

**NORTHAMPTON COUNTY
REGULAR SESSION
July 2, 2018**

Be It Remembered that the Board of Commissioners of Northampton County met on July 2, 2018 with the following present: Fannie Greene, Chester Deloatch, Charles Tyner and Robert Carter.

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

Absent: Geneva Faulkner

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 requested to add Tab 9 B for the purpose of the Approval of the Budget Agreement between the Board of Education and the Board of County Commissioners. Chairman Carter called upon Commissioners for input. Commissioners had no changes.

Regular Session:

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

Approval of Budget Public Hearing Minutes for June 14, 2018:

A motion was made by Chester Deloatch and seconded by Fannie Greene to approve the Budget Public Hearing Minutes for June 14, 2018. **Question Called: All present voting yes. Motion carried.**

Approval of Budget Session Minutes for June 18, 2018:

A motion was made by Fannie Greene and seconded by Chester Deloatch to approve the Regular Session Minutes for June 18, 2018. **Question Called: All present voting yes. Motion carried.**

Approval of Regular Session Minutes for June 18, 2018:

A motion was made by Charles Tyner and seconded by Chester Deloatch to approve the Regular Session Minutes for June 18, 2018. **Question Called: All present voting yes. Motion carried.**

Approval of Closed Session Minutes for June 18, 2018:

A motion was made by Chester Deloatch and seconded by Fannie Greene to approve the Closed Session Minutes for June 18, 2018. **Question Called: All present voting yes. Motion carried.**

Approval of Agenda for July 2, 2018:

A motion was made by Fannie Greene and seconded by Chester Deloatch to approve the agenda for July 2, 2018 with adding Tab 9 B for the purpose stated. **Question Called:** *All present voting yes.* **Motion carried.**

Hazard Communication Policy:

Mrs. Diane Hale, Veterans/Safety Officer, appeared before the Board to obtain approval of a Hazard Communication Policy for Northampton County Local Government.

A motion was made by Chester Deloatch and seconded by Fannie Greene to approve the Hazard Communication Policy. **Question Called:** *All present voting yes.* **Motion carried.**

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

NORTHAMPTON COUNTY
Safety Department
P.O. Box 74
Jackson, North Carolina 27845
(252)534-2621 Fax (252)574-0207

DECISION PAPER

To: Northampton County Board of County Commissioners

From: Northampton County Safety Department

Meeting Date: July 2, 2018

RE: Hazard Communication Policy

PURPOSE:

The purpose of this decision paper is to request the Board of Commissioners' approval for the Hazard Communication Policy.

FACTS:

1. Per OSHA: All employers with employees exposed to hazardous substances must develop, implement and maintain a written Hazard Communication Policy. The policy must be developed whether the employer generates the hazard or the hazard is generated by other employers. All employers with employees potentially exposed to hazardous chemicals therefore must have in place an effective written hazard communication program that details how this intent will be met.
 2. Northampton County does not have a Hazard Communication Policy in place.
-

DISCUSSION:

Northampton County Safety Committee respectfully asks the Northampton County Commissioner to approve the policy that was created by Northampton County Safety Committee.

NORTHAMPTON COUNTY
Safety Department
P.O. Box 74
Jackson, North Carolina 27845
(252)534-2621 Fax (252)574-0207

RECOMMENDATIONS:

The Northampton County Safety Committee and Safety Director recommend that Northampton County Commissioner's approve the purposed Hazard Communication Policy.

Respectfully submitted,

Diane Hale
Safety Director

COORDINATION:

County Manager:

Concur *Kimberly R. Dean* 5/23/18

Concur with Comment _____

Non-Concur _____

Human Resources Director:

Concur *Marcinda Rogers* 5/21/18

Concur with Comment _____

Non-Concur _____

Hazardous Communication

Northampton County

Completed by: Safety Committee

Completed on: 5/8/2018

Hazard Communication Program

The purpose of this program is to inform interested persons, including employees, that Northampton County Local Government is complying with the OSHA Hazard Communication Standard, Title 29 Code of Federal Regulations 1910.1200, by compiling a hazardous chemicals list, using safety data sheet (SDSs), ensuring that containers are labeled or provided other forms of warning, and training our employees.

This program applies to all work operations at Northampton County Local Government, where employees may be exposed to hazardous chemicals under normal working conditions or during emergency situations. Under this program, our employees will be informed of the chemicals with which they work, safe handling procedures, and measures to take to protect themselves from these chemicals, among other training elements.

The Safety Director has the overall responsibility for the program including to review and update the program as necessary. Copies of this written program may be obtained from department heads or supervisors. An electronic version is stored on the Common Drive in the safety folder. Moreover, all employees, or their designated representatives, may obtain further information about the written program, Hazard Communication Standard, applicable SDSs, and our chemical list from the department head, or designated department safety representative, supervisor or safety director.

Finally, if after reading this program, you find that improvements can be made, please contact the safety director. We encourage all suggestions because we are committed to the success of our written Hazard Communication Program. We strive for clear understanding, safe behavior, and involvement in the program from every employee of the County.

List of Hazardous Chemicals

Our chemical inventory is a list of product identifiers of hazardous chemicals known to be present at our workplace. Anyone who comes in contact with the hazardous chemicals on the list needs to know what those chemicals are and how to protect themselves. That is why it is so important that hazardous chemicals are identified, whether they are found in a container or generated in work operations (for example, welding fumes, dusts, and exhaust fumes). The hazardous chemicals on the chemical inventory can cover a variety of physical forms including liquids, solids, gases, vapors, fumes, and mists. Sometimes hazardous chemicals can be identified using purchase orders. Identification of other chemicals may require an actual survey of the workplace. The department head or designated department safety representative updates the hazardous chemical inventory as necessary. When a new chemical is purchased, the department head or designated department safety representative will ensure the chemical is properly labeled and added to the SDS book. The inventory is attached to this written Hazard Communication Program. The chemical inventory serves as a list of every hazardous chemical for which an SDS must be maintained. The safety director will maintain a master copy of all SDSs. A master copy can be found on the Common Drive that is accessible for all department heads.

