

**NORTHAMPTON COUNTY  
REGULAR SESSION  
November 7, 2016**

Be It Remembered that the Board of Commissioners of Northampton County met on November 7, 2016 with the following present: Fannie Greene, Chester Deloatch, Joseph Barrett, Virginia Spruill and Robert Carter.

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

**Agenda Work Session:**

A work session was held to discuss today's agenda items. Chairwoman Greene called upon County Manager Kimberly Turner for input. Ms. Turner requested to remove tab number 12 from the agenda. Chairwoman Greene reminded the Board that the Joint Board Retreat will be held in January. Chairwoman Greene called upon Commissioners for input. Commissioners had no changes.

**Regular Session:**

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

**Approval of Regular Session Minutes for October 17, 2016:**

A motion was made by Chester Deloatch and seconded by Virginia Spruill to approve the Regular Session Minutes for October 17, 2016. **Question Called:** *All present voting yes.* **Motion carried.**

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

A motion was made by Virginia Spruill and seconded by Chester Deloatch to approve the Emergency Meeting Session Minutes for October 27, 2016. **Question Called:** *All present voting yes.* **Motion carried.**

**Approval of Closed Session Minutes for October 27, 2016:**

A motion was made by Joseph Barrett and seconded by Robert Carter to approve the Closed Session Minutes for October 27, 2016. **Question Called:** *All present voting yes.* **Motion carried.**

**Approval of Agenda for November 7, 2016:**

A motion was made by Robert Carter and seconded by Virginia Spruill to approve the agenda for November 7, 2016 with the deletion of Tab 12. **Question Called:** *All present voting yes.* **Motion carried.**

**Public Hearing-Road Abandonment:**

*Chairwoman Greene recessed the regular session and convened a Public Hearing.*

Ms. Kimberly Turner, County Manager, conducted a public hearing for the purpose of receiving and hearing public comments in reference to the closing of Princeton Farm Road (SR 1352) and Will Stephenson Road (SR 1353) according to N.C.G.S. 153A-241.

*Chairwoman Greene called for Board comments.*

None were heard.

*Chairwoman Greene called for public comments.*

Mr. Richard Stiner, Land Owner, appeared before the Board with an explanation on why the road should be closed. He presented to the Board pictures of evidence of trash that he encounters on a daily basis. He stated that the road is a dead-end road with no residence on the road.

Mr. Donny Lassiter, Land Owner, appeared before the Board to echo Mr. Stiner's concerns with the road closing.

Commissioner Robert Carter has a concern about citizens that may use the road to access to the Meherrin River for fishing.

Mr. Lassiter responded to Mr. Carter's concern that the road has no direct access to the river because the road is a dead-end road that turns to a private pathway.

*Chairwoman Greene closed the Public Hearing to enter into regular session.*

A motion was made by Joseph Barrett and seconded by Virginia Spruill to approve the Order Closing Princeton Farm Road (SR 1352) and Will Stephenson Road (SR 1353). **Question Called: All present voting yes. Motion carried.**

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

STATE OF NORTH CAROLINA

COUNTY OF NORTHAMPTON

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

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

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

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

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

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

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

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

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

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

This the 7th day of November, 2016.

{SIGNATURES ON FOLLOWING PAGES}

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ATTEST:

NORTHAMPTON COUNTY:

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

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

(SEAL)

STATE OF NORTH CAROLINA

NORTHAMPTON COUNTY

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

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

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

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

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

STATE OF NORTH CAROLINA

CERTIFICATION

NORTHAMPTON COUNTY

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

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

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Kimberly L. Turner  
County Manager

(SEAL)

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

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

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

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

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

## NORTHAMPTON COUNTY PUBLIC HEARING

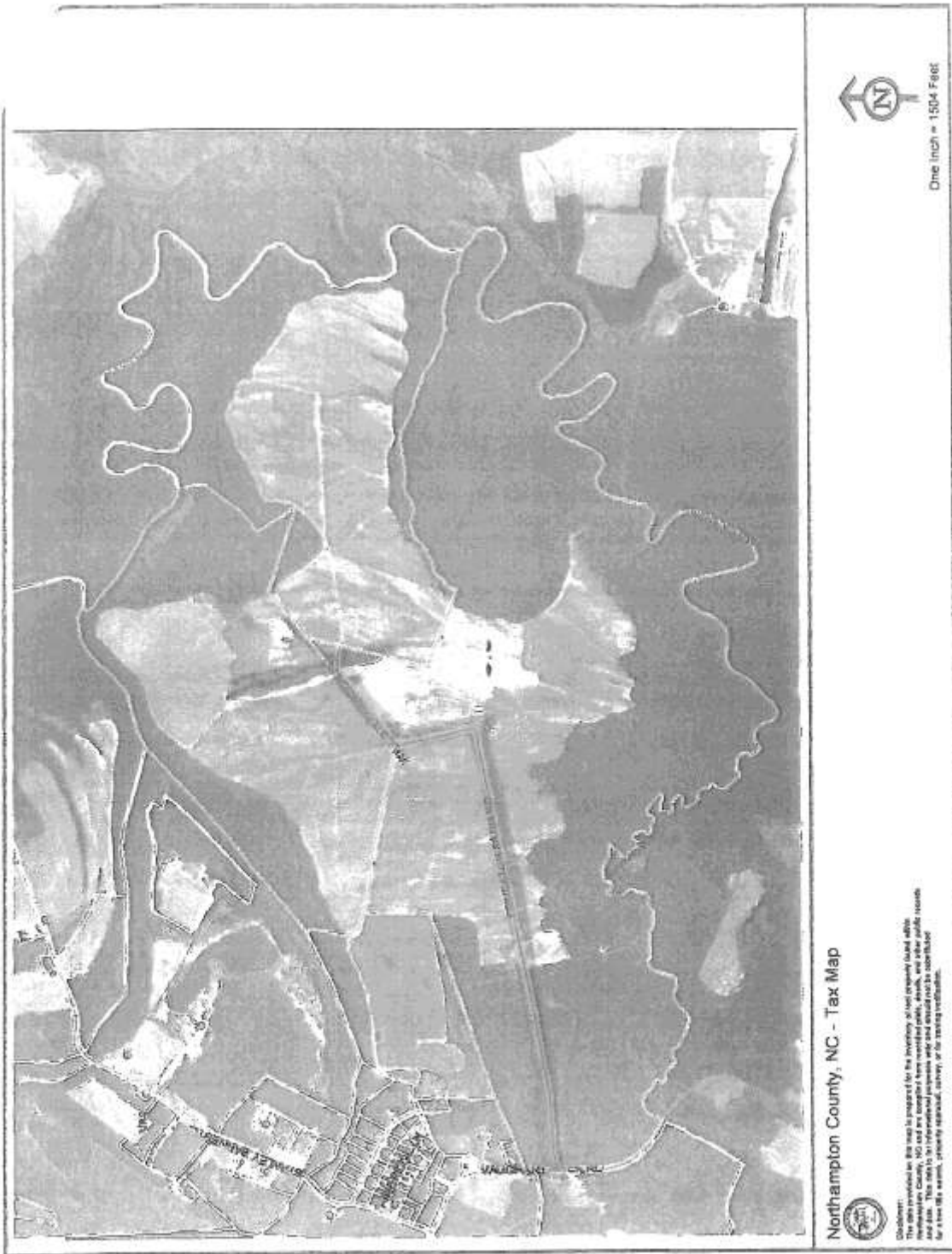
The Northampton County Board of Commissioners will hold a public hearing on November 7, 2016 at 10:05 a.m. in the Commissioners' Meeting Room located at 100 West Jefferson Street in Jackson, North Carolina. The purpose of this public hearing is to receive public comments on a request to close/abandon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

