

**NORTHAMPTON COUNTY
REGULAR SESSION
February 5, 2018**

Be It Remembered that the Board of Commissioners of Northampton County met on February 5, 2018 with the following present: Fannie Greene, Chester Deloatch, Geneva Faulkner, Charles Tyner and Robert Carter.

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

Chairman Carter called the meeting to order.

Agenda Work Session:

A work session was held to discuss today's agenda items. Chairman Carter called upon County Manager Kimberly Turner for input. Ms. Turner had no changes, but reminded Commissioners of the Report to Partners Lunch at the J.W. Faison Auditorium after the meeting. Chairman Carter called upon Commissioners for input. Commissioners had no changes.

Commissioner Geneva Faulkner entered the meeting at this time.

Regular Session:

Chairman Carter called the meeting to order, welcomed everyone, and announced when citizens could make comments. Chairman Carter called for a moment of silence and invited everyone to participate in the Pledge of Allegiance.

Approval of Regular Session Minutes for January 16, 2018:

A motion was made by Chester Deloatch and seconded by Fannie Greene to approve the Regular Session Minutes for January 16, 2018. **Question Called:** *All present voting yes.* **Motion carried.**

Approval of Closed Session Minutes for January 16, 2018:

A motion was made by Fannie Greene and seconded by Chester Deloatch to approve the Closed Session Minutes for January 16, 2018. **Question Called:** *All present voting yes.* **Motion carried.**

Approval of Agenda for February 5, 2018:

A motion was made by Fannie Greene and seconded by Chester Deloatch to approve the agenda for February 5, 2018 with no changes. **Question Called:** *All present voting yes.* **Motion carried.**

Trillium Health Resources Annual Report:

Mr. Bland Baker, Trillium Regional Director, introduced Mrs. Hope Eley. Mr. Baker stated that Mrs. Eley is the representative for Northampton County.

Mr. Baker presented to the Board the Annual Report for Trillium Health Resource. He addressed the opioid crisis across North Carolina and the funding that was received.

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

TRILLIUM HEALTH RESOURCES ANNUAL REPORT NORTHAMPTON COUNTY



BLAND BAKER
REGIONAL DIRECTOR
2017

TRILLIUM UPDATE

Trillium's mission: Transforming lives of people in need by providing ready access to quality care.

Although the mission is simple, Trillium's efforts to accomplish this mission are not.

Trillium as well as all MCO's face continuous changes. Recurring budget cuts from the state and federal governments and proposed Medicaid reform cause us to adapt and evolve in order for us to continue to meet our contractual and regulatory obligations.



Trillium prepares for Medicaid Reform

- On November 15th, 2017, Trillium announced an important step towards securing our position as a leader in Managed Care in North Carolina.
- Trillium is working with two other MCO's, Alliance Behavioral Health and Vaya Health to form a new coalition known as Advancing NC Whole Health.
www.advancingncwholehealth.com
- This is a partnership-not a merger. Trillium believes by aligning our strengths and shared experiences, we can maximize our impact as we prepare for Medicaid Reform.



Who We Were Last Fiscal Year

- 24 counties, stretching from Virginia to SC
 - Largest LME/MCO in terms of number of counties and geography
- Total population of 1,260,828; approximately 185K Medicaid eligible
- 13% of State's total population, 13% of Medicaid enrollees
- 11,451.3 square miles, roughly the size of Maryland, or bigger than 8 states!
- Widely varying population density
 - Wilmington and Greenville are 8th and 10th largest cities, respectively
 - Most of catchment area very rural - includes NC's 2 lowest populated counties, Hyde and Tyrrell



NASH COUNTY JOINS TRILLIUM JULY 1

- Total population including Nash - 1,355,828
- Medicaid eligible - 195,000
- 14% of total population, 16% of Medicaid enrollees
- Total of 25 counties



Annual Gaps and Needs

- **Data reviewed:**
 - Demographic and health information data
 - National prevalence data for MH/DD/SA issues
 - Survey participants and stakeholders
 - Complaints and grievances,
 - Geo-mapping data
- **Process:**
 - Online surveys
 - On-site work with CFACs and Board
 - Compile and analyze data
 - Develop strategies to address gaps and needs
 - Present action plan to Board for adoption



Current Statistics For 2016

- Served approximately 52,650 people
 - 79% with mental health needs
 - 19% with substance use disorders
 - 9% with intellectual and developmental disabilities
- Total Cost = \$355,201,859.00
- 429 Providers



Trillium's 2017 Priorities

- Each year Trillium develops annual priorities to help staff determine where staff targets their efforts:
 1. Every person first, every time.
Activities that improve our customer services to all customers
 2. Trillium 2020 Vision
Evidenced based services, crisis services to enhance quality
 3. Advancing Technology
Strengthen the use of Technology
 4. One Community Together
Improve local community relationships through Advisory Boards, Systems of Care
 5. Enterprise Integration
Work together to ensure a consistent level of functioning in all departments



TRILLIUM ADDRESSES OPIOID CRISIS

- North Carolina has received \$31million over the next two years to address the Opioid Crisis through the Cures Act.
- Trillium's allocation for the first year is \$1.2 million. The funding is designated for new individuals seeking opioid treatment for the first time or individuals who have been out of treatment and are ready to seek treatment again.



OPIOID CRISIS CONTINUED

- As of December, Trillium has spent all 1.2 million dollars serving approximately 1269 new consumers.
- Many counties have held their Opioid Forums that have focused on Education, Prevention and Treatment



TRILLIUM'S OPIOID INITIATIVES

- Healing Transitions in Raleigh - 354 admissions from the Trillium catchment who are looking for long term, peer led treatment for substance use disorders
- Oxford Houses - 242 people served in sober living homes including women and children.
- NC Harm Reduction - over 2245 kits distributed in the Trillium Catchment area
- Wellness Cities in Greenville, Wilmington, and New Bern provide peer support services to hundreds in recovery.



