, use, condition, inspection, removal, return or storage of the Equipment. You are responsible for the risk of loss or for any destruction or damage to the Equipment. You agree to promptly notify us in writing of any loss or damage. If the Equipment is destroyed and we have not otherwise agreed in writing, you will pay to us the unpaid balance of this Agreement, including any future rent to the end of the term plus the anticipated purchase price of the Equipment (both discounted at 2%). Any proceeds of insurance will be paid to us and credited, at our option, against any loss or damage. You authorize us to sign on your behalf and appoint us as your attorney-in-fact to endorse in your name any insurance drafts or checks issued due to loss or damage to the Equipment. All insurances will survive the expiration or termination of this Agreement.
6. **ASSIGNMENT: YOU HAVE NO RIGHT TO SELL, TRANSFER, ASSIGN OR SUBLEASE THE EQUIPMENT OR THIS AGREEMENT, without our prior written consent.** Without our prior written consent, you shall not reassign or merge with any other entity or transfer all or a substantial part of your ownership interests or assets. We may sell, assign, or transfer this Agreement without notice. You agree that if we sell, assign or transfer this Agreement, our assignee will have the same rights and benefits that we have now and will not have to perform any of our obligations. You agree that the new Lessor will not be subject to any claims, defenses, or offsets that you may have against us. You shall cooperate with us in executing any documents reasonably required by us or our assignee to effectuate any such assignment. This Agreement shall be binding on and inure to the benefit of the parties hereto and their respective successors and assigns.
7. **DEFAULT AND REMEDIES:** You will be in default if (a) you do not pay any Payment or other sum due to us or any other person when due or if you fail to perform in accordance with the covenants, terms and conditions of this Agreement or any other agreement with us or any of our affiliates or any material agreement with any other lender; (b) you make or have made any false statement or misrepresentation to us; (c) you or any guarantor dies, dies insolvent or terminates existence; (d) there has been a material adverse change in your or any guarantor's financial, business or operating condition; or (e) any guarantor defaults under any guaranty for this Agreement. If any part of a Payment is more than 5 days late, you agree to pay a late charge of 10% of the Payment which is late or, if less, the maximum charge allowed by law. If you are over in default, at our option, we can terminate this Agreement and require that you pay the unpaid balance of this Agreement, including any future Payments to the end of the term plus the anticipated purchase price of the Equipment (both discounted at 2%). We may recover default interest on any unpaid amount at the rate of 12% per year. Consequently and immediately, we may also use any or all of the remedies available to us under Articles 2A and 9 of the UCC and any other law, including requiring that you: (1) return the Equipment to us to a location we specify; and (2) immediately stop using any Financed Items. In addition, we will have the right, immediately and without notice or other action, to set-off against any of your liabilities to us as any money, including depository account balances, owed by us to you, whether or not due, in the event of any dispute or enforcement of rights under this Agreement or any related agreement, you agree to pay our reasonable attorney's fees (including any incurred before or at trial, on appeal or in any other proceeding), actual court costs and any other collection costs, including any collection agency fee. If we have to take possession of the Equipment, you agree to promptly notify us in writing of any loss or damage. If the Equipment is destroyed and we have not otherwise agreed in writing, you will pay to us the unpaid balance of this Agreement, including any future rent to the end of the term plus the anticipated purchase price of the Equipment (both discounted at 2%). **YOU AGREE THAT WE WILL NOT BE RESPONSIBLE TO PAY YOU ANY CONSEQUENTIAL, INDIRECT OR INCIDENTAL DAMAGES FOR ANY DEFAULT, ACT OR OMISSION BY ANYONE.** Any delay or failure to enforce our rights under this Agreement will not prevent us from enforcing any rights at a later time. You agree that this Agreement is a "Finance Lease" as defined by Article 2A of the UCC and your rights and remedies are governed exclusively by this Agreement. You waive all rights under sections 2A-508 through 2A-522 of the UCC. If interest is charged or collected in excess of the maximum lawful rate, we will not be subject to any penalties.
8. **INSPECTIONS AND REPORTS:** We will have the right, at any reasonable time, to inspect the Equipment and any documents relating to its use, maintenance and repair. Within 30 days after our request, you will deliver all requested information (including but not limited to) which we deem reasonably necessary to determine your current financial condition and faithful performance of the terms hereof. This may include: (i) compiled, reviewed or audited annual financial statements (including, without limitation, a balance sheet, a statement of income, a statement of cash flow, a statement of changes in equity and notes to financial statements) within 120 days after your fiscal year end, and (ii) management-prepared interim financial statements within 45 days after the requested reporting period(s). Annual statements shall set forth the corresponding figures for the prior fiscal year in comparative form, all in reasonable detail without any qualification or exception deemed material by us. Unless otherwise accepted by us, such financial statement submitted to us shall be prepared in accordance with generally accepted accounting principles consistently applied and shall fairly and accurately present your financial condition and results of operations for the period to which it pertains.