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

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

All interested parties are encouraged to attend.





# LASSITER FAMILY FARMS

1822 Lasker Road Conway, NC 27820 (252) 678-7361 donny\_lassiter@hotmail.com

March 1, 2016

Dear Northampton County Commissioners,

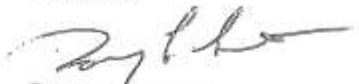
My family is one of two owners, which have had the opportunity to purchase the Princeton Farm, located on the Meherrin River on the eastern border of Northampton County. We would like to respectfully request that the Board of Commissioners at the request of NCDOT consider the abandonment of the state-maintained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

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

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

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

Sincerely,



Donny L. Lassiter  
252-578-7361

March 1, 2016

Dear Northampton County Commissioners',

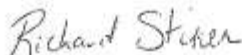
My family is one of two owners, which have had the opportunity to purchase the Princeton Farm, located on the Meherrin River on the eastern border of Northampton County. I would like to concur the request that the Board of Commissioners at the request of NCDOT consider the abandonment of the state-maintained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

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

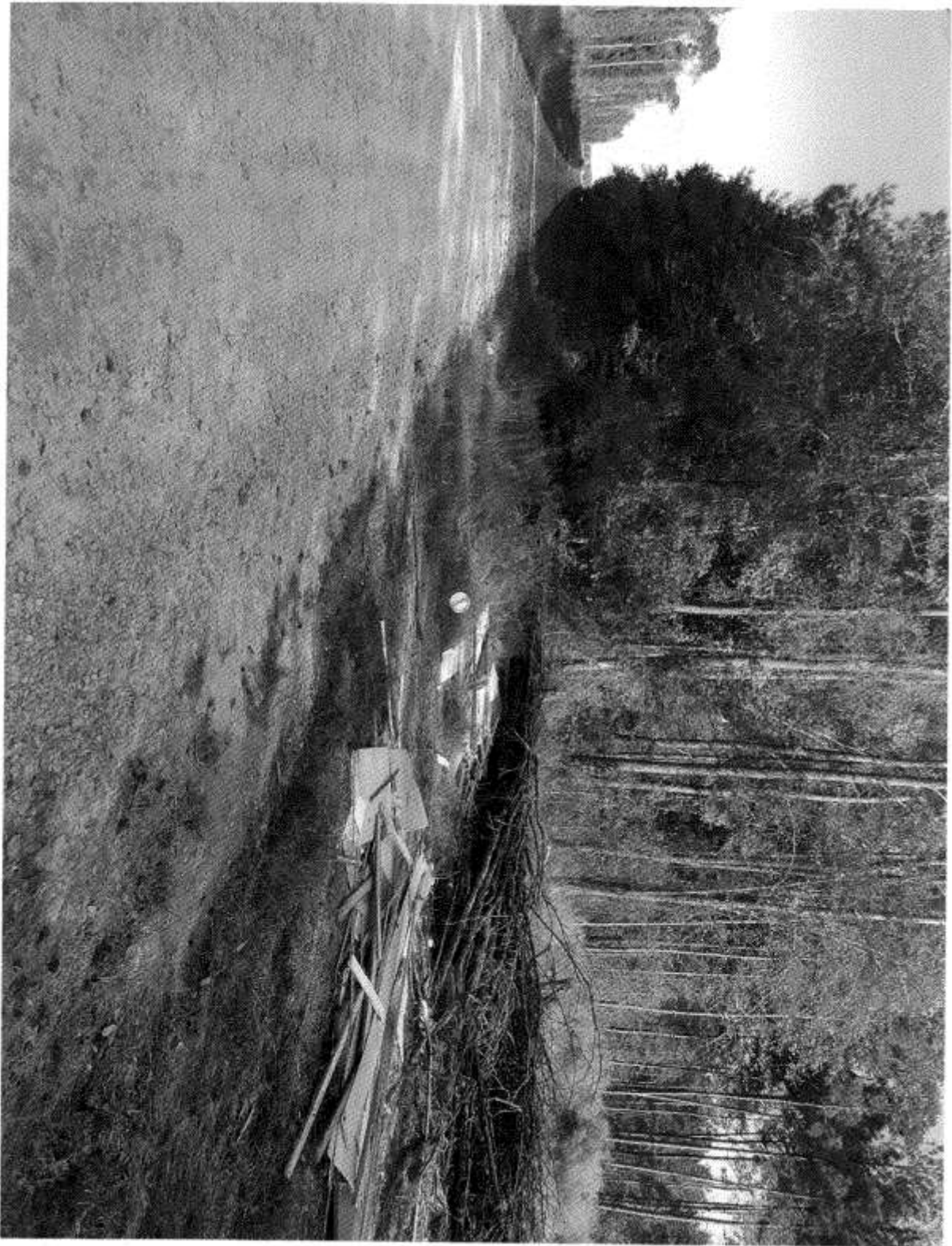
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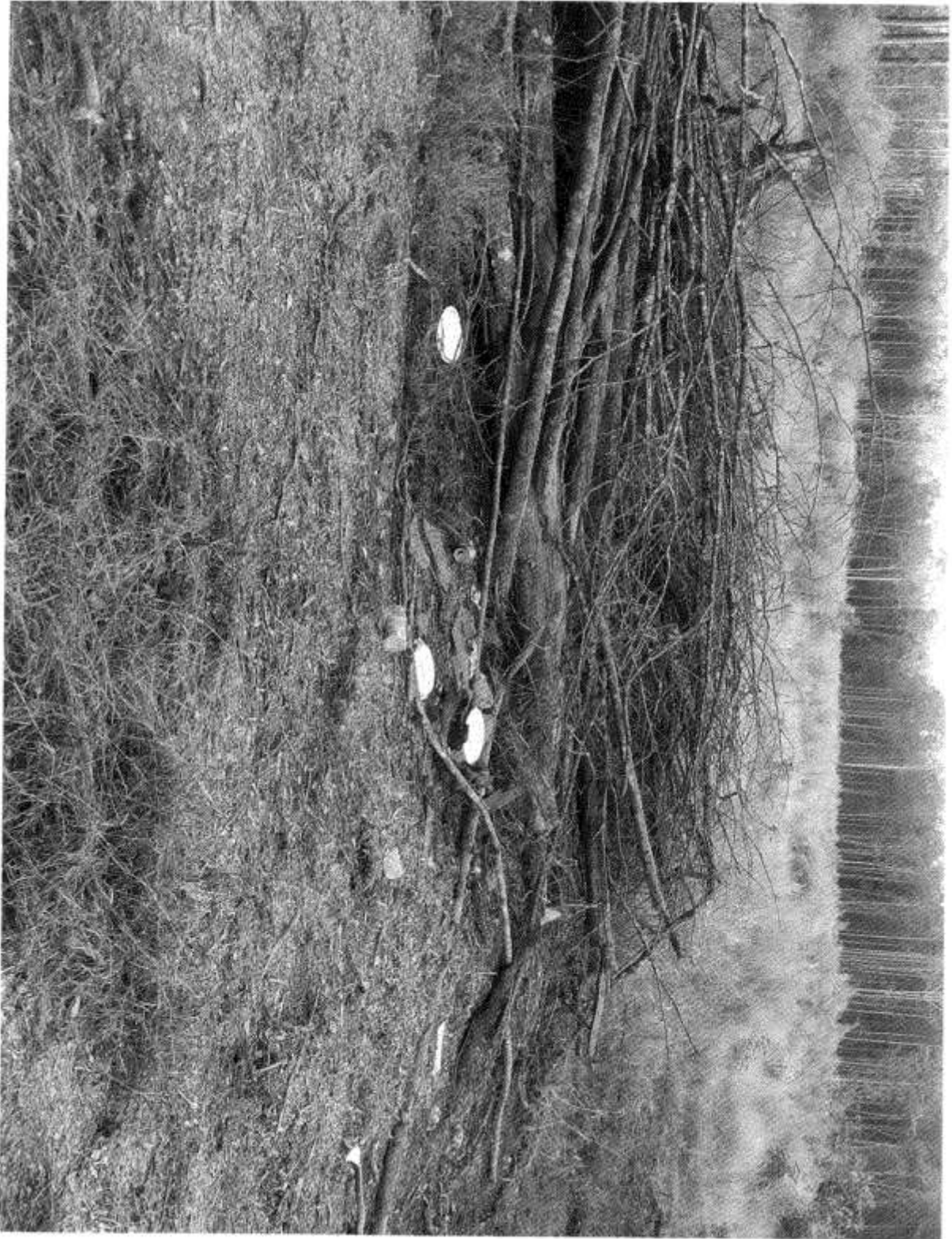
Thank you for your consideration of our request. Please feel free to contact me if you have any questions or need any additional information.