Safety Data Sheets (SDSs)

SDSs are basically fact sheets for chemicals that pose a physical or health hazard in the workplace. These sheets provide our employees with specific information on the chemicals in their work areas. The department head or designated department safety representative is responsible for obtaining and maintaining the SDSs at each department workplace and will contact the chemical manufacturer or vendor if additional chemical information is needed. All new procurements for the company must be cleared by the department head. SDSs are kept readily accessible to all employees during each work shift at a location determined by the department head. When a new chemical is purchased a copy of the SDS will be sent to the safety director so a master file can be maintained.

If the SDS is not received with the first shipment the procedure is as follows:

- Determine whether an SDS for the chemical was already sent with a previous shipment. If so, no further action to obtain an SDS is required.
- If an SDS was not already sent, we determine whether or not an SDS is required based on whether the chemical falls under 29 CFR 1910.1200, Hazard Communication. If an SDS is not required, then no further action to obtain an SDS is required. If an SDS is required, complete, copy, and send a letter to the chemical manufacturer, importer, or distributor requesting an SDS for the chemical.
- File the copy of the letter in the SDS Binder for documentation purposes.
- If the SDS is received, supply a copy to all appropriate SDS stations including the Safety Director.
- After 30 days, if the SDS has not been received, contact OSHA at 1-800-625-2267, 1101 Mail Service Center, Raleigh, NC 27699 for assistance in obtaining an SDS.

Labels and Other Forms of Warning

In most cases, hazardous chemical containers at the workplace must be clearly labeled, tagged, or marked in accordance with the Hazard Communication Standard, either with:

- The product identifier, signal word, hazard statement(s), pictogram(s), and precautionary statement(s); or
- The product identifier and words, pictures, symbols, or combination thereof, provides general information regarding the hazards of the chemicals. In conjunction with the other information immediately available to employees under the Hazard Communication Program, this will provide employees with the specific information regarding the physical and health hazards of the hazardous chemical.

While not required for in-house labeling, the name and address of the manufacturer, importer, or other responsible party may also be found on the label, tag, or marking because shipped containers of hazardous chemicals must bear this information. Hazards not otherwise classified, if any, do not have to be addressed on a container but must be addressed on the SDS.

Because the product identifier is found on the label, the SDS, and our chemical inventory, the product identifier links these three sources of information, permitting cross-referencing. The product identifier used by the supplier may be a common or trade name, a chemical name, or a number. Employees should be aware that label information can be verified by referring to the corresponding SDS.

The department head, designated department safety representative or supervisor is responsible for ensuring that all hazardous chemicals in containers at the workplace have proper labels or other forms of warning that are legible, in English and displayed clearly on the container or are readily available in the work area throughout each work shift, as required. This person will update labels, as necessary. The department head, designated department safety representative or supervisor also ensures that newly purchased chemicals are checked for labels when containers are received.

The department head, designated department safety representative or supervisor is responsible for ensuring the proper labeling, tagging, or marking of any shipped containers leaving the workplace. These labels, tags, or marks must provide not only the product identifier, signal word, hazard statement(s), pictogram(s), and precautionary statement(s) but also the name, address, and telephone number of the chemical manufacturer, importer, or other responsible party.

If employees transfer chemicals from a labeled container to a portable, secondary container that is intended only for their IMMEDIATE use, no labels, tags, or markings are required on the portable container. Otherwise portable containers must be labeled, tagged, or marked in accordance with our in-house labeling system for workplace containers. The in-house labeling system used for workplace container labeling is information from the SDS attached to the bottle that houses the chemical.

Finally, the following procedures are used to review and update label information when necessary, to ensure that labels that fall off or become unreadable are immediately replaced:

- All employees are required to inspect the chemical label prior to use. If the label needs to be replaced the employee will report to the department

head, designated department safety representative or supervisor. The department head, or designated department safety representative, or supervisor will obtain a new label and adhere it to the container the chemical is in.

If a chemical is no longer used the department head or designated department safety representative is responsible for removing the SDS from the record. The department head or designated department safety representative will also advise the Safety Director so the master file can be updated.

Training

Everyone who works with or is potentially exposed to hazardous chemicals on the job will receive initial training on the Hazard Communication Standard and the safe use of those hazardous chemicals before starting work.

Exposure means that an employee is subjected in the course of employment to a chemical that is a physical or health hazard, and includes potential (e.g., accidental or possible) exposure. Whenever a new chemical hazard is introduced or an old hazard changes, additional training is provided. All training is conducted by the department head, or designated department safety representative or supervisor.

Effective information and training is a critical part of the Hazard Communication Program. We train our employees to read and understand the information on labels and SDSs, determine how the information can be obtained and used in their own work areas, and understand the risks of exposure to the chemicals in their work areas, as well as ways to protect themselves. Our goal is to ensure employees know that they are exposed to hazardous chemicals, have the skills to read and use labels and SDSs, and to understand how to appropriately follow the protective measures we have established. We urge our employees to ask their department head, or designated department safety representative, or supervisor questions for greater comprehension.

As part of the assessment of the training program, the department head asks for input from employees regarding the training they have received and their suggestions for improving it. In this way, we hope to reduce any incidence of

chemical-related illness or injury. All employees receive training for hazard communication.

