

**NORTHAMPTON COUNTY
REGULAR SESSION
August 21, 2017**

Be It Remembered that the Board of Commissioners of Northampton County met on August 21, 2017, with the following present: Fannie Greene, Chester Deloatch, Charles Tyner, Geneva Faulkner, and Robert Carter.

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

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

Chairman Carter called the meeting to order.

Agenda Work Session:

A work session was held to discuss today's agenda items. Chairman Carter called upon County Manager, Kimberly Turner, for input. Ms. Turner had no changes. Chairman Carter called upon Commissioners for input. Commissioners had no changes.

Regular Session:

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

Approval of Regular Session Minutes for August 7, 2017:

A motion was made by Chester Deloatch and seconded by Fannie Greene to approve the Regular Session Minutes for August 7, 2017. **Question Called: All present voting yes. Motion carried.**

Approval of Closed Session Minutes for August 7, 2017:

A motion was made by Geneva Faulkner and seconded by Fannie Greene to approve the Closed Session Minutes for August 7, 2017. **Question Called: All present voting yes. Motion carried.**

Approval of Agenda for August 21, 2017:

A motion was made by Fannie Greene and seconded by Chester Deloatch to approve the agenda for August 21, 2017 with no changes. **Question Called: All present voting yes. Motion carried.**

Road Improvement Project:

Mr. John Able and Mr. Barry Hobbs, DOT Project Engineers, appeared before the Board to provide information regarding four Road Improvement Projects that will affect Northampton County citizens.

Roanoke Valley Community Health Initiative:

Mrs. Audrey Hardy, Roanoke Valley Community Health Initiative, appeared before the Board to provide information in regards to Northampton County and Roanoke Valley Community Health Initiative.

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



Roanoke Valley Community Health Initiative

Presented by:
Audrey L. Hardy, MSN, RN
August 21, 2-17

Project Overview

- The Roanoke Valley Community Health Initiative (RV-CHI) kicked off the fourth year of the “*Get Fit, Stay Fit Roanoke Valley*” campaign in July 2017.
- Comprehensive, 5-year effort to engage residents across Halifax and Northampton counties through education, healthy eating, physical activity, and recreation at local parks.
- Funded by The Kate B. Reynolds Charitable Trust.
- Supported by Halifax Regional Medical Center

The RV-CHI

Mission

- *To promote healthy living through education, empowerment, and health access.*
- Dedicated to helping all families understand the importance of healthy eating and physical activity, potentially decreasing the incidence and impact of illnesses.

Members

- Child and family agencies, schools, faith and community-based organizations, local businesses, local govt, and other community leaders and stakeholders.

Performance Measures

- Reduce the rate of childhood obesity (unhealthy weight) of 2-4 year olds by 5%;
- Increase the number of fruit and vegetable outlets
- Increase the number of residents living within 10 miles of fruit and vegetable sales outlets from 9,543 to 15,000; and
- Enhance existing recreational facilities and physical activity places

Goal and Objectives

Goal

- To empower all residents in the Roanoke Valley to adopt healthier lifestyles, access preventative services, and take positive actions to improve health in our communities.

Objectives

- Promote healthy living through education, empowerment, and health access in the Roanoke Valley.
- Improve access to healthy, affordable foods and opportunities for exercise and physical activity.
- Implement and expand evidence-based programs and policies.
- Ensure families and individuals have the opportunity to lead healthy and productive lives.

Northampton County Efforts

Collaborations Northampton County

National Night out support Northampton County

Support for Harvest Festival Garysburg Community

Grant Writing & Mini Grant Awarded To Faithful Band Baptist Church

Support for Northampton County Churches to join N. C. Council of Churches and apply for certification with awards of \$500, \$750, or \$1000.

