

The Northampton County Board of Commissioners will meet in Regular Session on Tuesday, November 7, 2016 at 10:00 a.m. in the Commissioners' Meeting Room located at 100 West Jefferson Street, Jackson, North Carolina. The purpose of the meeting is to conduct public business as indicated on the following agenda.

<b><u>TAB</u></b>	<b><u>TIME</u></b>	<b><u>DESCRIPTION</u></b>
	9:50	Agenda Work Session
1	10:00	Approval of Regular Meeting Minutes for October 17, 2016 ..... 3
		Approval of Emergency Meeting Minutes for October 27, 2016. 38
		Approval of Closed Session for October 27, 2016
2		Approval of Agenda for November 7, 2016 ..... 41
3	10:05	Public Hearing-Road Abandonment ..... 44
4	10:15	Ms. Kimberly Turner, County Manager Mrs. Cathy Allen, Tax Administrator ..... Board of Equalization and Review ..... 54
5	10:25	Appeals for Real Property Mrs. Cathy Allen, Tax Administrator ..... 1) Approval of Property Listing Period ..... 90 2) Ad Valorem Tax Appeals ..... 91 3) Motor Vehicle Refunds ..... 93
6	10:35	Ms. Leslie Edwards, Finance Director..... 1) Budget Amendments ..... 96 2) Bank Contract Renewal ..... 97 3) Vehicle Financing Proposals ..... 118
7	10:45	Mrs. Sheila Evans, Department of Social Services, Director Approval of Contract for Luther Culpepper ..... 131
8	10:55	Mr. Gary Brown, EDC Director Request for Public Hearing-Revolving Loan Fund Program
9	11:05	Ms. Kimberly Turner, County Manager 1) Request for Renovation to Courthouse..... 138 2) Management Matters
10	11:15	Citizens/Board Comments
11	11:45	Closed Session G.S. 143-318.11(a)(4)- EDC Report
12	11:55	Closed Session G.S. 143-318.11 (a)(3)- County Attorney's Report
13	12:05	Closed Session G.S. 143-318.11 (a)(6)- Personnel
	12:15	Adjourn

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

**Meeting Date:**            11-07-16

**Agenda Tab Number:**    1

**Agenda Time:**            10:00

**Presenter and/or Subject Matter:**

Approval of Regular Meeting Minutes for October 17, 2016
Approval of Emergency Meeting Minutes for October 27, 2016
Approval of Closed Minutes for October 27, 2016

Komita Hendricks  
Clerk to the Board

***1 Approval of Regular Meeting Minutes for October 17, 2016***

**NORTHAMPTON COUNTY  
REGULAR SESSION  
October 17, 2016**

Be It Remembered that the Board of Commissioners of Northampton County met on October 17, 2016 with the following present: Fannie Greene, Chester Deloatch, Joseph Barrett, Virginia Spruill and Robert Carter.

Others Present: Kimberly Turner, Scott McKellar, and Komita Hendricks

**Absent: Leslie Edwards**

**Agenda Work Session:**

A work session was held to discuss today's agenda items. Chairwoman Greene called upon County Manager Kimberly Turner for input. Ms. Turner requested to add Mr. William Flynn, Planning and Zoning Director to Tab number 4 for the purpose of a Second Reading of the Zoning Amendment and a request for date/time for a Public Hearing. Chairwoman Greene called upon Commissioners for input. Commissioners had no changes.

**Regular Session:**

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

**Commissioner Robert Carter left the meeting at this time.**

**Approval of Regular Session Minutes for October 3, 2016:**

A motion was made by Chester Deloatch and seconded by Virginia Spruill to approve the Regular Session Minutes for October 3, 2016. **Question Called:** *All present voting yes.* **Motion carried.**

**Approval of Closed Session Minutes for October 3, 2016:**

A motion was made by Virginia Spruill and seconded by Chester Deloatch to approve the Closed Session Minutes for October 3, 2016. **Question Called:** *All present voting yes.* **Motion carried.**

**Approval of Agenda for October 17, 2016:**

A motion was made by Virginia Spruill and seconded by Joseph Barrett to approve the amended agenda for October 17, 2016. **Question Called:** *All present voting yes.* **Motion carried.**

**Second Reading of Amendment to Zoning Ordinance:**

Mr. William Flynn, Planning and Zoning Director, appeared before the Board for a second reading of an amendment to the Zoning Ordinance whereby slaughter houses will be allowed in an Agricultural Residential district as a special use.

A motion was made by Chester Deloatch and seconded Joseph Barrett to approve the proposed amendment to the Northampton County Zoning Ordinance regarding the slaughter houses that was presented by the Planning Board. **Question Called:** *All present voting yes.* **Motion carried.**

**Request Date and Time for Public Hearing – Rezoning Action:**

Mr. William Flynn, Planning and Zoning Director, appeared before the Board to request a Public Hearing date and time for a Rezoning Action.

Chairwoman Greene asked the Clerk, Komita Hendricks, for a date and time. Ms. Hendricks gave the date and time of November 21, 2016 at 6:05 pm.

A motion was made by Joseph Barrett and seconded by Virginia Spruill to set the date and time of November 21, 2016 at 6:05 pm for a public hearing for a rezoning action. **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: WILLIAM FLYNN, NORTHAMPTON COUNTY PLANNING AND ZONING DIRECTOR  
DATE: OCTOBER 3, 2016  
SUBJECT: PROPOSED AMENDMENT TO THE NORTHAMPTON COUNTY ZONING ORDINANCE –  
SLAUGHTER HOUSES

**PURPOSE:**

The purpose of this public hearing is to receive and consider public input on a proposed zoning amendment that, if approved, will allow slaughter houses in Agricultural Residential zoning districts as a Special Use if specific criteria are met.

**FACTS:**

1. The Northampton County Planning and Zoning Department was presented with a proposed amendment to allow slaughter houses in Agricultural Residential (AR) zoning districts as a Special Use.
2. The amendment was edited several times by the Northampton County Planning Board until the final proposed amendment language, and requirements, were granted a favorable recommendation.

**CONCLUSION:**

Attached to this decision paper is the final draft of the proposed amendment. The amendment was given a favorable recommendation to the Northampton County Board of Commissioners by the Northampton County Planning Board. This type of use has been allowed as a Special Use in Heavy Industrial zoning districts since the 1994 adoption of the zoning ordinance. Placing this type of use in industrial or heavy commercial zoning districts is consistent across the State therefore the planning and zoning staff is not in support of this amendment.

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PROPOSED SLAUGHTER HOUSE AMENDMENT
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To Article II, Section II-1, D. Special Uses, add:

15. Custom meat slaughter, processing and sales operations; excluding the processing and/or sale of poultry, wildfowl, fish and small game; provided such uses meet the following minimum conditions:

- a) The custom slaughter facility shall operate as defined and regulated by the North Carolina Department of Agriculture.
- b) The custom slaughter facility shall be located on a parcel of at least twenty (20) acres and shall be restricted to an area measuring 295' x 295' or some similarly dimensioned area of land not to exceed 87,025 sq ft.
- c) The custom slaughter facility shall be situated on the parcel to meet the following dimensional requirements as if the use were situated on an individual lot:

Maximum Lot Area:	87,025 sq ft.
Minimum Yards:	One hundred and fifty (150) feet in all directions

Buffer Requirement: A planted buffer shall be planted and maintained around the entire perimeter of the site, or parcel, (see example) with the exception of a gap of forty (40) feet to allow ingress and egress to and from the site. The buffer shall consist of evergreen trees and shall be planted in such a manner so there are a minimum of two (2) rows of trees, installed at a height of five (5) feet, offset from one another to provide complete coverage from the ground to a height of twelve (12) feet within five (5) years. Mature vegetation on the site may be used as part of the buffer provided that the vegetation provides coverage from the ground up to a height of twelve (12) feet. Mature vegetation on an adjacent parcel may not be included as part of the buffer requirement.

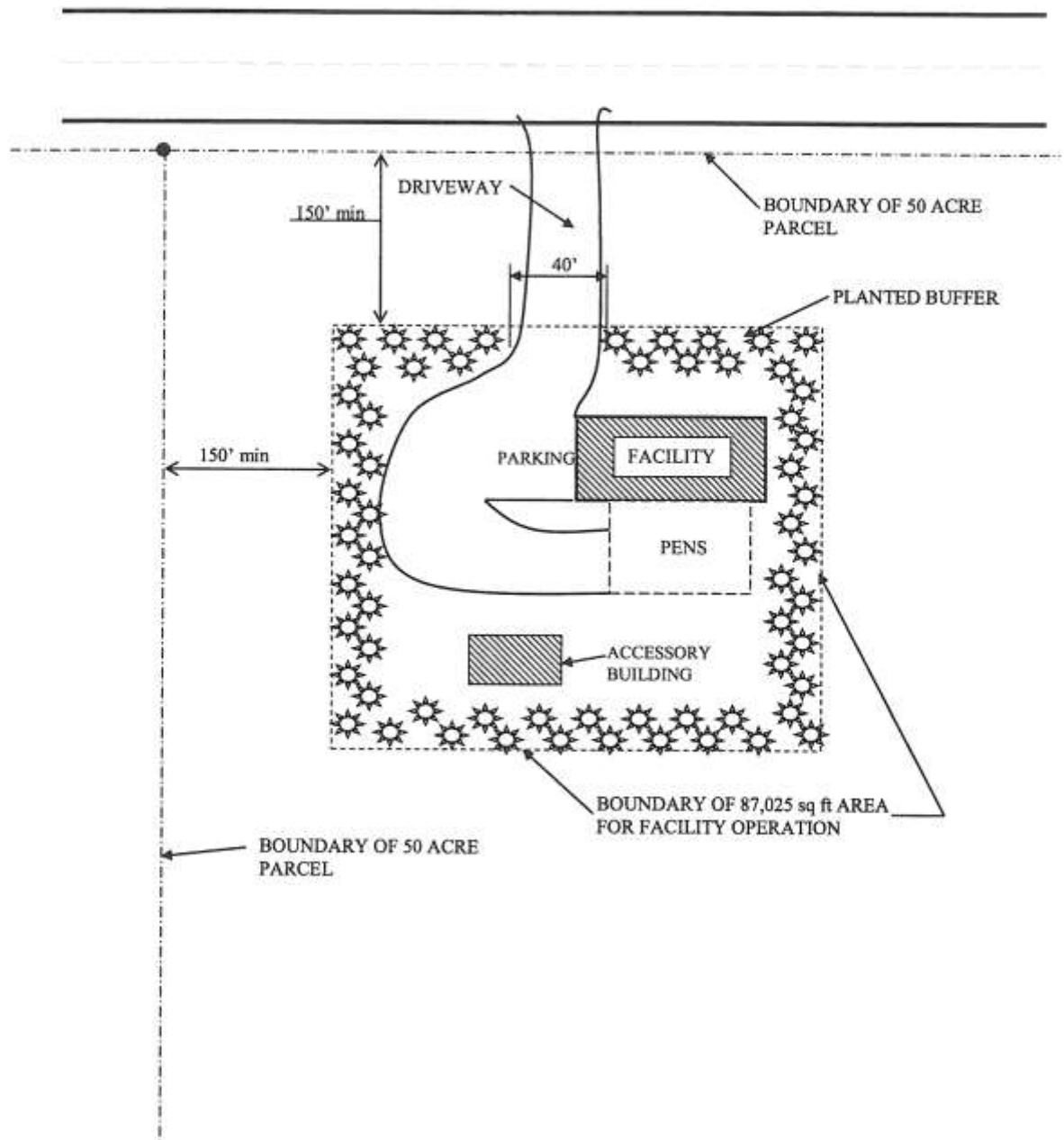
All structures, buildings or enclosed areas used for the operation shall be situated a minimum of one hundred and fifty (150) feet from all property lines, and no structures, other than signs shall be located in the front yard of the custom slaughter facility.

- d) Minimum building size: 2,000 square feet in a single building.
- e) Maximum building size: 10,000 square feet in either a single building or in any combination of buildings housing the principal use and other purposes directly ancillary to the principal use, except parking. Accessory buildings and uses shall meet the current requirements for accessory buildings and uses prescribed in the Northampton County Zoning Ordinance. Parking shall conform to Article IV, Section IV-1 in the Northampton County Zoning Ordinance as a Personal Service Establishment. Parking shall not extend into the required yard areas (setbacks) or buffer area.
- f) No other use regulated by this Ordinance may be located on the parcel except for single and two-family dwellings occupied by the parcel owner and/or the immediate family (parents and children) of the owner, cemeteries, customary accessory buildings and uses, and signs all to be permitted separately consistent with Article II-1 A and other provisions of this Ordinance.

The custom slaughter facility shall be located on a parcel pursuant to part b) above situated at least 1,000 linear feet from the nearest habitable residence, either occupied or vacant, except as may be permitted pursuant to part f) above. The subsequent construction or placement of a residence on any parcel within 1000 feet of the custom slaughter facility shall not limit or otherwise adversely affect a permit issued for the custom slaughter facility.

- g) Live animals transported to the premises for processing shall be penned in facilities constructed, operated and maintained in accordance with standards established and/or promulgated by the North Carolina Department of Agriculture; and, not more than forty (40) animals in cumulative total shall be penned on the premises during any single week (beginning Sunday and ending Saturday). Pen facilities shall be located in the rear of the building containing the custom slaughter facility.
- h) Domestic Wastewater must be disposed of in a Municipal or Community Sewer System, or in an Approved On-Site System. Evidence of such must be demonstrated by a permit, letter of intent or a letter of compliance from the appropriate governing body
- i) Facilities for the storage and disposal of process waste and offal shall be constructed and maintained in accordance with the requirements of the NC Department of Agriculture and/or the NC Solid Waste Section, as applicable. Domestic solid waste shall be disposed of in accordance with applicable ordinances, regulations and rules of Northampton County and the State of North Carolina. Evidence of such must be demonstrated by a permit, letter of intent or a letter of compliance from the appropriate governing body

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}





**Maternal Health Clinic Provider Contract:**

Mr. Andy Smith, Health Department Director, appeared before the Board to obtain approval for a Maternal Health Clinic Provider contract with Dr. Lawrence Singer.

A motion was made by Chester Deloatch and seconded by Joseph Barrett to approve the proposed contract for Maternal Health Clinic provider services between Health Department and Dr. Lawrence Singer. **Question Called:** *All present voting yes.* **Motion carried.**

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



## NORTHAMPTON COUNTY HEALTH DEPARTMENT

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



### DECISION PAPER

**TO:** Northampton County Board of County Commissioners  
**FROM:** Northampton County Health Department  
**DATE:** October 17, 2016  
**RE:** Maternal Health Clinic Provider Contract

#### PURPOSE:

The purpose of this decision paper is to request the Board of Commissioners' approval for a Maternal Health Clinic Provider contract.

#### FACTS:

1. The State Agreement Addendum requires local health departments to contract with local physicians capable of providing medically appropriate care to Maternal patients.
2. The health department previously contracted with Dr. Thomas McDonald; however, Dr. McDonald is no longer able to provide services to the health department.
3. Funding for Dr. Singer is already budgeted.
4. The original contract was sent to Mr. Scott McKellar, County Attorney, on September 21, 2016 for legal review.
5. The contract was presented to and approved by the Board of Health at the October 13, 2016 session.
6. Dr. Singer has agreed to the terms set forth in the proposed contract and, upon approval, will begin provider services on October 21, 2016.

#### DISCUSSION:

Maternal Health State Agreement Addendum requires local health departments to contract with local physicians capable of providing appropriate care and stipulates that they must agree to manage patients in accordance with North Carolina Maternal Health Program policies. Previously, the Health Department contracted with Dr. Thomas

McDonald for these services; however, he is no longer able to provide said services. Funding for this contract is already budgeted. The original contract was sent to Mr. Scott McKellar, County Attorney, on September 21, 2016 for legal review and was presented to and approved by the Board of Health at the October 13, 2016 session. Dr. Singer has agreed to the terms set forth in the proposed contract and will begin provider services on October 21, 2016 upon approval by the County Commissioners.

**RECOMMENDATIONS:**

Recommend that the Northampton County Board of Commissioners approve the proposed contract for Maternal Health Clinic provider services between the Health Department and Dr. Lawrence Singer.

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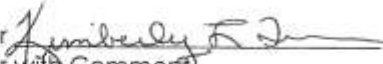
Respectfully submitted,



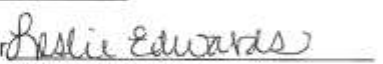
Andy Smith  
Health Director

**COORDINATION:**

County Manager:

Concur   
 Concur with Comment \_\_\_\_\_  
 Non-concur \_\_\_\_\_

Finance Director :

Concur   
 Concur with Comment \_\_\_\_\_  
 Non-concur \_\_\_\_\_



# NORTHAMPTON COUNTY HEALTH DEPARTMENT

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## Maternal Health Contract between Northampton County Health Department and Lawrence D. Singer MD & Associates

This AGREEMENT, made and entered into this the 17 day of October 2016, by and between the Northampton County Health Department, (hereafter called Department), and Lawrence D. Singer MD & Associates PA (hereafter called Physician).

### WITNESSETH:

WHEREAS, the Department, in the exercise of its duties, has determined the necessity for providing certain medical services to its patients which can be performed by the physician; and

WHEREAS, the Physician is available and qualified to perform such medical services.

NOW, THEREFORE, in consideration of the premises and in further consideration of the mutual terms and covenants set forth below, the receipt and sufficiency is hereby respectively acknowledged, the Department and Physician agree as follows:

#### 1. The Physician agrees to:

- (a) Provide patient consultation, examinations, treatment and referrals for eligible patients availing themselves of the clinical services provided by the Department.
- (b) Be present at mutually agreed upon clinics and mutually agreed upon hours perform the medical services necessary for the care of the patients needing the expertise of a physician.
- (c) Advise and consult with Department personnel concerning this care and treatment of such patients, to the extent that Department personnel are able to provide on-going patients care and supervision within the policies and program guidelines of the Department; and
- (d) Provide the necessary information for the Department to maintain the medical records as may be required by the policies and program guidelines of the Department.
- (e) Not close a patient's records once said patient has enrolled in Department program without consent or approval of Department, unless said patient chooses to close record.
- (f) Provides malpractice insurance appropriate to cover OB/GYN services of this Physician in the Department

#### 2. The Department agrees to:

- (a) Establish clinics at places and times needed for seeing those patients requiring the physician's care.



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- (b) Within limitations imposed upon the Department, provide sufficient support personnel (nurses, aides, clerks etc.) adequately to carry out the activities for which the Physician is present.
  - (c) Refer to the Physician's clinics only those patients who are within the age limitations or other limitations acceptable to the Physician's specialty.
  - (d) Within the limits of the Department's budget, acquire and maintain adequate space and medical equipment and supplies as may be requested by the Physician, and
  - (e) Upon receipt of a monthly invoice denoting hours of service provided, pay the Physician for medical services rendered at the rate of \$125.00 per hour for clinical services.
3. This agreement may be terminated at any time by the mutual consent of the Department and the Physician. Otherwise, either the Department or the Physician may unilaterally terminate this agreement upon thirty days written notice to the other.

Department:

By: Amy Smith

Title: Health Director

Physician:

By: [Signature]

Title: MD

This Instrument has been pre-audited in the manner as

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

FY 16-17

**SIGNATURE PAGE:**

\_\_\_\_\_  
Chairperson  
Board of Health

\_\_\_\_\_  
Date

\_\_\_\_\_  
Chairperson  
Northampton County Board of Commissioners

\_\_\_\_\_  
Date

\_\_\_\_\_  
Kimberly L. Turner  
County Manager

\_\_\_\_\_  
Date

Leslie A. Edwards  
Leslie Edwards  
Finance Officer

9/28/14  
Date

This instrument has been pre-audited in the manner as

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



# NORTHAMPTON COUNTY HEALTH DEPARTMENT

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## Northampton County Health Department Business Associate Agreement

This agreement is made effective the, October 17, 2016 by and between Northampton County Health Department, hereinafter referred to as "Covered Entity", and Lawrence D. Singer MD & Associates PA, hereinafter referred to as "Business Associate", (individually, a "Party" and collectively, the Parties").

### WITNESSETH:

WHEREAS, Sections 261 through 264 of the federal Health Insurance Portability and Accountability Act of 1996, Public Law 104-191, known as "the Administrative Simplification provisions," direct the Department of Health and Human Services to develop standards to protect the security, confidentiality and integrity of health information, and the "Health Information Technology for Economic and Clinical Health" ("HITECH") Act (Title XIII of Division A and Title IV of Division B of the American Recovery and Reinvestment Act of 2009 (Pub. L. 111-5) modified and amended the Administrative Simplification provisions; and

WHEREAS, pursuant to the Administrative Simplification provisions, the Secretary of Health and Human Services issued regulations modifying 45 CFR Parts 160 and 164 (the "HIPAA Rules"), as further amended by the Omnibus Final Rule (78 Fed. Reg. 5566), (hereinafter, the Administrative Simplification provisions, HITECH, such rules, amendments, and modifications, including any that are subsequently adopted, will be collectively referred to as "HIPAA"); and

WHEREAS, the parties wish to enter into or have entered into an arrangement whereby Business Associate will provide certain services and/or products to Covered Entity, and, pursuant to such arrangement, Business Associate may be considered a "business associate" of Covered Entity as defined by HIPAA (the agreement evidencing such arrangement is titled Memorandum of Agreement between Northampton County Health Department and Lawrence D. Singer MD & Associates PA, dated October 17, 2016, and is hereby referred to as the "Arrangement Agreement"); and

WHEREAS, Business Associate may have access to Protected Health Information in fulfilling its responsibilities under such arrangement;

THEREFORE, in consideration of the Parties; continuing obligations under the Arrangement Agreement, compliance with HIPAA, and for other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledge, and intending to be legally bound, the Parties agree to the provisions of this Agreement in order to address the requirements of HIPAA and to protect the interests of both Parties.

### I. Definitions

PHONE: (252) 534-5841

PHONE: (252) 534-1291 (Home Health)

FAX: (252) 534-1207 Adm.

MAIN FAX: (252) 534-1045



# NORTHAMPTON COUNTY HEALTH DEPARTMENT

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Business Associate Agreement

Except as otherwise defined herein, any and all capitalized items in this Section shall have the definitions set forth by HIPAA. In the event of an inconsistency between the provisions of this Agreement and mandate provisions of HIPAA, HIPAA shall control. Where provisions of this Agreement are different from those mandated by HIPAA, but are nonetheless permitted by HIPAA, the provisions of this Agreement shall control.

## II. BUSINESS ASSOCIATE OBLIGATIONS

Business Associate acknowledges and agrees that all Protected Health Information that is created, maintained, transmitted or received by Covered Entity and disclosed or made available in any form, including paper record, oral communication, audio recording, and electronic display by Covered Entity or its operating units to Business Associate, or Protected Health Information which, on behalf of Covered Entity, is created, maintained, transmitted or received by Business Associate or a Subcontractor, shall be subject to this Agreement.