The training program emphasizes these elements:

- Summary of the Hazard Communication Standard.
- The hazardous chemicals that are present in operations in employee work areas.
- Chemical and physical properties of hazardous chemicals (e.g., flash point, reactivity, etc.) and how to detect the presence or release of these chemicals (including chemicals in unlabeled pipes).
- Physical hazards of chemicals (e.g., potential for fire, explosion, etc.).
- Health hazards, including signs and symptoms of overexposure, associated with exposure to chemicals and any medical condition known to be aggravated by exposure to them.
- Any simple asphyxiation, combustible dust, and pyrophoric hazards, as well as hazards not otherwise classified, of chemicals in work areas.
- Any steps the company has taken to reduce or prevent exposure to hazardous chemicals, such as engineering controls. Procedures to protect against hazards and exposure (e.g., work practices or methods to assure proper use and handling of chemicals and any required personal protective equipment and its proper use and maintenance).
- Procedures for reporting and responding to chemical emergencies.
- How to read and use both the workplace labeling system and labels received on shipped containers.
- The order of information found on SDSs and how to read the information and what it means.
- How to access SDSs and the written Hazard Communication Program, including the chemical inventory.

The procedure to train new employees at the time of their initial assignment is to attend an orientation conducted by their department head, or designated department safety representative, or supervisor. Upon completion of the

orientation the employee will sign a form stating they have been properly trained in Hazardous Communication. Employees are trained when a new hazard is introduced by determining what new exposures will be involved for employees who will work with or near the new or changed process, procedure, control measure, machine, production area, or exposure hazard.

If a new or changed process, procedure, control measure, machine, production area, or exposure hazard involves a hazardous chemical exposure under normal operating conditions or in foreseeable emergencies, employees are identified as to who will need hazard communication training or retraining.

The department head or supervisor presents training according to specifications in our Hazard Communication Program, and presents retraining when necessary during a scheduled safety meeting.

All hazard communication training and retraining is documented using Acknowledgement of Receipt of Hazard Communication Training and the department head, or designated department safety representative files this receipt in their department.

Training logs are signed by employees upon completion of their training and are kept by the department head, or designated department safety representative, or supervisor.

Hazards of Non-routine Tasks

Periodically, employees are required to perform non-routine tasks that involve hazardous chemicals. When employees are required to perform hazardous non-routine tasks, that have the potential to expose employees to hazardous chemicals, the department head, or designated department safety representative, or supervisor will inform them of these hazards.

Additional Information

As stated earlier, all employees, or their designated representatives, may obtain further information on this written program, the Hazard Communication Standard, applicable SDSs, and the chemical inventory from your department head, supervisor or safety director.

Appendix

Appendix

Each department is required to attach a chemical inventory to this policy and supply a copy of the inventory and location of their SDS station to the safety director.

ADOPTED, this the ____ day of _____, _____ in Northampton County, North Carolina.

Robert V. Carter, Chairman

Komita Hendricks, Clerk to the Board

ATTACHMENT A

Acknowledgement of Receipt of Hazard Communication Training

My signature below acknowledges that I have received training concerning Hazard Communications. I understand that this training fulfills the employee training requirement of OSHA's Hazard Communication Standard.

The jobsite and classroom training included the following:

1. Understanding the purpose and scope of the OSHA Hazard Communication Standard.
2. Explanation of the existence of federal, state and local right-to-know laws.
3. Definition of the classification "hazardous chemical".
4. Explanation of situations and elements that must be present for a material to be considered a health hazard.
5. Explanation and interpretation of labels, what is required on all containers, and the Hazard Materials Identification System (HMIS).
6. Understanding and interpretation of Safety Data Sheets (SDS), which must be obtained for each hazardous chemical.
7. My responsibilities as an employee of _____
8. Policies and procedures to follow in case of exposure.

EMPLOYEE NAME (Please print)

EMPLOYEE SIGNATURE

DATE

DEPARTMENT HEAD/ SUPERVISOR

DATE

Ad Valorem Tax Appeals:

Mrs. Cathy Allen, Tax Administrator, appeared before the Board to obtain approval to release or refund Ad Valorem taxes assessed in the amount of \$76.93 on one (1) appeal.

A motion was made by Fannie Greene and seconded by Chester Deloatch to approve the release or refund of Ad Valorem taxes assessed in the amount of \$76.93 on one (1) appeal. **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

FM: Cathy B. Allen, Tax Administrator

RE: Ad Valorem Tax Appeals

DT: June 25, 2018

THIS IS A DECISION PAPER.

PURPOSE: To obtain the Board's approval to release or refund Ad Valorem taxes assessed in the amount of **\$76.93** on one (1) appeal.

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

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

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

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

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

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

Respectfully submitted,

CATHY B. ALLEN
TAX ADMINISTRATOR

ACTION BY THE BOARD OF COMMISSIONERS:

APPROVED _____
DISAPPROVED _____
OTHER _____

SIGNATURE & DATE: _____

June 25, 2018

Ad Valorem Tax Appeals

NAME	ACCOUNT	ACTION	AMOUNT	REASON
Robinson, Mary Ann	128550	Release	\$ 76.93	Illegal Tax
TOTAL REFUNDS/RELEASES			\$ 76.93	

Respectfully submitted,

CATHY B. ALLEN
TAX ADMINISTRATOR

CBA/br

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

Appeal of Deferred Taxes on Parcel 01-03912:

Mrs. Cathy Allen, Tax Administrator, appeared before the Board to obtain a decision on Parcel 01-03912 that does not meet the agriculture minimum size requirements.

Mr. Ronald Smith, son of Mrs. Geneva Smith, spoke to the Board and explained that this was an error that their attorney forgot to move this parcel of land when the others were moved.