Supporting Play Day in the Town of Seaboard

Created Map of Play for Northampton County

Northampton County Efforts

Collaboration with Northampton County

- FamilyFest event in Northampton County in 2016.
- Expanded and supported EFNEP services in Northampton County.
- Support the annual Recess Event Northampton County
- Support Bike and Walk to School Days
- Playground & walking Trail Garysburg Community Center

Financial Impact

Actual Dollars Supporting Northampton County

<i>Family Fest</i>	<i>\$ 7700.00</i>
<i>Recess, Fall Fest</i>	<i>\$ 3000.00</i>
<i>Map of Play</i>	<i>\$ 8000.00</i>
<i>Walk & Bike to School</i>	<i>\$ 1000.00</i>
<i>EFNEP Expansion</i>	<i>\$1000.00</i>
<i>Farmers Market</i>	<i>\$ 2000.00</i>
<i>Play Ground – Trail</i>	<i>\$10,000.00 +</i>

Total Reach

Approximately 11,624 residents of Halifax and Northampton Counties participated in programming sponsored by the Roanoke Valley Community Health Initiative's (RV-CHI) "Get Fit Stay Fit, Roanoke Valley".

*The majority participated in 46 youth- and family-centered events and school based programs including monthly Play Days, the Annual FamilyFest, two International Walk and Bike to School Days and Expanded Food and Nutrition Education Program (EFNEP) curriculum.

*Provided Library kits to all public and elementary libraries with books, book marks, coloring books and crayons and information on active living and healthy eating.

Activity Area

Increase Access to Healthy Foods in the Roanoke Valley.

*The RV-CHI provided fresh fruit and offered instruction on preparing healthy snacks and drinks at community events.

*The RV-CHI in conjunction with local partners:

- * Enhanced existing EFNEP programming by providing fresh fruit to youth and families.

- * Supported the Corner Store Initiative and the Local Foods Roundtable.

Activity Area

Promote healthy living through education, empowerment, and health access in the Roanoke Valley.

*Continued promotion of the webpage and Facebook offering a community calendar, information about trainings and grant opportunities, and a clearinghouse for health-related educational materials for individuals, families and community based organizations.

*Creation and dissemination of RV-CHI marketing materials (e.g., brochure, display board, PSA).

*Planning and implementation of the Annual FamilyFest; and

*Implementation of the International Bike and Walk to School Days.

Opportunities

*Increase participation of Northampton County in the RV-CHI currently Virginia McClary health department and Diane Gallimore Town of Garysburg.

*Someone to participate in developing the sustainability plan for the RV-CHI & provide input for Northampton County

*Another person to serve on the Coordinating Council and bring information back to Northampton County

*Someone to lead the Familyfest Event if held in Northampton County

Future Endeavors

- Continue to engage Northampton County stakeholders
- Capitalize on the youth engagement in the Healthy Corner Stores effort to further mobilize the Roanoke Valley
- Continue to expand and improve work place wellness activities
- Nutrition Education Programs
- Healthy Eating at Community Events
- Signs of Maps of Play around the Roanoke Valley
- Expand Bike and Walk to School Days to more schools

Contact Information

Audrey L. Handy, MSN, RN
a.l.handy@hahinc.com

Any questions?



Request Date and Time for Public Hearing:

Mrs. Joslyn Reagor, Office on Aging Director, appeared before the Board to request a Public Hearing date and time for ROAP.

Chairman Carter asked the Clerk, Komita Hendricks, for a date and time. Ms. Hendricks gave the date and time of September 18, 2017 at 6:05 pm.

A motion was made by Fannie Greene and seconded by Chester Deloatch to set the date and time of September 18, 2017 at 6:05 pm for a Public Hearing for ROAP. **Question Called: All present voting yes. Motion carried.**

Halifax County Health Department MOA:

Ms. Karen Lee, Recidivism Reduction Services Director, appeared before the Board to obtain approval of the Memorandum of Agreement between Halifax County Health Department and Northampton Recidivism Reduction Services.