9. **USA PATRIOT ACT NOTICE; FAXED OR SCANNED DOCUMENTS, MISC:** To help the government fight the funding of terrorism and money laundering activities, federal law requires all financial institutions to obtain, verify, and record information that identifies each customer who opens an account. When you enter into a transaction with us, we ask for your business name, address and other information that will allow us to identify you. We may also ask to see other documents that substantiate your business identity. You agree to submit the original duly-signed documents to us via overnight courier the same day of the receipt or scanned transmission of the documents. Any faxed or scanned copy containing your faxed or scanned signature and our original signature is the sole original for all purposes, and you waive the right to challenge in court the authenticity or binding effect of any faxed or scanned copy or signature hereon. You agree to execute any further documents that we may request to carry out the intent and purposes of this Agreement. All notices shall be mailed or delivered by facsimile transmission or overnight courier to the respective parties at the addresses shown on this Agreement or such other address as a party may provide in writing from time to time. By providing any telephone number, now or in the future, for a cell phone or other wireless device, you are expressly consenting to receiving communications, regardless of their purpose, at that number, including, but not limited to, pre-recorded or artificial voice message calls, text messages, and calls made by an automatic dialing system from us and our affiliates and agents. These calls and messages may incur access fees from your provider.
10. **WARRANTY DISCLAIMERS:** YOU AGREE THAT YOU HAVE SELECTED EACH ITEM OF EQUIPMENT BASED UPON YOUR OWN JUDGMENT AND YOU DISCLAIM ANY RELIANCE UPON ANY STATEMENTS OR REPRESENTATIONS MADE BY US. YOU ARE UNCONDITIONALLY OBLIGATED TO MAKE ALL PAYMENTS UNDER THIS AGREEMENT REGARDLESS OF ANY CLAIM OR COMPLAINT AGAINST ANY SUPPLIER, LICENSOR OR MANUFACTURER, AND ANY FAILURE OF A SERVICE PROVIDER TO PROVIDE SERVICES WILL NOT EXCUSE YOUR OBLIGATIONS TO US UNDER THIS AGREEMENT. YOU ARE NOT ENTITLED TO REDUCE OR SET-OFF ANY PARTICULAR PURPOSE, CONDITION, QUALITY, ADEQUACY, TITLE, DATA ACCURACY, SYSTEM INTEGRATION, FUNCTION, DEFECTS, OR ANY OTHER ISSUE IN REGARD TO THE EQUIPMENT, ANY ASSOCIATED SOFTWARE AND ANY FINANCED ITEMS.
11. **LAW, JURY WAIVER:** Agreements, promises and commitments made by Lessor, covenants, terms and other credit extensions must be in writing, express consideration and be signed by Lessor to be enforceable. This Agreement may be modified only by written agreement and not by course of performance. This Agreement will be governed by and construed in accordance with the law of the state of the principal place of business of Lessor (or if this Agreement is assigned, the law of the state of its assignee's principal place of business). You consent to jurisdiction and venue of any state or federal court in the state the Lessor or its assignee has its principal place of business and waive the defense of inconvenient forum. For any action arising out of or relating to this Agreement or the Equipment, YOU AND WE WAIVE ALL RIGHTS TO A TRIAL BY JURY.
12. **MAINTENANCE AND SUPPLIES:** The charges established by this Agreement include payment for the use of the Equipment, and unless waived by you by initialed in the space provided on page 1, maintenance by supplier during normal business hours, inspection, adjustment, parts replacement, drums, cleaning material required for proper operation and toner and developer. Paper and staples must always be separately purchased by you. If applicable, the service and supply portion of this Agreement may be assigned by us. We may charge you a supply freight fee to cover our costs of shipping supplies to you.
13. **OVERAGES AND COST ADJUSTMENTS:** You agree to comply with our billing procedures including, but not limited to, providing us with periodic meter readings on the Equipment. At the end of the first 12 months after commencement of this Agreement, and once each successive 12-month period thereafter, we may increase the Payment and the "cost per page" coverage charge for pages that exceed the number of pages originally designated in this Agreement ("Overage") by a maximum of 15% of the existing "cost per page" charge.
14. **UPGRADE AND DOWNGRADE PROVISION:** AFTER COMMENCEMENT OF THE AGREEMENT AND UPON YOUR WRITTEN REQUEST, AT OUR SOLE DISCRETION, WE MAY REVIEW YOUR PAGE VOLUME AND PROPOSE OPTIONS FOR UPGRADING OR DOWNGRADING THE EQUIPMENT TO ACCOMMODATE YOUR BUSINESS NEEDS.
15. **TRANSITION BILLING:** In order to facilitate an orderly transition, including installation and training, and to provide a uniform billing cycle, the start date of this Agreement (the "Effective Date") will be a date after the certification of acceptance of the Equipment, as shown on the first invoice. The payment for this transition period between the date of the certification of acceptance and the Effective Date will be based on the base minimum usage payment, prorated on a 31-day calendar month, and will be added to your first monthly Payment.