A motion was made by Charles Tyner and seconded by Fannie Greene to table the matter to allow the Attorney time to do further research. **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 Mr. Ronald Smith appealed on behalf of Mrs. Geneva M. Smith on parcel 01-03912
DT: June 5, 2018

PURPOSE: To obtain the Board's decision as to if Mrs. Geneva M. Smith meet the requirements for Present Use Assessment on parcel 01-03912.

FACTS: Mrs. Geneva M. Smith was sent a letter on March 7, 2018 stating, "This parcel does not meet the agriculture minimum size requirements.". A second letter was sent on May 21, 2018. This letter also informed Mrs. Geneva M. Smith that she had until December 31, 2018 to submit an appeal.

Mr. Ronald Smith made a written appeal to the Board on May 31, 2018. (See attached)

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."

DISCUSSION: Mrs. Smith's parcel 01-03912 contains 4.85 acres, which does not meet the size requirements.

No evidence has been presented to the Tax Office that Mrs. Smith has other parcels that may meet the size requirements.

CONCLUSION: Mrs. Smith parcel 01-03912 does not qualify for Present Use Assessment. 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 Mrs. Smith's appeal due to this parcel does not meet the agriculture minimum size requirements.

ACTION BY THE BOARD:

APPROVED _____

DISAPPROVED _____

OTHER _____

SIGNATURE & DATE _____

Ronald Smith, POA
For Geneva M. Smith
May 29, 2018



Northampton County Tax Department
PO Box 637, 104 Thomas Bragg Drive
Jackson, North Carolina 27845

Dear Ms. Allen,

I Ronald Smith having power of attorney for Geneva M. Smith is writing to appeal the decision of the removal of the Present Use Valuation on said parcel number 01-03912.

Also, I would like to see the calculations of the roll back taxes and the criteria used for the newly assessed value.

Thanking you in advance for your cooperation.

Sincerely,

A handwritten signature in cursive script that reads "Ronald Smith".

Ronald Smith, POA

[Your Title]

Northampton County Tax Department



NORTHAMPTON COUNTY

Tax Department

Post Office Box 637, 104 Thomas Bragg Drive

Jackson, North Carolina 27845

(252) 534-1309 Ext 161

Fax (252) 534-1406

Avery L. Davis Chief Appraiser

May 21, 2018

SMITH, GENEVA M
162 GUS SMITH ROAD
GASTON, NC 27832

2nd and final notice

Dear Taxpayer,

I am writing in reference to your parcel number 01-03912 of which SMITH, GENEVA M owns 100%. This parcel is known as the MOODY EST TRACT 3 tract and has a physical address of NONE. The assessed value has changed from \$5,578 to \$22,655. This value represents 100% of the value assessed to this parcel. Your account number is 13550.

The reason for the increase is based on the enclosed letter I sent to you on March 7, 2018. This letter also informs you of the updated rollback amount.

As a result of the removal of Present Use Valuation from parcel 01-03912, roll back taxes will be billed. The amount of \$578.18 is 100% of the estimated roll back taxes on this parcel. This amount is good thru **May 2018.**

It is my duty to inform you that any Property Owner may appeal this decision to the Board of Equalization and Review or the Board of County Commissioners. You can make an appeal by making your request known in writing by **December 31, 2018.**

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

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

Sincerely,
AVERY L DAVIS
Chief Appraiser



NORTHAMPTON COUNTY

Tax Department

Post Office Box 637, 104 Thomas Bragg Drive
Jackson, North Carolina 27845

(252) 534-1309 Ext 161

Fax (252) 534-1406

Avery L. Davis Chief Appraiser

March 7, 2018

SMITH, GENEVA M
162 GUS SMITH ROAD
GASTON, NC 27832

Dear Taxpayer,

I am writing in reference to your parcel number 01-03912 of which SMITH, GENEVA M owns 100%. This parcel is known as the MOODY EST TRACT 3 tract and has a physical address of NONE. The assessed value has changed from \$5,578 to \$22,655. This value represents 100% of the value assessed to this parcel. Your account number is 13550.

The reason for the increase in the assessed value of parcel number 01-03912 is that it **DOES NOT MEET THE MINIMUM SIZE REQUIREMENTS FOR AGRICULTURE**. Therefore, Present Use Valuation has been removed from this parcel.

As a result of the removal of Present Use Valuation from parcel 01-03912 roll back taxes will be billed. The amount of **\$739.64** is 100% of the estimated roll back taxes on this parcel. This amount is good thru **March** 2018.

Before, this parcel can be approved for Present Use Valuation you must provide the following information: MUST HAVE 10 ACRES OF AGRICULTURE LAND IN PRODUCTION IN ONE TRACT, IN THE SAME OWNERS NAME AS LISTED ON DEED/WILL NUMBER 617/393, WITHIN 50 MILES OF THIS PARCEL, IN THE STATE OF NORTH CAROLINA AND UNDER PRESENT USE VALUE ASSESSMENT CURRENTLY. If you appeal the removal of Present Use Valuation, you must submit this information within 60 days (October 23, 2017) of this notice

5/7/18
It is my duty to inform you that any Property Owner may appeal this decision to the Board of Equalization and Review or the Board of County Commissioners. You can make an appeal by making your request known in writing within 60 days (May 7, 2018) of this notice.

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

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

Sincerely,
AVERY L DAVIS
Chief Appraiser

Late Present Use Application for 01-03073 and 01-03790:

Mrs. Cathy Allen, Tax Administrator, appeared before the Board to obtain a decision on late present use application for 01-03073 and 01-03790.

Mr. & Mrs. Price were not present, but Mrs. Allen read the letter expressing their reasoning for filing late.