### (a) Business Associate agrees:

- (i) It is aware of and will comply with all provisions of HIPAA that are directly applicable to business associates;
- (ii) In the event it enters into an agreement with a Subcontractor under which Protected Health Information could or would be disclosed or made available to the Subcontractor, the Business Associate will have in place an appropriate Business Associate Agreement with the Subcontractor before any Protected Health Information is disclosed or made available to the Subcontractor;
- (iii) To use or disclose any Protected Health Information solely as would be permitted by HIPAA if such use or disclosure were made by Covered Entity: (1) for meeting its obligations as set forth in the Arrangement Agreement, or any other agreements between the Parties evidencing their business relationship, or (2) as required by applicable law, rule or regulation, or by accrediting or credentialing organization to whom Covered Entity is required to disclose such information or as otherwise permitted under this Agreement, the Arrangement Agreement (if consistent with this Agreement and HIPAA), or HIPAA. All such uses and disclosures shall be subject to the limits set forth in 45 CFR 164.514 regarding limited data sets and 45 CFR 164.502(b) regarding the minimum necessary requirements;
- (iv) At the request of the Secretary, to comply with any investigations and compliance reviews, permit access to information, provide records and compliance reports, and cooperate with any complaints, pursuant to 45 CFR 160.310;
- (v) At termination of this Agreement, the Arrangement Agreement (or any similar documentation of the business relationship of the Parties), or upon request of the Covered Entity, whichever occurs first, if feasible Business Associate will return or destroy (and attest to the destruction of) all Protected Health





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Business Associate Agreement

- Information received from Covered Entity that Business Associate still maintains in any form and retain no copies of such information, or if such return or destruction is not feasible, Business Associate will extend the protections of this Agreement to the information and limit further uses and disclosures to those purposes that make the return or destruction of the information not feasible;
- (vi) To ensure that its Subcontractors to whom it provides Protected Health Information received from Covered Entity or created or received by Business Associate on behalf of Covered Entity, agree to the same (or greater) restrictions and conditions that apply to Business Associate with respect to such information, and agrees to, pursuant to 45 CFR 164.314, implement administrative, physical, and technical safeguards that reasonably and appropriately protect the confidentiality, integrity, and availability of the electronic protected health information that it creates, receives, maintains, or transmits on behalf of the Covered Entity and ensure that any Subcontractors to whom it provides such information agrees to implement reasonable and appropriate safeguards to protect it. In addition, Business do not cause Business Associate to breach the terms of this Agreement;
- (vii) Business Associate shall, following the discovery of a breach of unsecured Protected Health Information, as defined in HIPAA, notify Covered Entity of such breach pursuant to the terms of 45 CFR 164.410 and cooperate in Covered Entity's breach analysis procedures, including risk assessment, if requested. A breach shall be treated as discovered by Business Associate as of the first day on which such breach is known to Business Associate or by exercising reasonable diligence, would have been known to Business Associate. Business Associate will provide such notification to Covered Entity without unreasonable delay and in no event later than 10 calendar days after discovery of the breach. Such notification will contain the elements required in 45 CFR 164.410. Covered Entity shall determine any required actions with respect to any such breach, and Business Associate shall cooperate with Covered Entity and comply with such actions; The Business Associate expressly agrees to indemnify, defend and hold harmless Northampton County Health Department against any and all claims, actions, demands, costs, damages, loss or expense of any kind whatsoever resulting solely from the negligence but not limited to court costs and attorney fees incurred by the Health Department in connection with the defense of said matters; and
- (viii) Business Associate will not directly or indirectly receive remuneration in exchange for any Protected Health Information without a valid authorization from the applicable individual except in compliance with 45 CFR 164.502(a)(5)(ii). Without written approval of Covered Entity, Business Associate will not engage in any communication with might be deemed to be "marketing" under HIPAA. In addition, Business Associate will, pursuant to HIPAA, comply with all applicable requirements of 45 CFR 164.308, 164.310, 164.312 and 164.316.



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## Business Associate Agreement



- (b) Notwithstanding the prohibitions set forth in this Agreement, Business Associate may use and disclose Protected Health Information as follows:
- (i) If necessary, for the proper management and administration of Business Associate or to carry out the legal responsibilities of Business Associate, provided that as to any such disclosure, the following requirements are met:
    - (A) The disclosure is required by law; or
    - (B) Business Associate obtains satisfactory assurances through a written Business Associate Agreement from the Subcontractor to whom the information is disclosed that it will be held confidentially and used or further disclosed only as required by law or for the purpose for which it was disclosed to the Subcontractor, and the Subcontractor notifies Business Associate of any instances of which it is aware in which the confidentiality of the information has been breached;
  - (ii) For data aggregation services, if to be provided by Business Associate for the health care operations of Covered Entity pursuant to any agreements between the Parties evidencing their business relationship. For purposes of this Agreement, data aggregation Protected Health Information received by Business Associate in its capacity as a business associate of another covered entity, to permit data analyses that relate to the health care operations of the respective covered entities.
- (c) Business Associate will implement appropriate safeguards to prevent use or disclosure of Protected Health Information other than as permitted in this Agreement. Business Associate will implement administrative, physical, and technical safeguards that reasonably and appropriately protect the confidentiality, integrity, and availability of any Electronic Protected Health Information that it creates, receives, maintains, or transmits on behalf of Covered Entity as required by HIPAA.
- (d) The Secretary of the Division of Health and Human Services shall have the right to audit Business Associate's records and practices related to the use and disclosure of Protected Health Information to ensure Covered Entity's and Business Associate's compliance with the terms of HIPAA.
- (e) Business Associate shall report to Covered Entity any use or disclosure of Protected Health Information which is not in compliance with the terms of this Agreement of which it becomes aware. Business Associate shall report to Covered Entity any Security Incident of which it becomes aware promptly and in the manner required by Covered Entity to permit compliance with the requirements of HIPAA. In addition, Business Associate agrees to mitigate, to the extent practicable, any harmful effect that is known to Business Associate of



# NORTHAMPTON COUNTY HEALTH DEPARTMENT

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Business Associate Agreement



a use or disclosure of Protected Health Information by Business Associate in violation of the requirements of this Agreement.

## III. AVAILABILITY OF PHI

Business Associate agrees to comply with any requests for restrictions on certain disclosures of Protected Health Information pursuant to 45 CFR 164.522 to which Covered Entity has agreed and of which Business Associate is notified by Covered Entity. Business Associate agrees to make available Protected Health Information to the extent and in the manner required by 45 CFR 164.524. If Business Associate maintains Protected Health Information electronically, it agrees to make such Protected Health Information electronically available to the applicable individual. Business Associate agrees to make Protected Health Information available for amendment and incorporate any amendments to Protected Health Information in accordance with the requirements of 45 CFR 164.526. In addition, Business Associate agrees to make Protected Health Information available for purposes of accounting of disclosures, as required by 45 CFR 164.528. Business Associate and Covered Entity shall cooperate in providing any accounting required on a timely basis.

## IV. TERMINATION

Notwithstanding anything in this Agreement to the contrary, Covered Entity shall have the right to terminate this Agreement and the Arrangement Agreement immediately if Covered Entity determines that Business Associate has violated any material term of this Agreement. If Covered Entity reasonably believes that Business Associate will violate a material term of this Agreement, where practicable, Covered Entity shall give written notice to Business Associate fails to provide adequate written assurances to Covered Entity that it will not breach the cited term of this Agreement within a reasonable period of time given the specific circumstances, but in any event, before the threatened breach is to occur, then Covered Entity shall have the right to terminate this Agreement and the Arrangement Agreement immediately. This agreement may be terminated, with or without cause, at any time and by either party after giving thirty days written notice.

## V. MISCELLANEOUS

Except as expressly stated herein or in HIPAA, the Parties to this Agreement do not intend to create any rights in any third parties. The obligations of Business Associate under this Section shall survive the expiration, termination, or cancellation of this Agreement, the Arrangement Agreement and/or the business relationship of the Parties, and shall continue to bind Business Associate, its agents, employees, contractors, successors, and assigns as set forth herein.

This Agreement may be amended or modified only in a writing signed by the Parties. No Party may assign its respective rights and obligations under this Agreement are intended to create, nor will they be deemed to create any relationship between the Parties other than that of independent parties contracting with each other solely for the purposes of effecting the provisions of this Agreement and any other agreements between the Parties evidencing their business relationship.



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This Agreement will be governed by the laws of the State of North Carolina. Nor change, waiver or discharge of any liability or obligation hereunder on any one or more occasions shall be deemed waiver of performance of any continuing or other obligation, or shall prohibit enforcement of any obligation, on any other occasion.

The Parties agree that, in the event that any documentation of the arrangement pursuant to which Business Associate provides services to Covered Entity contains provisions relating to the use or disclosure of Protected Health Information which are more restrictive than the provisions of this Agreement, the provisions of the more restrictive documentation will control. The provisions of this Agreement are intended to establish the minimum requirements regarding Business Associate's use and disclosure of Protected Health Information.

In the event that any provision of this Agreement is held by a court of competent jurisdiction to be invalid or unenforceable, the remainder of the provisions of this Agreement will remain in full force and effect. In addition, in the event a Party believes in good faith that any provision of this Agreement fails to comply with the then-current requirements of HIPAA, such Party shall notify the other Party in writing. For a period of up to thirty days, the Parties shall address in good faith such concern and amend the terms of this Agreement, if necessary to bring it into compliance. If, after such thirty-day period, the Agreement fails to comply with HIPAA, then either Party has the right to terminate upon written notice to the other Party.

IN WITNESS WHEREOF, the Parties have executed this Agreement as of the day and year written above.

COVERED ENTITY:

BUSINESS ASSOCIATE:

By: Amy Smith

By: [Signature]

Title: Health Director

Title: MD

This Instrument has been pre-audited in the manner as

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

**Introduction of New Employee- County Manager Office:**

Ms. Kimberly Turner, County Manager, introduced Mr. Nathan Pearce, Assistant County Manager, a new employee within the County Managers' Office.

**Resolution-Donation of Playground Equipment:**

Ms. Kimberly Turner, County Manager, presented a resolution that authorizes the County Manager to donate unusable playground equipment to the Town of Woodland pursuant to NC G.S. 160 A-280.

Vice-Chairman Barrett questioned was there any liability for the County.

County Manager Turner stated that the Town of Woodland will have a Release and Indemnity Agreement to sign.

A motion was made by Virginia Spruill and seconded by Chester Deloatch to approve the resolution donating the playground equipment to the Town of Woodland. **Question Called:** *All present voting yes.* **Motion carried.**

**Resolution-Intent to Close Roads:**

Ms. Kimberly Turner, County Manager presented a resolution that intends to adopt an Order to close Princeton Farm Road (SR 1352) and Will Stephenson Road (SR 1353) located off Vaughan Creek Road in Pendleton, North Carolina immediately after a public hearing scheduled for Monday, November 7, 2016 at 10:05 a.m. in the Commissioners' Meeting Room located at 100 West Jefferson Street in Jackson, North Carolina pursuant to G.S. 153A-241.

A motion was made by Joseph Barrett and seconded by Virginia Spruill to adopt the resolution on the intent to close roads-SR 1352 and SR 1353. **Question Called:** *All present voting yes.* **Motion carried.**

**Management Matters:**

Ms. Kimberly Turner, County Manager, appeared before the Board with a request from Northampton County Board of Education to hold a joint Board Retreat with current Commissioners.

The Board agreed to have the County Manager Kimberly Turner present the dates November 14, 15, or 17, 2016 for a one day Retreat with the Northampton County Board of Education.

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

# Northampton County

"A GREAT PLACE TO RAISE FAMILIES, PROFITS AND EXPECTATIONS"

BOARD OF COMMISSIONERS

P. O. BOX 608

JACKSON, N. C. 27845

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

## RESOLUTION AUTHORIZING THE DONATION OF SURPLUS PROPERTY

**WHEREAS**, the Board of Commissioners of Northampton County desires to donate certain county-owned surplus property, pursuant to North Carolina General Statute Sections 153A-176 and 160A-280; and,

**WHEREAS**, the Northampton County has obtained a grant through Trillium Health Resources to construct an inclusive playground at the Cultural and Wellness Center; and,

**WHEREAS**, Northampton County will have no use for the existing playground equipment once the new inclusive playground equipment has been installed; and,

**WHEREAS**, the Town of Woodland has expressed the need for this playground equipment; and,

**WHEREAS**, the Town of Woodland would be responsible for the removal of the playground equipment from the Cultural and Wellness Center immediately after it has been dismantled; and,

**WHEREAS**, in support of our Towns, Northampton County wishes to donate this equipment to the Town of Woodland to assist in promoting economic well-being throughout Northampton County.

**NOW, THEREFORE, BE IT RESOLVED** that the Board of Commissioners of Northampton County does declare said property as surplus and authorizes the County Manager to donate said playground equipment to the Town of Woodland in support of promoting economic well-being throughout Northampton County.

Adopted this \_\_\_\_\_ day of \_\_\_\_\_ 2016.

\_\_\_\_\_  
Fannie P. Greene, Chairperson  
Northampton County Board of Commissioners

ATTEST:

\_\_\_\_\_  
Kimberly L. Turner, County Manager

## NOTICE TO PUBLIC

Notice is hereby given that a Resolution Authorizing the Donation of Surplus Property will be presented to the Northampton County Board of Commissioners for their approval on Monday, October 17, 2016. This resolution authorizes the County Manager to donate unusable playground equipment to the Town of Woodland pursuant to NC G.S. 160A-280.

**§ 160A-280. Donations of personal property to other governmental units.**

(a) A city may donate to another governmental unit within the United States, a sister city, or a nonprofit organization incorporated by (i) the United States, (ii) the District of Columbia, or (iii) one of the United States, any personal property, including supplies, materials, and equipment, that the governing board deems to be surplus, obsolete, or unused. The governing board of the city shall post a public notice at least five days prior to the adoption of a resolution approving the donation. The resolution shall be adopted prior to making any donation of surplus, obsolete, or unused personal property. For purposes of this section a sister city is a city in a nation other than the United States that has entered into a formal, written agreement or memorandum of understanding with the donor city for the purposes of establishing a long term partnership to promote communication, understanding, and goodwill between peoples and to develop mutually beneficial activities, programs, and ideas. The agreement or memorandum of understanding establishing the sister city relationship shall be signed by the mayors or chief elective officer of both the donor and recipient cities.

(b) For the purposes of this section, the term "governmental unit" shall have the same meaning as defined by G.S. 160A-274(a) and shall include North Carolina charter schools.

(c) The authority granted to a city under this section is in addition to any authority granted under any other provision of law. (2007-430, s. 1; 2009-141, ss. 1, 2, 3.)



Part 3. Disposition of County Property.

**§ 153A-176. Disposition of property.**

A county may dispose of any real or personal property belonging to it according to the procedures prescribed in Chapter 160A, Article 12. For purposes of this section references in Chapter 160A, Article 12, to the "city," the "council," or a specific city official are deemed to refer, respectively, to the county, the board of commissioners, and the county official who most nearly performs the same duties performed by the specified city official. For purposes of this section, references in G.S. 160A-266(c) to "one or more city officials" are deemed to refer to one or more county officials designated by the board of county commissioners. (1868, c. 20, ss. 3, 8; Code, ss. 704, 707; Rev., ss. 1310, 1318; C.S., ss. 1291, 1297; 1973, c. 822, s. 1; 1983, c. 130, s. 2.)

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## *Town of Woodland*



PO Box 297  
123 E. Main Street  
Woodland, NC 27897  
Phone: (252) 587-7161  
Fax: (252) 587-1893  
[woodlandnc@mchsi.com](mailto:woodlandnc@mchsi.com) Email  
[www.townofwoodlandnc.com](http://www.townofwoodlandnc.com) Website

January 15, 2016

Ms. Fannie Greene, Chairwoman  
Northampton County Board of Commissioners  
100 West Jefferson Street  
P.O. Box 808  
Jackson, NC 27845

**RE: Respectfully Request Donation of  
Used Playground Equipment from  
the Wellness Center to The Town of Woodland**

Dear Commissioner Greene:


Please be advised that this letter is submitted in response to an article that recently appeared in the Friday, January 8, 2016 edition of The Daily Herald. According to the article, the Northampton County Board of Commissioners passed a resolution approving the grant application for obtaining new playground equipment from Trillium Health Resources of Greenville, NC.

The article further stated that if that grant is approved, the board will donate the old playground equipment to another town, or school.

On behalf of the Town Council, I would like to respectfully request that you donate the old playground equipment to the Town of Woodland. We are in great need of playground equipment in our town. As of this date, we do not have any playground equipment for public use. It would be a tremendous asset to our town and our young people, if we could obtain this equipment. I can assure you that it will go to good use.

I thank you for your time and consideration of this matter. If you would like to discuss this matter further, please do not hesitate to contact me at 252-587-2007.

Sincerely yours,

  
Kenneth W. Manuel  
Mayor of Woodland

cc: Board of Commissioners  
Ms. Kimberly Turner, County Manager  
Mr. James Roberts, Recreation Director

# Northampton County

"A GREAT PLACE TO RAISE FAMILIES, PROFITS AND EXPECTATIONS"

BOARD OF COMMISSIONERS

P. O. BOX 808

JACKSON, N. C. 27645

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

## A RESOLUTION BY THE NORTHAMPTON COUNTY BOARD OF COMMISSIONERS DECLARING ITS INTENT TO CLOSE PUBLIC ROADS

**WHEREAS**, property owners on Princeton Farm Road (SR 1352) and Will Stephenson Road (SR 1353) located off Vaughan Creek Road in Pendleton, North Carolina petitioned to have said roads deleted from the State Maintained Road System; and,

**WHEREAS**, on March 7, 2016, the Northampton County Board of Commissioners approved a Resolution requesting that the North Carolina Department of Transportation review the said roads and delete roads from the State Maintained System if it meets established standards and criteria; and,

**WHEREAS**, in June 2016, the North Carolina Department of Transportation reviewed and deleted said roads from the State Maintained System; and,

**WHEREAS**, property owners of said roads requested that the County close said roads in order to gate those roads off to prevent further trespassing, garbage dumping, unauthorized hunting and fishing, and potential damage to farm equipment, including irrigation; and,

**WHEREAS**, property owners agree to maintain the gravel roads, ditch banks, and shoulders on said roads.

**NOW, THEREFORE, BE IT RESOLVED BY THE NORTHAMPTON COUNTY BOARD OF COMMISSIONERS** that it intends to adopt an Order to close Princeton Farm Road (SR 1352) and Will Stephenson Road (SR 1353) located off Vaughan Creek Road in Pendleton, North Carolina immediately after a public hearing scheduled for Monday, November 7, 2016 at 10:05 a.m. in the Commissioners' Meeting Room located at 100 West Jefferson Street in Jackson, North Carolina pursuant to G.S. 153A-241.

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

\_\_\_\_\_  
Fannie P. Greene, Chairwoman  
Northampton County Board of Commissioners

**ATTEST:**

\_\_\_\_\_  
Kimberly L. Turner, County Manager

**§ 153A-241. Closing public roads or easements.**

A county may permanently close any public road or any easement within the county and not within a city, except public roads or easements for public roads under the control and supervision of the Department of Transportation. The board of commissioners shall first adopt a resolution declaring its intent to close the public road or easement and calling a public hearing on the question. The board shall cause a notice of the public hearing reasonably calculated to give full and fair disclosure of the proposed closing to be published once a week for three successive weeks before the hearing, a copy of the resolution to be sent by registered or certified mail to each owner as shown on the county tax records of property adjoining the public road or easement who did not join in the request to have the road or easement closed, and a notice of the closing and public hearing to be prominently posted in at least two places along the road or easement. At the hearing the board shall hear all interested persons who appear with respect to whether the closing would be detrimental to the public interest or to any individual property rights. If, after the hearing, the board of commissioners is satisfied that closing the public road or easement is not contrary to the public interest and (in the case of a road) that no individual owning property in the vicinity of the road or in the subdivision in which it is located would thereby be deprived of reasonable means of ingress and egress to his property, the board may adopt an order closing the road or easement. A certified copy of the order (or judgment of the court) shall be filed in the office of the register of deeds of the county.

Any person aggrieved by the closing of a public road or an easement may appeal the board of commissioners' order to the appropriate division of the General Court of Justice within 30 days after the day the order is adopted. The court shall hear the matter de novo and has jurisdiction to try the issues arising and to order the road or easement closed upon proper findings of fact by the trier of fact.

No cause of action founded upon the invalidity of a proceeding taken in closing a public road or an easement may be asserted except in an action or proceeding begun within 30 days after the day the order is adopted.

Upon the closing of a public road or an easement pursuant to this section, all right, title, and interest in the right-of-way is vested in those persons owning lots or parcels of land adjacent to the road or easement, and the title of each adjoining landowner, for the width of his abutting land, extends to the center line of the public road or easement. However, the right, title or interest vested in an adjoining landowner by this paragraph remains subject to any public utility use or facility located on, over, or under the road or easement immediately before its closing, until the landowner or any successor thereto pays to the utility involved the reasonable cost of removing and relocating the facility. (1949, c. 1208, ss. 1-3; 1957, c. 65, s. 11; 1965, cc. 665, 801; 1971, c. 595; 1973, c. 507, s. 5; c. 822, s. 1; 1977, c. 464, s. 34; 1995, c. 374, s. 1.)

## 2016 ROAD SYSTEM CHANGES

PETITION	COUNTY	APPROVAL DATE	ROUTE NUMBER	PORTION REASSIGNED	STREET NAME	LENGTH (miles)	TYPE OF CHANGE	REMARKS (See Attached Map)
NORTHAMPTON_2016_06_5 1094	NORTHAMPTON	8/2/2016	SR 1352		PRINCETON FARM RD	1.52	SYSTEM DELETION VIA PETITION	

## 2016 ROAD SYSTEM CHANGES

PETITION	COUNTY	APPROVAL DATE	ROUTE NUMBER	PORTION REASSIGNED	STREET NAME	LENGTH (miles)	TYPE OF CHANGE	REMARKS (See Attached Map)
NORTHAMPTON_2016_06_5 1095	NORTHAMPTON	5/2/2016	SR 1353		WILL STEPHENSON RD	0.40	SYSTEM DELETION VIA PETITION	

## LASSITER FAMILY FARMS

1822 Lasker Road    Conway, NC 27820    (252) 578-7361    donny\_lassiter@hotmail.com

March 1, 2016

Dear Northampton County Commissioners',

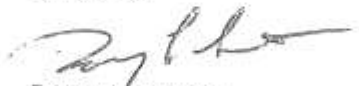
My family is one of two owners, which have had the opportunity to purchase the Princeton Farm, located on the Meherrin River on the eastern border of Northampton County. We would like to respectfully request that the Board of Commissioners at the request of NCDOT consider the abandonment of the state-maintained roads within this farm (SR 1352/Princeton Farm Road, SR1353/Will Stephenson Road).

We believe that this will increase the integrity of the farm by more effectively preventing trespassing, garbage dumping, unauthorized hunting and fishing, and potential damage to farm equipment, including irrigation. We are committed to preserving the natural resources and protecting the crops that are grown on this farm. As land owners, we will agree to maintain the gravel roads, ditch backs, and shoulders as needed.

We feel that if the board will agree to abandon these roads, this will be in the best interest of the citizens of Northampton County, as tax-payer money will be saved and could be allocated for other needed projects.

Thank you for your consideration of our request. Please feel free to contact me if you have any questions or need any additional information.

Sincerely,



Donny L. Lassiter  
252-578-7361

March 1, 2016

Dear Northampton County Commissioners',

My family is one of two owners, which have had the opportunity to purchase the Princeton Farm, located on the Meherrin River on the eastern border of Northampton County. I would like to concur the request that the Board of Commissioners at the request of NCDOT consider the abandonment of the state-maintained roads within this farm (SR 1352/Princeton Farm Road, SR1353/Will Stephenson Road).

We believe that this will increase the integrity of the farm by more effectively preventing trespassing, garbage dumping, unauthorized hunting and fishing, and potential damage to farm equipment, including irrigation. We are committed to preserving the natural resources and protecting the crops that are grown on this farm. As land owners, we will agree to maintain the gravel roads, ditch backs, and shoulders as needed.

We feel that if the board will agree to abandon these roads, this will be in the best interest of the citizens of Northampton County, as tax-payer money will be saved and could be allocated for other needed projects.

Thank you for your consideration of our request. Please feel free to contact me if you have any questions or need any additional information.

Sincerely,

A handwritten signature in cursive script that reads "Richard Stiner".

Richard Stiner  
252-209-5641



North Carolina Department of Transportation  
Division of Highways  
Abandonment Petition

North Carolina

County of Northampton

Petition request for the abandonment of Secondary Road 1352 from the State.