Northampton County Mike Sanderford
 Proposed Equipment (252) 756-3175 ext. 268
 Major Accounts Manager

WITH BUYOUT REVISED 9/21/17

Department	11 x 17	Fax	Finishing	Hole Punch	Scanning	Proposed Equipment	\$0.0059	\$0.0400	Cost per equipment	Cost of \$85	TOTAL
							B/W Volume	Color Volume			
Planning & Zoning	Yes	No	Yes	Yes	Yes	No Up Grade	164		\$0.00	\$0.97	\$0.97
Rescue Dept.	No	Yes	Yes	Yes	Yes	Bathub 227	3,401		\$51.01	\$20.07	\$71.08
City Reporting	Yes	No	Yes	No	Yes	Bathub 227	2,485		\$38.75	\$14.66	\$53.41
Health Dept.	Yes	No	No	No	Yes	Bathub 227	4,221		\$64.71	\$24.90	\$89.61
Health Dept.	Yes	No	Yes	No	No	Bathub 227	2,322		\$90.24	\$13.70	\$103.94
Health Dept.	Yes	No	Yes	No	No	Bathub 227	1,046		\$38.75	\$6.17	\$44.92
DSS - Main Reception	Yes	Yes	Yes	No	Yes	Bathub 368	2,482		\$55.47	\$14.70	\$70.17
Tax Office	Yes	Yes	Yes	Yes	Yes	Bathub 368*LCC	4,359		\$68.58	\$26.80	\$95.48
Magistrate	No	Yes	Yes	No	Yes	Bathub 4050	1,320		\$24.79	\$7.08	\$31.87
Health Dept. / Home Health	No	Yes	Yes	NO	Yes	Bathub 4050	4,983		\$24.79	\$29.40	\$54.19
DSS - Food Stamps	No	No	Yes	No	Yes	Bathub 458	21,156		\$71.81	\$124.82	\$196.63
DSS - Child Support	No	No	Yes	No	Yes	Bathub 4750	4,211		\$71.00	\$24.84	\$95.84
Board of Elections	Yes	No	Yes	Yes	Yes	Bathub C308	3,769	25	\$64.72	\$23.18	\$87.91
Economic Development	Yes	Yes	Yes	Yes	Yes	Bathub C308	714	332	\$71.13	\$17.49	\$88.63
NC Cooperative Ext.	Yes	Yes	Yes	Yes	Yes	Bathub C308	1,880	1,049	\$71.13	\$52.69	\$123.83
Public Works	Yes	Yes	Yes	Yes	Yes	Bathub C308	1,781		\$71.13	\$10.51	\$81.64
Parks & Rec.	Yes	No	Yes	NO	Yes	Bathub C308	1,483	193	\$58.09	\$16.47	\$75.56
Register of Deeds	Yes	Yes	Yes	Yes	Yes	Bathub C308*extra tray	1,500		\$77.44	\$8.85	\$86.29
County Manager	Yes	Yes	Yes	Yes	Yes	Bathub C368	3,210	\$49	\$80.15	\$40.90	\$121.05
Human Resource	Yes	Yes	Yes	Yes	Yes	Bathub C368	4,172	1,685	\$80.15	\$104.01	\$184.17
DSS - Directors Office	Yes	No	Yes	No	Yes	Bathub C368	12,431		\$74.52	\$73.34	\$147.86
Finance	Yes	Yes	Yes	Yes	Yes	Bathub C368	3,140	72	\$80.15	\$21.41	\$101.56
Health Dept. / South Fork	No	Yes	Yes	No	Yes	Bathub C368	1,913		\$74.52	\$11.29	\$85.81
Health Dept.	Yes	No	Yes	Yes	Yes	Bathub C368	1,048	1,381	\$73.74	\$60.61	\$134.35
Sheriff's Office	Yes	Yes	Yes	Yes	Yes	Bathub C368*LCC	8,643		\$87.63	\$56.89	\$144.53
							98,917	5,357	\$1,565.44	\$805.87	\$2,371.31 25