A motion was made by Fannie Greene and seconded by Charles Tyner to approve the late present use application for Mr. & Mrs. Price due to having a good cause to why they did not make a timely application for the continuation of present use taxation on parcels 01-03073 and 01-03790. **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: Late application for Present Use value for Mason J & Lauren Price on parcels 01-03073 and 01-03790.
DT: June 5, 2018

PURPOSE: To obtain the Board's action concerning whether Mason J & Lauren Price have shown good cause for failure to make a timely application to receive Present Use Assessment on parcels 01-03073 and 01-03790.

FACTS: Parcels 01-03073 and 01-03790 were transferred from Steven L. & Tracy F. Vincent to Mason J. & Lauren S. Price per deed 1029/192 recorded on September 6, 2017. (See attached)

The last day to file a timely application was November 5, 2017.

The Price's appealed the removal of Present Use Value on parcels 01-03073 and 01-03790 on January 10, 2018. (See Attached)

Appeals for late applications required due to transfer of property already in present-use value may be filed in any calendar year in which the rollback is billed.

DISCUSSION: Parcels 01-03073 and 01-03790 meets all the required qualifications under G.S. 105-277.3 (1), if an application was submitted in a timely manner.

A letter dated January 2, 2018, was mailed to Mason J & Lauren Price informing them of the removal of Present Use Assessment from parcels 01-03790 and 01-03073 because no application had been submitted within sixty days of the transfer of the property as is required by G. S. 105-277.4(a). (See Attached)

Mason J & Lauren Price submitted to our office a late application on January 10, 2018.

Mason J & Lauren Price purchased parcel 01-01336 per deed 1021/468 on December 20, 2016. This parcel was under present use assessment at the time of the sale. The Prices made a timely application for this parcel. Therefore, they were aware of the statute G. S. 105-277(a) requiring a present use application to be filed within sixty days of the recording on the deed.

CONCLUSION:

Present use value would have been approved in a timely manner if Mason J & Lauren Price had submitted their application within 60 days of the transfer as required by G.S. 105-277.4(a).

RECOMMENDATION:

That the Board of Commissioners / Equalization & Review consider all of the factors presented in this appeal and make a decision as to whether or not the taxpayers, Mason J & Lauren Price, has presented "good cause" as to why they did not make a timely application for the continuation of present use taxation on parcel 01-03073 and 01-03790.

ACTION BY THE BOARD:

APPROVED _____

DISAPPROVED _____

OTHER _____

SIGNATURE & DATE _____

*Mason J. Price
Lauren S. Price
759 Sam Powell Dairy Road
Roanoke Rapids, NC 27870
252-537-5897*



January 10, 2018

Northampton County Tax Department
Post Office Box 637
104 Thomas Bragg Drive
Jackson, NC 27845


RE: Parcel ID Number's 01-03073, 01-03790

To whom it may concern:

We would like to appeal for a late application to the Board of Equalization & Review or the Board of Commissioners.

Thank you,


Mason J. Price


Lauren S. Price



Mason J. Price
Lauren S. Price
M.J. Price Construction Co., Inc.
759 Sam Powell Dairy Road
Roanoke Rapids, NC 27870
252-537-0244

June 25, 2018


Northampton County Tax Department
Post Office Box 637
104 Thomas Bragg Drive
Jackson, NC 27845

RE: Late Present Use Application on parcel number(s): 01-03073 and 01-03790

The Northampton County Board of Commissioners:

I am writing about the above-mentioned parcel numbers, the application was late at the time, due to our daughters' school sports activities as well as running our Business and it slipped my mind. I am asking the Board to please except our apology and to please continue with the present use valuation of parcel number(s) 01-03073 and 01-03790.

Should you have any questions, please let us know.
Thank you for your time!


Mason J. Price


Lauren S. Price

Removal of Present Use Valuations on Parcels 02-02139 and 02-02160:

Mrs. Cathy Allen, Tax Administrator, appeared before the Board to obtain a decision on the removal of present use values on parcels 02-02139 and 02-02160.

Mrs. Johnson, sister of Mr. Gary Bridgers, appeared before the Board and presented information in regards to the removal of present use. Mrs. Johnson stated to the Board that they are following the forestry plan for these two parcels.

Mr. Avery Davis, Chief Appraiser, appeared before the Board and expressed his reasoning for the removal of the present use value.

A motion was made by Charles Tyner and seconded by Fannie Greene to table the matter to allow the Attorney time to do research on this matter. **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: The removal of present use valuations on parcels 02-02139 and 02-02160 owned by Gary B. Bridgers.

DT: June 5, 2018

PURPOSE: To obtain the Board of Commissioners decision on the removal of present use valuations on parcels 02-02139 and 02-02160 owned by Gary Bridgers.

FACTS: On August 21, 2017, the Board of Commissioners approved the method for which the tax office is to reviewed forestland under present use assessment. (See attached)

Mr. Davis reviewed parcels 02-02139 and 02-02160 based on the approved method for forestland under present use assessment. His observations are as follows: (1) No action to manage the timber on these parcels since 1994 per the forestry plan. His plan recommends thinning of these parcels around 2011, as of this date, no action has been taken. (2) The size of parcel 02-02139 is .72 acres and the size of parcel 02-02160 is 3.31 acres. There are not any parcels owned by Mr. Bridgers close enough for a logger to log these trees.

On October 2, 2017, Mr. Davis sent a letter informing Mr. Bridgers that parcel 02-02139 and 02-02160 were not actively engaged in the commercial growing of trees under a sound management program. This letter gave Mr. Bridgers to April 3, 2018 to provide information that he is actively engaged in the commercial growing of trees.