Maintained System

We the under signed, being all of the property owners on Secondary Road 1352  
in Northampton County do hereby request the Division of Highways of the Department of  
Transportation to abandon the road from the State Maintained System.

PROPERTY OWNERS

Name	Address
<u>Princeton Farms, LLC</u>	<u>1822 Lasker Rd</u> <u>Conway, NC 27820</u>
<u>Richard D. Steiner</u>	<u>1728 Tower Rd</u> <u>Margarettsville, NC 27853</u>

North Carolina Department of Transportation  
Division of Highways  
Abandonment Petition

North Carolina

County of Northampton

Petition request for the abandonment of Secondary Road 1353 from the State.

Maintained System

We the under signed, being all of the property owners on Secondary Road 1353  
in Northampton County do hereby request the Division of Highways of the Department of  
Transportation to abandon the road from the State Maintained System.

PROPERTY OWNERS

<u>Name</u>	<u>Address</u>
<u>Princeton Farms, LLC</u>	<u>1822 Lasker Rd</u>
	<u>Conway, NC 27820</u>
<u>Richard D. Steiner</u>	<u>1728 Tower Rd</u>
	<u>Margarettsville, NC 27853</u>



Northampton County, NC - Tax Map



Disclaimer: This map is prepared for the boundary of land parcels owned within the county. It is not intended to be used for any other purpose, such as, but not limited to, for a new site search, property appraisal, survey, or for zoning verification.



One inch = 1504 Feet

*Northampton County*  
 A GREAT PLACE TO RAISE FAMILIES, PROFFITS AND EXPECTATIONS  
 BOARD OF COMMISSIONERS  
 P. O. BOX 808  
 JACKSON, N. C. 27845  
 PHONE (252) 534-2501 • FAX (252) 534-1186

NORTH CAROLINA STATE DEPARTMENT OF TRANSPORTATION AND  
 HIGHWAY SAFETY REQUEST FOR DELETION TO STATE MAINTAINED  
 SECONDARY ROAD SYSTEM

North Carolina  
 County of Northampton

*Road description* SR 1352/Princeton Farm Road; SR 1353/Will Stephenson Road

WHEREAS, the attached petition has been filed with the Board of Commissioners of the County of Northampton requesting that the above described road, the location of which has been indicated in orange on the attached map, be deleted from the Secondary Road System; and

WHEREAS, the Board of County Commissioners is of the opinion that the above described road should be deleted from the Secondary Road System, if the road meets minimum standards and criteria established by the Division of Highways of the Department of Transportation and Highway Safety for the deletion of roads to the System.

NOW, THEREFORE be it resolved by the Board of Commissioners of the County of Northampton that the Division of Highways is hereby requested to review the above described road, and to delete the road from the System if it meets established standards and criteria.

**CERTIFICATE**

The foregoing resolution was duly adopted by the Board of Commissioners of the County of Northampton at a meeting on the 7<sup>th</sup> day of March 2016 and appears in the minutes of the said Commission.

WITNESS my hand and official seal this the 7<sup>th</sup> day of March 2016.

  
 Michelle Nelson, Clerk to the Board  
 Northampton County Board Commissioners



**Citizens/Board Comments:**

*Chairwoman Greene called for Citizens Comments.*

None were heard

*Chairwoman Greene called for Board Comments.*

None were heard.

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

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Komita Hendricks, Recording Secretary  
“r.m. 10-17-16”

***Approval of Emergency Meeting Minutes for October 27, 2016***

**Emergency Meeting  
Northampton County  
October 27, 2016**

***Present:*** Robert Carter, Fannie Greene, Joseph Barrett Virginia Spruill, and Chester Deloatch

***Others Present:*** Kimberly Turner, Scott McKellar, Nathan Pearce, Avery Davis, and Komita Hendricks

Chairwoman Greene called the meeting to order.

A motion was made by Chester Deloatch and seconded by Virginia Spruill to approve the agenda for Emergency Meeting. **Question Called: All present voting yes. Motion carried.**

A motion was made by Joseph Barrett and seconded by Robert Carter to recess regular session. **Question Called: All present voting yes. Motion carried.**

A motion was made by Joseph Barrett and seconded by Chester Deloatch to enter in closed session for the purpose of G.S. 143-318.11 (a)(3) for Attorney Report. **Question Called: All present voting yes. Motion carried.**

A motion was made by Robert Carter and seconded by Virginia Spruill to adjourn closed session. **Question Called: All present voting yes. Motion carried.**

A motion was made by Virginia Spruill and seconded by Chester Deloatch to reconvene regular session. **Question Called: All present voting yes. Motion carried.**

A motion was made by Robert Carter and seconded by Chester Deloatch to accept the proposed settlement between Smithfield Carroll's Farm and the Northampton County Attorney for 2015&2016 assessment and authorize the Northampton County Tax Department to come forward a with necessary number to make the settlement happen. **Question Called: All present voting yes. Motion carried.**

A motion was made by Joseph Barrett and seconded by Robert Carter to approve the Subordination Agreement between Northampton County and Thomas R. Rose and Sharon D. Rose regarding the contract with the CDBG loan. **Question Called: All present voting yes. Motion carried.**

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

---

Komita Hendricks, Recording Secretary  
“r.m. 10-27-16”

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

**Meeting Date:**            11-07-16

**Agenda Tab Number:**    2

**Agenda Time:**            10:00

**Presenter and/or Subject Matter:**

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Approval of Agenda for November 7, 2016

Komita Hendricks  
Clerk to the Board



## ***2 Approval of Agenda for November 7, 2016***

The Northampton County Board of Commissioners will meet in Regular Session on Monday, November 7, 2016 at 10:00 a.m. in the Commissioners' Meeting Room located at 100 West Jefferson Street, Jackson, North Carolina. The purpose of the meeting is to conduct public business as indicated on the following agenda.

<b><u>TAB</u></b>	<b><u>TIME</u></b>	<b><u>DESCRIPTION</u></b>
	9:50	Agenda Work Session
1	10:00	Approval of Regular Meeting Minutes for October 17, 2016 Approval of Emergency Meeting Minutes for October 27, 2016 Approval of Closed Session Minutes for October 27, 2016
2		Approval of Agenda for November 7, 2016
3	10:05	Public Hearing-Road Abandonment Ms. Kimberly Turner, County Manager
4	10:15	Mrs. Cathy Allen, Tax Administrator Board of Equalization and Review <ul style="list-style-type: none"> <li>• Appeals for Real Property</li> </ul>
5	10:25	Mrs. Cathy Allen, Tax Administrator <ol style="list-style-type: none"> <li>1) Approval of Property Listing Period</li> <li>2) Ad Valorem Tax Appeals</li> <li>3) Motor Vehicle Refunds</li> </ol>
6	10:35	Ms. Leslie Edwards, Finance Director <ol style="list-style-type: none"> <li>1) Budget Amendments</li> <li>2) Bank Contract Renewal</li> <li>3) Vehicle Financing Proposals</li> </ol>
7	10:45	Mrs. Sheila Evans, Department of Social Services, Director Approval of Contract for Luther Culpepper
8	10:55	Mr. Gary Brown, EDC Director <ol style="list-style-type: none"> <li>1) Request for Public Hearing- Revolving Loan Fund Program</li> <li>2) Request for Public Hearing- Donation of Property</li> </ol>
9	11:05	Ms. Kimberly Turner, County Manager <ol style="list-style-type: none"> <li>1) Request for Renovation to Courthouse</li> <li>2) Managements Matters</li> </ol>
10	11:15	Citizens/Board Comments

11	11:45	Closed Session G.S. 143-318.11 (a)(4)-EDC Report
12	11:55	Closed Session G.S. 143-318.11 (a)(3)- County Attorney's Report
13	12:05	Closed Session G.S. 143-318.11 (a)(6)- Personnel
	12:15	Adjourn

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

**Meeting Date:**            11-07-16

**Agenda Tab Number:**    3

**Agenda Time:**            10:05

**Presenter and/or Subject Matter:**

Public Hearing- Road Abandonment
Ms. Kimberly Turner, County Manager

Komita Hendricks  
Clerk to the Board

### ***3 Public Hearing-Road Abandonment***

STATE OF NORTH CAROLINA

COUNTY OF NORTHAMPTON

**ORDER CLOSING PRINCETON FARM ROAD (SR 1352)  
AND WILL STEPHENSON ROAD (SR 1353)**

WHEREAS, on or about March 1, 2016, petitions were filed with the Northampton County Board of Commissioners (the "Board") pursuant to N.C.G.S. §153A-241 to close two secondary roads located in \_\_\_\_\_ Township, Northampton County, North Carolina, known and designated as Princeton Farm Road (SR 1352) and Will Stephenson Road (SR 1353) and contained within the real property more particularly described in Book \_\_\_\_\_, Page \_\_\_\_\_, Northampton County Registry and in Book \_\_\_\_\_, Page \_\_\_\_\_, Northampton County Registry (collectively, the "Roads"); and

WHEREAS, on March 7, 2016, the Board approved a resolution requesting that the North Carolina Department of Transportation (the "DOT") review and delete the Roads from the state-maintained secondary road system; and

WHEREAS, in June 2016, the DOT deleted the Roads from the state-maintained secondary road system and, accordingly, the Roads are no longer under the control and supervision of the DOT; and

WHEREAS, on October 17, 2016, during a regular meeting of the Board, a resolution fixing the date and hour for a public hearing on said petitions and declaring intent to close the Roads was adopted by the Board; and the date and hour were fixed for Monday, November 7, 2016 at 10:05 a.m. in the Commissioners' Meeting Room located at 100 West Jefferson Street in Jackson, North Carolina; and

WHEREAS, notice of the Board's intent to close the Roads and scheduled public hearing was (a) published once a week for three successive weeks in the Roanoke-Chowan News Herald, a newspaper of general circulation in Northampton County; (b) mailed by registered or certified mail to each owner, if any, as shown on the Northampton County tax records of property adjoining the Roads who did not join in the request to have the Roads closed; and (c) prominently posted in at least two places along the Roads; and

WHEREAS, on November 7, 2016 at 10:05 a.m., during a regular meeting of the Board, a public hearing was held on the petitions to close the Roads; and

WHEREAS, it appears to the satisfaction of the Board that the closing of the Roads is not contrary to the public interest and that no individual owning property in the vicinity of the Roads will thereby be deprived of reasonable means of ingress or egress to his or her property; and

WHEREAS, the documents pertaining to the closing of the Roads are on file with the Office of the Clerk of the Board and are hereby incorporated by reference as if fully set forth herein;

NOW, THEREFORE, IT IS ORDERED by the Board, pursuant to N.C.G.S. §153A-241, that the Roads are hereby closed and that a certified copy of this Order shall be filed in the Office of the Register of Deeds of Northampton County.

This the 7th day of November, 2016.

{SIGNATURES ON FOLLOWING PAGES}

ATTEST:

NORTHAMPTON COUNTY:

\_\_\_\_\_  
 Kimberly L. Turner  
 County Manager

\_\_\_\_\_  
 Fannie P. Greene  
 Chair, Board of Commissioners

(SEAL)

STATE OF NORTH CAROLINA

NORTHAMPTON COUNTY

I, \_\_\_\_\_, a Notary Public of the aforesaid County and State, do hereby certify that Kimberly L. Turner came before me this day and being by me sworn, says she knows the corporate seal of Northampton County and is acquainted with Fannie P. Greene, who is the Chair of the Northampton County Board of Commissioners, and that she, Kimberly L. Turner, is the County Manager of Northampton County, and that she saw the Chair sign the foregoing Order Closing Princeton Farm Road (SR 1352) and Will Stephenson Road (SR 1353) and affix the corporate seal of Northampton County to it with the specific intent that it is executed as an instrument under seal, and that she, Kimberly L. Turner, signed her name in attestation of the execution of the instrument in the presence of the Chair, and that said Order is the act of Northampton County.

Witness my hand and notarial stamp or seal this 7th day of November, 2016.

\_\_\_\_\_  
 Notary Public (signature)

\_\_\_\_\_  
 Notary Public (print/type)

My Commission Expires: \_\_\_\_\_  
 [NOTARY PUBLIC SEAL/STAMP]

STATE OF NORTH CAROLINA

CERTIFICATION

NORTHAMPTON COUNTY

I, Kimberly L. Turner, the County Manager of Northampton County, DO HEREBY CERTIFY that the foregoing Order Closing Princeton Farm Road (SR 1352) and Will Stephenson Road (SR 1353) was duly adopted by the Northampton County Board of Commissioners at its regular meeting held on November 7, 2016 and that said Order is duly recorded in the Official Minutes of said meeting.

Witness my hand and official seal of Northampton County, this 7th day of November, 2016.

---

Kimberly L. Turner  
County Manager

(SEAL)

**§ 153A-241. Closing public roads or easements.**

A county may permanently close any public road or any easement within the county and not within a city, except public roads or easements for public roads under the control and supervision of the Department of Transportation. The board of commissioners shall first adopt a resolution declaring its intent to close the public road or easement and calling a public hearing on the question. The board shall cause a notice of the public hearing reasonably calculated to give full and fair disclosure of the proposed closing to be published once a week for three successive weeks before the hearing, a copy of the resolution to be sent by registered or certified mail to each owner as shown on the county tax records of property adjoining the public road or easement who did not join in the request to have the road or easement closed, and a notice of the closing and public hearing to be prominently posted in at least two places along the road or easement. At the hearing the board shall hear all interested persons who appear with respect to whether the closing would be detrimental to the public interest or to any individual property rights. If, after the hearing, the board of commissioners is satisfied that closing the public road or easement is not contrary to the public interest and (in the case of a road) that no individual owning property in the vicinity of the road or in the subdivision in which it is located would thereby be deprived of reasonable means of ingress and egress to his property, the board may adopt an order closing the road or easement. A certified copy of the order (or judgment of the court) shall be filed in the office of the register of deeds of the county.

Any person aggrieved by the closing of a public road or an easement may appeal the board of commissioners' order to the appropriate division of the General Court of Justice within 30 days after the day the order is adopted. The court shall hear the matter de novo and has jurisdiction to try the issues arising and to order the road or easement closed upon proper findings of fact by the trier of fact.

No cause of action founded upon the invalidity of a proceeding taken in closing a public road or an easement may be asserted except in an action or proceeding begun within 30 days after the day the order is adopted.

Upon the closing of a public road or an easement pursuant to this section, all right, title, and interest in the right-of-way is vested in those persons owning lots or parcels of land adjacent to the road or easement, and the title of each adjoining landowner, for the width of his abutting land, extends to the center line of the public road or easement. However, the right, title or interest vested in an adjoining landowner by this paragraph remains subject to any public utility use or facility located on, over, or under the road or easement immediately before its closing, until the landowner or any successor thereto pays to the utility involved the reasonable cost of removing and relocating the facility. (1949, c. 1208, ss. 1-3; 1957, c. 65, s. 11; 1965, cc. 665, 801; 1971, c. 595; 1973, c. 507, s. 5; c. 822, s. 1; 1977, c. 464, s. 34; 1995, c. 374, s. 1.)



## NORTHAMPTON COUNTY PUBLIC HEARING

The Northampton County Board of Commissioners will hold a public hearing on November 7, 2016 at 10:05 a.m. in the Commissioners' Meeting Room located at 100 West Jefferson Street in Jackson, North Carolina. The purpose of this public hearing is to receive public comments on a request to close/abandon Princeton Farm Road (SR 1352) and Will Stephenson Road (SR 1353) located off Vaughan Creek Road in Pendleton, North Carolina pursuant to North Carolina General Statute 153A-241. Said roads were deleted from the State Maintained System by the North Carolina Department of Transportation in June 2016 as a result of a request from property owners.

Following the public hearing, the Board of Commissioners may adopt an order closing/abandoning said roads.

For further information, please contact the Northampton County Manager's Office at (252) 534-2501 or via email at [kimberly.turner@nhcnc.net](mailto:kimberly.turner@nhcnc.net).

All interested parties are encouraged to attend.

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# Northampton County, NC - Tax Map



Disclaimer: This map is prepared by the University of North Carolina at Chapel Hill for the Northampton County, NC and is intended for informational purposes only. It is not intended to be used for any other purpose. This map is for informational purposes only and should not be used for any other purpose. It is not intended to be used for any other purpose. It is not intended to be used for any other purpose.

# LASSITER FAMILY FARMS

1822 Lasker Road Conway, NC 27820 (252) 578-7361 donny\_lassiter@hotmail.com

March 1, 2016

Dear Northampton County Commissioners:

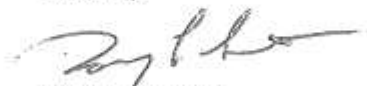
My family is one of two owners, which have had the opportunity to purchase the Princeton Farm, located on the Meherrin River on the eastern border of Northampton County. We would like to respectfully request that the Board of Commissioners at the request of NCDOT consider the abandonment of the state-maintained roads within this farm (SR 1352/Princeton Farm Road, SR1353/Will Stephenson Road).

We believe that this will increase the integrity of the farm by more effectively preventing trespassing, garbage dumping, unauthorized hunting and fishing, and potential damage to farm equipment, including irrigation. We are committed to preserving the natural resources and protecting the crops that are grown on this farm. As land owners, we will agree to maintain the gravel roads, ditch backs, and shoulders as needed.

We feel that if the board will agree to abandon these roads, this will be in the best interest of the citizens of Northampton County, as tax-payer money will be saved and could be allocated for other needed projects.

Thank you for your consideration of our request. Please feel free to contact me if you have any questions or need any additional information.

Sincerely,



Donny L. Lassiter  
252-578-7361

March 1, 2016

Dear Northampton County Commissioners',

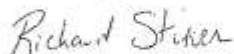
My family is one of two owners, which have had the opportunity to purchase the Princeton Farm, located on the Meherrin River on the eastern border of Northampton County. I would like to concur the request that the Board of Commissioners at the request of NCDOT consider the abandonment of the state-maintained roads within this farm (SR 1352/Princeton Farm Road, SR1353/Will Stephenson Road).

We believe that this will increase the integrity of the farm by more effectively preventing trespassing, garbage dumping, unauthorized hunting and fishing, and potential damage to farm equipment, including irrigation. We are committed to preserving the natural resources and protecting the crops that are grown on this farm. As land owners, we will agree to maintain the gravel roads, ditch backs, and shoulders as needed.

We feel that if the board will agree to abandon these roads, this will be in the best interest of the citizens of Northampton County, as tax-payer money will be saved and could be allocated for other needed projects.

Thank you for your consideration of our request. Please feel free to contact me if you have any questions or need any additional information.

Sincerely,



Richard Stiner  
252-209-5641

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

**Meeting Date:**           11-07-16

**Agenda Tab Number:**   4

**Agenda Time:**           10:15

**Presenter and/or Subject Matter:**

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

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\_\_\_\_\_

Komita Hendricks  
Clerk to the Board

#### 4 Board of Equalization and Review

The Northampton County Board of Equalization and Review will meet in Regular Session on Monday, November 7, 2016 at 10:15 a.m. in the Commissioners' Meeting Room located at 100 West Jefferson Jackson, North Carolina. The purpose of the meeting is to conduct public business as indicated on the following agenda.

#### NORTHAMPTON COUNTY BOARD OF EQUALIZATION AND REVIEW

##### AGENDA

10:15 A.M. Monday, November 7, 2016

1. Convene the Board of Equalization and Review (Chairwoman Greene)
2. Approval of the August 1, 2016 Minutes (ATTACHED)
3. Adjournment of Value Appeal hearings for 2017.

COMMISSIONERS: Fannie Greene  
Joseph Barrett  
Virginia Spruill  
Robert Carter  
Chester Deloatch, Sr.

NORTHAMPTON COUNTY BOARD OF EQUALIZATION AND REVIEW  
MINUTES OF MEETING

Jackson, NC  
August 1, 2016

The Northampton County Board of Commissioners convened as the Northampton County Board of Equalization and Review in the Commissioners Room on Court House Square in Jackson, NC at 10:30 A.M.

Board Members present were as follows: Chairperson Fannie P. Greene, Joseph R. Barrett, Vice-Chairperson and Commissioners Chester J. Deloatch, Sr. and Robert Carter.

Cathy B. Allen, Clerk to the Board of Equalization and Review, stated that the purpose of the meeting was that of receiving the Board's approval on recommendations from the Tax Office on Appeals of Value.

The first parcel is 06-01918, owned by Linbergh Mitchell.

The Tax Office recommends changing the assessed value of this parcel from \$9,996 to \$1,000 for the year of 2016 due to the fact this parcel will not perk.

Upon a motion made by Commissioner Carter and seconded by Commissioner Deloatch, the Board approved the recommendation from the Tax Office to change the value on parcel 06-01918 for the year of 2016. All board members present voted yes.

The next parcel is 05-00026, owned by FF Pleasant Hill, LLC.

The Tax Office recommends changing the assessed value of this parcel from \$456,513 to \$180,679 for the year of 2016 due to the fact that Dominion Power had removed the power lines to the building and the building being very outdated and run down.

Upon a motion made by Commissioner Deloatch and seconded by Commissioner Carter, the Board approved the recommendation from the Tax Office to change the value on parcel 05-00026 for the year of 2016. All board present members voted yes.

The next parcel is 04-03020, owned by Billie and Queen E. Kidd.

The Tax Office recommends changing the assessed value of this parcel from \$9,996 to \$1,000 for the year of 2016 due to fact this parcel will not perk.

Upon a motion made by Commissioner Carter and seconded by Commissioner Barrett, the Board approved the recommendation from the Tax Office to change the value on parcel 04-03020 for the year of 2016. All board present members voted yes.

The next parcel is 01-01978 owned by Thomas Vincent and Others.

The Tax Office recommends denying Thomas Vincent and Others' appeal due to the parcel not meeting size requirements per G.S. 105-277.3.

Upon a motion made by Commissioner Carter and seconded by Commissioner Barrett, the Board denied the appeal of Thomas Vincent and Others on parcel 01-01978 for 2016, due to the parcel did not meet the size requirement per G.S. 105-277.3. All board members present voted yes.

There being no other business, the Board recessed until an undermined date.

Respectfully

Cathy B. Allen  
Clerk to Board of E & R

Approved: \_\_\_\_\_  
Fannie P. Greene, Chairwoman

\_\_\_\_\_/\_\_\_\_\_/\_\_\_\_\_  
Date

Ec: erm080116



**DECISION PAPER**

**TO:** NORTHAMPTON COUNTY TAX ADMINISTRATOR  
**FM:** Cathy B. Allen, Tax Administrator  
**RE:** Appeal of Michael Harrington Discoveries of 1991 Scout 14ft Boat  
**DT:** May 13, 2014

---

**THIS IS A DECISION PAPER**

**PURPOSE:** To obtain the Board's action regarding a request for release to discovery tax bills assessed to unlisted personal property.

**FACTS:** The last listing submitted by Mr. Harrington was in 2011. Since then, each year Mr. Harrington failed to submit a personal property listing or respond to the yearly discoveries for the years 2012 thru 2016, which was initiated by the Tax office. A discovery letter was mailed to Mr. Harrington for each of those years which provided thirty days to dispute the discovered value as per G.S. 105-312 (d) (4).

**DISCUSSION:** Mr. Harrington failed to provide a yearly listing of the fore stated personal property or denied ownership of said property within the statutory time frame of thirty days. Mr. Harrington stated the boat was moved to Virginia Beach in June, 2012. However, he provided no proof of the boat been registered or taxes paid in Virginia. Please see attached Virginia Beach requirement for registering a watercrafts.

**CONCLUSION:** The discoveries were done in accordance of G.S. 105-312.

**RECOMMENDATION:** That the Board denies the release of tax bills 13A116848.06.1 (\$19.69), 14A116848.06.1 (\$17.39), and 16A116848.06.1 (\$12.55).  
  
Also, that the Board denies the refund of tax bill 15A116848.06.1 (\$13.20).