Sincerely,

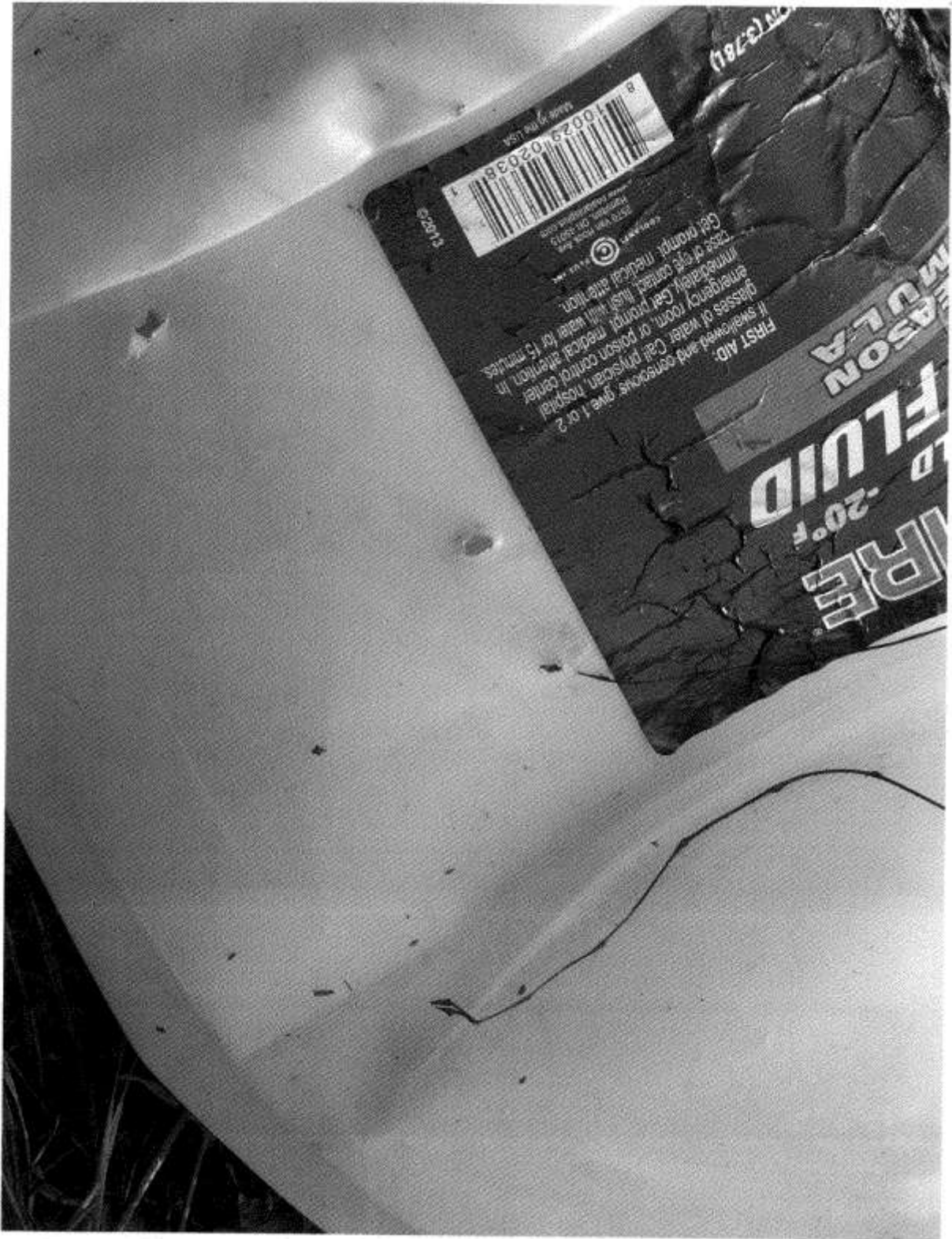
A handwritten signature in cursive script that reads "Richard Stiner".