On April 22, 2018, Mr. Bridgers appealed the removal of present use assessment on parcels 02-02139 and 02-02160. To this date, no evidence has been provided to the tax office as how Mr. Bridgers is going to get these parcels thinned. (See attached appeal and map)

DISCUSSION: In 1994, Mr. Bridgers' purchase the land for \$32,000 per the deed (705/528), it had a size of 7.00 acres. Since that time, he has sold six lots off of this parcel. One of which he purchased back for \$10,000.

No evidence has been provided as to how Mr. Bridgers plan to harvest the timber on these parcels.

CONCLUSION: Mr. Bridgers purchase this property to subdivide and to sale as lots, not to grow timber.

Parcels 02-02139 and 02-02160 should not be under present use assessment.

RECOMMENDATION: Mr. Bridgers intentions for this property is to subdivide and sale lots and as of this date he has not taken any action to manage the timber on these parcels as indicted on his forestry plan. Therefore the Tax Office ask the Board of Commissioners to deny the appeal of the removal of present use values on parcels 02-02139 and 02-02160.

ACTION BY THE BOARD:5

APPROVED _____

DISAPPROVED _____

OTHER _____

SIGNATURE & DATE _____

POSITION PAPER

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

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

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

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

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

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

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

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

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

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

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

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

DISCUSSION:

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

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

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

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

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

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

ACTION BY THE BOARD:

APPROVED ☒

DISAPPROVED ☐

OTHER ☐

SIGNATURE & DATE

8/21/17



NORTHAMPTON COUNTY

Tax Department

Post Office Box 637, 104 Thomas Bragg Drive

Jackson, North Carolina 27845

(252) 534-1309 Ext 161

Fax (252) 534-1406

Avery L. Davis Chief Appraiser

October 2, 2017

BRIDGERS, GARY B
3500 SCHOOL HOUSE LN
CHARLOTTE, NC 28226

Dear Taxpayer,

I am writing in reference to your parcel number 02-02139 of which BRIDGERS, GARY B owns 100%. This parcel is known as the LEWIS P/O 7 tract and has a physical address of NONE. The assessed value has changed from \$156 to \$9,293. This value represents 100% of the value assessed to this parcel. Your account number is 20859.

The reason for the increase in the assessed value of parcel number 02-02139 is the removal of present use assessment on the woodland portion of this parcel. North Carolina General Statute 105-277.2 requires you to be "actively engaged in the commercial growing of trees under a sound management program"; after reviewing your plan it appears that you are not actively engaged in the commercial growing of trees on this parcel. Therefore, Present Use Valuation has been removed from the woodland on this parcel.

As a result of the removal of Present Use Valuation from parcel 02-02139, roll back taxes will be billed. The amount of \$405.36 and for the Town of Jackson \$245.85 is 100% of the estimated roll back taxes on this parcel. This amount is good thru **October 2017.**

Before this parcel can be approved for Present Use Valuation, you must provide documentation showing that you are actively engaged in the commercial growing of trees on this parcel. If you appeal the removal of Present Use Valuation, you must submit this information within 6 months (April 3, 2018) of this notice.

It is my duty to inform you that any Property Owner may appeal this decision to the Board of Equalization and Review or the Board of County Commissioners. You can make an appeal by making your request known in writing within 6 months (April 3, 2018) of this notice.

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

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

Sincerely,
AVERY L DAVIS
Chief Appraiser



NORTHAMPTON COUNTY

Tax Department

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

October 2, 2017

BRIDGERS, GARY B
3500 SCHOOL HOUSE LN
CHARLOTTE, NC 28226

Dear Taxpayer,

I am writing in reference to your parcel number 02-02160 of which BRIDGERS, GARY B owns 100%. This parcel is known as the DEPOT tract and has a physical address of NONE. The assessed value has changed from \$680 to \$13,846. This value represents 100% of the value assessed to this parcel. Your account number is 88512.

The reason for the increase in the assessed value of parcel number 02-02160 is the removal of present use assessment on the woodland portion of this parcel. North Carolina General Statue 105-277.2 requires you to be "actively engaged in the commercial growing of trees under a sound management program"; after reviewing your plan it appears that you are not actively engaged in the commercial growing of trees on this parcel. Therefore, Present Use Valuation has been removed from the woodland on this parcel.

As a result of the removal of Present Use Valuation from parcel 02-02160, roll back taxes will be billed. The amount of \$493.73 and for the Town of Jackson \$302.42 is 100% of the estimated roll back taxes on this parcel. This amount is good thru **October 2017.**

Before this parcel can be approved for Present Use Valuation, you must provide documentation showing that you are actively engaged in the commercial growing of trees on this parcel. If you appeal the removal of Present Use Valuation, you must submit this information within 6 months (April 3, 2018) of this notice.

It is my duty to inform you that any Property Owner may appeal this decision to the Board of Equalization and Review or the Board of County Commissioners. You can make an appeal by making your request known in writing within 6 months (April 3, 2018) of this notice.

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

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

Sincerely,
AVERY L DAVIS
Chief Appraiser

Ms. Cathy Allen

P. O. Box 637

Jackson, North Carolina 27845-0637



This is to appeal removal of present use assessment on parcel number 02-02139 and parcel number 02-02160. I request to have Blonnie B. Johnson represent me in this matter before the Board of Equalization & Review or the Board of Commissioners.

Gary B. Bridgers

Gary B. Bridgers

3500 School House Lane

Charlotte, North Carolina 28226

April 2, 2018

Notifications Attached

Bank Financing for Purchase of 2017-2018 Vehicles:

Ms. Leslie Edwards, Finance Director, appeared before the Board to obtain approval to accept the financing proposal submitted by Southern Bank and Trust for the purchases of vehicles for FY 2017-2018.