Trillium's 2016 Initiatives in Advancing Technology

Comprehensive Assessment for Teens

Increase overall self-disclosure from adolescents

Crisis Chat

Offers online emotional support

Assistive Technology

Assists adults and children offers items such as communication devices, security systems, and adaptive equipment.

Access Point

Website offers on line, anonymous, evidenced based, screenings



Trillium's Reinvestment Plan Outcomes

- Support and Inclusion for People with I/DD

1. Summer Programs/After School/Respite Program

Summer Programs, after school programs, and respite for children with I/DD. 12 Summer Day Programs serving 380 youth, 7 Afterschool programs serving 218

Location for parents of children with I/DD to have support groups

8-10 locations throughout 24 county catchment area

2. Accessible playgrounds

30 Playgrounds funded across catchment area



Reinvestment Plan Outcomes Con't

Evidence-Based Services and Supports

1. Child First/Child-Parent Psychotherapy

Interventions for children 0 - 6 who have experienced trauma leading to mental health issues. 32 clinicians have been trained and 926 children have been served

2. DirectCourse Workforce Development

Training of non-licensed healthcare providers to reduce staff turnover and improve patient care. 647 Staff have completed all course work.

3. Compassion Reaction/Rachel's Challenge

Offered in 289 schools and 136,000 children participated.

4. Wellness Recovery Action Planning

Classes that help adults with mental illness learn to manage symptoms, achieve recovery, and live independently.

5. Mental Health First Aid Training

There are 2 classes- Adolescent and Adult that are offered to community stakeholders.



Consumers served in Northampton County

- Total Consumers served - 914
- Mental Health - 804
- Substance Use - 76
- I/DD - 73

Total is unduplicated, since a single individual may receive services in more than one category



QUESTIONS?

Transforming Lives



King's Kitchen:

Mrs. Jacquelyn Grant, Director, appeared before the Board to give a report on King's Kitchen that was currently held at the gymnasium at W. S. Creecy School, Rich Square, NC. Mrs. Grant gave a financial report and provided some detailed information about the King's Kitchen.

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



Welcome to the King's Kitchen
Tuesdays and Thursdays Daily
(Food will be served 4-6pm while supplies last)

Lets eliminate hunger together!
Come enjoy a hot meal!
Have a seat and eat!

W.S. Creecy Community Center
210 Roberts Rd, Rich Square NC, 27869
www.creecycenter.com | www.icelebrateonline.org

Sponsored By:
Creek Development Corp & Celebration Church Rich Square

For more information contact:



Service by the Creek Development Corp. from 05/01/2015 to 12/31/17

Agency Name	Report Month	HH Helped	Individuals Helped	New Families
Creek Development Corp.				
	May	0	0	0
	June	442	442	124
	July	517	517	95
	August	375	473	90
	September	672	672	110
	October	391	391	18
	November	135	135	4
	December	308	308	124
	January	213	213	51
	February	207	207	2
	March	366	361	0
	April	535	535	30
	May	185	815	10
	June	699	699	10
	July	428	428	24
	August	522	522	46
	September	449	449	5
	October	323	323	6
	November	337	337	337
	December	410	410	15
	January	361	361	10
	February	414	414	17
	March	495	495	24
	April	494	494	49

Agencies Name	Report Month	Hlt Hlped	Individuals Hlped	New Families
	May	493	483	20
	June	469	470	14
	July	454	454	20
	August	532	532	25
	September	510	510	34
	October	459	459	47
	October	459	459	47
	December	477	477	6
Totals		13,075	13,857	1,410
Averages		438.6	433.8	44.1

Report from Kings Kitchen

Rich Square NC 27869

Check received form Northampton County Commissioners in the amount
of \$1,000.00 October 2017. Check deposited 11/1/17

Disbursement

11/2/17 Food bank of Albemarle	\$35.00
11/2/17 Dominion Energy	200.00
11/9/17 Town of Rich Square water dept.	110.00
11/9/17 Food and supplies	227.50
11/19/17 Town of Rich Square water dept.	69.96
12/5/17 Dominion Energy	121.94
1/10/18 Food bank of Albemarle	80.00
1/10/18 Town of Rich Square water dept.	100.00
Total	944.40

Juanita Majette

JACQUELINE GRANT

for successfully completing the standards set forth for the ServSafe® Food Protection Manager Certification Examination, which is accredited by the American National Standards Institute (ANSI)-Conferences for Food Protection (CFP).

12299104

5045

CERTIFICATE NUMBER

EXAM FORM NUMBER

4/30/2015

4/30/2020

DATE OF EXAMINATION _____

DATE OF EXPIRATION

Local laws apply. Check with your local regulatory agency for recertification requirements.



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GZ0715 National Reference Information System (NRIS) logo is a service mark of the IAGLR.