Richard Stiner  
252-209-5641









**Board of Equalization and Review:**

*Chairwoman Greene recessed Regular Session and convened a Board of Equalization and Review.*

Mrs. Cathy Allen, Tax Administrator, appeared before the Board to obtain approval of the August 1, 2016 minutes for the Board of Equalization & Review.

A motion was made by Robert Carter and seconded by Chester Deloatch to approve the minutes of August 1, 2016 for Board of Equalization and Review. **Question Called:** *All present voting yes.* **Motion carried.**

Mrs. Cathy Allen, Tax Administrator, appeared before the Board to get approval of the adjournment of the Board of Equalization and Review for 2016 Value Appeal.

A motion was made by Chester Deloatch and seconded by Robert Carter to approve the adjournment for the Board of Equalization and Review for 2016 Value Appeal. **Question Called:** *All present voting yes.* **Motion carried.**

*Chairwoman Greene adjourned the Board of Equalization & Review and reconvened Regular Session.*

**Approval of Property Listing Period:**

Mrs. Cathy Allen, Tax Administrator, appeared before the Board for adoption of an order directing the Tax Administrator to conduct the 2017 listing period from January 2 thru February 17, 2017.

A motion was made by Robert Carter and seconded by Chester Deloatch to adopt an order directing the Tax Administrator to conduct the 2017 listing period from January 2 thru February 17, 2017. **Question Called:** *All present voting yes.* **Motion carried.**

**Ad Valorem Tax Appeals:**

Mrs. Cathy Allen, Tax Administrator, appeared before the Board to obtain approval to release or refund Ad Valorem taxes in the amount of \$3,644.72 on 21 appeals.

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

**Motor Vehicle Refunds:**

Mrs. Cathy Allen, Tax Administrator, appeared before the Board to obtain approval to release or refund Ad Valorem taxes assessed in the amount of \$1,285.01 on 23 appeals.

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

**Appeal of Michael Harrington Discoveries of 1991 Scout 14ft Boat:**

Mrs. Cathy Allen, Tax Administrator, appeared before the Board to obtain action regarding a request for discovery tax bills assessed to unlisted personal property for Mr. Michael Harrington.

A motion was made by Virginia Spruill and seconded by Robert Carter that the Board deny the release of tax bills 13A116848.06.1 (\$19.69), 14A116848.06.1 (\$17.39), and 16A116848.06.1 (\$12.55) and deny the refund for tax bill 15A116848.06.1 (\$13.20). **Question Called:** *All present voting yes.* **Motion carried.**

**Ad Valorem Tax Appeals- Property Tax Relief:**

Mrs. Cathy Allen, Tax Administrator, appeared before the Board to obtain decision on whether Mr. Steven R. Pittman meets all the requirements to be eligible to receive a tax/exemption for 2016 on parcel 01-02088 known as the DC Clark Lots 16A 17.

Ms. Mitzi Cahoon, William & Betty Pittman Heir, appeared before the Board to ask that the Elderly Exclusion be applied to property taxes due to the medical issues of Mr. Steven R. Pittman, William & Betty Pittman Heir.

Commissioner Robert Carter mentioned that his decision today is basedd on General Statutes.

A motion was made by Robert Carter and seconded by Virginia Spruill to deny the taxpayer's application for the elderly exclusion because reported income exceeds the maximum allowance of \$29,500 for 2016. **Question Called:** *All present voting yes.* **Motion carried.**

**Appeal of Piggly Wiggly of Jackson:**

Mrs. Cathy Allen, Tax Administrator, asked the Board to allow the appeal to be heard at later date due to Mr. Boone being unable to attend the appeal.

The Board granted the request by Mrs. Allen.

**Appeal of Luther B. Culpepper:**

Mrs. Cathy Allen, Tax Administrator, appeared before the Board to obtain action concerning the value assessment to farm equipment for Parcel Number: 06-020-5006-02050.

Mr. Luther Culpepper, son of Luther B. Culpepper, stated that he was not appealing just wanted more information on how the assessment on farm equipment was done.

Mrs. Allen provided Mr. Culpepper the necessary documents to show how assessing is done.



County Manager Kimberly Turner asked if the Board would delay action on this matter so that Mrs. Allen can meet with Mr. Culpepper and provide information to show how the property was assessed and bring back to the Board for a decision if necessary.

The Board agreed.

**Appeal of Shaw Irrigation Supply:**

Mrs. Cathy Allen, Tax Administrator, appeared before the Board to obtain the action concerning the discoveries of business equipment for Shaw Irrigation Supply.

The Board requested to Mrs. Allen that this matter be proposed a to later date due to lack of information.

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

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

NORTHAMPTON COUNTY BOARD OF EQUALIZATION AND REVIEW

AGENDA

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

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

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

NORTHAMPTON COUNTY BOARD OF EQUALIZATION AND REVIEW  
MINUTES OF MEETING

Jackson, NC  
August 1, 2016

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Respectfully

Cathy B. Allen  
Clerk to Board of E & R

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

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

Ec: erm080116

**DECISION PAPER**

**TO:** NORTHAMPTON COUNTY BOARD OF COMMISSIONERS  
**FM:** Cathy B. Allen, Tax Administrator  
**RE:** 2017 Property Listing Period Extension  
**DT:** November 7, 2016

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**THIS IS A DECISION PAPER**

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

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

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

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

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

Cc: dplistingperiod

**ACTION BY THE BOARD:**

APPROVED \_\_\_\_\_

DISAPPROVED \_\_\_\_\_

OTHER \_\_\_\_\_

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

**DECISION PAPER**

TO: NORTHAMPTON COUNTY BOARD OF COMMISSIONERS

FM: Cathy B. Allen, Tax Administrator

RE: Ad Valorem Tax Appeals

DT: October 20, 2016

THIS IS A DECISION PAPER.