STATE AND LOCAL GOVERNMENT ADDENDUM

AGREEMENT

Addendum to Agreement # _____, between Northampton County, North Carolina, as Customer and J&M EXECUTIVE LEASING, LLC, as Lessor. The words you and your refer to Customer. The words we, us and our refer to Lessor.

The parties wish to amend the above-referenced Agreement by adding the following language:

REPRESENTATIONS AND WARRANTIES OF CUSTOMER: You hereby represent and warrant to us that: (a) you have been duly authorized by the Constitution and laws of the applicable jurisdiction and by a resolution or other authority of your governing body to execute and deliver this Agreement and to carry out your obligations hereunder; (b) all legal requirements have been met, and procedures have been followed, including public bidding, in order to ensure the enforceability of this Agreement; (c) this Agreement is in compliance with all laws applicable to you, including any debt limitations or limitations on interest rates or finance charges; (d) the Equipment will be used by you only for essential governmental or proprietary functions of you consistent with the scope of your authority, will not be used in a trade or business of any person or entity, by the federal government or for any personal, family or household use, and your need for the Equipment is not expected to diminish during the term of this Agreement; (e) you have funds available to pay contracted Payments until the end of your current appropriation period, and you intend to request funds to make contracted Payments in each appropriation period, from now until the end of the term of this Agreement; and (f) your exact legal name is as set forth on page one of this Agreement.

NON-APPROPRIATION OR RENEWAL: If either sufficient funds are not appropriated to make contracted Payments or any other amounts due under this Agreement or (to the extent required by applicable law) this Agreement is not renewed, this Agreement shall terminate and you shall not be obligated to make contracted Payments under the Agreement beyond the then-current fiscal year for which funds have been appropriated. Upon such an event, you shall, no later than the end of the fiscal year for which contracted Payments have been appropriated, deliver possession of the Equipment to us. If you fail to deliver possession of the Equipment to us, the termination shall nevertheless be effective but you shall be responsible, to the extent permitted by law and legally available funds, for the payment of damages in an amount equal to the portion of contracted Payments thereafter coming due that is attributable to the number of days after the termination during which you fail to deliver possession and for any other loss suffered by us as a result of your failure to deliver possession as required. You shall notify us in writing within seven days after your failure to appropriate funds sufficient for the payment of the contracted Payments or (to the extent required by applicable law) this Agreement is not renewed, but failure to provide such notice shall not operate to extend the Agreement term or result in any liability to you.

TITLE TO THE EQUIPMENT: If the selected purchase option for this Agreement is \$1.00 or \$101.00, unless otherwise required by law, upon your acceptance of the Equipment, title to the Equipment shall be in your name, subject to our interest under this Agreement.

The parties wish to amend the above-referenced Agreement by restating the following language:

Any provision in the Agreement stating this Agreement supersedes any invoice and/or purchase order is hereby amended and restated as follows: "You agree that the terms and conditions of the Agreement and any supplement or schedule thereto and any related acceptance certificate constitutes the entire agreement regarding the financing or lease of the Equipment and supersedes any purchase order, invoice, request for proposal or other related document."