A motion was made by Fannie Greene and seconded by Chester Deloatch to approve the proposal submitted by Southern Bank for vehicles purchased for FY 2017-2018. **Question Called: All present voting yes. Motion carried.**

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



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: June 26, 2018

PURPOSE: To seek approval to accept the financing proposal submitted by Southern Bank and Trust for the purchase of the following Vehicles:

QTY	DESCRIPTION	COST EACH	TOTAL
1	2017 Ford Truck (EMS)	\$30,610.00	\$30,610.00
1	2018 Ford Truck (Public Works)	\$24,548.00	\$24,548.00
GRAND TOTAL			\$55,158.00

FACTS:

The above vehicles were approved during the budget work session for FY 2017-2018.

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

PNC Bank, Raleigh, NC

Southern Bank, Jackson, NC

First Citizens Bank, Roanoke Rapids, NC

DISCUSSION:

Funding proposals were received from one of the three institutions with the financing information listed below:

Total to Finance:	\$55,158.00
Terms:	Three (3) years (as requested)
Interest rate:	3.49%
No. of Payments	Three (3) annual

Financing proposal attached.

No bids were received from PNC or First Citizens Bank after invitations to bid were sent to the Institutions.

RECOMMENDATION:

Respectfully request the Board of Commissioners approve the financing proposal submitted by Southern Bank for vehicle purchases for FY 17-18.

COORDINATION:

County Manager

Concur:  4/27/18

Concur w/ Comment: _____

Non-Concur: _____

Budget Amendments:

Ms. Leslie Edwards, Finance Director, appeared before the Board to obtain approval of Budget Amendments #23 to 30 for Fiscal Year 2017-2018.

A motion was made by Chester Deloatch and seconded by Fannie Greene that the Budget Amendments #23 to 30 be adopted. **Question Called:** *All present voting yes.* **Motion carried.**

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

[illegible][illegible][illegible][illegible][illegible][illegible][illegible][illegible]

BUDGET AMENDMENT

DATE 06/30/18

JE-NO 25

GENERAL LEDGER ACCOUNT NUMBER		INCREASE	TO AMEND BUDGET	INCREASE
			EDC Capital Project Fund	
294920	569810	10,500.00	County Match	
294920	557006	75,000.00	CO Building Purchase	
293310	499000		Fund Balance Appropriated	85,500.00
			\$10,500.00 For Matching Funds for Sever Peanut	
			Building Re-use Project.	
			75,000.00 For Purchase of Boones Grocery.	
		85,500.00		85,500.00

PREPARED BY Leslie Edwards POSTED BY

APPROVED BY *Nathan Rosen* 4/27/78

DATE 06/26/18

BOARD APPROVED

[illegible][illegible][illegible][illegible][illegible][illegible][illegible][illegible]

BUDGET AMENDMENT

DATE 06/30/18 JE-NO 28

BUDGET AMENDMENT

DATE 06/30/18 JE-NO 28

BUDGET AMENDMENT

DATE 06/30/18 JE-NO 28

GENERAL LEDGER ACCOUNT NUMBER		INCREASE	TO AMEND BUDGET	INCREASE
			Solid Waste Pick-up Lowes	
114923	544100	23,200.00	Solid Waste Pick-up Lowes Project	
119910	599100		Contingency	23,200.00
			Solid Waste Billing has increased for Lowes Project	
			17-18 FY.	
		23,200.00		23,200.00

PREPARED BY Leslie Edwards POSTED BY

PREPARED BY Leslie Edwards POSTED BY _____ APPROVED BY Kathleen Penner 6/27/18

DATE 06/26/18

BOARD APPROVED

BUDGET AMENDMENT

DATE 06/30/18 JE-NO 29

BUDGET AMENDMENT

DATE 06/30/18 JE-NO 29

BUDGET AMENDMENT

DATE 06/30/18 JE-NO 29

GENERAL LEDGER ACCOUNT NUMBER		INCREASE	TO AMEND BUDGET	INCREASE
			Health	
115175	523000	1,448.54	Other Supplies	
113990	499000		Fund Balance Appropriated	1,448.54
			To move funds forward from previous year.	
		1,448.54		1,448.54

PREPARED BY Leslie Edwards POSTED BY

PREPARED BY Leslie Edwards POSTED BY _____ APPROVED BY Kath. Lane 6/27/18

DATE 06/26/18

BOARD APPROVED

PREPARED BY Leslie Edwards POSTED BY _____ APPROVED BY *Keith P...* 6/27/18
DATE 06/26/18 BOARD APPROVED _____

Resolution in Support of Historical Marker for Mr. James H. Jones:

Mr. Nathan Pearce, Assistant County Manager, appeared before the Board to obtain approval of a resolution in support of a Historical Marker for Mr. James H. Jones.

A motion was made by Chester Deloatch and seconded by Charles Tyner to approve and adopt the resolution in support of the Historical Marker for Mr. James H. Jones. . **Question Called:**
All present voting yes. Motion carried.