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

October 24, 2016

Harrington, Michael  
4717 Windsing Dr  
Apt 201  
Virginia Beach, VA 23455

**Ref: 91\*Scout\*14ft\*Bt**

**Account: 116848**

RELEASE : DENIED  
REFUND:

Dear Taxpayer:

The Tax Administrator for the County of Northampton NC has denied your request for the **refund** or **release** adjustment on the 91\*Scout\*14ft\*Bt for the years of 2012-2016.

**Reason: Per informaton provided to the Northampton County Tax Dept. by you, the 91\*Scout\*Bt has never been registered with the Departmant of Game and Inland Fisheries in the state of Virginia and has not been listed there for taxes.**

**See attached sheet: Watercraft City of Virginia Beach**

If you have any questions regarding this notice, please do not hesitate to call (252) 534-4461.ext 168

Sincerely,

BRENDA W RIDLEY  
TAX ASSISTANT



## ▲ HURRICANE MATTHEW

For up-to-date information on city services/closures or to report property damage, please visit our Hurricane Matthew (</residents/emergency-preparedness/Pages/storm-updates.aspx>) update page or call (757) 385-3111.

## Watercraft

Since 2001 the personal property tax rate on "privately owned pleasure boats and watercraft used for recreational purposes only" was lowered to one millionth of one cent (\$0.000001) per \$100

The tax rate on all other boats remains \$1.50 per hundred dollars of assessed value by Virginia Beach City Ordinance 3232E.

### What to do if you sell or move your watercraft

You must notify the Department of Game and Inland Fisheries or the US Coast Guard, if the vessel is documented, of any change in ownership or address of watercraft.

### Methods of discovering watercraft

The Department of Game and Inland Fisheries and the US Coast Guard furnishes the Commissioner of the Revenue a list of all watercraft registered in our city as of January 1 each year. Taxes are based on ownership as of January 1 of the current calendar year. The watercraft does not have to be in the city on January 1 to be considered taxable for the whole year. If the watercraft is normally garaged, docked, or parked in the city, it has acquired a degree of permanency and is taxable for the whole calendar year. The City of Virginia Beach does not prorate taxes for watercraft.

### CONTACT INFORMATION

Commissioner of the Revenue - Personal Property Taxpayers

☎ (757) 385-4487 (<tel:7573854487>)

✉ [persprop@vbgov.com](mailto:persprop@vbgov.com) (<mailto:persprop@vbgov.com>)

📞 (757) 427-1802

To: CATHY B. ALLEN, TAX ADMINISTRATOR

From: Michael HARRINGTONAddress: 4717 Windings Dr.Apt 201Virginia Beach, VA 23455Account # 116848Telephone # 757 621-0053

Parcel # \_\_\_\_\_ PIN \_\_\_\_\_

Check Reason for error:

☐ My error in listing☐ Tax Dept. error in listing☐ Tax Dept. error in assessing☐ Land Records error*Notated on 2014 Bt List that  
He No Longer had.*Notify Town ☐ NO ☐ YES If yes, town code \_\_\_\_\_I object to taxes on 91.5004.14 ft BoatBecause (give details) JUNE 2012 moved Bt to Va.MOVED BOAT OUT OF COUNTY TO VA BEACH, VA. Never  
registered in Va.And request that you appeal to the Northampton County Board of Commissioners on my  
behalf to release or refund (CIRCLE ONE) tax in the amount of \$ \_\_\_\_\_

Taxbill #	Value	Levy	Fire	Penalty	For Refunds only Interest

Appeal received by \_\_\_\_\_

Signed: [Signature]

Taxpayer or Agent

10/13/16  
Date

Approved by BOC \_\_\_\_\_

Release or refund by Taxpayer \_\_\_\_\_

Town notified by Collector \_\_\_\_\_

## FILING NBR: 0615064

237CEC06-12215D12

# **DECISION PAPER**

TO: NORTHAMPTON COUNTY BOARD OF COMMISSIONERS

FM: Cathy B. Allen, Tax Administrator

RE: Ad Valorem Tax Appeals – Property Tax Relief – William Pittman & Betty Heirs

DT: August 26, 2016

**PURPOSE:** To obtain the Board's decision on whether Mr. Steven R. Pittman, son of William Pittman and Betty Heirs meets all the requirements to be eligible to receive a tax exclusion/exemption for 2016 on parcel 01-02088 known as the DC Clark Lots 16A 17.

**FACTS:** North Carolina excludes from property taxes a portion of the appraised value of a permanent residence owned and occupied by North Carolina residents aged 65 or older or totally and permanently disabled whose income does not exceed **\$29,500**. Income is defined as all moneys received from every source other than gifts or inheritances received from a spouse, lineal ancestor or lineal descendant. For married applicants residing with their spouses, the income of both spouses must be included, whether or not the property is in both names. (G.S. 105-277.1)

Mr. and Mrs. Pittman provided the assessor a copy of their 2015 income, which documented that their income exceeded the maximum amount allowed. Therefore, the application was denied and Mr. & Mrs. Pittman were notified by letter dated February 29, 2016. (See Attached)

**CONCLUSION:** The taxpayers did not meet all the qualifications to receive the elderly exclusion.

**RECOMMENDATION:** To deny the taxpayer's application for the elderly exclusion; their reported income exceeds the maximum allowance of \$29,500 for 2016.

Respectfully Submitted,  
CATHY B. ALLEN  
TAX ADMINISTRATOR

Action by the Board of Commissioners:

Approved \_\_\_\_\_

Denied \_\_\_\_\_

Other \_\_\_\_\_

Signature & Date: \_\_\_\_\_

To:

August 14 2018

Cathy Allen: Tax Administrator

Regarding Old Age/Disability/Disabled Veterans Exemption;  
Account # 32959 Denial, Due to Taxpayer income,  
over \$29,500 stated, which is my Brother, Steven R.  
Pittman, Son of William & Bette Pittman, Now (Dec.)  
and this wife Frances M. Pittman, My Brother &  
this wife are on "disability". My Brother & she both  
Require much medications, as He is in late stages  
Alzheimer's with Parkinson Disease & she too suffers  
from Major Depress & Fibromyalgia Disease. Both require  
special doctors & many special needs. They are  
living in my (our) Dad & Mom's house x 2 yrs now, to help  
with not having, Having to pay high rent of a place  
to live. Also so that I (Mitzi & Lee Cahoon) live near  
them, I am no longer able to work due to having  
to help them function "at best; daily. Please except  
my "Written Request" to Cathy Allen Clerk of Board of  
Equalization & Review. Contact # 252-532-3831-(Mitzi  
Cahoon) For an appointment & notify me of Date & time  
for a appearance before this Board of Equalization, Review.  
Thank you; Kindly & Sincerely for help to present the need for  
Mitzi Pittman

### DECISION PAPER

**TO:** NORTHAMPTON COUNTY TAX ADMINISTRATOR

**FM:** Cathy B. Allen, Tax Administrator

**RE:** Appeal of Piggly Wiggly of Jackson - Business Equipment Discoveries

**DT:** October 4, 2016

---

#### 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 bill 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)

**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.

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



**Jean C. Boone**  
C/O James Christopher Boone  
2820 Rothwood Drive  
Charlotte, NC 28211  
(704)516-4138

August 16, 2016

Mrs. Cathy Allen  
Northampton County Tax Department  
Post Office Box 637  
104 Thomas Bragg Drive  
Jackson, N.C. 27845

Re: Account # 113335

Dear Ms Allen:

I am writing on behalf of my mother, Jean C. Boone, to file an exception to the Business Personal Property notice referenced above. I realize this letter is a few days past the deadline, but as we discussed on the phone, I contacted the tax office prior to the deadline requesting additional feedback on the process and was not able to talk with anyone until today. The equipment valued at \$189,983 on the notice has a fair market value that is substantially less than this amount. When Piggly Wiggly vacated the store, they told us they were leaving the equipment because it would cost them more to remove it than it was worth. We left the equipment in the store in hopes that another grocery store would take the space at the strong encouragement of the Town of Jackson. At this point, the prospect of attracting a grocery store at this location is remote so we plan to just try to sell the equipment at auction. We believe the net fair market value is less than \$20,000. We will provide additional information verifying the value when we meet with the board. Thank you.

Best regards,

J. Christopher Boone, son of Jean C. Boone





STATE OF NORTH CAROLINA  
DEPARTMENT OF REVENUE  
PROPERTY TAX SECTION

Introduction  
Effective 1/1/2016

Following this introduction is the 2016 Cost Index and Depreciation Schedules for use in valuation of business personal property located in North Carolina. One of the most effective and efficient methods for determining current Replacement Cost New Less Depreciation is the use of these valuation tables. These tables are published by the Property Tax Section solely to assist the business personal property appraiser in determining current market value.

All life years used on the different types of property have been carefully researched with federal tax guides, other state government depreciation schedules, as well as information provided to us by the taxpayers themselves. The trend factors are determined using the percentage price increase or decrease over the past year of similar business markets. These percentages come from the latest edition of Producer Price Indexes, as determined by the U.S. Department of Labor, Bureau of Labor Statistics.

In using these trending schedules, you will be utilizing the cost approach to value. In using the cost approach, the appraiser must determine four critical elements:

1. The original (historical) installed cost
2. The current replacement cost new (RCN)
3. The useful economic life of the property
4. The loss in value (Depreciation)

When applying the schedules, always use original (historical) cost which includes all costs involved with bringing the property into operation. As an example, consider the following: In their 2016 business listing, a manufacturer of machinery listed \$10,000 in machinery and equipment, acquired in 2009. This amount correctly included \$8,000 actual equipment, \$1,500 installation, and \$500 freight and taxes. Using schedule A, with a suggested useful life of 10 years, we note that the appraised market value as of January 1, 2016 would be:

$$\$10,000 \times .33 = \$3,300$$

In examining what we have done, the trending factor of 1.11 brings the value of the equipment up to current replacement cost new, which would be:

$$\$10,000 \times 1.11 = \$11,100$$

Then we depreciate RCN assuming the property is seven years old with a suggested ten-year life and therefore has three years remaining in its useful economic life:

$$\$11,100 \times .30 = \$3,330, \text{ rounded to the nearest 100 is the same answer as above.}$$

The valuation tables show percent good factors (.33) which are simply the products of the trending factors (1.11) and the straight-line depreciation factors (.30). These percent good factors are used to find current replacement cost new less depreciation. It is **very important** to remember that in using the trending schedules, you do not apply the trend factor a second time as it has already been used in the calculation of the percent good factor.



STATE OF NORTH CAROLINA  
DEPARTMENT OF REVENUE  
PROPERTY TAX SECTION

Index Page 14  
Effective 1/1/2016

<u>MAJOR CATEGORY</u>	<u>Page</u>	<u>Schedule</u>	<u>Life</u>
<u>SCHOOL EQUIPMENT</u> .....	20	D	10
<u>SCRAP METAL</u> .....	17	A	10
Equipment used in the cutting, wrecking, and storing of scrap metals.			
<u>SIGNS AND BILLBOARDS</u> .....	25	O	
<u>Billboards (whether on or off premises):</u>			
Use the "Billboard Structures Valuation Guide"			
Link: <a href="http://www.dornc.com/publications/billboard/index.html">www.dornc.com/publications/billboard/index.html</a>			
<u>Signs (other than billboards):</u>			
On and off premise signs erected for the purpose of information and direction. If the sign is considered a "logo" type, it should be listed at historical cost and depreciated on a 10 to 20-year life.			
<u>SPECIAL PROPERTIES</u> .....	25	O	
<u>STONE AND CLAY PRODUCTS EXCEPT CEMENT</u> .....	17	A	15
Includes the manufacture of structural clay products such as brick, tile, pipe, etc. The category also includes pottery and related products such as vitreous china, plumbing fixtures, earthenware, ceramic insulating materials, asphalt building materials, gypsum and plaster products, cut and finished stone and abrasives, asbestos, and miscellaneous non-metallic mineral products.			
<u>STORE EQUIPMENT (RETAIL, WHOLESALE, AND SUPPLY)</u>			
General merchandise stores, building materials stores, hardware, apparel and accessory stores, furniture, home furnishings, equipment and supply, jewelry, miscellaneous retail, wholesale, and supply store equipment, food stores, grocery, etc .....			
	20	D	10
POS equipment, proprietary computerized point-of-sale units. Including peripherals and hand held computers. Includes electronic cash registers. Does not include actual PC's used as POS terminals or computers acting as servers, which should be appraised as data processing equipment .....			
	20	D	6

\* indicates a change from last year

## 2016 Cost Index and Depreciation Schedules

[illegible]

Property Tax Billing

SPTS0601DP

Depreciated Property Valuation Maintenance

10/31/16

```

=====
Prop ID: BP 1. Depr Schedule: 16/C10 TEN LIFE YEARS Annual Changes
2. Year: Purchased: Removed: Added: Pct: Used: Cur Value:
2.1 04 16082 0 0 25.00 25.00 4021
2.2
2.3
2.4
2.5
2.6
2.7
2.8
2.9
2.10
2.11
2.12
2.13
2.14
2.15
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Enter return(/), cancel(XX), or field# to change

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Totals: 16082 0 0 4021

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10/31/2016 12:23:30 PM HostAccess® - TAX

Property Tax Billing

SPTS0601DP

Depreciated Property Valuation Maintenance

10/31/16

=====							
Prop ID: BP    1. Depr Schedule: 16/D10   TEN LIFE YEARS   Annual Changes							
2.	Year:	Purchased:	Removed:	Added:	Pct:	Used:	Cur Value:
2.1	13	2016	0	0	73.00	73.02	1472
2.2	12	2242	0	0	63.00	62.98	1412
2.3	11	16514	0	0	54.00	54.00	8918
2.4	10	6342	0	0	44.00	43.99	2790
2.5	09	2709	0	0	33.00	33.00	894
2.6	08	1300	0	0	25.00	25.00	325
2.7	07	63014	0	0	25.00	25.00	15754
2.8	06	3638	0	0	25.00	25.01	910
2.9	04	243716	0	0	25.00	25.00	60929
2.10							
2.11							
2.12							
2.13							
2.14							
2.15							
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Totals:		341491	0	0			93404

10/31/2016 12:23:16 PM HostAccess® - TAX

## Property Tax Billing

SPTS0601DP

## Depreciated Property Valuation Maintenance

10/31/16

```

=====
Prop ID: BP   1. Depr Schedule: 16/C10 TEN LIFE YEARS Annual Changes
2.  Year:    Purchased:  Removed:    Added:    Pct:    Used:  Cur Value:
2.1  09      2000        0         0    31.00   31.00     620
2.2  08      6500        0         0    25.00   25.00    1625
2.3  05     79767        0         0    25.00   25.00   19942
2.4  04    281484        0         0    25.00   25.00   70371
2.5
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2.12
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2.15
=====

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Enter return(/), cancel(XX), or field# to change

Totals:	369751	0	0	92558
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10/31/2016 12:28:05 PM HostAccess® - TAX

**piggly wiggly**  
**CENTRAL BUSINESS OFFICE, INC.**

July 20, 2015

Northampton County Tax Department  
 Post Office Box 637  
 Jackson, NC 27845  
 Attn: Kathy Butler

P.O. BOX 306  
 203 S. FIRST ST.  
 PINETOPS, NORTH CAROLINA 27864  
 PHONE: (252) 827-4875  
 FAX: (252) 827-3075



Kathy,

We closed the Piggly Wiggly of Jackson on June 29<sup>th</sup>, 2014. Any equipment, office furniture, and fixtures were transferred to the Boone family. I have enclosed a copy of our out-of-business notification.

If you have any questions, please feel free to contact me at 252-827-4875 or  
[pwrwanda@embarqmail.com](mailto:pwrwanda@embarqmail.com).

Sincerely,

*Wanda Smith*

Wanda Smith  
 Piggly Wiggly Central Business Office  
 PO Box 306  
 Pinetops, NC 27864

JUL 2015  
 Northampton Co. NC  
 Received

Enclosure

cc: Billy Crisp



# **DECISION PAPER**

**TO:** NORTHAMPTON COUNTY BOARD OF COMMISSIONERS

**FM:** Kathy S. Butler, Assistant Tax Administrator

**RE:** Appeal of Luther B. Culpepper

**DT:** July 20, 2016

---

## **THIS IS A DECISION PAPER**

**PURPOSE:** To obtain the Board's action concerning the value assess to farm equipment.

**FACTS:** Mr. Culpepper is appealing the value of his 1991 IH 2044 4-Row Cotton Picker. His opinion of value is based on an offer of \$1,250 for junk. He also stated that he has had this cotton picker up for sale for four (4) years at a "reasonable price". No price was given.

Per the North Carolina Schedule of Values, farm equipment is adjusted using the A-8 schedule (See Attached). The lowest percentage allowed is 25 percent of the original cost of the equipment. The cotton picker was purchased in 1998 at the cost of \$51,000. Using this schedule, the cotton picker tax value for 2016 is \$12,750. Based on this value, the taxes will be \$126.76 which includes the F59 Fire District.

Based on an internet search, I found two (2) 1991 Case IH 2044 Cotton Pickers for sale. Both are located in Texas. Please see attached.

Mr. Culpepper has not provided any information showing the equipment is in poor condition and/or not functioning.

**DISCUSSION:** Please read Mr. Culpepper's letter for his explanation of his action. (See Attached).

**CONCLUSION:** The Tax Department is correct in its assessment using the A-8 Schedule set by the North Carolina Department of Revenue.

**RECOMMENDATION:** That the Board of Commissioners deny Mr. Culpepper's appeal.

Cc: dpculpepper

### **ACTION BY THE BOARD:**

APPROVED \_\_\_\_\_

DISAPPROVED \_\_\_\_\_

OTHER \_\_\_\_\_

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



## Northampton County Tax Department

P. O. Box 637 • JACKSON, NORTH CAROLINA 27845 • 252-534-4461

FARM MACHINERY LISTING FORM, COMPLETE AND RETURN BY 2-20-2016  
 \*\*\*LIST OLDEST EQUIPMENT LAST AND SIGN FORM ON REVERSE SIDE\*\*\*

LIST THIS EQUIPMENT WITH MY PARCEL NUMBER 06-020-5006-02050  
LIST \_\_\_\_\_ PERCENT OF THIS EQUIPMENT IN THE TOWN OF \_\_\_\_\_

CULPEPPER, SARAH & LUTHER & A S  
1185 NC 35 HWY  
WOODLAND, NC 27897

JAN 2016

Hampton

[illegible]

CONTINUED ON BACK SIDE

TOTAL TAX VALUE THIS PAGE	
---------------------------	--

\$ 71081

NAME: CULPEPPER, SARAH & LUTHER & A S ACCOUNT NUMBER: 3904

May 11, 2016

I am appealing the value of a  
91 IH 2044 cotton picker.

It has been for sale for 4 years  
for any reasonable price. The only  
offer I received was junk price \$1250.00

One newer - either a 2055 or 2155 - sold  
at Hedspechts sale for \$1000. Two newer  
ones were sold in Milwaukee 2 or 3 years ago  
for \$1400 & \$1800.

Nobody wants a 25 year old cotton  
picker.

I believe it is not worth anymore  
than \$1250.00

Thank you,  
John B. Cupp

[Home](#) [Equipment Values](#) [Subsc](#)

Welcome Guest

[Home](#)[Login](#)

Case IH 2044 for Sale

NEW LISTING

**1991 Case IH 2044**

Price : \$12,500.00 USD

Hours : 3567

**HLAVINKA EQUIPMENT****800-460-7528**EAST BERNARD, TX 77435 | [See Map](#)

NEW LISTING

**1991 Case IH 2044**

Price : \$9,000.00 USD

Hours : 5683

**HLAVINKA EQUIPMENT****800-460-7528**EAST BERNARD, TX 77435 | [See Map](#)

## 2016 Cost Index and Depreciation Schedules

[illegible]

# **DECISION PAPER**

**TO:** NORTHAMPTON COUNTY BOARD OF COMMISSIONERS

**FM:** Kathy S. Butler, Assistant Tax Administrator

**RE:** Appeal of Shaw Irrigation Supply

**DT:** July 20, 2016

---

## **THIS IS A DECISION PAPER**

**PURPOSE:** To obtain the Board's action concerning the discoveries of business equipment.

**FACTS:** Mr. Shaw is appealing the discoveries on business equipment. Shaw Irrigation Supply was mailed a Business Listing Form in January of each year. None was returned as undeliverable.

Mr. Shaw did not list for the year 2011 and a discovery was done. In 2012, Mr. Shaw listed business equipment. He stated on the form that the business was closed in 2006 but listed the equipment. Even if the business was closed, if the equipment was still owned by Shaw Irrigation Supply, it is still taxable.

No business listings were returned for Shaw Irrigation Supply for the years 2013, 2014 and 2015. Again, per the North Carolina Statue 105-312, discoveries were done for those tax years. Each discovery letter gives the taxpayer thirty (30) days to respond, after which, the appraisal becomes final.

Mr. Shaw came into the office on June 27, 2016 regarding payments and was questioning the tax bills on the business equipment and was advised to list. He indicated on the Business Listing Form that the business was closed in 2008 and gave the equipment away at that time. This was the first notification of no longer in possession of the equipment.

**DISCUSSION:** Please read Mr. Shaw's business listing for his explanation of his action. (See Attached).

**CONCLUSION:** The Tax Department was following the North Carolina General Statues in completing the discovery process for the years no Business Listings were returned by Mr. Shaw and the time limit to appeal the values has past.

**RECOMMENDATION:** That the Board of Commissioners deny Mr. Shaw's appeal.

Cc: dpshaw

**ACTION BY THE BOARD:**

APPROVED \_\_\_\_\_

DISAPPROVED \_\_\_\_\_

OTHER \_\_\_\_\_

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

June 3, 2016

Northampton County Tax Department  
P.O. Box 637  
Jackson, NC 27845

Attn: Cathy S. Butler, Assistant Tax Administrator

Dear Cathy S. Butler,

I am writing in response to your letter of April 25, 2016 concerning farm equipment discovered values and penalties reference Allihan Farms. This farm has been closed Since March 1, 2010. There is no live stock on my property or any equipment that is used for profit. I am requesting a review of this discovery that was conducted and would like to have my property inspected by you or one of your staff. I am also requesting any and all taxes assessed in the name of Allihan Farms since March 1, 2010 be voided. I should not be taxed for a farm that I do not own or operate. Please contact me so we may set up a time to inspect my property. Thank you for your cooperation.

Sincerely,



Alan B. Roye  
374 Boyd Ivey Road  
Jackson, NC 27845

252-676-9319

JUN 2016  
Northampton Co

# **DECISION PAPER**

**TO:** NORTHAMPTON COUNTY BOARD OF COMMISSIONERS

**FM:** Kathy S. Butler, Assistant Tax Administrator

**RE:** Appeal of Shaw Irrigation Supply

**DT:** July 20, 2016

---

## **THIS IS A DECISION PAPER**

**PURPOSE:** To obtain the Board's action concerning the discoveries of business equipment.

**FACTS:** Mr. Shaw is appealing the discoveries on business equipment. Shaw Irrigation Supply was mailed a Business Listing Form in January of each year. None was returned as undeliverable.

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No business listings were returned for Shaw Irrigation Supply for the years 2013, 2014 and 2015. Again, per the North Carolina Statute 105-312, discoveries were done for those tax years. Each discovery letter gives the taxpayer thirty (30) days to respond, after which, the appraisal becomes final.

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**DISCUSSION:** Please read Mr. Shaw's business listing for his explanation of his action. (See Attached).

**CONCLUSION:** The Tax Department was following the North Carolina General Statutes in completing the discovery process for the years no Business Listings were returned by Mr. Shaw and the time limit to appeal the values has past.