Any provision in the Agreement stating that the Agreement shall automatically renew unless the Equipment is purchased, returned or a notice requirement is satisfied is hereby amended and restated as follows: "This Agreement will renew for month-to-month terms unless you purchase or return the Equipment (according to the conditions herein) or send us written notice at least 30 days (before the end of any term) that you do not want it renewed."

**PRE-AUDIT CERTIFICATION ADDENDUM
(NORTH CAROLINA)**

AGREEMENT #

Addendum to Agreement # _____, dated _____, between _____, as Customer and J&M EXECUTIVE LEASING, LLC, as Lessor.
The words you and your refer to Customer. The words we, us and our refer to Lessor.

The parties wish to amend the above-referenced Agreement by adding the following language to page 1 of the Agreement:

You represent, warrant and covenant for our benefit that you have reviewed this Agreement with legal counsel regarding the need to obtain approval of the Local Government Commission, and if determined that such approval is needed, have so obtained such approval. If such approval is not needed, a finance officer for you hereby certifies that this Agreement has been pre-audited in the manner required by the Local Government Budget and Fiscal Control Act or the School Budget and Fiscal Control Act, whichever is applicable.

By signing this Addendum, Customer acknowledges the above changes to page 1 of the Agreement and authorizes Lessor to make such changes. In all other respects, the terms and conditions of the Agreement remain in full force and effect and remain binding on Customer. Customer has caused this Addendum to be executed by its duly-authorized finance officer as of the date above.

Northampton County, North Carolina
Customer
X Leslie H. Edwards
Signature
Leslie H. Edwards
Name

Finance Officer

Title

This instrument has been pre-audited in the manner as

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

NOTE: A FACSIMILE OF THIS DOCUMENT WITH SIGNATURE SHALL BE CONSIDERED TO BE AN ORIGINAL. CAPITALIZED TERMS IN THIS DOCUMENT ARE DEFINED AS IN THE AGREEMENT, UNLESS SPECIFICALLY STATED OTHERWISE.

Any provision in the Agreement stating that we may assign this Agreement is hereby amended and restated as follows: "We may sell, assign, or transfer this Agreement without notice to or consent from you, and you waive any right you may have to such notice or consent."

Any provision in the Agreement stating that you grant us a security interest in the Equipment to secure all amounts owed to us under any agreement is hereby amended and restated as follows: "To the extent permitted by law, you grant us a security interest in the Equipment to secure all amounts you owe us under this Agreement, and you authorize us to file a UCC-1 financing statement or be named on the vehicle title to show our interest."

Any provision in the Agreement stating that you shall indemnify and hold us harmless is hereby amended and restated as follows: "You shall not be required to indemnify or hold us harmless against liabilities arising from the Agreement. However, as between you and us, and to the extent permitted by law and legally available funds, you shall bear the risk of loss for, shall pay directly, and shall defend against any and all claims, liabilities, proceedings, actions, expenses, damages or losses arising under or related to the Equipment, including, but not limited to, the possession, ownership, lease, use or operation thereof, except that you shall not bear the risk of loss of, nor pay for, any claims, liabilities, proceedings, actions, expenses, damages or losses that arise directly from events occurring after you have surrendered possession of the Equipment in accordance with the terms of the Agreement to us or that arise directly from our gross negligence or willful misconduct."

Any provision in the Agreement stating that a default by you under any agreement with our affiliates or other lenders shall be an event of default under the Agreement is hereby amended and restated as follows: "You will be in default if: (i) you do not pay any Payment or other sum due to us under the Agreement when due or if you fail to perform in accordance with the covenants, terms and conditions of this Agreement, (ii) you make or have made any false statement or misrepresentation to us, (iii) you dissolve, terminate your existence or file bankruptcy, or (iv) there has been a material adverse change in your financial, business or operating condition."

Any provision in the Agreement stating that you shall pay our attorneys' fees is hereby amended and restated as follows: "In the event of any dispute or enforcement of rights under this Agreement or any related agreement, you agree to pay, to the extent permitted by law and to the extent of legally available funds, our reasonable attorneys' fees (including any incurred before or at trial, on appeal or in any other proceeding), actual court costs and any other collection costs, including any collection agency fee."