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 808
JACKSON, N. C. 27845
PHONE (252) 534-2501 • FAX (252) 534-1186

Resolution in Support of Historical Marker for Mr. James Henry Jones (January 16, 1916 – July 6, 1984)

WHEREAS, James Henry Jones was born to Emmett Clark Jones and Alice Buffalo Jones on Longview Farm in Northampton County on January 16, 1916; and

WHEREAS, James was educated in Northampton County until his schooling was shortened due to Jim Crow laws and family obligations ; and

WHEREAS, James married Viola Brown Jones in 1941 and they educated their eight children in Northampton County; in 1958 James Jones, against all odds, purchased his own farm at current location 315 James Jones Road, Pleasant Hill NC, and was also the owner of James H. Jones & Sons Trucking; and

WHEREAS, James was a leading farmer, business owner, and friend to all of the citizens of Northampton County; He was a champion for children's education and served untiringly as President of the Squire Elementary School PTA, Gaston NC (1957-1968), and as Superintendent of Sunday School and Chairman of the Board of Deacons at Roanoke Chapel Baptist Church, Jackson, NC; and

WHEREAS, James has achieved special recognitions for his trailblazing leadership in education, civil rights, and religion; He was appointed Northampton County's First Black School Board Representative by the NC General Assembly, House Bill 1278, July 5, 1971; and the State's First Black County School Board Chairman, (1980-1984); Recognized by the Northampton NAACP in 2010 for leadership in civil rights, justice, and equality for all citizens; Inducted into Educators Hall of Fame, East Carolina University; And, his biography is documented in the film, Chairman Jones—An Improbable Leader (2015).

NOW, THEREFORE BE IT RESOLVED the Board of Commissioners of Northampton County, NC does support the Historical Marker for Mr. James Henry Jones.

Adopted this the ____th day of ____, 2018.

Robert V. Carter, Chairman
Northampton County Board of Commissioners

Komita Hendricks, Clerk
Northampton County Board of Commissioners

Budget Agreement between Board of Education and Board of Commissioners:

Ms. Kimberly Turner, County Manager, appeared before the Board to obtain approval of the Budget Agreement between Board of Education and Board of Commissioners.

A motion was made by Charles Tyner and seconded by Fannie Greene to ratify the FY 2018-2019 Budget Agreement between two boards. **Question Called:** *All present voting yes.* **Motion carried.**

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

2018-2019 BUDGET AGREEMENT

NORTHAMPTON COUNTY BOARD OF COUNTY COMMISSIONERS
AND
NORTHAMPTON COUNTY BOARD OF EDUCATION
June 29, 2018

The Northampton County Board of County Commissioners (County Commissioners) and the Northampton County Board of Education (Board of Education) (collectively "Parties" or "Boards") agree to the following resolution of the dispute over the allocation of County funds to the Board of Education for the 2018-2019 fiscal year. The term "original current expense appropriation" shall mean \$3,000,000.00:

1. The Board of Education agrees to take the necessary actions in order to sell the former Seaboard site.
2. For the 2018-2019 fiscal year, the County Commissioners shall revise the 2018-2019 budget ordinance to reduce the appropriation to the Board of Education for current capital outlay by \$240,547.00. The County Commissioners agree to apply this reduction to increase the Board of Education's original current expense appropriation by an additional \$240,547.00. The Board of Education agrees to appropriate \$170,547.00 from its capital outlay fund balance to the Board of Education's capital outlay budget for 2018-2019 fiscal year.
3. Using the funds previously reserved for the 2018-2019 school year to purchase a new school site, the County Commissioners instead agree to transfer a portion of these funds in the amount of \$259,453.00 and use these funds to further increase the Board of Education's original current expense appropriation by \$259,453.00. If the Board of Education is not awarded a grant from the Needs-Based Public School Capital Fund, the County Commissioners agree to consider an additional appropriation of \$140,547.00 to the Board of Education for the 2018-2019 school year. The County Commissioners agree to review the matter within 30 days of the announcement of the grant awards.
4. Taking into account the agreed budget ordinance revisions in Paragraphs 2-3, the revised appropriation to the Board of Education for 2018-2019 for capital outlay shall be \$354,453.00 and the initial revised appropriation to the Board of Education for current expense shall be \$3,500,000.00.
5. In the event the Board of Education exhausts its remaining capital outlay fund balance, the County Commissioners agree to schedule an emergency meeting at the Board of Education's request to consider the appropriation of reasonable funds to address emergency capital outlay needs.

6. The Parties agree that this Agreement resolves the budget dispute over the allocation of County funds to the Board of Education for the 2018-2019 fiscal year.
7. The County Commissioners and Board of Education shall each pay one-half of the cost of the mediator's fees for the June 29, 2018 joint meeting and mediation.
8. The County Commissioners and Board of Education agree to ratify this agreement at their next regular board meetings.

Northampton County Board of County Commissioners

By: Kimberly L. Turner
Kimberly Turner, County Manager

Date: 6/29/18

Pre-audit Certification: This instrument has been preaudited in the manner required by the Local Government Budget and Fiscal Control Act.

By: Julie H. Edwards
Finance Officer
Northampton County

Northampton County Board of Education

By: Dr. Monica Smith-Woofter
Dr. Monica Smith-Woofter, Superintendent

Date: 6/29/18

Citizens/Board Comments:

Chairman Carter called for Citizens Comments.

None were heard

Chairman Carter called for Board Comments.

Commissioner Deloatch had no comment.

Vice-Chairwoman Greene reminded everyone of the July 4th Celebration being held at the Wellness Center on July 4, 2018 starting at 5pm ending with fireworks.

Commissioner Tyner thanked everyone for coming. He also made comments in reference to working together to make things better and he is open for concerns from any citizens.

Chairman Carter thanked all the Commissioners for their comments. He also reminded everyone that the 1st Annual County Day is being held in conjunction with the July 4th Celebration held at the Wellness Center on July 4th.

A motion was made by Chester Deloatch and seconded by Charles Tyner to recess regular session and enter into closed session for the purpose of G.S. 143-318.11 (a)(3) and G.S. 143-318.11 (a) (4). **Question Called: All present voting yes. Motion carried.**

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

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

Komita Hendricks, Clerk to the Board
"r.m. 07-02-18"