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

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

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

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

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

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

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

Respectfully submitted,

CATHY B. ALLEN  
TAX ADMINISTRATOR

**ACTION BY THE BOARD OF COMMISSIONERS:**

APPROVED \_\_\_\_\_

DISAPPROVED \_\_\_\_\_

OTHER \_\_\_\_\_

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

October 20, 2016

Ad Valorem Tax Appeals

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

Respectfully submitted,

CATHY B. ALLEN  
TAX ADMINISTRATOR

CBA/br

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

**DECISION PAPER**

TO: NORTHAMPTON COUNTY BOARD OF COMMISSIONERS

FM: Cathy B. Allen, Tax Administrator

RE: Ad Valorem Tax Appeals

Motor Vehicle Refunds

DT: October 31, 2016

THIS IS A DECISION PAPER.

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

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

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

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

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

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

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

Respectfully submitted,

CATHY B. ALLEN  
TAX ADMINISTRATOR

**ACTION BY THE BOARD OF COMMISSIONERS:**

APPROVED \_\_\_\_\_

DISAPPROVED \_\_\_\_\_

OTHER \_\_\_\_\_

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



**DECISION PAPER**

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

---

**THIS IS A DECISION PAPER**

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

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

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

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

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



NORTHAMPTON COUNTY  
Tax Department  
Post Office Box 637, 104 Thomas Bragg Drive  
Jackson, North Carolina 27845  
(252) 534-4461 or (252) 534-3431  
Fax (252) 534-1406 Email: cathy.allen1@nhcnc.net

---

October 24, 2016

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

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

**Account: 116848**

**RELEASE : DENIED**  
**REFUND:**

Dear Taxpayer:

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

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

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

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

Sincerely,

BRENDA W RIDLEY  
TAX ASSISTANT



## HURRICANE MATTHEW

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

## Watercraft

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

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

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


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

### Methods of discovering watercraft


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

### CONTACT INFORMATION

Commissioner of the Revenue - Personal Property Taxpayers

 (757) 385-4487 (<tel:7573854487>)

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

 (757) 427-1802

To: CATHY B. ALLEN, TAX ADMINISTRATOR

From: Michael HARRINGTON

Address: 4717 Windings Dr

Apt 201

Virginia Beach, VA 23455

Account # 116848

Telephone # 757 621-0653

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

Notify Town \_\_\_\_\_ NO \_\_\_\_\_ YES If yes, town code \_\_\_\_\_

I object to taxes on 91.5004 .14 ft Boat

Because (give details) JUNE 2012 moved Bt to Va.

MOVED BOAT OUT OF COUNTY TO VA BEACH, VA. Newer register Bt in Va.

And request that you appeal to the Northampton County Board of Commissioners on my behalf to release or refund (CIRCLE ONE) tax in the amount of \$ \_\_\_\_\_

Check Reason for error:	
<input type="checkbox"/>	My error in listing
<input type="checkbox"/>	Tax Dept. error in listing
<input type="checkbox"/>	Tax Dept. error in assessing
<input type="checkbox"/>	Land Records error

*Notated on 2014 Bt List that He no longer had.*

Taxbill #	Value	Levy	Fire	Penalty	For Refunds only Interest

Appeal received by \_\_\_\_\_  
 Signed: [Signature]  
 Taxpayer or Agent

10 / 13 / 16  
 Date

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

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

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

NORTHAMPTON COUNTY, N.C. - PROPERTY TAX LISTING FOR 1991.  
TO AVOID A LATE LISTING PENALTY,  
PLEASE LIST PERSONAL PROPERTY IN SECTION D A E  
AND RETURN NO LATER THAN FEB. 15/91