Any provision in the Agreement requiring you to pay amounts due under the Agreement upon the occurrence of a default, failure to appropriate funds or failure to renew the Agreement is hereby amended to limit such requirement to the extent permitted by law and legally available funds.

Any provision in the Agreement stating that the Agreement is governed by a particular state's laws and you consent to such jurisdiction and venue is hereby amended and restated as follows: "This Agreement will be governed by and construed in accordance with the laws of the state where you are located. You consent to jurisdiction and venue of any state or federal court in such state and waive the defense of inconvenient forum."

By signing this Addendum, Customer acknowledges the above changes to the Agreement and authorizes Lessor to make such changes. In the event of any conflict between this Addendum and the Agreement, this Addendum shall prevail. In all other respects, the terms and conditions of the Agreement remain in full force and effect and remain binding on Customer.

J&M EXECUTIVE LEASING, LLC

Lessor

Signature

Title

Date

North Carolina

Customer

X

Signature

Title

Date

NOTE: SIGNER OF THIS DOCUMENT MUST BE SAME AS ON THE AGREEMENT. A FACSIMILE OF THIS DOCUMENT WITH SIGNATURE SHALL BE CONSIDERED TO BE AN ORIGINAL. CAPITALIZED TERMS IN THIS DOCUMENT ARE DEFINED AS IN THE AGREEMENT, UNLESS SPECIFICALLY STATED OTHERWISE.

West Fraser Wastewater Project Budget Ordinance

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

**Grant Project Ordinance
 West Fraser Wastewater Project CU-999
 County of Northampton, NC**

Be it ordained by the Northampton County Board of Commissioners that, pursuant to Section 13.2 of Chapter 159 of the General Statutes of North Carolina, the following Grant Project Ordinance is hereby adopted:

Section 1: The project authorized is the Northampton County 2017 West Fraser Wastewater Project (Grant Number U-470) described in Grant Agreements between Northampton County and the North Carolina Department of Commerce.

Section 2: The officers of this unit are hereby directed to proceed with the grant project within the terms of the grant documents and the budget contained herein.

Section 3: The following revenues are anticipated to be available to complete this project:

NC Department of Commerce	<u>\$568,769.00</u>
Total	<u>\$568,769.00</u>

Section 4: The following amounts are appropriated for this project:

Construction	\$418,070.00
Contingency	41,807.00
Engineering	96,240.00
Administration & Legal	<u>12,652.00</u>
Total	<u>\$568,769.00</u>

Section 5: The Finance Officer is hereby directed to maintain with the Grant Project Fund sufficient detailed accounting records to satisfy the requirements of the grantor agency, the grant agreements, and federal and state regulations.

Section 6: Funds may be advanced from the General Fund for the purpose of making payments as due.

Section 7: The Finance Officers directed to report, on a quarterly basis, on the financial status of each project element in Section 4 and the total grant revenues received or claimed.

Section 8: Copies of this Grant Project Ordinance shall be entered into the minutes of the governing board within five days after adoption and be filed with the Finance Officer, the Budget Officer, and the Clerk of the Board.

Adopted this ____ day of _____, 2017.

 Robert V. Carter, Chairman

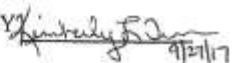
Attest:

 Komita Hendricks, Clerk to the Board

BUDGET AMENDMENT

DATE 06/30/17JE-NO 35

GENERAL LEDGER ACCOUNT NUMBER		INCREASE	TO AMEND BUDGET	INCREASE
			Health - MIECHV Centralized Intake	
113330	451112		MIECHV-Centralized Intake	40,000.00
115175	519800	28,000.00	Contracted Services	
115175	523000	3,000.00	Other Supplies	
115175	526100	2,000.00	Office Supplies	
115175	529300	4,100.00	Meeting Expense	
115175	531101	1,000.00	Travel for Training	
115175	532100	650.00	Telephone	
115175	532500	250.00	Postage	
115175	534100	500.00	Printing	
115175	536000	250.00	Freight	
115175	552000	250.00	Computer Equipment	
			Received additional state funding.	
		40,000.00		40,000.00

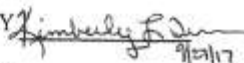
PREPARED BY Leslie Edwards POSTED BY _____APPROVED BY  9/21/17DATE 09/26/17