Key: 1 = 1st year, 2 = 2nd year, 3 = 3rd year, 4 = 4th year, 5 = 5th year, 6 = 6th year, 7 = 7th year, 8 = 8th year, 9 = 9th year, 10 = 10th year, 11 = 11th year, 12 = 12th year, 13 = 13th year, 14 = 14th year, 15 = 15th year, 16 = 16th year, 17 = 17th year, 18 = 18th year, 19 = 19th year, 20 = 20th year, 21 = 21st year, 22 = 22nd year, 23 = 23rd year, 24 = 24th year, 25 = 25th year, 26 = 26th year, 27 = 27th year, 28 = 28th year, 29 = 29th year, 30 = 30th year, 31 = 31st year, 32 = 32nd year, 33 = 33rd year, 34 = 34th year, 35 = 35th year, 36 = 36th year, 37 = 37th year, 38 = 38th year, 39 = 39th year, 40 = 40th year, 41 = 41st year, 42 = 42nd year, 43 = 43rd year, 44 = 44th year, 45 = 45th year, 46 = 46th year, 47 = 47th year, 48 = 48th year, 49 = 49th year, 50 = 50th year, 51 = 51st year, 52 = 52nd year, 53 = 53rd year, 54 = 54th year, 55 = 55th year, 56 = 56th year, 57 = 57th year, 58 = 58th year, 59 = 59th year, 60 = 60th year, 61 = 61st year, 62 = 62nd year, 63 = 63rd year, 64 = 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Contact us with questions at 175 W Jackson Blvd. Ste 1500, Chicago, IL 60604 or Service@wiley.com

Rich Square woman utilizes cooking skills to help others

STORY & PHOTOS BY BRIAN HOWARD

Jacqueline Grier went hungry as a child, but now she makes sure people don't go without food thanks to her efforts at Right Square's King & Kitchen.

"My mom was an social service, and she was afraid of four children, and so I had to take care of my sisters and brother while my mom worked two jobs to take care of us." Grant recalled of his childhood. "So I know how it is to sacrifice and not to have everything that you want."

King's Kitchen opened May 16, 2012, at 210 Roberts Road, and it has already earned the praise of many. Great, you

street restaurants of meals. Grant, who served as director of the association, is one of many who volunteer hours on Tuesday and Thursday evenings to cook and serve food.

"Our motto is 'We want to Steal Old Ranger in Northwestern North Dakota,'" she said proudly.

Grand recalled there were times she didn't know how she was going to pay her bills or how she was going to feed her own children. But, she insisted, God blessed a path for her every single time.

"And so I've learned to trust her," she said. "And even though you don't have everything you want, you're never because you have the things you need."

Grant said few time given to people and King's

Kathie is what God would have her to be, she and any ordinary person would walk out to those who only feel happiness as if they're at the end of their rope without a word.

she said. "The Bible is so serious about love that it

NEW BRIDGE - The water is so shallow about low tide it



BAPTIST
Maranatha Baptist Church
Twelve School Road
Windsor
11:00 a.m. and 7:00 p.m.
Rev. Billie Lewis, Minister
Dorothy Richard, Pastor
101 East Road North, Knoxville, Tenn. 37912
252-574-2273

UNITED METHODIST
Shiloh United
Methodist Chu
Handley School 1000
Worship Service 11:00
Phone: 861-822-8888
100 Fox 201 - Station, N.E. 20
Pines 4 July 2017-2018



Stacy Prince (right) delivers a free, hot, home-made meal to a person visiting The King's Kitchen, located in the cafeteria of the old W.S. Crumby School in Rich Square. King's Kitchen is an outreach ministry of Celebration Church Rich Square through its non-profit entity—Crack Development Corporation.

Soothing the hunger beast

The King's Kitchen opens its door to all

STORY BY CAMERON BERNHAGEN, PHOTOS BY CAL BRYANT

They come in search of nourishment for the mind, the body, and the soul. They come with a sense of knowing all their lives have been fulfilled.

Every Tuesday and Thursday from 4-6 p.m., families arrive at the W.S. Crumby Community Center in Rich Square for a free, hot meal courtesy of nonprofit organization Crack Development Corporation (CDC), Celebration Church Rich Square and the Food Bank of the Albemarle. All are welcomed—rich, poor, black, white, male, female, young or old.

PAGE 24 • FRONT PORCH LIVING

They are encouraged to eat all they want; the only stipulation required are their names and county of residence.

The branch of Celebration Church Pastor and Crack Development Corporation CEO Anthony Rawlings, the kitchen was opened in May 2015 after several months of planning.

"Believe it or not, one day I was teaching Bible study. The thought came to me: soup kitchen," Rawlings says of the idea.

"I said it... you know, soup kitchen. Is there a soup kitchen near here? Well, we did some research and the answer to our question was no; so we began to do some research to see what it would take to begin a soup kitchen," says Rawlings.

"We contacted the Food Bank of the Albemarle, who has been a great partner and we became an agency of the food bank. We purchased food, and we officially opened on May 16," he added.

In partnership with the Food Bank of Albemarle, CDC re-

ceived food and other items at a lower rate than they would elsewhere else.

"It's basically on Crack Development Corporation. We have to buy the food from the Food Bank. The Food Bank doesn't give it to us. Albeit, they give it to us at a reduced rate so that we can do what we do."

"When I originally opened the soup kitchen, I was thinking chicken noodle soup, tomato soup, or whatever, soup, soup kitchen, right," Rawlings quipped. "But that hasn't been the case. We serve beefaroni, chicken, mashed potatoes and gravy and green beans, these kinds of things. There's nothing wrong with chicken noodle soup, we sometimes do that, but we're able to serve meals. Literally, an entire meal, complete with tea or water."

The food options change monthly, with a meal being the primary constant. On the day of the interview, the meal was steak and gravy, mashed potatoes, and corn and peas. For roughly the next month, steak will be in all the meals.

People slowly pour in and out when the kitchen opens at 4, with the biggest group coming in around 5 p.m. This is due to those closing at 4 and people not wanting to miss out on a meal, says CDC spokesperson and King's Kitchen manager Jackie Grant. Previously, Grant hosted children's summer programs for several years at Crumby before King's Kitchen was opened.

Grant and Rev. Rawlings have been working together for almost all of his 10 years of serving as a pastor. Since she has experience planning CDC's summer programs and has been around food, she was the perfect fit for running the kitchen.