1872008, 2011, 2014, 2017, 2020, 2023, 2026, 2029, 2032, 2035, 2038, 2041, 2044, 2047, 2050, 2053, 2056, 2059, 2062, 2065, 2068, 2071, 2074, 2077, 2080, 2083, 2086, 2089, 2092, 2095, 2098, 2101, 2104, 2107, 2110, 2113, 2116, 2119, 2122, 2125, 2128, 2131, 2134, 2137, 2140, 2143, 2146, 2149, 2152, 2155, 2158, 2161, 2164, 2167, 2170, 2173, 2176, 2179, 2182, 2185, 2188, 2191, 2194, 2197, 2200, 2203, 2206, 2209, 2212, 2215, 2218, 2221, 2224, 2227, 2230, 2233, 2236, 2239, 2242, 2245, 2248, 2251, 2254, 2257, 2260, 2263, 2266, 2269, 2272, 2275, 2278, 2281, 2284, 2287, 2290, 2293, 2296, 2299, 2302, 2305, 2308, 2311, 2314, 2317, 2320, 2323, 2326, 2329, 2332, 2335, 2338, 2341, 2344, 2347, 2350, 2353, 2356, 2359, 2362, 2365, 2368, 2371, 2374, 2377, 2380, 2383, 2386, 2389, 2392, 2395, 2398, 2401, 2404, 2407, 2410, 2413, 2416, 2419, 2422, 2425, 2428, 2431, 2434, 2437, 2440, 2443, 2446, 2449, 2452, 2455, 2458, 2461, 2464, 2467, 2470, 2473, 2476, 2479, 2482, 2485, 2488, 2491, 2494, 2497, 2500, 2503, 2506, 2509, 2512, 2515, 2518, 2521, 2524, 2527, 2530, 2533, 2536, 2539, 2542, 2545, 2548, 2551, 2554, 2557, 2560, 2563, 2566, 2569, 2572, 2575, 2578, 2581, 2584, 2587, 2590, 2593, 2596, 2599, 2602, 2605, 2608, 2611, 2614, 2617, 2620, 2623, 2626, 2629, 2632, 2635, 2638, 2641, 2644, 2647, 2650, 2653, 2656, 2659, 2662, 2665, 2668, 2671, 2674, 2677, 2680, 2683, 2686, 2689, 2692, 2695, 2698, 2701, 2704, 2707, 2710, 2713, 2716, 2719, 2722, 2725, 2728, 2731, 2734, 2737, 2740, 2743, 2746, 2749, 2752, 2755, 2758, 2761, 2764, 2767, 2770, 2773, 2776, 2779, 2782, 2785, 2788, 2791, 2794, 2797, 2800, 2803, 2806, 2809, 2812, 2815, 2818, 2821, 2824, 2827, 2830, 2833, 2836, 2839, 2842, 2845, 2848, 2851, 2854, 2857, 2860, 2863, 2866, 2869, 2872, 2875, 2878, 2881, 2884, 2887, 2890, 2893, 2896, 2899, 2902, 2905, 2908, 2911, 2914, 2917, 2920, 2923, 2926, 2929, 2932, 2935, 2938, 2941, 2944, 2947, 2950, 2953, 2956, 2959, 2962, 2965, 2968, 2971, 2974, 2977, 2980, 2983, 2986, 2989, 2992, 2995, 2998, 3001, 3004, 3007, 3010, 3013, 3016, 3019, 3022, 3025, 3028, 3031, 3034, 3037, 3040, 3043, 3046, 3049, 3052, 3055, 3058, 3061, 3064, 3067, 3070, 3073, 3076, 3079, 3082, 3085, 3088, 3091, 3094, 3097, 3100, 3103, 3106, 3109, 3112, 3115, 3118, 3121, 3124, 3127, 3130, 3133, 3136, 3139, 3142, 3145, 3148, 3151, 3154, 3157, 3160, 3163, 3166, 3169, 3172, 3175, 3178, 3181, 3184, 3187, 3190, 3193, 3196, 3199, 3202, 3205, 3208, 3211, 3214, 3217, 3220, 3223, 3226, 3229, 3232, 3235, 3238, 3241, 3244, 3247, 3250, 3253, 3256, 3259, 3262, 3265, 3268, 3271, 3274, 3277, 3280, 3283, 3286, 3289, 3292, 3295, 3298, 3301, 3304, 3307, 3310, 3313, 3316, 3319, 3322, 3325, 3328, 3331, 3334, 3337, 3340, 3343, 3346, 3349, 3352, 3355, 3358, 3361, 3364, 3367, 3370, 3373, 3376, 3379, 3382, 3385, 3388, 3391, 3394, 3397, 3400, 3403, 3406, 3409, 3412, 3415, 3418, 3421, 3424, 3427, 3430, 3433, 3436, 3439, 3442, 3445, 3448, 3451, 3454, 3457, 3460, 3463, 3466, 3469, 3472, 3475, 3478, 3481, 3484, 3487, 3490, 3493, 3496, 3499, 3502, 3505, 3508, 3511, 3514, 3517, 3520, 3523, 3526, 3529, 3532, 3535, 3538, 3541, 3544, 3547, 3550, 3553, 3556, 3559, 3562, 3565, 3568, 3571, 3574, 3577, 3580, 3583, 3586, 3589, 3592, 3595, 3598, 3601, 3604, 3607, 3610, 3613, 3616, 3619, 3622, 3625, 3628, 3631, 3634, 3637, 3640, 3643, 3646, 3649, 3652, 3655, 3658, 3661, 3664, 3667, 3670, 3673, 3676, 3679, 3682, 3685, 3688, 3691, 3694, 3697, 3700, 3703, 3706, 3709, 3712, 3715, 3718, 3721, 3724, 3727, 3730, 3733, 3736, 3739, 3742, 3745, 3748, 3751, 3754, 3757, 3760, 3763, 3766, 3769, 3772, 3775, 3778, 3781, 3784, 3787, 3790, 3793, 3796, 3799, 3802, 3805, 3808, 3811, 3814, 3817, 3820, 3823, 3826, 3829, 3832, 3835, 3838, 3841, 3844, 3847, 3850, 3853, 3856, 3859, 3862, 3865, 3868, 3871, 3874, 3877, 3880, 3883, 3886, 3889, 3892, 3895, 3898, 3901, 3904, 3907, 3910, 3913, 3916, 3919, 3922, 3925, 3928, 3931, 3934, 3937, 3940, 3943, 3946, 3949, 3952, 3955, 3958, 3961, 3964, 3967, 3970, 3973, 3976, 3979, 3982, 3985, 3988, 3991, 3994, 3997, 4000, 4003, 4006, 4009, 4012, 4015, 4018, 4021, 4024, 4027, 4030, 4033, 4036, 4039, 4042, 4045, 4048, 4051, 4

**DECISION PAPER**

TO: NORTHAMPTON COUNTY BOARD OF COMMISSIONERS

FM: Cathy B. Allen, Tax Administrator

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

DT: August 26, 2016

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

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

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

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

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

Respectfully Submitted,  
CATHY B. ALLEN  
TAX ADMINISTRATOR

Action by the Board of Commissioners:

Approved \_\_\_\_\_

Denied \_\_\_\_\_

Other \_\_\_\_\_

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

To:

Cathy Allen: Tax Administrator

August 14, 2016



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

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



**DECISION PAPER**

**TO:** NORTHAMPTON COUNTY BOARD OF COMMISSIONERS  
**FM:** Kathy S. Butler, Assistant Tax Administrator  
**RE:** Appeal of Luther B. Culpepper  
**DT:** July 20, 2016

---

**THIS IS A DECISION PAPER**

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

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

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

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

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

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

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

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

Cc: dpculpepper

**ACTION BY THE BOARD:**

APPROVED \_\_\_\_\_

DISAPPROVED \_\_\_\_\_

OTHER \_\_\_\_\_

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

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

JAN 2016

CONTINUED ON BACK SIDE

TOTAL TAX VALUE THIS PAGE	\$	71081
---------------------------	----	-------

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

May 11, 2016

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

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

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

Nobody wants a 25 year old cotton  
picker.

I believe it is not worth anymore  
than \$1250.00

Thank you,  
John B. Cypriano

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

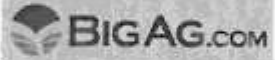
Welcome Guest



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[Login](#)

Introducing an exclusive  
community for large-scale  
operators & producers



Case IH 2044 for Sale

NEW LISTING



9

### 1991 Case IH 2044

Price : \$12,500.00 USD

Hours : 3567

HLAVINKA EQUIPMENT

**800-460-7528**

EAST BERNARD, TX 77435 | [See Map](#)

NEW LISTING



9

### 1991 Case IH 2044

Price : \$9,000.00 USD

Hours : 5683

HLAVINKA EQUIPMENT

**800-460-7528**

EAST BERNARD, TX 77435 | [See Map](#)

[illegible]

**Budget Amendments:**

Ms. Leslie Edwards, Finance Director, appeared before Board to obtain approval of Budget Amendment #62 for Fiscal Year 2015-2016.

A motion was made by Robert Carter and seconded by Virginia Spruill that Budget Amendment #62 be adopted. **Question Called:** *All present voting yes.* **Motion carried.**

**Bank Contract Renewal:**

Ms. Leslie Edwards, Finance Director, appeared before Board to obtain approval of contract renewal for Southern Bank and approval of Positive Pay.