BOARD APPROVED _____

BUDGET AMENDMENT

DATE 06/30/17JE-NO 36

GENERAL LEDGER ACCOUNT NUMBER		INCREASE	TO AMEND BUDGET	INCREASE
			Water/Sewer	
			<u>Insurance Reimbursements</u>	
613710	438360		Insurance Payments	8,442.54
617110	535201	8,442.54	Repair/Maintenance to Pumps	
			Funds received from insurance company.	
		8,442.54		8,442.54

PREPARED BY Leslie Edwards POSTED BY _____APPROVED BY DATE 09/26/17

BOARD APPROVED _____

BUDGET AMENDMENT

DATE 06/30/17

JE-NO 37

GENERAL LEDGER ACCOUNT NUMBER		INCREASE	TO AMEND BUDGET	INCREASE
			Sheriff	
			<u>Insurance Reimbursements</u>	
113830	438360		Insurance Payements	1,422.03
114310	535300	1,422.03	Repairs to Vehicles	
			Funds received from insurance company.	
		1,422.03		1,422.03

PREPARED BY Leslie Edwards POSTED BY

APPROVED BY Kimberly Rahn
9/27/17

DATE 09/26/17

BOARD APPROVED

BOARD APPROVED

BUDGET AMENDMENT

DATE 07/26/17

JE-NO 2

GENERAL LEDGER ACCOUNT NUMBER		INCREASE	TO AMEND BUDGET	INCREASE
			Cooperative Exten.	
113310	449509		Expanded Foods and Nutrition	3,000.00
114950	529009	3,000.00	Expanded Foods and Nutrition	
113310	449511		Diabetes Support Grant	1,000.00
114950	529012	1,000.00	Diabetes Support Grant	
			Received grant funding.	
		4,000.00		4,000.00

PREPARED BY Leslie Edwards POSTED BY _____

APPROVED BY Kimberly L. [Signature] 9/20/17

DATE 09/26/17

BOARD APPROVED

BUDGET AMENDMENT

DATE 07/28/17

JE-NO 3

[illegible]

PREPARED BY Leslie Edwards POSTED BY _____

APPROVED BY Kimberly F. [Signature] 9/27/17

DATE 09/26/17

BOARD APPROVED

BUDGET AMENDMENT

DATE 07/31/17

JE-NO 4

[illegible]

PREPARED BY Leslie Edwards POSTED BY _____

APPROVED BY [Signature]
5/9/2017

DATE 09/26/17

BOARD APPROVED

BUDGET AMENDMENT

DATE 07/31/17

JE-NO 5

GENERAL LEDGER ACCOUNT NUMBER		INCREASE	TO AMEND BUDGET	INCREASE
			EMS	
			<u>Insurance Reimbursement</u>	
113830	438360		Insurance Payments	17,830.15
114370	554000	16,887.65	Vehicles	
114370	535300	942.50	Repairs to Vehicles	
			Insurance revenue from totaled vehicle.	
		17,830.15		17,830.15

PREPARED BY Leslie Edwards POSTED BY _____

APPROVED BY [Signature] 7/27/17

DATE 09/26/17

BOARD APPROVED

NORTHAMPTON COUNTY
BOARD OF COMMISSIONERS

Meeting Date: 10-2-2017

Agenda Tab Number: 6

Agenda Time: 10:40 am

Presenter and/or Subject Matter:

Ms. Kimberly Turner, County Manager

Management Matter

Komita Hendricks

NORTHAMPTON COUNTY
BOARD OF COMMISSIONERS

Meeting Date: 10-2-2017

Agenda Tab Number: 7

Agenda Time: 10:50 am

Presenter and/or Subject Matter:

Komita Hendricks

NORTHAMPTON COUNTY
BOARD OF COMMISSIONERS

Meeting Date: 10-2-2017

Agenda Tab Number: 8

Agenda Time: 11:20 am

Presenter and/or Subject Matter:

Closed Session

G.S. 143-318.11 (a)(5)

Komita Hendricks

NORTHAMPTON COUNTY
BOARD OF COMMISSIONERS

Meeting Date: 10-2-2017

Agenda Tab Number: 8

Agenda Time: 11:20 am

Presenter and/or Subject Matter:

Closed Session

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

Komita Hendricks