"Right now we are averaging approximately 60 people per time we serve. We serve right now on Tuesdays and Thursdays from 4-6," Grant said.

They chose Tuesday and Thursday to serve because Rev. Rawlings has Bible study on Tuesday nights and Thursday was the day decided by the staff. They are also considering opening from 12 noon until 2 p.m. on Tuesdays and



Jamie Scales (left) and Jackie Grant work to fill a plate at The King's Kitchen.

Thursdays for lunch, with that effort hopefully in place by August. There are also plans to have Saturday events, probably in August, similar to the grand opening, which was on a Sunday.

"Persons are able to come here and receive a hot meal. The goal of it, for me, was looking at the youth population in and around Northampton County, especially Rich Square because that is where we are," Rawlings explains.

"The median income in this part of North Carolina, if I'm not mistaken, is around \$23,000 or some odd dollars, and research basically shows that a lot of people in need around the center here live at or near \$10,000 towards the poverty level. So, we wanted to do the soup kitchen to help people at least with

food: a hot meal at least once a week," he added.

Rawlings also explains the kitchen was also concerned with local children in need.

"It will help the students. It will help them be more confident in school, and it's tough to learn on an empty stomach. So hopefully this will help in some capacity," he remarked.

Rawlings added that the kitchen is good for families.

"It gives families a time to do something that is rare today in the sense that they're able to sit down at a table, together, and actually talk. That is very rare as it's something that I'm not normally outside about," he stressed.

See this's feature page 26

FRONT PORCH LIVING • PAGE 25

COMMUNITY CHAMPION AWARDS 2017

CHAMPION FINALIST

award presented to

Jacqueline Grant

For providing outstanding community service, caring for others, creating a positive environment and in general making our communities a better place to live and work.

"Together, one mind, one life at a time, let's see how many people we can impact, encourage, empower, uplift and perhaps even inspire to reach their fullest potentials."

— Unknown

Publisher, The Daily Herald

Proposed Transfer of Supervision of the Animal Control Officer Position:

Mr. Andy Smith, Health Department Director, appeared before the Board to obtain approval for the Health Department to transfer the Supervision of the Animal Control Officer Position to the Northampton County Sheriff's Office effective July 1, 2018.

A motion was made by Charles Tyner and seconded by Fannie Greene to approve the transfer of the Supervision of the Animal Control Officer Position to the Northampton County Sheriff's Office effective July 1, 2018. **Question Called:** *All present voting yes.* **Motion carried.**

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



NORTHAMPTON COUNTY HEALTH DEPARTMENT
9495 NC 305 HIGHWAY
POST OFFICE BOX 635
JACKSON, NORTH CAROLINA 27845



DECISION PAPER

TO: Northampton County Board of County Commissioners
FROM: Northampton County Health Department
MEETING DATE: February 5, 2018
RE: Proposed Transfer of Supervision of the Animal Control Officer Position

PURPOSE:

The purpose of this decision paper is to request the Board of Commissioners' approval for the Health Department to transfer the Supervision of the Animal Control Officer Position to the Northampton County Sheriff's Office effective July 1, 2018.

FACTS:

1. Northampton County Health Department has supervised the Animal Control Officer Position for the last 35 plus years.
 2. Northampton County Health Department currently supervises and manages the Northampton County Animal Shelter along with providing Rabies Control Measures throughout the county.
 3. By transferring Supervision of the Animal Control Officer Position to the Northampton County Sheriff's Office will allow for the Animal Control Officer to receive greater support from the Sheriff's office and provide more streamlined services
 4. The proposed transfer of Supervision of the Animal Control Officer Position to the Northampton County Sheriff's Office was unanimously approved by the Northampton County Board of Health for recommendation to the Northampton County Commissioners.
-

DISCUSSION:

Northampton County Health Department would like to transfer the supervision of the Animal Control Officer Position to the Northampton County Sheriff's Office in an effort to continuously improve animal control services provided throughout Northampton County. The Northampton County Sheriff's Office for many years has worked with the Animal Control Officer in many ways including investigating potential animal cruelty cases. Situations like this and others

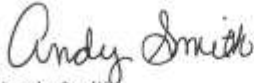
make a local case that whereby if the Animal Control Officer Position was directly under the Sheriff's Office a more streamlined working scenario could occur.

The Benefits of the Proposed Transfer of Supervision of the Animal Control Officer Position to the Sheriff's Office are twofold; first a more streamlined approach to animal control enforcement in conjunction with the Northampton County Sheriff's Office. This approach will certainly benefit the entire county as a whole. Also, the Animal Control Officer and Sheriff's Office will be able to focus entirely on animal control response calls while the Health Department works to provide and improve rabies vaccinations throughout the county as a whole.

RECOMMENDATIONS:

The Northampton County Health Department and Board of Health recommend that Northampton County Commissioner's approve the transfer of Supervision of the Animal Control Officer Position to the Northampton County Sheriff's Office effective July 1, 2018

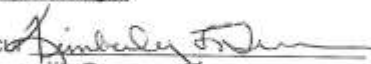
Respectfully submitted,




Andy Smith
Health Director

COORDINATION:

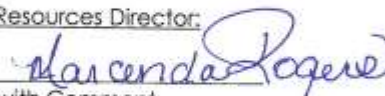
County Manager:

Concur 
Concur with Comment _____
Non-concur _____

Finance Director:

Concur 
Concur with Comment _____
Non-concur _____

Human Resources Director:

Concur 
Concur with Comment _____
Non-concur _____

Management Matters:

Ms. Kimberly Turner, County Manager, appeared before the Board to request additional funding to Halifax Community College for the Northampton County Early College students that attend Halifax Community College for administrative fees. Ms. Turner stated the request is for \$7,245.