A motion was made by Joseph Barrett and seconded by Robert Carter to approve the contract renewal for Southern Bank as well as ACH Filter and Positive Pay. **Question Called:** *All present voting yes.* **Motion carried.**

**Vehicle Financing:**

Ms. Leslie Edwards, Finance Director, appeared before the Board to obtain approval of a financing proposal submitted by Southern Bank for the financing of (5) Vehicles for FY 2015-2016.

A motion was made by Robert Carter and seconded by Chester Deloatch to approve the financing proposal submitted by Southern Bank and staff to continue with the financing proposal. **Question Called:** *All present voting yes.* **Motion carried.**

Ms. Leslie Edwards, Finance Director, appeared before the Board to obtain approval of a financing proposal submitted by SunTrust for the purchase of (15) vehicles for FY 2016-2017.

A motion was made by Robert Carter and seconded by Chester Deloatch to approve the financing proposal submitted by SunTrust for vehicle purchases for FY 16-17. **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 Officer

Bill Blanchard  
MIS

## DECISION PAPER

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

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

### FACTS:

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

### DISCUSSION:

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

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

### RECOMMENDATION:

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

### COORDINATION:

County Manager

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





October 11, 2016

Northampton County  
100 W Jefferson St  
Jackson, NC 27845

Commitment Renewal from Southern Bank

Dear Leslie,

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

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

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

Sincerely,

A handwritten signature in black ink that reads 'Sandy Davidson'. The signature is written in a cursive, flowing style.

Sandy Davidson  
Banking Officer  
Cash Management Specialist I

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

Accepted:

Jamie P. Greene  
Northampton County

Sandy Davidson  
Cash Management

Chairman of Commissioners  
Title

ACH BLOCK/FILTER SERVICE PRODUCT SCHEDULE

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

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

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

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

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

- Operating instruction was not in fact authorized by Customer, provided Financial Institution has acted in good faith.
- c) If Customer believes the Security Procedures have been compromised or that confidential information regarding the use of this Service has become known to any individual who might initiate unauthorized Operating Instructions, Customer agrees to promptly notify Financial Institution to initiate such corrective action as might be necessary to prevent unauthorized access to the Service.
6. Pricing. Customer agrees to pay for the services described in this Service Agreement at the rates set forth in the Schedule of Fees attached hereto and made a part hereof as Exhibit 2. Customer's payment of such fees shall be at the time and in the manner as set forth in the Master Agreement.

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

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

**CUSTOMER:**

NORTHAMPTON COUNTY

**FINANCIAL INSTITUTION:**

Southern Bank and Trust Company

By: Fannie P. Greene  
(Signature)

Name: LESLIE EDWARDS Fannie P. Greene

Title: FINANCE OFFICER Chair, Board of Commissioners

Date: 10/27/14

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

Name: SANDY DAVIDSON

Title: BANKING OFFICER

Date: 10/11/2016

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

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

**CUSTOMER:**

\_\_\_\_\_

**FINANCIAL INSTITUTION:**

Southern Bank and Trust Company

By: Leslie H. Edwards  
(Signature)

Name: Leslie H. Edwards

Title: Finance Officer

Date: 10/27/14

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

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

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

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

4. **Limit of Liability.**

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

5. **Security Procedures.**

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

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

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

CUSTOMER:

FINANCIAL INSTITUTION:

Southern Bank and Trust Company

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

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

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

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

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

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

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

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

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

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

CUSTOMER:

FINANCIAL INSTITUTION:

Southern Bank and Trust Company

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

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

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

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

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

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

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

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

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

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

CUSTOMER:

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

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

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

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

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

FINANCIAL INSTITUTION:

Southern Bank and Trust Company

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

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

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

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

## EXHIBIT 1

## OPERATING INSTRUCTIONS

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

## 1. CUSTOMER INFORMATION

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

## 2. ACH DEBIT AUTHORIZATION

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

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

## CUSTOMER AUTHORIZATION AND ACCEPTANCE BY FINANCIAL INSTITUTION

Authorized Signature Jannie P. Greve Date: 10/27/14

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



EXHIBIT 1

OPERATING INSTRUCTIONS

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

1. CUSTOMER INFORMATION

Customer Name: \_\_\_\_\_  
Account Number: \_\_\_\_\_

ACH Positive Pay ☐ ACH Debit Block ☐

2. ACH DEBIT AUTHORIZATION

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

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

CUSTOMER AUTHORIZATION AND ACCEPTANCE BY FINANCIAL INSTITUTION

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

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

EXHIBIT 1

OPERATING INSTRUCTIONS

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

1. CUSTOMER INFORMATION

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

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

ACH Positive Pay ☐ ACH Debit Block ☐

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

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

CUSTOMER AUTHORIZATION AND ACCEPTANCE BY FINANCIAL INSTITUTION

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

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

EXHIBIT 1

OPERATING INSTRUCTIONS

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1. CUSTOMER INFORMATION

Customer Name: \_\_\_\_\_  
Account Number: \_\_\_\_\_

ACH Positive Pay ☐ ACH Debit Block ☐

2. ACH DEBIT AUTHORIZATION

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

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

CUSTOMER AUTHORIZATION AND ACCEPTANCE BY FINANCIAL INSTITUTION

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

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

EXHIBIT 1

OPERATING INSTRUCTIONS

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

1. CUSTOMER INFORMATION

Customer Name: \_\_\_\_\_  
Account Number: \_\_\_\_\_

ACH Positive Pay ☐ ACH Debit Block ☐

2. ACH DEBIT AUTHORIZATION

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

CUSTOMER AUTHORIZATION AND ACCEPTANCE BY FINANCIAL INSTITUTION

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

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

EXHIBIT 2

SCHEDULE OF FEES

ACH Debit Block Fee: \_\_\_\_\_

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



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

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

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

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

#### Section IV – Default Options

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

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

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

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

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



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

A proper revision will revoke the original communication.