**RECOMMENDATION:** That the Board of Commissioners deny Mr. Shaw's appeal.

Cc: dpshaw

**ACTION BY THE BOARD:**

APPROVED \_\_\_\_\_

DISAPPROVED \_\_\_\_\_

OTHER \_\_\_\_\_

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



**TO AVOID A LATE  
LISTING PENALTY  
RETURN ON OR  
BEFORE FEB. 20th**

STATE OF NORTH CAROLINA  
COUNTY OF NORTHAMPTON

BUSINESS PERSONAL PROPERTY LISTING FORM  
(SHADED AREAS FOR TAX OFFICE USE ONLY)

PAGE 1 OF 2

Return To:  
NORTHAMPTON COUNTY  
TAX ADMINISTRATION  
POST OFFICE BOX 637  
JACKSON, N.C. 27846

**2016** BUSINESS PERSONAL PROPERTY LISTING FORM (SHADED AREAS FOR TAX OFFICE USE ONLY) POST OFFICE BOX 637 JACKSON, N.C. 27845

**GENERAL INFORMATION**

Last Years Listing in name of \_\_\_\_\_ FED. ID. NO. \_\_\_\_\_  
 If new Business, List Date Began \_\_\_\_\_ List Proprietor's SS # \_\_\_\_\_  
 If Out of Business, List Date Closed 2008 Who Has Custody of Assets \_\_\_\_\_  
 Principal Business activity \_\_\_\_\_ Date Business year ends \_\_\_\_\_  
 Principal Owner \_\_\_\_\_ Phone Number \_\_\_\_\_  
 Business Location \_\_\_\_\_  
 Who Owns Real Estate Where Business is Located? \_\_\_\_\_  
 Who Owns Furniture, Equipment, Fixtures on Real Estate? \_\_\_\_\_  
 Is Business Inside City Limits? \_\_\_\_\_ If Yes, Which Town or City \_\_\_\_\_

**SUPPLIES**

FUELS OF ALL KINDS: \_\_\_\_\_  
 MAINTENANCE, JANITORIAL AND OFFICE SUPPLIES: \_\_\_\_\_  
 MEDICAL AND DENTAL SUPPLIES: \_\_\_\_\_  
 ALL OTHER SUPPLIES NOT HELD FOR SALE: \_\_\_\_\_

**TOTAL SUPPLIES** \_\_\_\_\_

**LIST MACHINERY, EQUIPMENT, ETC. AT 100% OF COST BY PURCHASE YEAR.**

YEAR PURCHASED	(2) MACHINERY & EQUIPMENT	(3) %	(4) OFFICE FURNITURE AND FIXTURES	(5) %	(6) TAXABLE LEASEHOLD EQUIP OR IMPROVEMENTS	(7) %	(8) EXPENSED ITEMS NOT DEPRECIATED (LIKE HANDTOOLS)	(9) %	(10) LESS VALUE OF OBS. OR JUNKED ITEMS BY PURCHASE YEAR	(11) %	TOTAL	TAX OFFICE USE ONLY
<p><i>Closed in 2008</i>  <i>gave to Eddie Givens</i>  <i>wish to go before Board</i>  <i>to protest TAXES</i></p>												

**ITEMS PURCHASED AND EXPENSED NOT LISTED ABOVE** \_\_\_\_\_

**MOBILE HOMES**

ON WHOM LAND LOCATED	YEAR - MAKE - MODEL	SIZE	LOCATION	TOTAL	TAX OFFICE USE ONLY

**AFFIRMATION OF PROPERTY OWNER**

Under penalties prescribed by law, I, as a principal officer or officially empowered, full-time employee of the taxpayer do hereby affirm that to the best of my knowledge and belief this listing, including any accompanying statements, schedules, and other information, is true and complete.

**DATE SIGNED:** 6-29-2014 **SIGNATURE:** [Signature]

**DATE SIGNED:** Jan 25th **SIGNATURE:** [Signature]

**PREPARED BY:** \_\_\_\_\_

**TAX OFFICE USE**

SUPPLIES	MACHINERY & EQUIPMENT	OFFICE FURNITURE & FIXTURES	BUSINESS PERSONAL	MOBILE HOMES	UNREGISTERED MOTOR VEHICLES	TOTAL PERSONAL

**PLEASE CORRECT YOUR ADDRESS IF NECESSARY**

**ASSESSED GRAND TOTAL** \$ \_\_\_\_\_

**LATE LISTING** \_\_\_\_\_

**NOTE:** IT IS SUGGESTED THAT YOU MAKE AND RETAIN A COPY FOR YOUR RECORD.

PLEASE  
CORRECT  
YOUR  
ADDRESS  
IF  
NECESSARY

Show Irrigation Supply  
310 Lawrenceville Rd  
PO Box 55  
Gassville, NC 27832

60064

NOTE: IT IS SUGGESTED THAT YOU MAKE AND RETAIN A COPY FOR YOUR RECORD.

☐ PLEASE CHECK IF YOU NEED TAX OFFICE

Tax Collections

STCS0101

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Tax Bill Inquiry by Name or Account Number

---



---

Acct Number: 60064 SHAW IRRIGATION SUPPLY

Acct Type : B BUSINESS

Taxpayer Address:  
310 LAWRENCEVILLE ROAD  
PO BOX 55  
GASTON, NC 27832

Billing Address:  
310 LAWRENCEVILLE ROAD  
PO BOX 55  
GASTON, NC 27832

\*\*\*\*\* Account Principal: \$344.60

\*\*\*\*\*

\*\*\*\*\* Net Due: \$511.28

\*\*\*\*\*

Cond: 10

Ln Bill Number:	Principal:	Net Due:	Property Description:	Cond:
1 14A60064.01.1	\$38.69	\$44.68	BUSINESS PERSONAL PROPERT	
2 13A60064.01.1	\$11.02	\$13.72	BUSINESS PERSONAL PROPERT	
3 12A60064.01	\$15.08	\$20.13	BUSI MACHINERY and others	
4 11A60064.01.1	\$46.08	\$65.67	BUS MACHINERY	
5 10VAP2124	\$155.06	\$241.90	2004 CHEV CH&CAB 1 TON+	RB
3 +10A60064.01.1	\$30.83	\$46.71	BUS MACHINERY	

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Enter inquiry(Ln#), date(D), more(#+), next<CR>, or stop(XX)

7/20/2016 3:23:45 PM HostAccess@ - TAX

Tax Collections

STCS0101

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Tax Bill Inquiry by Name or Account Number

---



---

Acct Number: 60064 SHAW IRRIGATION SUPPLY

Acct Type : B BUSINESS

Taxpayer Address:  
310 LAWRENCEVILLE ROAD  
PO BOX 55  
GASTON, NC 27832

Billing Address:  
310 LAWRENCEVILLE ROAD  
PO BOX 55  
GASTON, NC 27832

\*\*\*\*\* Account Principal: \$344.60

\*\*\*\*\*

\*\*\*\*\* Net Due: \$511.28

\*\*\*\*\*

Cond: 10

Ln Bill Number:	Principal:	Net Due:	Property Description:	Cond:
7 09VAP2124	\$0.00	\$0.00	2004 CHEV CH&CAB 1 TON+	RB
3 09A60064.01.1	\$29.11	\$46.72	BUSI MACHINERY and others	
3 08VAP2124	\$0.00	\$0.00	2004 CHEV CH&CAB 1 TON+	RB
10 08A60064.01.1	\$18.73	\$31.75	SUPPLIES and others	
11 07VAP2124	\$0.00	\$0.00	2004 CHEV CH&CAB 1 TON+	
12+07A60064.01.1	\$0.00	\$0.00	*** personal only ***	

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Enter inquiry(Ln#), date(D), more(#+), next<CR>, or stop(XX)

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7/20/2016 3:23:47 PM HostAccess® - TAX

**TO AVOID A LATE  
LISTING PENALTY  
RETURN ON OR  
BEFORE FEB. 15th**

STATE OF NORTH CAROLINA  
COUNTY OF NORTHAMPTON

PAGE 1 OF 2

Return To:  
NORTHAMPTON COUNTY  
TAX ADMINISTRATION  
POST OFFICE BOX 637  
JACKSON, N.C. 27845

**BUSINESS PERSONAL PROPERTY LISTING FORM**  
(SHADED AREAS FOR TAX OFFICE USE ONLY)

GENERAL INFORMATION	Last Years Listing in name of _____										FED. ID. NO. _____										
	If new Business, List Date Began _____										List Proprietor's SS # _____										
	If Out of Business, List Date Closed _____										Who Has Custody of Assets _____										
	Principal Business activity _____										Date Business year ends _____										
	Principal Owner _____										Phone Number _____										
	Business Location _____																				
	Who Owns Real Estate Where Business is Located? _____																				
	Who Owns Furniture, Equipment, Fixtures on Real Estate? _____																				
Is Business Inside City Limits? _____										If Yes, Which Town or City _____											
SUPPLIES	FUELS OF ALL KINDS _____																				
	MAINTENANCE, JANITORIAL AND OFFICE SUPPLIES _____																				
	MEDICAL AND DENTAL SUPPLIES _____																				
	ALL OTHER SUPPLIES NOT HELD FOR SALE _____																				
<b>TOTAL SUPPLIES</b>																					
LIST MACHINERY, EQUIPMENT, ETC. AT 100% OF COST BY PURCHASE YEAR.																				<b>TAX OFFICE USE ONLY</b>	
YEAR ACQUIRED	(2) MACHINERY & EQUIPMENT	1 %	(3) OFFICE FURNITURE AND FIXTURES	4 %	(4) TAXABLE LEASEHOLD EQUIP OR IMPROVEMENTS	5 %	(6) EXPENSED ITEMS NOT DEPRECIATED (LIKE HANDTOOLS)	7 %	(8) LESS VALUE OF OBS. OR JUNKED ITEMS BY PURCHASE YEAR	9 %	TOTAL										
2014																					
2013	2000		1000																		
2012																					
2011																					
2010																					
2009																					
2008																					
2007	1500																				
2006																					
2005																					
2004																					
2003	100																				
2002	140																				
2001	330																				
Prior	1489		930		424																
DD ITEMS PURCHASED AND EXPENSED NOT LISTED ABOVE												<b>TOTAL</b>									
UNDER COLUMNS 2 THRU 6 LIST 100% ACQUISITION COST AS OF JANUARY 1, INCLUDING FREIGHT, INSTALLATION CHARGES, TAXES														<b>TAX OFFICE USE ONLY</b>							
MOBILES	ON WHOSE LAND LOCATED			YEAR — MAKE — MODEL			SIZE		LOCATION		*PURCHASED PRICE		VS								
												<b>TOTAL</b>									
AFFIRMATION OF PROPERTY OWNER																					
GS 105-310-311 Under penalties prescribed by law, I, as a principal officer or officially empowered, full-time employee of the taxpayer do hereby affirm that to the best of my knowledge and belief this listing, including any accompanying statements, schedules, and other information, is true and complete.														FIRM: _____ SIGNATURE: _____ TITLE: _____ DATE SIGNED: _____ PHONE NUMBER: _____ PREPARED BY: _____							
<b>TAX OFFICE USE</b>		100 SUPPLIES		1136 MACHINERY & EQUIPMENT		1053 OFFICE FURNITURE & FIXTURES		690 EXPENSED EQUIPMENT		148 UNREGISTERED MOTOR VEHICLES		3127 TOTAL PERSONAL		<b>ASSESSED GRAND TOTAL</b> \$							
SHAW IRRIGATION SUPPLY 310 LAWRENCEVILLE RD PO BOX 55 GASTON, NC 27832										<b>LATE LISTING</b>											
NOTE: IT IS SUGGESTED THAT YOU MAKE AND RETAIN A COPY FOR YOUR RECORD.																					

**TO AVOID A LATE LISTING<sup>3</sup> PENALTY<sup>4</sup> RETURN ON OR BEFORE FEB. 15th**

STATE OF NORTH CAROLINA  
COUNTY OF NORTHAMPTON

PAGE 1 OF 2

Return To:  
NORTHAMPTON COUNTY  
TAX ADMINISTRATION  
POST OFFICE BOX 537  
JACKSON, N.C. 27845

**BUSINESS PERSONAL PROPERTY LISTING FORM**  
(SHADED AREAS FOR TAX OFFICE USE ONLY)

<b>A</b> GENERAL INFORMATION	Last Years Listing in name of _____ FED. ID. NO. _____											
	If new Business, List Date Began ____/____/____ List Proprietor's SS # _____											
	If Out of Business, List Date Closed ____/____/____ Who Has Custody of Assets _____											
	Principal Business activity _____					Date Business year ends ____/____/____						
	Principal Owner _____ Phone Number _____											
	Business Location _____											
	Who Owns Real Estate Where Business is Located? _____											
	Who Owns Furniture, Equipment, Fixtures on Real Estate? _____											
	Is Business Inside City Limits? _____ If Yes, Which Town or City _____											
<b>B</b> SUPPLIES	FUELS OF ALL KINDS _____											
	MAINTENANCE, JANITORIAL AND OFFICE SUPPLIES _____											
	MEDICAL AND DENTAL SUPPLIES _____											
	ALL OTHER SUPPLIES NOT HELD FOR SALE _____											
<b>TOTAL SUPPLIES</b> _____												
<b>C) LIST MACHINERY, EQUIPMENT, ETC. AT 100% OF COST BY PURCHASE YEAR.</b>												
YEAR ACQUIRED	(2) MACHINERY & EQUIPMENT	(1) %	(3) OFFICE FURNITURE AND FIXTURES	%	(4) TAXABLE LEASEHOLD EQUIP OR IMPROVEMENTS	%	(5) EXPENSED ITEMS NOT DEPRECIATED (LIKE HANDTOOLS)	%	(6) LESS VALUE OF OBS. OR JUNKED ITEMS BY PURCHASE YEAR	%	TOTAL	<b>TAX OFFICE USE ONLY</b>
<b>DD ITEMS PURCHASED AND EXPENSED NOT LISTED ABOVE</b>												<b>TAX OFFICE USE ONLY</b>
										<b>TOTAL</b>		
<b>UNDER COLUMNS 2 THRU 6 LIST 100% ACQUISITION COST AS OF JANUARY 1, INCLUDING FREIGHT, INSTALLATION CHARGES, TAXES</b>												<b>TAX OFFICE USE ONLY</b>
<b>D</b> MOBILES	ON WHOSE LAND LOCATED		YEAR — MAKE — MODEL		SIZE	LOCATION	*PURCHASED PRICE YR.					
						<b>TOTAL</b>						
<b>AFFIRMATION OF PROPERTY OWNER</b> GS 105-310-311 Under penalties prescribed by law, I, as a principal officer or officially empowered, full-time employee of the taxpayer do hereby affirm that to the best of my knowledge and belief this listing, including any accompanying statements, schedules, and other information, is true and complete.												<b>TAX OFFICE USE ONLY</b>
FIRM: _____ SIGNATURE: _____ TITLE: _____ DATE SIGNED: _____ PHONE NUMBER: _____ PREPARED BY: _____												
<div style="display: flex; justify-content: space-between;"> <div> <input type="checkbox"/> CORPORATION  <input type="checkbox"/> SOLE PROPRIETORSHIP  <input type="checkbox"/> PARTNERSHIP         </div> <div>           F I            O N            E         </div> </div>												
<b>TAX OFFICE USE</b>	100	(261	1133	148	910	STENS DATA		3552				
										<b>ASSESSED GRAND TOTAL</b>		
										<b>LATE LISTING</b>		
PLEASE CORRECT YOUR ADDRESS IF NECESSARY  SHAW IRRIGATION SUPPLY 310 LAWRENCEVILLE ROAD PO BOX 55 GASTON, NC 27832										<b>TAX OFFICE USE ONLY</b>		
GASTON 281 P53 60064												
NOTE: IT IS SUGGESTED THAT YOU MAKE AND RETAIN A COPY FOR YOUR RECORD. PLEASE CHECK IF YOU NEED TAX ASSISTANCE												

**TO AVOID A LATE  
LISTING PENALTY  
RETURN ON OR  
BEFORE FEB. 15th**

**STATE OF NORTH CAROLINA**  
**COUNTY OF NORTHAMPTON**  
BUSINESS PERSONAL PROPERTY LISTING FORM  
(SHADED AREAS FOR TAX OFFICE USE ONLY)

PAGE 1 OF 2

Return To:  
NORTHAMPTON COUNTY  
TAX ADMINISTRATION  
POST OFFICE BOX 637  
JACKSON, N.C. 27845

2013

GENERAL INFORMATION	Last Years Listing in name of _____ FED. ID. NO. _____																																																										
	If new Business, List Date Began ____ / ____ / ____ List Proprietor's SS # _____																																																										
	If Out of Business, List Date Closed ____ / ____ / ____ Who Has Custody of Assets _____																																																										
	Principal Business activity _____ Date Business year ends ____ / ____ / ____																																																										
	Principal Owner _____ Phone Number _____																																																										
	Business Location _____																																																										
	Who Owns Real Estate Where Business is Located? _____																																																										
	Who Owns Furniture, Equipment, Fixtures on Real Estate? _____ Is Business Inside City Limits? _____ If Yes, Which Town or City _____																																																										
SUPPLIES	<b>FUELS OF ALL KINDS:</b>																																																										
	<b>MAINTENANCE, JANITORIAL AND OFFICE SUPPLIES:</b>																																																										
	<b>MEDICAL AND DENTAL SUPPLIES:</b>																																																										
	<b>ALL OTHER SUPPLIES NOT HELD FOR SALE:</b>																																																										
<b>TOTAL SUPPLIES</b>																																																											
<b>LIST MACHINERY, EQUIPMENT, ETC. AT 100% OF COST BY PURCHASE YEAR.</b>																																																											
<b>YEAR</b>	<b>(2) MACHINERY &amp; EQUIPMENT</b>	<b>(3) %</b>	<b>(4) OFFICE FURNITURE AND FIXTURES</b>	<b>%</b>	<b>(5) TAXABLE LEASE-HOLD EQUIP. OR IMPROVEMENTS</b>	<b>%</b>	<b>(6) EXPENSED ITEMS NOT DEPRECIATED (LIKE HAND TOOLS)</b>	<b>%</b>	<b>(7) LESS VALUE OF OBS. OR JUNKED ITEMS BY PURCHASE YEAR</b>	<b>%</b>	<b>TOTAL</b>	<b>TAX OFFICE USE ONLY</b>																																															
<b>ADDITIONAL ITEMS PURCHASED AND EXPENSED NOT LISTED ABOVE</b>											<b>TAX OFFICE USE</b>																																																
MOBILE HOMES	<b>ON WHOSE LAND LOCATED</b>		<b>YEAR — MAKE — MODEL</b>		<b>SIZE</b>	<b>LOCATION</b>	<b>*PURCHASE PRICE</b>		<b>VOL.</b>	<b>TAX OFFICE USE</b>																																																	
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**TO AVOID A LATE  
LISTING PENALTY  
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**STATE OF NORTH CAROLINA**  
**COUNTY OF NORTHAMPTON**  
BUSINESS PERSONAL PROPERTY LISTING FORM  
(SHADED AREAS FOR TAX OFFICE USE ONLY)

PAGE 1 OF 2

Return To:  
NORTHAMPTON COUNTY  
TAX ADMINISTRATION  
POST OFFICE BOX 637  
JACKSON, N.C. 27845

<b>A</b>	<b>GENERAL INFORMATION</b>	Last Years Listing in name of _____ FED. ID. NO. _____ If new Business, List Date Began _____ List Proprietor's SS # _____ If Out of Business, List Date Closed _____ Who Has Custody of Assets _____ Principal Business activity _____ Date Business year ends _____ Principal Owner _____ Phone Number _____ Business Location _____ Who Owns Real Estate Where Business is Located? _____ Who Owns Furniture, Equipment, Fixtures on Real Estate? _____ Is Business Inside City Limits? _____ If Yes, Which Town or City _____																																																																																																																																																																																																											
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**TO AVOID A LATE  
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STATE OF NORTH CAROLINA  
COUNTY OF NORTHAMPTON

PAGE 1 OF 2

Return To:  
NORTHAMPTON COUNTY  
TAX ADMINISTRATION  
POST OFFICE BOX 637  
JACKSON, N.C. 27845

2011

DISCOVERY

**BUSINESS PERSONAL PROPERTY LISTING FORM**  
(SHADED AREAS FOR TAX OFFICE USE ONLY)

44

**A** **I** **N** **F** **O** **R** **M** **A** **T** **I** **O** **N** **A** **L**

Last Years Listing in name of \_\_\_\_\_ FED. ID. NO. \_\_\_\_\_  
If new Business, List Date Began \_\_\_\_/\_\_\_\_/\_\_\_\_ List Proprietor's SS # \_\_\_\_\_  
If Out of Business, List Date Closed \_\_\_\_/\_\_\_\_/\_\_\_\_ Who Has Custody of Assets \_\_\_\_\_  
Principal Business activity \_\_\_\_\_ Date Business year ends \_\_\_\_/\_\_\_\_/\_\_\_\_  
Principal Owner \_\_\_\_\_ Phone Number \_\_\_\_\_  
Business Location \_\_\_\_\_  
Who Owns Real Estate Where Business is Located? \_\_\_\_\_  
Who Owns Furniture, Equipment, Fixtures on Real Estate? \_\_\_\_\_  
Is Business Inside City Limits? \_\_\_\_\_ If Yes, Which Town or City \_\_\_\_\_

B S U P P L I E S	FUELS OF ALL KINDS	
	MAINTENANCE, JANITORIAL AND OFFICE SUPPLIES:	
	MEDICAL AND DENTAL SUPPLIES:	
	CONSTRUCTION IN PROGRESS	
	ALL OTHER SUPPLIES NOT HELD FOR SALE	
	TOTAL SUPPLIES	

c) LIST MACHINERY, EQUIPMENT, ETC. AT 100% OF COST BY PURCHASE YEAR.										TOTAL SUPPLIES	TAX OFFICE USE ONLY
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DO NOT LIST ITEMS PURCHASED AND EXPENSED NOT LISTED ABOVE											

[illegible]

<b>AFFIRMATION OF PROPERTY OWNER</b> GS 105-310-311 Under penalties prescribed by law, I, as a principal officer or officially empowered, full-time employee of the taxpayer do hereby affirm that to the best of my knowledge and belief this listing, including any accompanying statements, schedules, and other information, is true and complete.		FIRM: _____ SIGNATURE: _____ TITLE: _____ DATE SIGNED: _____ PHONE NUMBER: _____ PREPARED BY: _____		ENTITY TYPE: <input type="checkbox"/> CORPORATION <input type="checkbox"/> SOLE PROPRIETORSHIP <input type="checkbox"/> PARTNERSHIP
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TAX OFFICE USE	250	506	233	420	148	1500	3057
	SLIPPER	MACHINERY & EQUIPMENT	OFFICE FURNITURE & FIXTURES	DATA	SPEN	EXP	TOTAL PERSONAL
PLEASE CORRECT YOUR ADDRESS IF NECESSARY	SHAW IRRIGATION SUPPLY 310 LAWRENCEVILLE RD PO BOX 55 GASTON, NC						ASSESSED GRAND TOTAL \$
	27832						LATE LISTING

GASTON

601	4004
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# NORTHAMPTON COUNTY



## **BOARD OF COMMISSIONERS**

**Meeting Date:** 11-07-16

**Agenda Tab Number:** 5

**Agenda Time:** 10:25

**Presenter and/or Subject Matter:**

Mrs. Cathy Allen, Tax Administrator

### 1) Approval of Property Listing Period

## 2) Ad Valorem Tax Appeals

### 3) Vehicle Financing Proposals

Komita Hendricks  
Clerk to the Board

***1) Approval of Property Listing Period***

**DECISION PAPER**

**TO:** NORTHAMPTON COUNTY BOARD OF COMMISSIONERS

**FM:** Cathy B. Allen, Tax Administrator

**RE:** 2017 Property Listing Period Extension

**DT:** November 7, 2016

---

**THIS IS A DECISION PAPER**

**PURPOSE:** To obtain the Board approval to extend the 2017 property listing period thru February 17, 2017.

**FACTS:** G.S. 105-307 (b) General Extension – The board of county commissioners may, by resolution, extend the time during which property is to be listed for taxation as provided in this subsection. Any action by the board of county commissioners extending the listing period must be recorded in the minutes of the board, and notice of the extensions must be published as required by G.S. 105-296(c). The entire period for listing, including any extension of time granted, is considered the regular listing period for the particular year within the meaning of this Subchapter.