A motion was made by Charles Tyner and seconded by Fannie Greene to table this matter until a meeting with Dr. Michael Elam, President of Halifax Community College. **Question Called: All present voting yes. Motion carried.**

Ms. Kimberly Turner, County Manager, appeared before the Board to obtain approval to drawdown lottery funding for the pre-design phase of a Centrally Located High School.

A motion was made by Charles Tyner and seconded by Geneva Faulkner to approve the drawdown of lottery funding for the pre-design phase of a Centrally Located High School. **Question Called: All present voting yes. Motion carried.**

Ms. Turner stated to the Board that on February 28, 2018 at 11 am the Woodland National Guard Army is hosting a special ceremony of commemorating the transition of the Armory to the Town of Woodland.

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



January 10, 2018

Northampton County Board of Commissioners
100 West Jefferson Street
P.O. Box 808
Jackson NC 27845-0808

Dear Northampton County Board of Commissioners:

Halifax Community College is requesting a \$63 administrative fee per early college student per semester enrolled to support financially the College. Currently, the College receives no fees from the enrollment of early college students. The fees for traditional students include technology fees, parking/security fees, and student activity fees each semester traditional students are enrolled. The early college students currently receive the same benefits as other traditional students do on our campus through the use of campus technology, parking lot use, security protection, and in their involvement in Student Government Activities, but the fund balances supporting those areas are low. The College is having great difficulty in providing services to all of our students at the level of quality that they deserve.

We understand that we can't charge early college students directly any fees due to legislation which prohibits such an action, but we raised this issue with all of the public school systems in Halifax and Northampton Counties to make this information known at a meeting on November 3, 2017. At that meeting the Superintendents of the early colleges we serve, including Northampton County Public Schools, stated that they do not have funds in their 2017-2018 budgets allowing them to provide funds to HCC for this administrative fee request directly from their budgets. Their recommendation was for Halifax Community College to request the funds from Halifax and Northampton Counties from the sales tax redistribution funds for this administrative fee.

Currently, we have 115 students from Northampton County enrolled in our early college program this Spring 2018 semester. Therefore, our request is for a total of \$7,245 (\$63 X 115 students) from Northampton County. We appreciate the collaboration and support of this request with the Superintendents of early colleges that we serve as each school system expressed the importance of the request when we met with them on November 3, 2017. We value the opportunity Halifax Community College has to serve early college students from Northampton County as they graduate with both high school and community college degrees. We are very grateful for your consideration of this request from sales tax redistribution funds this 2017-2018 fiscal year.

Sincerely,

Michael A. Elam, Ed.D.
President/CEO

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

Approved: _____

Date: _____

County: Northampton
LEA: 660
Address: 701 N Church Street, Jackson, NC 27

Contact Person: Al Bennett
Title: Director of Transportation and
Phone: 2525341371

Project Title: NORTHAMPTON HIGH SCHOOL PRE-DESIGN PHASE

Location: 701 N Church Street

Type of Facility: HS

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

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

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

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

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

Short description of Construction Project: Pre design phase for High School

Estimated Costs:

Purchase of Land	\$	_____
Planning and Design Services		<u>108,000.00</u>
New Construction		_____
Additions / Renovations		_____
Repair		_____
Debt Payment / Bond Payment		_____
TOTAL	\$	<u>108,000.00</u>

Estimated Project Beginning Date: March, 2018

Est. Project Completion Date: June, 2018

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

The County Commissioners and the Board of Education do hereby jointly request approval of the above project, and request release of \$ 108,000.00 from the Public School Building Capital Fund (Lottery Distribution). We certify that the project herein described is within the parameters of G.S. 115C-546.

(Signature — Chair, County Commissioners)

(Date)

(Signature — Chair, Board of Education)

(Date)

Form Date: July 01, 2011

Citizens/Board Comments:

Dr. Stanley Elliott, President of Roanoke Chowan College, appeared before the Board to introduce himself and thanked the Commissioners for their continued support to the college.

Chairman Carter called for Board Comments.

Commissioner Faulkner thanked all of the citizens for attending. She also stated that King's Kitchen and Northampton County Schools are very dear to her heart and if she can be of assistance to please contact her.

Commissioner Deloatch had no comment.

Vice-Chairwoman Greene also thanked the citizens for attending. She then stated she has concerns with funds being used for the school, but feels this is a stepping stone.

Commissioner Tyner stated that he is passionate about Northampton County and thanked the citizens for attending.

A motion was made by Chester Deloatch and seconded by Geneva Faulkner to recess regular session and enter into closed session for the purpose of G.S. 143-318.11 (a)(3). **Question Called:** **All present voting yes. Motion carried.**

A motion was made by Geneva Faulkner and seconded by Fannie Greene to recess Closed Session and reconvene regular Session. **Question Called:** **All present voting yes. Motion carried.**

A motion was made by Geneva Faulkner and seconded by Charles Tyner to allow a citizen on Squire Road to have water service installed for a fee of \$50.00. **Question Called:** **yes (Geneva Faulkner, Charles Tyner, and Chester Deloatch) no (Robert Carter, and Fannie Greene).** **Motion carried.**

Appeal of Deferred Taxes:

Mrs. Cathy Allen, Tax Administrator, appeared before the Board to obtain a decision on appeals of Deferred Taxes for Mrs. Terry Delbridge and Mr. James Everette.