A motion was made by Charles Tyner and seconded by Fannie Greene that the Board approve the Memorandum of Agreement between Halifax County Health Department and Northampton Recidivism Reduction Services. **Question Called: All present voting yes. Motion carried.**

CPTA Contract Renewal:

Ms. Karen Lee, Recidivism Reduction Services Director, appeared before the Board to obtain approval of the renewal contract between Choanoke Public Transportation Authority and Northampton County Recidivism. Mrs. Lee stated that rates were increased from \$10.50 to \$11.13.

A motion was made by Fannie Greene and seconded by Chester Deloatch that the Board approve the renewal contract between Choanoke Public Transportation Authority and Northampton County Recidivism. **Question Called: All present voting yes. Motion carried.**

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

DECISION PAPER

To: Northampton County Board of Commissioners
FROM: Northampton County Recidivism Reduction Services
DATE: August 11, 2017
Re: Halifax County Health Department Triple P Parenting

Purpose:

The purpose of this decision paper is to request the Board of Commissioner's approval of the Memorandum of Agreement between Halifax County Health Department and Northampton Recidivism Reduction Services.

Facts:

1. The Northampton Recidivism Reduction Services and Halifax County Health Department work together to develop and implement Triple P Parenting to offenders in Halifax and Northampton Counties.
 2. Northampton RRS is required by North Carolina Department of Public Safety's contract to provide parenting services to offenders in that it may promote protective and nurturing environments of children; promote better development and growth in young children of offenders; reduce child maltreatment and behavioral problems in their children; reduce emergency department visits related to abuse and neglect of children of offenders.
 3. The proposed MOA was sent to Scott Mckellar, County Attorney, for review.
-

DISCUSSION

Northampton County's Recidivism Reduction Services has partnered with Halifax County Health Department to provide Triple P Parenting to offenders in Halifax and Northampton Counties. Halifax County Health Department will provide training and certification to the facilitators of Northampton County Recidivism Reduction Services.

RECOMMENDATION

The Northampton County Recidivism Reduction Services recommends that the Commissioners approve the proposed MOA between Northampton's County Recidivism Reduction Services and Halifax County Health Department.

Respectfully Submitted,

Karen Lee, Director
Recidivism Reduction Services

COORDINATION:

County Manager:

Concur Kimberly F. [Signature]
Concur with comment 8/14/17
Non-concur _____

Finance Director:

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

MEMORANDUM OF AGREEMENT

Between

Halifax County Public Health System

Northampton County, North Carolina

This Memorandum of Agreement, hereinafter referred to as the MOA, entered into on July 1, 2017, by and between Halifax County Public Health System located at 19 North Dobbs Street/PO Box 10 Halifax, NC 27839, and Northampton County, North Carolina, by and through its agency Northampton Recidivism Reduction Service, located at 114 West Jackson Street, Jackson, NC 27845, hereinafter referred to as the Partnering Agency, for the purpose of establishing and achieving various goals and objectives relating to a partnership in an effort to provide for the citizens of said County services relating to the Triple P Positive Parenting Program.

PURPOSE AND SCOPE:

The parties intend for this MOA to provide the cornerstone and structure for any and all possibly impending binding contracts which may be related to the partnership.

OBJECTIVES:

The Parties shall endeavor to work together to develop and establish policies and procedures that will promote and sustain a market for Triple P (Positive Parenting Program), which is an internationally acclaimed multi-tiered system of evidence based parenting interventions to:

- ◆ Promote the development of non-violent, protective and nurturing environments for children;
- ◆ Promote the development, growth, health and social competence of young children;
- ◆ And to reduce the incidence of child maltreatment and behavioral-emotional problems in childhood and adolescence.
- ◆ To reduce emergency department visits related to abuse and neglect.
- ◆ To reduce out of school/child care suspensions related to behavioral issues.

Halifax County Health Department agrees to:

- ◆ Serve as the Lead Health Department for the implementation of Triple P in Halifax, Northampton, Nash, Edgecombe, Vance and Warren counties.
- ◆ Maintain a high-level, full-time employee to serve as the Triple P coordinator.
- ◆ Maintain communication with your agency through telephone calls, email, mailings, and site visits regarding Triple P activities and positive parenting-related opportunities available to your agency and other organizations throughout Halifax, Hertford, and Northampton Counties.