**DISCUSSION:** For several years, it has been the practice of the Northampton County Board of Commissioners to adjust the listing period. This action provides for greater conservation of Tax Department resources. It allows us to end the regular tax collection period (January 5<sup>th</sup>) and then direct our attention to that of listing.

**CONCLUSION:** This extension will give the property owners fifteen more days to list their property and to avoid a 10% late list penalty.

**RECOMMENDATION:** That the Board adopt an order directing the Tax Administrator to conduct the 2017 listing period from January 2 thru February 17, 2017.

Cc: dplistingperiod

**ACTION BY THE BOARD:**

APPROVED \_\_\_\_\_

DISAPPROVED \_\_\_\_\_

OTHER \_\_\_\_\_

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

## 2) Ad Valorem Tax Appeals

### DECISION PAPER

TO: NORTHAMPTON COUNTY BOARD OF COMMISSIONERS

FM: Cathy B. Allen, Tax Administrator

RE: Ad Valorem Tax Appeals

DT: October 20, 2016

THIS IS A DECISION PAPER.

**PURPOSE:** To obtain the Board's approval to release or refund Ad Valorem taxes assessed in the amount of **\$3,644.72** on twenty-one (21) 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: \_\_\_\_\_

October 20, 2016

Ad Valorem Tax Appeals

NAME	ACCOUNT	ACTION	AMOUNT	REASON
Arnold, Mary R	127507	Release	746.78	Listing Error/Taxp
Grant, Henry Russell Harris	78812	Release	15.44	Listing Error
Griffin, William C Sr	101561	Release	16.21	Listing Error/Taxp.
Hamm, Charles D	33847	Release	9.88	Trailer Registered/Fl.
Hampton Woods Assisted Living	85364	Release	210.86	Assessing Error
Hampton Woods Assisted Living	85364	Refund	1,010.50	Assessing Error
Harris, Bettie Lou	57546	Release	16.34	Listing Error
Harris, Katherine E & Thomas	128117	Release	371.28	Assessing Error
Harris, Reid V II	28039	Release	2.26	Listing Error
High, Eric Antonio	97630	Release	95.79	Listing Error
Kevin & Jacob Burgess Trucking LLC	126183	Release	14.50	Listing Error
Mccaskey, Ray	118458	Release	73.62	Listing Error
Mccaskey, Ray	118458	Refund	77.48	Listing Error
Moore, Geraldine	125226	Release	122.41	Listing Error
Moore, Geraldine	125226	Release	137.09	Listing Error
Phillips, Daniel T	109638	Release	8.10	Listing Error/taxp
Poythress, Gregory Roy	58218	Release	368.54	Listing Error
Robinson, Cecelia	92614	Release	79.71	Assessing Error
Robinson, Deborah	128380	Release	24.37	Listing Error
Shrader, Keith & Trenal	127588	Release	32.70	Assessing Error
Trustee Sec Bapt Creeksville	103566	Release	210.86	Assessing Error
<b>TOTAL REFUNDS/RELEASES</b>			<b>\$ 3,644.72</b>	

Respectfully submitted,

CATHY B. ALLEN  
TAX ADMINISTRATOR

CBA/br

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

### 3) Motor Vehicle Refunds

#### DECISION PAPER

TO: NORTHAMPTON COUNTY BOARD OF COMMISSIONERS

FM: Cathy B. Allen, Tax Administrator

RE: Ad Valorem Tax Appeals  
Motor Vehicle Refunds

DT: October 31, 2016

THIS IS A DECISION PAPER.

**PURPOSE:** To obtain the Board's approval to release or refund Ad Valorem taxes assessed in the amount of **\$1,285.01** on twenty-three (23) 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: \_\_\_\_\_

7-Nov-16				
AD VALOREM TAX APPEALS				
MOTOR VEHICLE REFUND ADJUSTMENTS				
<b>NAME</b>		<b>ACTION</b>	<b>AMOUNT</b>	<b>REASON</b>
Willie J Bishop Jr		Refund	\$34.59	Vehicle Totalled
Jeffrey L Blanton		Refund	\$4.29	Vehicle Sold
Mary J Carroll		Refund	\$259.86	Situs Error
Collen B Davis		Refund	\$36.13	Vehicle Totalled
Robert L Edmonds Jr		Refund	\$9.10	Vehicle Sold
Joseph C Edwards Jr		Refund	\$17.48	Vehicle Sold
Glover Contracting Inc		Refund	\$5.64	Vehicle Sold
Evans L Grant		Refund	\$72.38	Vehicle Totalled
Adren & Tracie Harrell		Refund	\$40.73	Vehicle Totalled
J S Cockes Garage		Refund	\$293.48	Over Assessment
Martha W Lassiter		Refund	\$61.20	Vehicle Totalled
Larry & Cynthia Lee		Refund	\$38.65	Reg out of state
Shirley J Lynn		Refund	\$15.20	Reg out of state
Tomika B Newsome		Refund	\$10.71	Situs Error
Donald A O'Connor		Refund	\$14.27	Vehicle Sold
Sarah E Peoples		Refund	\$13.53	Vehicle Sold
Teresa V Shearin		Refund	\$76.44	Vehicle Sold
Larry E Snow		Refund	\$1.99	Vehicle Sold
Nikita M Taylor		Refund	\$14.47	Vehicle Sold
Frances Warrington		Refund	\$40.64	Reg out of state
Roger A Watson Jr		Refund	\$193.34	Situs Error
Willie M Whitaker		Refund	\$6.96	Vehicle Sold
Charles F White		Refund	\$23.93	Vehicle Sold
<b>TOTAL REFUND AMOUNT</b>			\$1,285.01	
Respectfully submitted,				
<b>CATHY B. ALLEN</b>				
<b>TAX ADMINSTRATOR</b>				
CBA/epj				
CC: Board of Commissioners (7)				
County Manager (1)				
Clerk to Board (6)				

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

**Meeting Date:**            11-07-16

**Agenda Tab Number:**    6

**Agenda Time:**            10:35

**Presenter and/or Subject Matter:**

Ms. Leslie Edwards, Finance Director
1) Budget Amendments
2) Bank Contract Renewal
3) Vehicle Financing Proposals

Komita Hendricks  
Clerk to the Board

### ***1) Budget Amendments***

## BUDGET AMENDMENT

DATE 06/30/16

JE-NO 62

GENERAL LEDGER					
ACCOUNT NUMBER		DEBIT		TO AMEND BUDGET	
				CREDIT	
				Legal	
114150	519200	1,097		Other Legal Services	
119910	599100			Contingency	1,097 00
				Transfer money from Contingency to	
				Legal Fund.	
		1,097	00		1,097 00

PREPARED BY Leslie Edwards

POSTED BY Mary Bradley

APPROVED BY \_\_\_\_\_

DATE 10/31/16

BOARD APPROVED

*Kimberly R. [Signature]* 11/2/14



## 2) Bank Contract Renewal



# 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

### DECISION PAPER

**TO:** Northampton County Board of Commissioners  
**FM:** Leslie H. Edwards, Finance Officer  
**RE:** Southern Bank Contract Renewal  
**DT:** October 31, 2016

**PURPOSE:** To seek approval of contract renewal for Southern Bank and approval of Positive Pay Services and ACH Filter.

**FACTS:**

The original contract with Southern Bank was approved by the Board of Commissioners June of 2013, for a three year period.

**DISCUSSION:**

Monthly service fee charge will be \$300.00 per month. Also to initiate positive pay and ACH Positive Pay Services will be an additional cost of Positive Pay: \$35.00 and ACH Filter: \$30.00. These fees will not change in the three year period of the contract. Total annual contract will total \$4,380.00.

Positive Pay and ACH filter is a service that is offered to the county which will allow all outgoing checks and ACH's to be filtered. This will prevent fraudulent activity with our central depository.

**RECOMMENDATION:**

Respectively request the Board of Commissioners approve the contract renewal for Southern Bank as well as ACH Filter and Positive Pay.

**COORDINATION:**

County Manager

Concur: \_\_\_\_\_  
Concur with Comment \_\_\_\_\_  
Non-Concur \_\_\_\_\_



October 11, 2016

Northampton County  
100 W Jefferson St  
Jackson, NC 27845

Commitment Renewal from Southern Bank

Dear Leslie,

Thank you for the opportunity to extend the banking services for Northampton County. Southern Bank takes keen interest in the communities we serve and the County's is very important to us.

Southern bank will continue to provide the services and service features listed in the original commitment dated June 12, 2013 for a 3 year period. The County will pay a monthly service charge of \$300.00 for those services. In addition the County has requested to initiate Positive Pay and ACH Positive Pay services, we are pleased to offer these services to you at a reduced monthly cost of Positive Pay: \$35.00 and ACH Filter: \$30.00. We commit to maintain the pricing contained herewith for a period of three years from the date of your acceptance. Either party retains the right to terminate our relationship with 90 days' notice to the other, though we have never exercised this right with any public customer.

You have our personal commitments to provide you with excellent service, any time a need arises. I look forward to continuing to work with the County and please feel free to contact Meg Hall at 252-534-1156 or me at 252-599-1966 with any questions or concerns you may have.

Sincerely,

Sandy Davidson  
Banking Officer  
Cash Management Specialist I

To accept the terms and agreement, please sign an original copy and deliver to the Southern Bank Branch located at 208 West Jefferson Street Jackson, NC 27845.

Accepted:

*Fannie P. Greer*  
Northampton County

*Chairman of Commissioners*  
Title

\_\_\_\_\_  
Sandy Davidson  
Cash Management

# ACH BLOCK/FILTER SERVICE PRODUCT SCHEDULE

## Southern Bank and Trust Company ACH BLOCK/FILTER SERVICE PRODUCT SCHEDULE

By signing this ACH Block/Filter Service Product Schedule ("Product Schedule") NORTHAMPTON COUNTY

("Customer") hereby requests Southern Bank and Trust Company ("Financial Institution") to provide the Service described in this Product Schedule. Customer agrees that this Product Schedule sets forth the terms and conditions pursuant to which Financial Institution will provide to Customer the Service outlined herein, and is entered into as a Product Schedule under the Business Online Banking and Master Cash Management Agreement ("Master Agreement"). Financial Institution and Customer agree that by executing this Product Schedule, Customer acknowledges receipt of and agrees to the terms of the Master Agreement. Terms not otherwise defined in this Product Schedule shall have the meaning ascribed to those terms in the Master Agreement. In the event of inconsistency between a provision of this Product Schedule, the Uniform Commercial Code (the "UCC"), the Master Agreement, and/or the Depository Agreement, the provisions of this Product Schedule shall prevail.

Therefore, in consideration of the mutual promises contained herein and other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, Financial Institution and Customer, intending to be legally bound, do hereby agree as follows:

1. **Description of Service.** Subject to the terms and conditions of this Service Agreement, Financial Institution shall provide the Service to Customer, which allows Customer to authorize or block Automated Clearing House ("ACH") transfers to or from Customer's deposit accounts at Financial Institution. As used herein, "ACH Transaction(s)" shall refer to certain electronic funds transfers which settle within a financial institution or between financial institutions according to specified rules and procedures governed by the Federal Reserve Bank and the National Automated Clearing House Association ("NACHA"). "Debit Entry" shall refer to any ACH Transaction which has the intended result of removing funds from Customer's demand deposit account(s). "Credit Entry" shall refer to any ACH Transaction which has the intended effect of depositing funds to Customer's demand deposit account(s). Customer acknowledges and agrees that by instructing Financial Institution to block designated ACH Entries, Financial Institution shall dishonor and return all such blocked ACH Entries.
2. **Transmitting and Processing ACH Block/Filter Instructions.** Customer, or its authorized representative or agent, shall provide ACH Block/Filter Instructions ("Operating Instructions"), attached hereto and made a part hereof as **Exhibit 1**, to Financial Institution. Amendments of the Operating Instructions shall be by such method and in such format as Financial Institution shall specify. Financial Institution shall process Operating Instructions received from Customer in accordance with the procedures and requirements set forth herein. Financial Institution shall be allowed a reasonable period of time in which to process the Operating Instructions following their receipt from Customer. Financial Institution shall not be obligated to process Operating Instructions unless all of Financial Institution's specified requirements and conditions have first been satisfied or waived by Financial Institution, in its sole and absolute discretion.
3. **Form of ACH Block/Filter Instructions.** Instructions may include any one or more of the following actions:
  - a) Customer may block all ACH Debit and/or Credit Entries on its Account(s) for a specified period of time.
  - b) Customer may authorize specified ACH Debit and/or Credit Entries to post against its Account(s) and block all others.
  - c) Customer may block all ACH Debit and/or Credit Entries to its Account(s) (i) greater than a specified amount, (ii) from specified accounts, (iii) Customer ID, and/or (iii) specified SEC Codes.
  - d) Customer may authorize specified ACH Debit and/or Credit Entries to post on a single or recurring occasion.

Operating instruction was not in fact authorized by Customer, provided Financial Institution has acted in good faith.

- c) If Customer believes the Security Procedures have been compromised or that confidential information regarding the use of this Service has become known to any individual who might initiate unauthorized Operating Instructions, Customer agrees to promptly notify Financial Institution to initiate such corrective action as might be necessary to prevent unauthorized access to the Service.
6. Pricing. Customer agrees to pay for the services described in this Service Agreement at the rates set forth in the Schedule of Fees attached hereto and made a part hereof as Exhibit 2. Customer's payment of such fees shall be at the time and in the manner as set forth in the Master Agreement.

This Product Schedule must be signed on behalf of Customer by an Authorized Customer Representative.

IN WITNESS WHEREOF, the parties hereto have executed this Product Schedule through their duly authorized officers on the dates indicated below.

**CUSTOMER:**

NORTHAMPTON COUNTY

By:

(Signature)

Name:

LESLIE EDWARDS

Title:

FINANCE OFFICER

Date:

10/27/14

**FINANCIAL INSTITUTION:**

Southern Bank and Trust Company

By:

(Signature)

Name:

SANDY DAVIDSON

Title:

BANKING OFFICER

Date:

10/11/2016

This Product Schedule must be signed on behalf of Customer by an Authorized Customer Representative.

IN WITNESS WHEREOF, the parties hereto have executed this Product Schedule through their duly authorized officers on the dates indicated below.

**CUSTOMER:**

By:

(Signature)

Name:

Leslie H. Edwards

Title:

Finance Officer

Date:

10/27/14

**FINANCIAL INSTITUTION:**

Southern Bank and Trust Company

By:

(Signature)

Name:

Title:

Date:

4. **Limit of Liability.**

- a) **Dispute over Return of ACH Debit Entry.** Customer acknowledges that the return of an ACH Debit Entry is subject to dispute on the part of the Sender. In the event of such a dispute the Financial Institution must act according to applicable laws, regulations, and the rules, including any attachments or appendices thereto now in effect, or as may be amended from time to time, of the National Automated Clearing House Association governing ACH transactions ("Rules"). Customer hereby indemnifies and holds Financial Institution, its officers, directors, shareholders, agents, employees, and Affiliates, and their respective officers, directors, agents and employees, harmless from and against any and all losses, costs, suits, damages, claims, liabilities and expenses (including reasonable attorneys' fees) arising from or related in any way to the use of the Service by Customer.
- b) **Identification of ACH Transactions to Block.** Customer and Financial Institution acknowledge that ACH transactions are originated according to certain processing Rules which require the use of an Originator Name and Originator Identification Number imbedded in the transaction to identify its source, and this imbedded data is a critical component of Financial Institution's ability to monitor for transactions which Customer desires to block. Financial Institution shall act in good faith to process Customer's Operating Instructions. However, if the identifying information in the transaction is inconsistent or is described inconsistently by Customer in Operating Instructions, Financial Institution shall be held harmless for posting an ACH transaction to Customer's account and any dispute related to such a transaction shall be between Customer and the Originator of the transaction.
- c) **No Change in the Agreement Limits of Liability.** This Section 4 supplements the limits of Financial Institution's liability described in the Master Agreement, which remain in full force and effect without change.
- d) **Right to Suspend Services.** Without liability to any party, and without limiting any other right or remedy available to Financial Institution, Financial Institution shall be entitled to cease or suspend the Service, in whole or in part, in Financial Institution's sole and absolute discretion and with or without notice to Customer if Customer shall fail to properly perform its duties, obligations, and responsibilities in connection with the Service, or commit any act or omission which impairs Financial Institution's ability to provide or prevents Financial Institution from providing the Service.
- e) **Examination of Account Statements.** Nothing in this Service Agreement shall be construed as relieving Customer of its normal due diligence responsibilities regarding the examination of account statements and individual ACH Debit Transactions to detect exceptions outside the scope of the Service provided to Customer hereunder. Financial Institution shall not be liable for any loss arising from Customer's failure to exercise due diligence.
- f) **Hold Harmless.** Customer shall accept liability to any party and hold the Financial Institution harmless for any damages, losses, fines, fees, taxes, legal expenses, or actions at law arising from the return (dishonor) of any ACH Debit Transaction if such return resulted from the correct application of the Customer's pay/return instructions.
- g) **Properly Payable Debit.** Any ACH Debit Transaction that is paid in accordance with the Service shall be considered properly payable and Customer agrees that Financial Institution shall have no liability to Customer for paying ACH Debit Transactions in accordance with the Service.

5. **Security Procedures.**

- a) In its sole and absolute discretion Financial Institution may elect to specify Security Procedures which relate to this Service. When such procedures are specified, Customer agrees that the purpose of the Security Procedures is to verify the authenticity of the Operating Instructions submitted to Financial Institution by Customer. Customer's continued use of this Service following receipt of any Security Procedure specifications from Financial Institution constitutes Customer's acceptance of the Security Procedure, Customer's acknowledgement that the Security Procedures are commercially reasonable, and Customer's agreement that all Operating Instructions communicated by Customer hereunder will comply with the Security Procedures.
- b) Customer agrees to establish and maintain internal procedures to adequately safeguard against unauthorized Operating Instructions, and to limit access to the ACH Block/Filter procedures to only those individuals whom Customer has authorized to act on their behalf with respect to this Service. Any Operating Instruction (including a request for cancellation, amendment, or reversal of an Operating Instruction) or other communication delivered to Financial Institution that purports to have been submitted or authorized by Customer in accordance with this Service Agreement shall be effective and binding upon Customer even if the

This Product Schedule must be signed on behalf of Customer by an Authorized Customer Representative.

IN WITNESS WHEREOF, the parties hereto have executed this Product Schedule through their duly authorized officers on the dates indicated below.

CUSTOMER:

\_\_\_\_\_  
\_\_\_\_\_

By: \_\_\_\_\_  
(Signature)

Name: \_\_\_\_\_

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

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

FINANCIAL INSTITUTION:

Southern Bank and Trust Company

By: \_\_\_\_\_  
(Signature)

Name: \_\_\_\_\_

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

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

This Product Schedule must be signed on behalf of Customer by an Authorized Customer Representative.

IN WITNESS WHEREOF, the parties hereto have executed this Product Schedule through their duly authorized officers on the dates indicated below.

CUSTOMER:

\_\_\_\_\_  
\_\_\_\_\_

By: \_\_\_\_\_  
(Signature)

Name: \_\_\_\_\_

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

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

FINANCIAL INSTITUTION:

Southern Bank and Trust Company

By: \_\_\_\_\_  
(Signature)

Name: \_\_\_\_\_

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

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

This Product Schedule must be signed on behalf of Customer by an Authorized Customer Representative.

IN WITNESS WHEREOF, the parties hereto have executed this Product Schedule through their duly authorized officers on the dates indicated below.

CUSTOMER:

\_\_\_\_\_  
\_\_\_\_\_

By: \_\_\_\_\_  
(Signature)

Name: \_\_\_\_\_

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

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

FINANCIAL INSTITUTION:

Southern Bank and Trust Company

By: \_\_\_\_\_  
(Signature)

Name: \_\_\_\_\_

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

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



## EXHIBIT 1

## OPERATING INSTRUCTIONS

These Operating Instructions are part of the ACH Block/Filter Service Agreement and, unless otherwise stated, terms contained in these Operating Instructions shall have the same meaning as the terms in the ACH Block/Filter Service Agreement. The terms and conditions of these Operating Instructions shall control over any inconsistent terms and conditions of the Service Agreement.

## 1. CUSTOMER INFORMATION

Customer Name: NORTHAMPTON COUNTYAccount Number: 6813000240ACH Positive Pay ☒ACH Debit Block ☐

## 2. ACH DEBIT AUTHORIZATION

Customer authorizes the following companies to originate debit entries against the accounts listed above, with a minimum and/or maximum dollar amount per entry from each originator as indicated. If no companies are listed, Financial Institution shall block and return all ACH debits received. If no Minimum and/or Maximum Dollar amount is indicated, the Originator will be authorized to debit the account for any amount submitted. All ACH debits received from Originators, other than those listed, will be blocked and returned.

Originating ACH Customer ID Number	Originating Customer Name	Single or Recurring Debit	Minimum Amount	Maximum Amount	Expiration Date (mm/dd/yyyy)
8752044092	MERCHANT BNKCO	DEBIT			
1566000756	NCSU/PAYROLL	DEBIT			
2561542307	FLORES & ASSOCIA	DEBIT			
1561545517	NC DEPT OF REVEN	DEBIT			
3387702000	IRS	DEBIT			
8900469064	RETIREMENT GROW	DEBIT			
0004761550	ISream	DEBIT			
1411877307	DELUXE BUS SYS.	DEBIT			
6561545517	NC TREASURER	DEBIT			

## CUSTOMER AUTHORIZATION AND ACCEPTANCE BY FINANCIAL INSTITUTION

Authorized Signature Jannie P. Greene Date: 10/27/10

Accepted by Financial Institution \_\_\_\_\_ Date: \_\_\_\_\_

## EXHIBIT 1

## OPERATING INSTRUCTIONS

These Operating Instructions are part of the ACH Block/Filter Service Agreement and, unless otherwise stated, terms contained in these Operating Instructions shall have the same meaning as the terms in the ACH Block/Filter Service Agreement. The terms and conditions of these Operating Instructions shall control over any inconsistent terms and conditions of the Service Agreement.

## 1. CUSTOMER INFORMATION

Customer Name: \_\_\_\_\_

Account Number: \_\_\_\_\_

ACH Positive Pay ☐ ACH Debit Block ☐

## 2. ACH DEBIT AUTHORIZATION

Customer authorizes the following companies to originate debit entries against the accounts listed above, with a minimum and/or maximum dollar amount per entry from each originator as indicated. If no companies are listed, Financial Institution shall block and return all ACH debits received. If no Minimum and/or Maximum Dollar amount is indicated, the Originator will be authorized to debit the account for any amount submitted. All ACH debits received from Originators, other than those listed, will be blocked and returned.

Originating ACH Customer ID Number	Originating Customer Name	Single or Recurring Debit	Minimum Amount	Maximum Amount	Expiration Date (mm/dd/yyyy)
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

## CUSTOMER AUTHORIZATION AND ACCEPTANCE BY FINANCIAL INSTITUTION

Authorized Signature \_\_\_\_\_ Date: \_\_\_\_\_

Accepted by Financial Institution \_\_\_\_\_ Date: \_\_\_\_\_

## EXHIBIT 1

## OPERATING INSTRUCTIONS

These Operating Instructions are part of the ACH Block/Filter Service Agreement and, unless otherwise stated, terms contained in these Operating Instructions shall have the same meaning as the terms in the ACH Block/Filter Service Agreement. The terms and conditions of these Operating Instructions shall control over any inconsistent terms and conditions of the Service Agreement.