A motion was made by Charles Tyner and seconded by Chester Deloatch to deny Mrs. Terry Delbridge and Mr. James Everette appeals. **Question Called:** **All present voting yes. Motion carried.**

Report on Secured and Unsecured Delinquent Tax and Fees:

Mrs. Cathy Allen, Tax Administrator, presented the schedule summarizing the tax amount, the types, and the total by tax codes for secured and unsecured tax bills for 2016 which became delinquent on January 6, 2018. There was also a summary of the tax amount totals by tax codes for all delinquent secured and unsecured tax bills as of January 30, 2018.

A motion was made by Chester Deloatch and seconded by Fannie Greene that the Board adopts an order to the tax collector, directing that the secured 2017 tax liens be advertised pursuant to G.S. 105-369. *Question Called: All present voting yes. Motion carried.*

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

POSITION PAPER

TO: NORTHAMPTON COUNTY BOARD OF COMMISSIONERS

FM: Cathy Allen, Tax Administrator

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

DT: August 09, 2017

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

FACTS: Parcel 01-08893 has a total size of 6.00 acres which is listed as follow 1 acre for home site, 3.82 acres of cleared land and 1.18 acres of woodland, owned by Ms. Terry Delbridge. Parcel 01-06719 has a total size of 11.43 acres which is all woodland, owned by Theodore Gundy, Catherine L. Delbridge and Terry Delbridge. Parcel 01-07428 has a total size of 2.22 acres which is listed as 1.67 acres of cleared land and .55 acres of woodland, owned by Terry Delbridge and Alexis D. Figueiredo. Parcel 01-07427 has a total size of 3.33 acres which are listed as 1.70 acres of cleared land and 1.63 acres of woodland, owned by Terry Delbridge and Alexis D. Figueiredo.

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

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

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

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

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

105-381 - Taxpayer's remedies

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

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

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

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

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

(c) Suit for Recovery of Property Taxes. -

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

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

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

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

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

A separate application is required to be completed by each one with ownership and each tract will need to qualify on its own merits by each one having ownership. All tracts in a farm unit must be under the same ownership.

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

DISCUSSION:

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

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

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

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

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

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

CONCLUSION:

The parcels do not meet the requirement for Present Use Assessment due to ownership and size. Therefore, the deferred taxes became due and payable when the land failed to meet any condition or requirement for classification. The tax for the fiscal year that opens in the calendar year in which deferred taxes become due is computed as if the land had not been classified for that year, and taxes for the preceding three fiscal years

that have been deferred are immediately payable, together with interest as provided in G.S. 105-360 for unpaid taxes.

RECOMMENDATION: Board of Commissioners denies Ms. Delbridge and Others' appeal.

ACTION BY THE BOARD:

APPROVED _____

DISAPPROVED _____

OTHER _____

SIGNATURE & DATE _____

POSITION PAPER

TO: NORTHAMPTON COUNTY BOARD OF COMMISSIONERS
FM: Cathy Allen, Tax Administrator
RE: Appeal of deferred taxes by Mr. James C. Everett on parcel 08-02269.
DT: October 10, 2017

PURPOSE: To obtain the Board's decision as to if Mr. James C. Everett meet the requirements for Present Use Assessment on parcel 08-02269.

FACTS: Parcel 08-02269 has a total size of 5.26 acres which is listed as follows, 5.02 acres of cleared land and .24 acres of woodland.

Mr. Everett was sent a letter on July 10, 2017 informing him that he did not meet the minimum size and ownership requirement for Present Use Valuation and of the estimated roll back taxes. (See attached)

Mr. Everett made his appeal in a timely matter on September 5, 2017.

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

105-277.4. Agricultural, horticultural and forestland - Application; appraisal at use value; appeal; deferred taxes (c) "Deferred Taxes. - Land meeting the conditions for classification under G.S. 105-277.3 must be taxed on the basis of the value of the land for its present use. The difference between the taxes due on the present-use basis and the taxes that would have been payable in the absence of this classification, together with any interest, penalties, or costs that may accrue thereon, are a lien on the real property of the taxpayer as provided in G.S. 105-355(a). The difference in taxes must be carried forward in the records of the taxing unit or units as deferred taxes. The deferred taxes for the preceding three fiscal years are due and payable in accordance with G.S. 105-277.1F when the property loses its eligibility for deferral as a result of a disqualifying event. A disqualifying event occurs when the land fails to meet any condition or requirement for classification or when an application is not approved."

105-380. No taxes to be released, refunded, or compromised.

(a) The governing body of a taxing unit is prohibited from releasing, refunding, or compromising all or any portion of the taxes levied against any property within its jurisdiction except as expressly provided in this Subchapter.

(b) Taxes that have been released, refunded, or compromised in violation of this section shall be deemed to be unpaid and shall be collectible by any means provided by this Subchapter, and the existence and priority of any tax lien on property shall not be affected by the unauthorized release, refund, or compromise of the tax liability.

(c) Any tax that has been released, refunded, or compromised in violation of this section may be recovered from any member or members of the governing body who voted for the release, refund, or compromise by civil action instituted by any resident of the taxing unit, and when collected, the recovered tax shall be paid to the treasurer of the taxing unit. The costs of bringing the action, including reasonable attorneys' fees, shall be allowed the plaintiff in the event the tax is recovered.

(d) The provisions of this section are not intended to restrict or abrogate the powers of a board of equalization and review or any agency exercising the powers of such a board.

(e) **(Expires July 1, 2016)** The governing body of a municipality shall release any tax levied under this Subchapter, without application from the taxpayer being required, on property that was within the corporate limits of the municipality for six months or less prior to deannexation from the municipality, and for which no notice of the tax has yet been sent to the taxpayer. The release shall be made in accordance with the provisions of this Article. (1901, c. 558, s. 31; Rev., s. 2854; C.S., s. 7976; 1971, c. 806, s. 1; 1973, c. 564, s. 2; 2013-19, s. 1.)