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

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

#### **Section VI – Governing Law**

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

#### **Section VII – Other**

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

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

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

**NORTHAMPTON COUNTY**

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

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

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**NORTHAMPTON COUNTY**

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



# NORTHAMPTON COUNTY

Finance Department & Management Information Systems

Post Office Box 663

Jackson, North Carolina 27845

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

MIS Telephone (252) 534-6171

Fax (252) 534-1239

Leslie Edwards  
Finance Officer

Bill Blanchard  
MIS

## DECISION PAPER

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

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

### FACTS:

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

### DISCUSSION:

Vehicles to be financed are the following:

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

### RECOMMENDATION:

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

### COORDINATION:

County Manager

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



November 2, 2016

**INSTALLMENT PURCHASE CONTRACT PROPOSAL FOR:**

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

**OFFERED BY:**

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

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

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

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

**TYPE OF LOAN:** Term Loan

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

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

**LOAN ORIGATION FEE:** None.

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

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

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

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

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

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

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

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

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

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

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

Southern Bank & Trust Company

  
By: Suzanne M. Burrow, Vice President

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

County of Northampton, North Carolina

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

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

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



# NORTHAMPTON COUNTY

Finance Department & Management Information Systems

Post Office Box 663

Jackson, North Carolina 27845

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

MIS Telephone (252) 534-6171

Fax (252) 534-1239

Leslie H. Edwards  
Finance Director

Bill Blanchard  
MIS

## DECISION PAPER

**TO:** Northampton County Board of Commissioners

**FM:** Leslie Edwards, Finance Officer

**RE:** Vehicle Financing

**DT:** October 31, 2016

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

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



**FACTS:**

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

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

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

**DISCUSSION:**

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

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

Financing proposal attached.

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

**RECOMMENDATION:**

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

**COORDINATION:**

County Manager

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

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

October 24, 2016

Leslie H. Edwards  
Finance Officer  
Northampton County, NC

**RE: Request for Proposal**

Dear Ms. Edwards:

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

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

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

Sincerely,

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

Dennis M. McDermott  
Director

**AGREED TO AND ACCEPTED BY:**

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

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

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#### SUMMARY OF TERMS AND CONDITIONS

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

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and other additions to tax) as will restore to Lessor its contemplated after-tax yield on the financing.

The Interest Rate will be subject to upward adjustment during the Term if the federal corporate income tax rate is reduced (or the benefit of the interest income exclusion capped) to account for the reduced value of the interest income exclusion to Lessor.

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

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

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11/2/2016

Northampton County, NC, 10\_16.xlsx

Loan Amortization

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

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

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



November 2, 2016

**INSTALLMENT PURCHASE CONTRACT PROPOSAL FOR:**

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

**OFFERED BY:**

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

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

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

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

**TYPE OF LOAN:** Term Loan

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

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

**LOAN ORIGATION FEE:** None.

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

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

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

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

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

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

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


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

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

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

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

Southern Bank & Trust Company



By: Suzanne M. Burrow, Vice President

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

County of Northampton, North Carolina

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

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

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



**Contract for Luther Culpepper:**

Mrs. Sheila Evans, Department of Social Services, Director, appeared before the Board to obtain approval of a contract with Attorney Luther Culpepper.

A motion was made by Joseph Barrett and seconded by Virginia Spruill to approve the contract for Attorney Luther Culpepper for DSS services. **Question Called:** *All present voting yes.*

**Motion carried.**

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

STATE OF NORTH CAROLINA

COUNTY OF NORTHAMPTON

CONTRACT FOR LEGAL SERVICES

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

WITNESSETH:

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

WHEREAS, the parties hereto agree as follows:

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

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

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

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

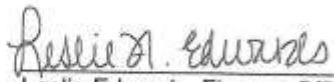
IN TESTIMONY WHEREOF, said parties have executed this contract and same shall be in full force and effect from the date first written above.

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

\_\_\_\_\_  
Shelia Manley Evans, Director  
Northampton County Department  
of Social Services

\_\_\_\_\_  
Luther Culpepper  
Attorney at Law

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

  
\_\_\_\_\_  
Leslie Edwards, Finance Officer  
Northampton County

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**Request Date and Time for a Public Hearing-Revolving Loan Fund Program:**

Mr. Gary Brown, EDC Director, appeared before the Board to request a Public Hearing date and time for the Revolving Loan Fund Program.

Chairwoman Greene asked the Clerk, Komita Hendricks, for a date and time. Ms. Hendricks gave the date and time of November 21, 2016 at 6:20 pm.

A motion was made by Robert Carter and seconded by Joseph Barrett to set the date and time of November 21 at 6:20 pm for a Public Hearing for the Revolving Loan Fund Program. **Question Called:** *All present voting yes.* **Motion carried.**

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

**Decision Paper**

To: Northampton County Board of Commissioners

From: Gary Brown, Northampton County Economic Development Commission

Date: October 28, 2016

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

**PURPOSE:**

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

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

**FACTS:**

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

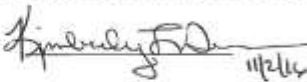
**Decision Paper**  
**Public Hearing Related to NCRLF Program Application by BM Carolina LLC.**  
**October 28, 2016**  
**Page 2**

**RECOMMENDATION:**

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

**ROUTED FOR CONCURRENCE/COMMENT TO:**

Ms. Kimberly Turner, Northampton County Manager

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

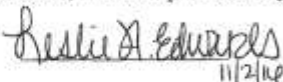
Comment: \_\_\_\_\_  
\_\_\_\_\_

Mr. Scott McKellar, Northampton County Attorney

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

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

Ms. Leslie Edwards, Northampton County Finance Director

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

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

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**Request for Renovation to Courthouse:**

Ms. Kimberly Turner, County Manager, appeared before the Board on behalf of the Courthouse Safety Committee for renovation to Courthouse for security purposes.

Judge Branch stated before making a change you must assess the need first. Judge Branch mentioned that this courthouse is the most unsafe one in our district. She also stated that they are doing other safety precaution that doesn't cost the County money like active shooter drills and fire drills.

The Board directed the County Manager to bring back a financing proposal for the renovation of the courthouse and the renovation of the Old DSS building for a decision.

**Management Matters:**

Ms. Kimberly Turner, County Manager, introduced Mrs. Diane Hale, Veterans/Safety Officer, as a new employee.

Ms. Kimberly Turner, County Manager, presented a resolution to the Board for Squire Road for relocating the county's water line so the road can be maintained by DOT.

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





**Citizens/Board Comments:**

*Chairwoman Greene called for Citizens Comments.*

None were heard

*Chairwoman Greene called for Board Comments.*

None were heard.

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

A motion was made by Chester Deloatch and seconded by Joseph Barrett to enter in closed session for the purpose of G.S. 143-318.11 (a)(4) and G.S. 143-318.11 (a)(6) . **Question Called: All present voting yes. Motion carried.**

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

A motion was made by Joseph Barrett 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 Virginia Spruill to adjourn. **Question Called: All present voting yes. Motion carried.**

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Komita Hendricks, Clerk to the Board  
"r.m. 11-07-16"