## 1. CUSTOMER INFORMATION

Customer Name: \_\_\_\_\_

Account Number:

ACH Positive Pay ☐ ACH Debit Block ☐

## 2. ACH DEBIT AUTHORIZATION

Customer authorizes the following companies to originate debit entries against the accounts listed above, with a minimum and/or maximum dollar amount per entry from each originator as indicated. If no companies are listed, Financial Institution shall block and return all ACH debits received. If no Minimum and/or Maximum Dollar amount is indicated, the Originator will be authorized to debit the account for any amount submitted. All ACH debits received from Originators, other than those listed, will be blocked and returned.

[illegible]

## CUSTOMER AUTHORIZATION AND ACCEPTANCE BY FINANCIAL INSTITUTION

Authorized Signature \_\_\_\_\_ Date: \_\_\_\_\_

Accepted by Financial Institution \_\_\_\_\_ Date: \_\_\_\_\_

## EXHIBIT 1

## OPERATING INSTRUCTIONS

These Operating Instructions are part of the ACH Block/Filter Service Agreement and, unless otherwise stated, terms contained in these Operating Instructions shall have the same meaning as the terms in the ACH Block/Filter Service Agreement. The terms and conditions of these Operating Instructions shall control over any inconsistent terms and conditions of the Service Agreement.

## 1. CUSTOMER INFORMATION

Customer Name: \_\_\_\_\_

Account Number:

ACH Positive Pay ☐ ACH Debit Block ☐

## 2. ACH DEBIT AUTHORIZATION

Customer authorizes the following companies to originate debit entries against the accounts listed above, with a minimum and/or maximum dollar amount per entry from each originator as indicated. If no companies are listed, Financial Institution shall block and return all ACH debits received. If no Minimum and/or Maximum Dollar amount is indicated, the Originator will be authorized to debit the account for any amount submitted. All ACH debits received from Originators, other than those listed, will be blocked and returned.

[illegible]

## CUSTOMER AUTHORIZATION AND ACCEPTANCE BY FINANCIAL INSTITUTION

Authorized Signature \_\_\_\_\_ Date: \_\_\_\_\_

Accepted by Financial Institution \_\_\_\_\_ Date: \_\_\_\_\_

## EXHIBIT 1

## OPERATING INSTRUCTIONS

These Operating Instructions are part of the ACH Block/Filter Service Agreement and, unless otherwise stated, terms contained in these Operating Instructions shall have the same meaning as the terms in the ACH Block/Filter Service Agreement. The terms and conditions of these Operating Instructions shall control over any inconsistent terms and conditions of the Service Agreement.

## 1. CUSTOMER INFORMATION

Customer Name: \_\_\_\_\_

Account Number: \_\_\_\_\_

ACH Positive Pay ☐ ACH Debit Block ☐

## 2. ACH DEBIT AUTHORIZATION

Customer authorizes the following companies to originate debit entries against the accounts listed above, with a minimum and/or maximum dollar amount per entry from each originator as indicated. If no companies are listed, Financial Institution shall block and return all ACH debits received. If no Minimum and/or Maximum Dollar amount is indicated, the Originator will be authorized to debit the account for any amount submitted. All ACH debits received from Originators, other than those listed, will be blocked and returned.

Originating ACH Customer ID Number	Originating Customer Name	Single or Recurring Debit	Minimum Amount	Maximum Amount	Expiration Date (mm/dd/yyyy)
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
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_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

## CUSTOMER AUTHORIZATION AND ACCEPTANCE BY FINANCIAL INSTITUTION

Authorized Signature \_\_\_\_\_ Date: \_\_\_\_\_

Accepted by Financial Institution \_\_\_\_\_ Date: \_\_\_\_\_

EXHIBIT 2  
SCHEDULE OF FEES

ACH Debit Block Fee: \_\_\_\_\_  
ACH Positive Pay Fee: \$30.00 \_\_\_\_\_

### POSITIVE PAY SERVICE AGREEMENT

This Positive Pay Service Agreement (the "Agreement") is entered into by and between NORTHAMPTON COUNTY ("Customer") and Southern Bank ("Bank") this 11 day of OCTOBER, Year 2016.

#### Section I - Definitions

1. "Authorized Account" means the Customer's following account(s) at the Bank to which the positive pay service applies:  
6813000240
2. "Available Funds" means funds on deposit in an Authorized Account which are available for a withdrawal pursuant to Regulation CC and the Bank's applicable funds availability schedule and policies.
3. "Check Issue Report" means a record describing checks drawn by the Customer on an Authorized Account, provided by the Customer to the Bank pursuant to Section II below.
4. "Exception Check" means a presented check that does not match a check included in a Check Issue Report.
5. "Exception Check Report" means a record describing Exception Checks which is provided to the Customer by the Bank under Section III below.
6. "Pay Request" means the Customer's instruction to the Bank in the form directed by the Bank ordering the Bank to pay an Exception Check.
7. "Presented Check" means a check drawn on an Authorized Account and presented to the Bank for payment through the check collection system.
8. "Return Request" means the Customer's instructions to the Bank in the form directed by the Bank ordering the Bank not to pay an Exception Check.
9. "UCC" means the Uniform Commercial Code. The UCC in effect in North Carolina, Chapter 25 of the North Carolina General Statutes, as modified by agreement of the parties shall govern this Agreement as provided in Section VII below. Unless otherwise defined, words or phrases in this Agreement shall have the meanings set forth in Articles 3 and 4 of the UCC.

#### Section II - Customer Responsibilities

1. *Check Issue Report.* Customer shall provide to the Bank via data transmission a Check Issue Report in the format directed by the Bank.

2. *Information.* Each Check Issue Report must specify for each check issued since the last Report:
  - a) The serial number;
  - b) the exact amount in dollars and cents;
  - c) the date of issue;
3. *Response to Exception Check Report.* Customer shall notify the Bank in a Pay Request Or Return Request by 12:45 PM on the day Customer receives the Exception Check Report of its decision of whether to pay or return Exception Checks listed in the Exception Report. Pay and Return Requests shall be made through Business Online Banking from the individual(s) identified in this Agreement as authorized representatives of Customer to the Bank. Failure to make a timely Return Request or Pay Request will result in the Bank either paying or returning Exception Checks as provided in Section IV below. In the event of system outages, Customer may phone (1-855) ASK SBANK for assistance.

### **Section III – Bank Responsibilities**

1. *Matching.* Upon receipt of Presented Checks, Bank will compare the serial number, dollar amount and date of issue on the MICR line of each check with information provided in Check Issue Reports.
2. *Payments, Reports.* On each banking day, Bank:
  - a) may pay and charge to the Authorized Account each Presented Check that matches by check number and amount a check shown in any Check Issue Report;
  - b) will provide to the Customer an Exception Check Report that indicates whether Bank has received any Exception Checks, and the check number and amount of each Exception Check with other information that Bank elects to provide; and
  - c) will send the Exception Check Report in the format and medium and to the place agreed to by the Bank by 9:30 AM EST on the next business day following the date on which the Exception Check was presented to the Bank.
3. *Exception Check Report.* Each Exception Check Report shall list Presented Checks received for which:
  - a) the serial number on the MICR encoding of the Presented Check does not match the number on the Check Issue Report;
  - b) the serial number on the Presented Check is a duplicate of a serial number on a previously Presented Check;



- c) the dollar amount on the MICR encoding of the Presented Check does not match the dollar amount on the Check Issue Report;
  - d) the Presented Check was previously paid;
  - e) the Presented Check is a duplicate of a previously presented check.
4. *Payment or Return.* Bank will pay or return Exception Checks as instructed by Customer. If Bank does not receive Customer's instruction through Business Online Banking by 12:45 PM on the day in which the Bank transmitted the Exception Check Report, Bank will pay or return the Exception Check(s) as directed in Section IV (Default Options) below.

#### Section IV – Default Options

**IMPORTANT:** Customer must CHECK a BOX below to instruct Bank what to do when Bank does not receive timely instructions from Customer about Exception Checks. If no box is checked then Bank is authorized to return Exception Checks at its option.

- ☒ **Return Default:** If Customer does not provide a proper Payment Request or Return Requests to Bank by 12:45 PM on the day Customer receives an Exception Check Report, Bank will return the check.
- ☐ **Payment Default:** If Customer does not provide a proper Payment Request or Return Request to Bank by 12:45 PM on the day Customer receives an Exception Check Report, Bank will pay the check and charge Customer's account appropriately.

#### Section V – Communications, Amendments, Payments, Liability

*Communications.* Customer will provide Bank with a list of Authorized Representatives. Bank may rely on any communication received from a person purporting to be an Authorized Representative. Pay (Issue) & Return Request Notification Method will be via Business Online Banking.

- 1. *Warranty.* The parties intend that a Check Issue Report, when provided to the Bank, shall constitute the Customer's signature for purposes of determining whether a check is properly payable. By providing the Check Issue Report to the Bank, the Customer warrants that all checks that match the information in the Check Issue Report are properly payable.
- 2. *Amending Customer and Bank Communications.* Customer or Bank, may revise communications provided for under this Agreement. Revised communications must:
  - a) repeat the original communication in its entirety including the revision, and may not take the form of a partial amendment;

- b) identify the original communication and make clear the fact and nature of the revision;
- c) be sent in the medium and arrive by the deadline and at the place provided in this Agreement for the original communication.

A proper revision will revoke the original communication.

3. *UCC Liability Provisions.* The liability provisions of N.C. Gen. Stat. § 25, Articles 3 and 4, shall govern this Agreement except where modified by this Agreement and other agreements of these parties affecting Customer's accounts with Bank.
4. *Wrongful Honor.* If Bank pays an Exception Check listed in an Exception Check Report, such payment shall be a "wrongful honor," unless: (i) Customer made a Pay Request in compliance with this Agreement, or (ii) Customer selected the Payment Default in Section IV above and did not make a Return Request in compliance with this Agreement. Where a wrongful honor occurs:
  - a) Bank will be liable to Customer only for the lesser of the amount of the wrongfully paid check, or the Customer's actual damages resulting from Bank's payment of the check;
  - b) Customer will be deemed to have no damages where honoring a check discharges for value an indebtedness of Customer;
  - c) Bank may not assert that Customer is liable for the amount of the wrongfully honored check on the grounds that the check was properly payable under N.C. Gen. Stat. § 25-4-401;
  - d) Bank may assert Customer's failure to exercise reasonable care under N.C. Gen. Stat. § 25-3-406(a) and 25-4-406(c), but Bank agrees that "wrongful honor" shall constitute failure to exercise ordinary care under the loss allocation provisions of those sections.
5. *Wrongful Dishonor.* If Bank dishonors a check either, (i) contrary to a Pay Request in compliance with this Agreement, or (ii) where Customer selected the Payment Default option under Section IV above and did not make a Return Request, then such dishonor shall be a "wrongful dishonor." Where a wrongful dishonor occurs:
  - a) Bank's liability for wrongful dishonor shall be limited to the types of damages contemplated and shall not exceed the amount of damages recoverable under N.C. Gen. Stat. § 25, Articles 3 and 4;
  - b) Bank shall in no event be liable for consequential or punitive damages;
  - c) Bank shall have no liability to Customer for wrongful dishonor where Bank, acting in good faith, returns an Exception Check:
    - (i) that it reasonably believed was not properly payable; or

- (ii) if there are insufficient available funds on deposit in the Authorized Account; or
  - (iii) if required to do so by the service of legal process or instructions of regulatory or government authorities or courts.
6. *Rightful Payment and Dishonor.* Where Bank honors an Exception Check as provided in this Agreement, (I) Customer may not assert that an Exception Check was not properly payable under N.C. Gen. Stat. § 25-4-401 or otherwise. Where Bank dishonors an Exception Check as provided in this Agreement, Customer may not assert that the dishonor was wrongful under N.C. Gen. Stat. § 25-4-402. Bank shall be deemed to exercise ordinary care whenever it rightfully pays or returns an Exception Check in compliance with this Agreement.
  7. *Faulty Information.* Bank will be liable for losses, other than consequential or punitive damages, proximately caused by its honor of a check that was not properly payable or its dishonor of a check that was properly payable if the honor or dishonor occurred: (I) because Bank was required by this Agreement to have shown the check on an Exception Check Report but failed to do so; or (ii) because Bank was required by this Agreement to have shown the check on an Exception Check Report but reported the wrong check number (unless Bank timely provides information that disclosed the error).
  8. *Assignment.* To the extent that Customer suffers a loss under this Agreement, Bank assigns to the Customer any claim that Bank would have against a depository or collecting bank to recover the loss, including any claim of breach of warranty under UCC §§ 4-207, 4-208 and 4-209.

#### Section VI – Governing Law

This Agreement shall be governed by the laws (excluding the law of conflicts) of the State of North Carolina and applicable federal law, as such laws may lawfully be modified by agreements of the parties, including this and other agreements of these parties affecting Customer's accounts with Bank. Provisions of other agreements between the parties which modify or displace provisions of the UCC shall be deemed to constitute the UCC as it applies to this Agreement.

#### Section VII – Other

1. *Fees; Payment.* Fees for this service will be debited from customer's designated depository account by the 7<sup>th</sup> business day of the following month. Please refer to Schedule A attached for fee schedule.
2. *Termination.* Either party may terminate this Agreement by notice to the other sent at least thirty (30) calendar days prior to the termination date specified in such notice. Notwithstanding such termination, this Agreement shall remain in full force and effect as to all Presented Checks that have been presented to the Bank prior to the date of termination. Upon termination, if requested by Customer, Bank will provide Customer (or its representative) with copies of current Check Issue Reports in Bank's possession.

3. *Rules of Construction.* The following shall apply to this Agreement: *Severability.* If any court or tribunal of competent jurisdiction determines that any provision of this Agreement is illegal, invalid, or unenforceable, the remaining provisions of this Agreement shall remain in full force and effect. *Amendments.* The provisions of this Agreement may be amended only by agreement executed by both parties. *Assignments.* Subject to Paragraph 9, Section V above, neither party may assign or transfer any of its rights or obligations under this Agreement, but the provisions of this Agreement shall be binding upon and inure to the benefit of any legal successor to Bank or to Customer, whether by merger, consolidation or otherwise. *Waiver.* The waiver by a party to this Agreement of a breach of any provision of this Agreement by the other party shall not operate or be construed as a waiver of any subsequent breach by the other party. *Entire Agreement.* This Agreement is the entire agreement and understanding between the parties related to Bank's positive pay services as of the date hereof and it supersedes all prior agreements and understanding between the parties relating to positive pay services. *Headings.* Headings to sections of this Agreement or any Addenda are included for ease of reference and shall not be deemed to create rights, remedies, claims or defenses arising under this Agreement. *Beneficiaries.* This Agreement is for the benefit only of the undersigned parties hereto and is not intended to and shall not be construed as granting any rights to or otherwise benefiting any other person.

WHEREFORE, the undersigned, who say that they are duly authorized and intend to be contractually bound, have executed this Agreement on behalf of their organizations.

**NORTHAMPTON COUNTY**

Business Name		SOUTHERN BANK	
Sign:	<u>Fannie P. Greene</u>	Sign:	_____
Print:	LESLIE EDWARDS <u>Fannie P. Greene</u>	Print:	SANDY DAVIDSON
Title:	FINANCE OFFICER <u>Chair,</u>	Title:	BANKING OFFICER
	<u>Board of Commissioners</u>		Cash Management Department
Mailing Address:		Mailing Address:	
PO BOX 663			
JACKSON NC 27845-0663			
		Attention: Cash Management Department	
Email Address: <u>leslie.edwards@nhcnc.net</u>		Email Address: <u>sandy.davidson@southernbank.com</u>	

### Schedule A

#### Positive Pay Service Fee Schedule & Authorized Representatives

#### Fee Schedule

Monthly Maintenance	\$35.00
Per Issued Check in Paid Items File	

#### Authorized Representatives

Representatives listed below are authorized to make Pay or Return decisions on Positive Pay Exception items. The facsimile method will serve as a backup to Business Online Banking notification.

LESLIE EDWARDS	<u>Leslie A. Edwards</u>
(#1) Printed Name	Signature
(252) 534-1536 Ext. 106	(252) 534-1239
Telephone Number	Fax Number
TAMEKA GREEN	
(#2) Printed Name	Signature
(252) 534-1536	(252) 534-1239
Telephone Number	Fax Number
(#3) Printed Name	Signature
Telephone Number	Fax Number

This instrument has been signed by the undersigned as

Per N.C.G.S. 100-12.1, Leslie A. Edwards  
Finance Officer

### 3) Vehicle Financing Proposals



## 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 Edwards  
Finance Officer

Bill Blanchard  
MIS

### DECISION PAPER

**TO:** Northampton County Board of Commissioners  
**FROM:** Leslie Edwards, Finance Officer  
**RE:** Vehicle Financing  
**DATE:** October 31, 2016

**PURPOSE:** To seek approval to accept the financing proposal submitted by Southern Bank for the financing of (5) Vehicles for FY 15-16.

#### FACTS:

EMS, Sheriff and Soil and Water departments appeared before the board in 15-16 seeking approval of vehicle purchases. The board of commissioners approved financing through Southern Bank and during the transition of finance officers the loan was not completely executed. In order to move forward with the loan an updated approval from the Board of Commissioners is needed to close out the loan.

#### DISCUSSION:

Vehicles to be financed are the following:

2016 Dodge Charger – Sheriff	\$ 29,912.00
2016 Chevrolet Ambulance – EMS	\$139,000.00
2015 Chevrolet Ambulance – EMS	\$137,434.00
2016 Ford F350 – EMS	\$ 38,572.00
2016 Chevrolet	\$ 24,647.00
	<u>\$369,565.00</u>

#### RECOMMENDATION:

Respectively request the Board of Commissioners approve the financing proposal submitted by Southern Bank and staff to continue with the financing proposal.

#### COORDINATION:

County Manager

Concur: \_\_\_\_\_  
Concur with Comment \_\_\_\_\_  
Non-Concur \_\_\_\_\_



November 2, 2016

**INSTALLMENT PURCHASE CONTRACT PROPOSAL FOR:**

County of Northampton  
PO Box 663  
Jackson, North Carolina 27845  
ATTN: Ms. Leslie Edwards, Finance Officer

**OFFERED BY:**

Southern Bank & Trust Company  
116 East Main Street  
Mount Olive NC 28365

**TYPE OF CONTRACT:** A municipal installment purchase contract structure with the Municipality responsible for all expenses related to the use of the vehicle/equipment/facility including taxes, insurance, and maintenance.

**LOAN PURPOSE:** To finance the purchase of a 2015 Chevrolet Ambulance, 2016 Dodge Charger, 2016 Chevrolet Ambulance, 2016 Ford F-350 and a 2016 Chevrolet Silverado for various departments.

**LOAN AMOUNT:** \$369,565.00

**TYPE OF LOAN:** Term Loan

**INTEREST RATE:** Interest will accrue on the outstanding principal balance of the loan at the rate of 2.49% per annum.

**TERMS OF REPAYMENT:** The loan will be payable in 3 consecutive annual payments of \$123,188.33 each plus accrued interest. The first payment will be due one year after the loan closes and each subsequent payment will be due on that same day every year. All unpaid principal and accrued interest will be due and payable at maturity.

**LOAN ORIGATION FEE:** None.

**LATE CHARGES:** We will assess a late payment charge of 4% of the unpaid balance of any payment which is at least 15 days past due.

**PREPAYMENT:** The loan may be prepaid in part or in full at any time without penalty.

**NON-APPROPRIATION/EARLY TERMINATION:** The Municipality shall exercise its best efforts to obtain annual appropriations to meet fiscal year installment sale payments. The contract may be terminated without penalty, in the event of non-appropriations.

**TAX STATUS:** The Municipality is qualified as a governmental entity within the meaning of Section 103 (A) of the Internal Revenue Code of 1954, as amended.

**QUALIFIED TAX EXEMPT OBLIGATION:** The Municipality will certify that the contract will be designed as a qualifying obligation under the \$10,000,000 small issue exemption as described within Section 265b3 of the Tax Reform Act of 1986.

**NORTH CAROLINA GENERAL STATUTE:** The contract / installment sale will conform to the requirements of North Carolina General Statute 159, article 8, 160A-20.

**LOAN DOCUMENTS:** The closing of the loan is contingent upon the proper execution and delivery of all the loan documents the Bank believes are reasonably appropriate or required for this loan transaction (the "Loan Documents"). The Bank, in its sole discretion, will determine the form, terms and conditions of the Loan Documents. The Loan Documents routinely used in connection with loan closings include the note, security instruments (to include deeds of trust, security agreements, pledges, assignments, financing statements, etc.) and various verifications/certifications. At the present time, the Bank has not identified all of the Loan Documents which it may require in connection with this loan transaction.

**FEES AND EXPENSES TO COUNTY:** All attorneys' fees including local counsel, bond counsel and Bank's counsel, stamps, taxes, recording fees, survey, appraisal, environmental impact certification and expenses will be the County's responsibility.

**LOAN CLOSING COSTS:** The municipality will be responsible for the payment of all costs and expenses incurred in connection with the closing of this loan, regardless of whether the loan actually closes.

**PROPOSAL AND CONDITIONS:** This is a proposal and not a commitment to provide funding. The closing of the transaction must occur on or before December 30, 2016. If the transaction is not closed on or before that date, our obligation to fund the transaction will terminate. If, prior to the closing of the transaction, there is a material adverse change in your financial condition, or if we discover adverse circumstances of which we are currently unaware, we may rescind this proposal and will have no obligation to fund the transaction. Final and full approval is subject to the approval of the Executive Management of Southern Bank & Trust Company.

This proposal will expire unless it is accepted in writing and the acceptance is received by the undersigned on or before November 8, 2016.

Southern Bank & Trust Company

  
By: Suzanne M. Burrow, Vice President

The foregoing proposal is accepted and approval of rate and funding is requested:

County of Northampton, North Carolina

By: \_\_\_\_\_

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

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





# 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 Director

Bill Blanchard  
MIS

## DECISION PAPER

**TO:** Northampton County Board of Commissioners

**FM:** Leslie Edwards, Finance Officer

**RE:** Vehicle Financing

**DT:** October 31, 2016

**PURPOSE:** To seek approval to accept the financing proposal submitted by SunTrust for the purchase of the following Vehicles:

QTY	DESCRIPTION	COST EACH	TOTAL
2	2017 F150 Super Cab Short Bed 4x2	\$23,800.00	\$47,600.00
1	2017 Ford Expedition 4x4	\$34,718.00	\$34,718.00
2	2017 F150 Super Cab Short Bed 4x4	\$26,823.00	\$53,646.00
1	2017 F150 Crew Cab Short Bed 4x2	\$26,389.00	\$26,389.00
1	2017 F250 Regular Cab 4x2	\$23,696.00	\$23,696.00
1	2017 F150 Regular Cab 4x2	\$22,544.00	\$22,544.00
3	2017 Dodge Charger RWD 5.7L Hemi Patrol Cars Marked w/Uplift	\$36,500.00	\$109,500.00
1	2017 Dodge Charger RWD 5.7L Hemi Patrol Car Marked Unit w/o camera	\$31,500.00	\$31,500.00
1	2017 Dodge Charger RWD 5.7L Hemi Patrol Car Unmarked w/o camera	\$30,000.00	\$30,000.00
1	2017 Dodge Durango SSV V8 RWD w/Uplift w/o camera	\$34,526.00	\$34,526.00
1	2017 Ambulance	\$145,000.00	\$145,000.00
<b>GRAND TOTAL</b>			\$559,119.00

**FACTS:**

The above vehicles were approved during the budget work session for FY 2016-2017.

The following institutions were sent invitation to bid on financing the vehicles:

PNC Bank, Raleigh, NC  
 Southern Bank, Jackson, NC  
 Sun Trust, Atlanta, GA

**DISCUSSION:**

Funding proposals were received from two of the institutions with the lowest being SunTrust which is listed below:

Total to Finance:	\$559,119.00
Terms:	Three (3) years (as requested)
Interest rate:	1.57%
No. of Payments	Three (3) annual
Payment amount	\$189,283.74 principal plus interest

Financing proposal attached.