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

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

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

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

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

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

(c) **Suit for Recovery of Property Taxes.** -

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

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

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

DISCUSSION: Parcel 08-02269 owned by Mr. Everett does not meet the size requirements nor does he own another parcel that meets the size requirement.

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

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

Even though the appeal of the Boards decision on the roll back bills must be made to the local courts, Mr. Everett can appeal the removal of Present Use Assessment on parcel 08-02269.

Just for the Boards information, we estimate that this precedent could increase the number of parcels under Present Use Assessment by approximately 2,400 and could result in the loss of approximately \$219,000 of tax revenue to the county only.

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

RECOMMENDATION: To denied the appeal due to the parcel does not meet the size requirement.

ACTION BY THE BOARD:

APPROVED _____

DISAPPROVED _____

OTHER _____

SIGNATURE & DATE _____

DECISION PAPER

TO: NORTHAMPTON COUNTY BOARD OF COMMISSIONERS

FROM: Cathy B. Allen, Tax Administrator

REFERENCE: Report on SECURED and UNSECURED delinquent tax and fees from 2017 tax bills (pages 16) and total of all delinquent bills (pages 17) as of this date.

DATE: January 30, 2018

THIS IS A DECISION PAPER.

PURPOSE: To report amount of delinquent tax and fees to Board and request their order to advertise secured 2017 tax bills during the second or third week of April, 2018.

FACTS Pages 16, attached, summarizes the tax amount, type and totals by tax code for secured and unsecured 2017 tax bills that became delinquent on January 6, 2018; see Pages 17 attached, summarizes the tax amount and totals by tax code for all delinquent secured and unsecured tax bills as of January 30, 2018.

DISCUSSION: G. S. 105-369 (A) requires that the tax collector report unpaid taxes that are a tax lien on real property to the Board of Commissioners on the first Monday of February of each year. (Page 1 is a summary of these liens.) Upon receiving such report the Board is directed to order the tax collector to advertise such liens in detail in a local newspaper having general circulation within the tax unit.

RECOMMENDATION: That the Board adopt an order to the tax collector, directing that the secured 2017 tax liens be advertised pursuant to G. S. 105-369.

Respectfully submitted,

Cathy B. Allen
Tax Administrator

ACTION BY THE BOARD OF COMMISSIONERS

APPROVED _____
DISAPPROVED _____
OTHER _____

SIGNATURE & DATE _____

TAX COLLECTIONS
 -UNPAID BILLS - 2017- NORTHAMPTON COUNTY
 OUTSTANDING TAX BILLS BY YEAR AS OF 01/01/2018
 RT00004
 PAGE 10

CODE/DESCRIPTION	ORIGINAL TAX INFORMATION			TAX DUE INFORMATION		
	LEVY	PENALTY	TOTAL	LEVY	PENALTY	TOTAL DUE
C53 GASTON	9,070.40	199.38	9,269.78	3,608.42	199.38	3,807.80
C55 LASKER	147.95	1.95	149.90	147.95	1.95	149.90
C56 RICH SS	3,246.26	95.10	3,341.36	3,246.26	95.10	3,341.36
C59 WOODLAND	604.39	58.01	662.40	604.39	58.01	662.40
F52 GARYSS	1,075.24	30.32	1,105.56	1,048.93	36.36	1,085.29
F53 GAST FSD	5,245.92	637.65	5,883.57	3,679.83	291.09	3,970.92
F54 JACK FSD	307.55	19.00	326.55	307.00	18.89	325.89
F55 LASK FSD	114.47	6.10	120.57	114.47	5.10	119.57
F56 RSB FSD	577.64	25.70	603.34	574.12	28.22	602.34
F57 SEAB FSD	440.00	34.21	474.21	412.40	21.70	434.10
F59 WOOD FSD	737.71	55.14	792.85	737.71	55.14	792.85
F60 R-WILD	477.30	41.82	519.12	465.56	39.26	504.82
F61 R-WILD-A	187.01	14.97	201.98	183.60	14.97	198.57
G01 NORTH	200,166.33	15,533.27	215,699.60	164,089.21	10,845.00	174,934.21
H01 RW-TAX	169.64	0.00	169.64	169.64	0.00	169.64
SW SW FEE	11,747.23	0.00	11,747.23	11,131.56	0.00	11,131.56
W00 LBMS	0.00	0.00	0.00	0.00	0.00	0.00
1,742 BILLS	243,432.50	16,861.40	260,293.90	179,551.49	11,737.90	191,289.39

TAX COLLECTIONS
SECURED BILLS -- 2017

NORTHAMPTON COUNTY
OUTSTANDING TAX BILLS BY YEAR AS OF 4/1/2018

BTCD004
PAGE 12

CODE/DESCRIPTION	ORIGINAL TAX INFORMATION			TAX DUE INFORMATION		
	LEVY	PENALTY	TOTAL	LEVY	PENALTY	TOTAL DUE
AC AC	127.83	0.00	127.83	110.36	0.00	110.36
C53 GASTON	44,080.75	0.00	44,080.75	42,852.78	0.00	42,852.78
C55 LARKER	1,743.28	0.00	1,743.28	1,523.92	0.00	1,523.92
C56 RICH SG	40,612.84	0.00	40,612.84	38,417.97	0.00	38,417.97
C59 WOODLAND	25,120.15	0.00	25,120.15	23,873.28	0.00	23,873.28
F52 GARYSB	8,779.58	0.00	8,779.58	8,125.00	0.00	8,125.00
F53 GARY FSD	18,496.61	0.00	18,496.61	16,784.05	0.00	16,784.05
F54 JACK FSD	4,122.80	0.00	4,122.80	3,814.20	0.00	3,814.20
F55 LARK FSD	2,819.68	0.00	2,819.68	2,697.48	0.00	2,697.48
F56 RSB FSD	7,585.68	0.00	7,585.68	7,112.29	0.00	7,112.29
F57 SEAS FSD	5,257.40	0.00	5,257.40	5,070.22	0.00	5,070.22
F59 WOOD FSD	8,446.98	0.00	8,446.98	8,040.68	0.00	8,040.68
F60 R-WILD	8,067.20	0.00	8,067.20	7,615.12	0.00	7,615.12
F61 R-WILD-A	2,375.77	0.00	2,375.77	2,225.70	0.00	2,225.70
G01 NORTH	1,594,306.36	0.00	1,594,306.36	1,486,157.92	0.00	1,486,157.92
RC RYN CHA	0.00	0.00	0.00	547.84	0.00	547.84
SM SM FEE	546,890.64	0.00	546,890.64	518,126.26	0.00	518,126.26
S-154 BILLS	2,340,540.40	0.00	2,340,540.40	2,127,923.67	0.00	2,127,923.67

TAX COLLECTIONS				NORTHAMPTON COUNTY			
ALL FILLS -- GRAND TOTALS				OUTSTANDING TAX BILLS BY YEAR #8 OF 01/30/18			
ORIGINAL TAX INFORMATION				TAX DUE INFORMATION			
CODE/DESCRIPTION	LEVY	PENALTY	TOTAL	LEVY	PENALTY	TOTAL DUE	
A01 BC	51,724.00	0.00	51,724.00	49,449.26	0.00	49,449.26	
AC AC	253.01	0.00	253.01	271.74	0.00	271.74	
ADV Unknown	0.00	0.00	0.00	512.90	0.00	512.90	
C53 GRSTON	140,196.79	1,016.85	141,213.64	126,778.24	0.00	126,778.24	
C55 LASKER	3,957.76	58.98	4,016.74	2,402.08	795.11	3,197.19	
C56 RICH SB	130,052.64	1,130.39	131,183.03	117,721.67	768.70	118,490.37	
C59 MOODLAND	74,770.72	190.67	74,961.39	70,322.83	181.45	70,504.28	
CE CC	0.00	0.00	0.00	28,582.12	2.00	28,584.12	
D52 STICKER	2,608.00	0.00	2,608.00	2,293.69	0.00	2,293.69	
D53 GAST FEE	2,210.00	0.00	2,210.00	2,094.51	0.00	2,094.51	
D54 STICKER	480.00	0.00	480.00	437.14	-0.44	436.70	
D57 SEAB FEE	1,115.00	0.00	1,115.00	1,070.20	0.00	1,070.20	
D59 MOOD FEE	1,521.00	0.00	1,521.00	1,455.35	0.00	1,455.35	
D5C DDC	0.00	0.00	0.00	1,975.92	0.00	1,975.92	
F52 GARYSB	28,747.89	271.78	29,019.67	26,900.01	149.77	27,049.78	
F53 GAST FSD	58,525.12	1,431.00	59,956.12	56,319.47	953.11	57,272.58	
F54 JACK FSD	12,389.05	114.33	12,503.38	11,304.55	62.07	11,366.62	
F55 LASK FSD	7,415.32	102.06	7,517.38	6,501.35	81.91	6,583.26	
F56 RSD FSD	24,061.35	228.11	24,289.46	23,730.92	187.64	23,918.56	
F57 SEAB FSD	19,679.20	130.09	19,809.29	18,998.25	114.85	19,113.10	
F59 MOOD FSD	25,036.44	191.28	25,227.72	22,957.41	179.09	23,136.50	
F60 R-MILD	14,843.85	193.91	15,037.76	14,747.82	155.07	14,902.89	
F61 R-MILD-A	5,777.72	93.31	5,871.03	5,070.02	77.71	5,147.73	
G01 NORTH	4,545,909.07	63,927.08	4,609,836.15	4,080,282.70	47,804.70	4,128,087.40	
H01 HV TAT	224,529.33	0.00	224,529.33	219,874.41	0.00	219,874.41	
H51 CORN RV	2,381.42	0.00	2,381.42	2,214.66	0.00	2,214.66	
H52 GARY RV	12,604.68	17.70	12,622.38	11,642.64	0.00	11,642.64	
H53 GAST RV	8,387.65	39.47	8,427.12	7,708.27	51.43	7,759.70	
H54 JACK RV	2,320.08	0.63	2,320.71	1,912.48	0.60	1,913.08	
H55 LASK RV	81.50	0.00	81.50	81.50	0.00	81.50	
H56 RSD RV	8,507.46	76.14	8,583.60	7,744.95	38.07	7,783.02	
H57 SEAB RV	4,898.72	0.00	4,898.72	4,467.13	0.00	4,467.13	
H58 SEM RV	1,916.23	0.00	1,916.23	1,126.63	0.00	1,126.63	
H59 MOOD RV	7,526.12	0.00	7,526.12	6,800.02	0.00	6,800.02	
HDM Unknown	0.00	0.00	0.00	212.50	0.00	212.50	
RC RTN CMC	0.00	0.00	0.00	1,701.58	0.00	1,701.58	
SC SC	0.00	0.00	0.00	7,987.93	0.00	7,987.93	
SM SW TEE	1,676,465.54	0.00	1,676,465.54	1,454,508.17	0.00	1,454,508.17	
M60 LMS	0.00	0.00	0.00	0.00	0.00	0.00	
29,954 BILLS	7,075,917.22	69,202.76	7,145,119.98	6,367,410.77	51,378.26	6,418,789.03	

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

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

Komita Hendricks, Clerk to the Board

“r.m. 02-05-18”