No bids were received from PNC after invitations to bid were sent to the Institutions.

**RECOMMENDATION:**

Respectively request the Board of Commissioners approve the financing proposal submitted by SunTrust for vehicle purchases for FY 16-17.

**COORDINATION:**

County Manager

Concur: \_\_\_\_\_  
 Concur with Comment \_\_\_\_\_  
 Non-Concur \_\_\_\_\_



SunTrust Equipment Finance & Leasing  
Corp.  
1155 Peachtree Street, NE, 9<sup>th</sup> Floor  
Atlanta, GA 30309  
Tel 404.658.4751  
Fax 404.230.5550  
dennis.mcdermott@suntrust.com

October 24, 2016

Leslie H. Edwards  
Finance Officer  
Northampton County, NC

**RE: Request for Proposal**

Dear Ms. Edwards:

SunTrust Equipment Finance & Leasing Corp. is pleased to present to you a financing proposal for various equipment as highlighted in your Request for Proposal. The terms and conditions of our proposal are outlined on the attached Summary of Terms and Conditions.

This proposal is provided solely as a response to your request. Neither the delivery of this proposal nor your acceptance thereof represents a commitment from SunTrust Equipment Finance & Leasing Corp. or any of its affiliates to extend financing. This proposal is intended as an outline of certain of the material terms of the financing and does not purport to summarize all of the conditions, covenants, representations, warranties and other provisions which would be contained in definitive documents for the financing contemplated hereby.

This proposal should not be construed as advice or a recommendation to you with respect to structure, timing, terms or any other matters relating to the proposed financing. We are not acting as your adviser in connection with the proposal, but solely for our own interests. You should discuss this proposal with any and all internal and external advisors and experts you deem appropriate before acting on it.

Sincerely,

A handwritten signature in black ink, appearing to read "DMM", written over a horizontal line.

Dennis M. McDermott  
Director

**AGREED TO AND ACCEPTED BY:**

(Name) \_\_\_\_\_

(Title) \_\_\_\_\_

### SUMMARY OF TERMS AND CONDITIONS

<b>Lessee:</b>	Northampton County, NC ("Lessee").
<b>Lessor:</b>	SunTrust Equipment Finance & Leasing Corp. ("Lessor").
<b>Property Subject to Lease:</b>	Various vehicles (the "Property").
<b>Maximum Principal Component:</b>	\$559,119
<b>Interest Rate:</b>	1.57% (the "Interest Rate")
<b>Lease Term:</b>	Three (3) annual payments in advance or arrears (the "Term")
<b>Anticipated Commencement Date:</b>	December 1, 2016
<b>Payment Frequency:</b>	Annually. Based on the anticipated commencement date identified above, a proposed payment schedule is attached.
<b>Structure:</b>	<p>Lease/purchase financing under a Master Lease/Purchase Agreement and an Equipment Schedule (the "Agreement"). Rental payments will be subject to annual appropriation.</p> <p>Lessee will be responsible for all costs and expenses associated with operation, maintenance, taxes and insurance.</p>
<b>Security:</b>	A security interest in the Property.
<b>Prepayment:</b>	Prepayable in whole on any payment date at a premium of 3% of the amount prepaid.
<b>Issuance Costs:</b>	Lessee will pay a documentation fee of \$250.
<b>Tax Status:</b>	<p>The Interest Rate has been established on the assumption that Lessee is a state or political subdivision within the meaning of Section 103 of the Internal Revenue Code, and that therefore interest will be exempt from federal income tax. Lessee will make customary representations, warranties and covenants to establish and maintain the exemption. If qualified, Lessee will designate the Agreement as "bank qualified." If the interest component of rental payments is determined to be taxable, Lessee will pay Lessor on demand such amounts (including additional interest, fines, penalties</p>

	and other additions to tax) as will restore to Lessor its contemplated after-tax yield on the financing.
	The Interest Rate will be subject to upward adjustment during the Term if the federal corporate income tax rate is reduced (or the benefit of the interest income exclusion capped) to account for the reduced value of the interest income exclusion to Lessor.
<b>Opinions:</b>	<p>Lessee will deliver an opinion of its counsel in form and substance satisfactory to Lessor.</p> <p>All opinions shall expressly provide that successors and assigns of Lessor may rely on them.</p>
<b>Documentation:</b>	Lessor's standard form documentation, which such proposed changes as Lessor may approve in its sole discretion.
<b>Funding:</b>	<p>An escrow account at SunTrust Bank will be established to hold the financing proceeds. Monies in escrow will be disbursed from time to time, upon delivery of documentation specified in the escrow agreement and approval of Lessor, to pay costs of the Property. Lessee will pay a \$250 fee for the account set up and administration. The fee will be paid for out of the escrow earnings. However, in the event the escrow account does not earn sufficient interest to pay the escrow fee, the Lessee agrees to pay the shortfall amount. Any excess interest earnings above \$250 will be for the benefit of the Lessee.</p> <p>If Lessee intends to be reimbursed for any equipment cost associated with the Agreement, intent for reimbursement from the proceeds of the Agreement must be evidenced, and must qualify under the Treasury Regulation Section 1.150.2.</p>
<b>Market Disruption:</b>	Notwithstanding anything contained herein to the contrary, in the event any material change shall occur in the financial markets after the date of this proposal, including but not limited to any governmental action or other event which materially adversely affects the extension of credit by banks, leasing companies or other lending institutions, Lessor may modify the indicative pricing described above.
<b>Credit Approval:</b>	This proposal is subject to credit approval.
<b>Proposal Expiration:</b>	This proposal expires on October 31, 2016, if not awarded to Lessor by a written notification on or before that date. The Interest Rate is subject to change based on the two (2) year

swaps rate until the financing is awarded to the Lessor. Upon award, Lessor will set the Interest Rate and honor the quoted rate for a closing on or before December 2, 2016.

11/2/2016

Northampton County, NC, 10\_16.xlsx

## Loan Amortization

----- Single Loan -----

Customer.....Northampton County  
 Opportunity.....2016 Equipment  
 Quote #06311-01.....Fixed - Muni Loan - Feb 2016  
 Average life.....1.504 years  
 Average rate.....1.57000000%

date	starting balance	takedowns	debt service	interest	principal	ending balance	prepayment price
12/1/2016	-	559,119.00	189,283.74	-	189,283.74	369,835.26	NA
12/1/2017	369,835.26	-	189,283.74	5,806.41	183,477.33	186,357.92	191,948.66
12/1/2018	186,357.92	-	189,283.74	2,925.82	186,357.92	-	-
total		559,119.00	567,851.23	8,732.23	559,119.00		

SuperTRUMP Page 1 Ivory Consulting Corporation



November 2, 2016

**INSTALLMENT PURCHASE CONTRACT PROPOSAL FOR:**

County of Northampton  
PO Box 663  
Jackson, North Carolina 27845  
ATTN: Ms. Leslie Edwards, Finance Officer

**OFFERED BY:**

Southern Bank & Trust Company  
116 East Main Street  
Mount Olive NC 28365

**TYPE OF CONTRACT:** A municipal installment purchase contract structure with the Municipality responsible for all expenses related to the use of the vehicle/equipment/facility including taxes, insurance, and maintenance.

**LOAN PURPOSE:** To finance the purchase of 15 vehicles outlined in the County's Request for Financing dated October 19, 2016.

**LOAN AMOUNT:** \$559,119.00

**TYPE OF LOAN:** Term Loan

**INTEREST RATE:** Interest will accrue on the outstanding principal balance of the loan at the rate of 2.49% per annum.

**TERMS OF REPAYMENT:** The loan will be payable in 3 consecutive annual payments of \$186,373.00 each plus accrued interest. The first payment will be due one year after the loan closes and each subsequent payment will be due on that same day every year. All unpaid principal and accrued interest will be due and payable at maturity.

**LOAN ORIGATION FEE:** None.

**LATE CHARGES:** We will assess a late payment charge of 4% of the unpaid balance of any payment which is at least 15 days past due.

**PREPAYMENT:** The loan may be prepaid in part or in full at any time without penalty.

**NON-APPROPRIATION/EARLY TERMINATION:** The Municipality shall exercise its best efforts to obtain annual appropriations to meet fiscal year installment sale payments. The contract may be terminated without penalty, in the event of non-appropriations.

**TAX STATUS:** The Municipality is qualified as a governmental entity within the meaning of Section 103 (A) of the Internal Revenue Code of 1954, as amended.

**QUALIFIED TAX EXEMPT OBLIGATION:** The Municipality will certify that the contract will be designed as a qualifying obligation under the \$10,000,000 small issue exemption as described within Section 265b3 of the Tax Reform Act of 1986.



**NORTH CAROLINA GENERAL STATUTE:** The contract / installment sale will conform to the requirements of North Carolina General Statute 159, article 8, 160A-20.

**LOAN DOCUMENTS:** The closing of the loan is contingent upon the proper execution and delivery of all the loan documents the Bank believes are reasonably appropriate or required for this loan transaction (the "Loan Documents"). The Bank, in its sole discretion, will determine the form, terms and conditions of the Loan Documents. The Loan Documents routinely used in connection with loan closings include the note, security instruments (to include deeds of trust, security agreements, pledges, assignments, financing statements, etc.) and various verifications/certifications. At the present time, the Bank has not identified all of the Loan Documents which it may require in connection with this loan transaction.

**FEES AND EXPENSES TO COUNTY:** All attorneys' fees including local counsel, bond counsel and Bank's counsel, stamps, taxes, recording fees, survey, appraisal, environmental impact certification and expenses will be the County's responsibility.

**LOAN CLOSING COSTS:** The municipality will be responsible for the payment of all costs and expenses incurred in connection with the closing of this loan, regardless of whether the loan actually closes.

**PROPOSAL AND CONDITIONS:** This is a proposal and not a commitment to provide funding. The closing of the transaction must occur on or before December 30, 2016. If the transaction is not closed on or before that date, our obligation to fund the transaction will terminate. If, prior to the closing of the transaction, there is a material adverse change in your financial condition, or if we discover adverse circumstances of which we are currently unaware, we may rescind this proposal and will have no obligation to fund the transaction. Final and full approval is subject to the approval of the Executive Management of Southern Bank & Trust Company.

This proposal will expire unless it is accepted in writing and the acceptance is received by the undersigned on or before November 8, 2016.

Southern Bank & Trust Company

*Suzanne M. Burrow*

By: Suzanne M. Burrow, Vice President

The foregoing proposal is accepted and approval of rate and funding is requested:

County of Northampton, North Carolina

By: \_\_\_\_\_

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

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

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

**Meeting Date:**            11-07-16

**Agenda Tab Number:**    7

**Agenda Time:**            10:45

**Presenter and/or Subject Matter:**

Mrs. Sheila Evans, Department of Social Services, Director
Approval of Contract for Luther Culpepper

Komita Hendricks  
Clerk to the Board

## ***7 Approval of Contract for Luther Culpepper***

STATE OF NORTH CAROLINA

COUNTY OF NORTHAMPTON

### **CONTRACT FOR LEGAL SERVICES**

THIS CONTRACT made and entered into on this the \_\_\_\_ day of \_\_\_\_\_, 2016, by and between Northampton County, North Carolina, party of the first part, and Luther Culpepper, attorney at law, party of the second part:

#### **WITNESSETH:**

WHEREAS, the party of the first part desires to employ said party of the second part as their attorney for the Northampton County Department of Social Services and Child Support Enforcement Agency upon the following terms; and

WHEREAS, the parties hereto agree as follows:

1. This contract shall begin \_\_\_\_\_, 2016, and unless sooner terminated by thirty (30) days notice of either party, with or without cause, shall exist and continue indefinitely.
2. The party of the second part agrees to represent the Northampton County Child Support Enforcement Agency in Northampton County District Court, which representation shall include preparing, reviewing, and filing all pleadings and attending all hearings in both Motion's Court and Contempt Court, with the legal discretion to try, negotiate, settle, or dismiss matters.
3. The party of the second part agrees to also represent the Child Protective Services Unit of the Northampton County Department of Social Services in Northampton County District Court in all juvenile matters which representation shall include preparing, reviewing, and filing all pleadings and attending all hearings of non-secure custody, petitions, adjudications, dispositions, permanency planning, and termination of parental rights cases, as well as handling appellate issues, with the legal discretion to try, negotiate, settle or dismiss matters.
4. The party of the second part also agrees to represent the Adult Protective Services Unit of the Northampton County Department of Social Services before the Northampton County Clerk of Superior Court and in Northampton County District Court, which representation shall include preparing, reviewing, and filing all pleadings and attending all hearings of incompetency, protective services, and guardianship with the legal discretion to try, negotiate, settle, or dismiss matters.
5. That in addition to the duties of the party of the second party enumerated in Paragraphs 2, 3, and 4, the duties of the party of the second party also include:

- Preparing for court, including preparing examinations and cross-examinations, issuing subpoenas, preparing social workers and witnesses including foster children and prospective guardians for testimony, and meeting with the Director, Supervisors as well as other attorneys to discuss cases;
  - Drafting, filing and distributing all court orders;
  - Appearing on behalf of Child Protective Services and individual social workers in other counties on subpoenas;
  - Reviewing and compiling records as requested and filing motions to quash production of records or witnesses;
  - Seeking writs when necessary;
  - Attending training sessions and workshops to remain current in knowledge of policy and court decisions affecting Child Support, Child Protective Services, and Adult Protective Services;
  - Advising the Director on legal matters related to Child Support, Child Protective Services and Adult Protective Services; and
  - Performing other related duties as assigned.
6. The party of the second party further agrees to maintain such records as are required by the party of the first party, to make said records available for federal or state audit as required, and to make financial, statistical and program progress reports as are required by federal or state law.
7. The party of the second part, for his services as defined by this contract, shall be paid the sum of eighty (\$80.00) dollars per hour. Such hourly rate shall encompass all expenses, including but not limited to salary, supplies, office space, heating, maintenance for office space, telephone service, long distance telephone calls and travel. The party of the second part is not to be reimbursed for any extraordinary expenses incidental to performing the services included in this contract; except that the party of the first part agrees to pay all court costs and filing fees which are required to be paid in conjunction with the services provide by the party of the second part under this contract. Further the Director may authorize payment of tuition for any seminar, training session, or workshop as the Director may deem necessary.
8. To the extent allowed by law, the party of the first part shall indemnify, defend and hold harmless the party of the second part from and against claims, damages, losses and expenses, including but not limited to attorneys' fees, arising out of or resulting from the performance of the work described in this contract. Notwithstanding the foregoing, any and all indemnification obligations of the party of the first part shall be limited exclusively to including the party of second part within its liability insurance coverage which may be in effect and any corresponding insurance defense provided by such insurance policies. It is the mutual intent of the parties that any claims arising from the performance of the party of the second part's duties hereunder be covered solely by liability

insurance coverage held by the party of the first part, and that the party of the first part shall have no independent indemnification responsibilities above and beyond the provision of coverage under its existing insurance policies.

9. When a conflict of interest arises for the party of the second part, said party shall notify the appropriate Supervisor and the Director. In all cases, referral shall be made to another attorney with whom the party of the first part has contracted for secondary employment for the provision of legal services when conflict arises.

IN TESTIMONY WHEREOF, said parties have executed this contract and same shall be in full force and effect from the date first written above.

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Fannie P. Greene, Chair  
Northampton County Board of  
Commissioners

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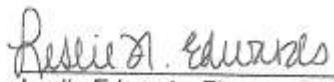
Shelia Manley Evans, Director  
Northampton County Department  
of Social Services

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Luther Culpepper  
Attorney at Law

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

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Leslie Edwards, Finance Officer  
Northampton County

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

**Meeting Date:**           11-07-16

**Agenda Tab Number:**   8

**Agenda Time:**           10:55

**Presenter and/or Subject Matter:**

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Mr. Gary Brown, EDC Director

Request for Public Hearing-Revolving Loan Fund Program

Komita Hendricks  
Clerk to the Board

### Decision Paper

To: Northampton County Board of Commissioners

From: Gary Brown, Northampton County Economic Development Commission

Date: October 28, 2016

Subject: Request for Public Hearing Related to Participation in the Northampton County Revolving Loan Fund Program by BM Carolina LLC .

#### **PURPOSE:**

The Northampton County Economic Development Commission requests the Northampton County Board of Commissioners establish a date and time for the conduct of a Public Hearing for the purpose of receiving and considering comments related to an application from BM Carolina LLC (Mr. Weldon M. Myers principal, hereinafter the Company) for participation in the Northampton County Revolving Loan Fund Program (hereinafter the Program).

Subsequent to the Public Hearing and review of materials included in the Program loan application to the satisfaction of staff and the Northampton County Board of Commissioners (hereinafter the Board), the Board may act upon the application or may defer action to a future date.

#### **FACTS:**

1. The Company has submitted an application for a Program loan in the amount of \$140,000 with a five (5) year term at a current prime rate of 3.75%.
  2. BM Carolina LLC is the principal of T & T Barbecue LLC and Gold Rock BBQ Inc. with the flagship property branded as Chicken and Barbeque (hereinafter CCB).
  3. The Company seeks participation in the Program to finance the acquisition of and improvements to the property located at located at 128 West Jefferson Street, Jackson, NC (formerly the Bay Sire Winery, Bistro and Alehouse. Upon acquisition of the property, the Company intends to operate a restaurant at that location under the CCB brand name. At the subject location, the Company anticipates investing \$290,000+ and the employment of of fourteen (14) full-time employees and up to fifteen (15) part-time employment positions.
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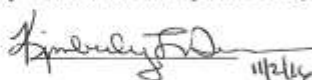
**Decision Paper**  
**Public Hearing Related to NCRLF Program Application by BM Carolina LLC.**  
**October 28, 2016**  
**Page 2**

**RECOMMENDATION:**

NCEDC staff recommends the Northampton County Board of Commissioners establish a time at the regularly scheduled meeting of the Board on November 21, 2016 for the conduct of a public hearing to consider the application of the Company to participate in the Northampton County Revolving Loan Fund Program.

**ROUTED FOR CONCURRENCE/COMMENT TO:**

Ms. Kimberly Turner, Northampton County Manager

Concur:  Non-Concur: \_\_\_\_\_  
11/2/16

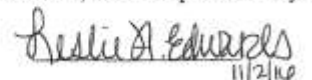
Comment: \_\_\_\_\_  
\_\_\_\_\_

Mr. Scott McKellar, Northampton County Attorney

Concur: \_\_\_\_\_ Non-Concur: \_\_\_\_\_

Comment: \_\_\_\_\_  
\_\_\_\_\_

Ms. Leslie Edwards, Northampton County Finance Director

Concur:  Non-Concur: \_\_\_\_\_  
11/2/16

Comment: \_\_\_\_\_  
\_\_\_\_\_

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**Agenda Time:** 11:05

**Presenter and/or Subject Matter:**

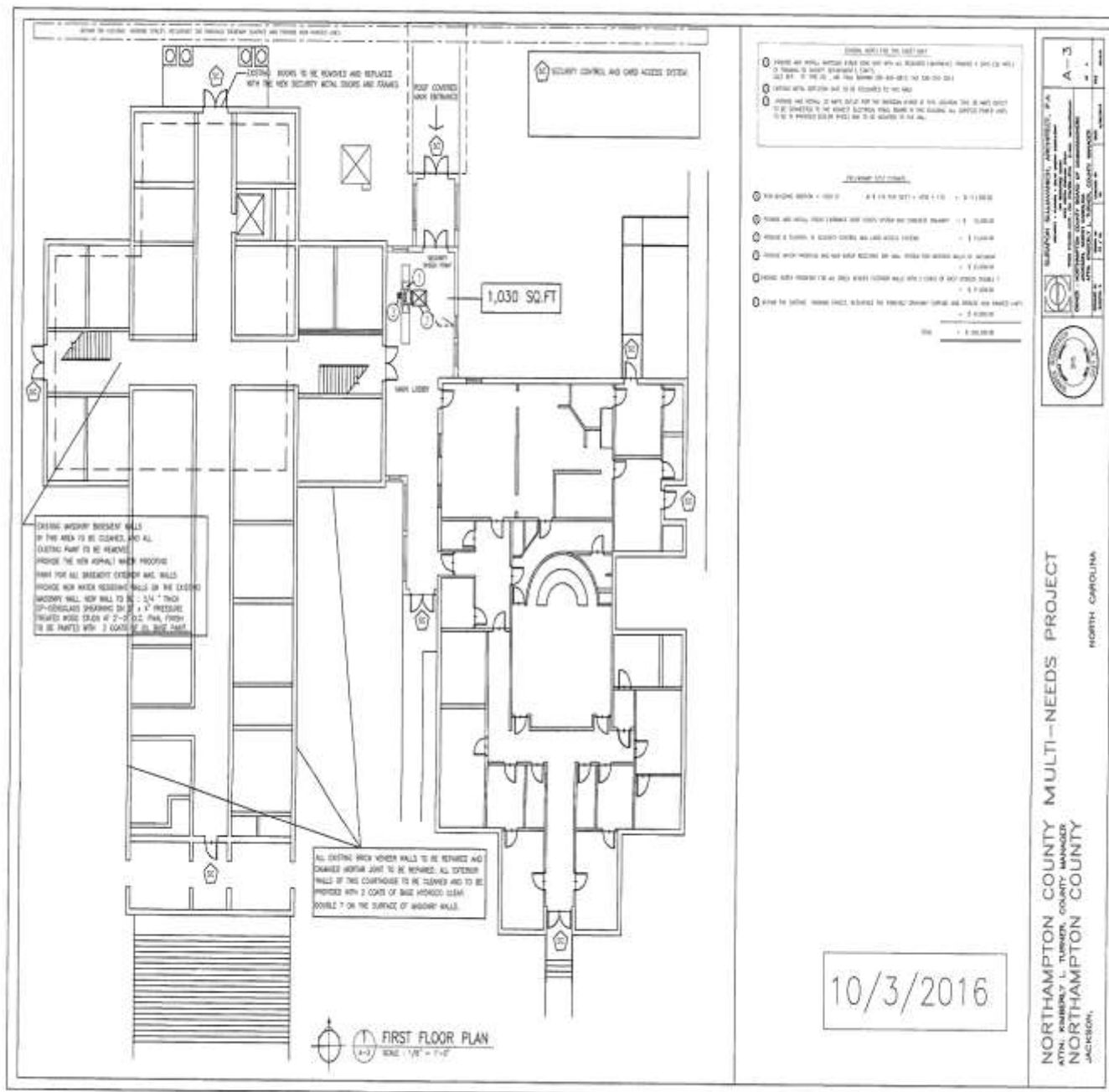
Ms. Kimberly Turner, County Manager

### 1) Request for Renovation to Courthouse

## 2) Management Matters

Komita Hendricks  
Clerk to the Board

### *1) Request for Renovation to Courthouse*



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

**Meeting Date:**            11-07-16

**Agenda Tab Number:**   10

**Agenda Time:**            11:15

**Presenter and/or Subject Matter:**

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Citizens/Board Comments

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Komita Hendricks  
Clerk to the Board

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

**Meeting Date:**            11-07-16

**Agenda Tab Number:**   11

**Agenda Time:**            11:45

**Presenter and/or Subject Matter:**

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Closed Session

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

Komita Hendricks  
Clerk to the Board

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

**Meeting Date:**           11-07-16

**Agenda Tab Number:**   12

**Agenda Time:**           11:55

**Presenter and/or Subject Matter:**

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Closed Session

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

Komita Hendricks  
Clerk to the Board

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

**Meeting Date:**            11-07-16

**Agenda Tab Number:**    13

**Agenda Time:**            12:05

**Presenter and/or Subject Matter:**

Closed Session
G.S. 143-318.11(a)(6)- Personnel

Komita Hendricks  
Clerk to the Board