- ♦ Serve as a resource to inform your agency of other relevant contacts and Triple P opportunities.
- ♦ Provide guidance in Triple P intervention selection based on best fit for your agency.
- ♦ Provide continual support throughout implementation phase, with the assistance from Triple P America.

The Partnering Agency agrees to:

- ♦ Support the Halifax County Health Department as the administrator for Triple P within Halifax County, and serve as a partner in determining the direction of Triple P initiatives.
- ♦ Maintain communication with the Triple P Coordinators on Triple P-related activities.
- ♦ Delegate a person to serve as the lead provider to ensure that data is collected and submitted to the coordinator monthly from all trained/accredited providers within said agency.
- ♦ Access and utilize Survey Gizmo to input data monthly and quarterly as required by the Department of Public Health Children and Youth Division.
- ♦ Support your selected providers by allowing them to attend all training and accreditation process dates for which they were selected.
- ♦ Provide support for your accredited providers to successfully implement Triple P by allowing them to integrate it into their current scope of work, permitting them to participate in peer support activities, coordinate parent sessions, collect and report evaluation data, and participate in additional Triple P-related activities as necessary.
- ♦ Assist accredited providers with reaching identified agency objectives & performance indicators by supporting the provider's recruitment, retention, implementation, and evaluation activities (i.e. providers are expected to begin using Triple P with families within one month of training and work toward their goal of families reached).
- ♦ Promote the Triple P Program within your agency and to potential clients, and serve as a referral source to Triple P providers.
- ♦ Identify local needs where Triple P may partner to provide parent consultations, provider trainings, assistance, and resources.
- ♦ Provide meeting space when possible for Triple P meetings and parent sessions.
- ♦ Commit agency representative/provider's supervisor to attend management briefing meeting with Halifax County Health Department/Triple P America.
- ♦ Notify Halifax County Health Department within 30 days if provider's employment is terminated with your agency.

All terms and conditions of this Agreement are dependent upon and subject to the allocation of funds for the purpose set forth in this Agreement, and this Agreement shall automatically terminate if funds cease to be available.

Northampton County, North Carolina

BY: _____

Director or Designee

TITLE: _____

DATE: _____

Halifax County Health Department

BY: _____

Director or Designee

TITLE: _____

DATE: _____

This instrument has been pre-audited in the manner as

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

DECISION PAPER

To: Northampton County Board of Commissioners
FROM: Northampton County Recidivism Reduction Services
DATE: August 11, 2017
Re: Choanoke Public Transportation Authority Transportation

Purpose:

The purpose of this decision paper is to request the Board of Commissioner's approval of the renewal contract between Choanoke Public Transportation Authority and Northampton County's Recidivism Reduction Services with a cost per unit of services increase.

Facts:

1. The Northampton RRS is in need of public transportation services to transport offenders in Northampton, Bertie, and Halifax and Hertford counties. CPTA is proposing an increase in a unit of services from \$10.50 to \$11.13 per unit.
 2. The proposed renewal contract was sent to Scott Mckellar, County Attorney, for review.
-

DISCUSSION

Northampton County's RRS is mandated by North Carolina Department of Public Safety Rehabilitative Programs and Services Division to provide transportation to offenders that participate in the Recidivism Reduction Services Program. CPTA has provided services to the program for years. CPTA has not requested an increase in service per unit since 2014.

RECOMMENDATION

The Northampton County Recidivism Reduction Services recommends that the Board of Commissioners approve the increase of cost agreement for transportation services with Choanoke Public Transportation Authority to provide transportation services to offenders in Northampton, Bertie, and Halifax and Hertford counties.

Respectfully Submitted,

Karen Lee, Director
Recidivism Reduction Services

COORDINATION:

County Manager:

Concur Kimberly R. Linn
Concur with comment 8/14/17
Non-concur _____

Finance Director:

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

AGREEMENT FOR TRANSPORTATION SERVICES

This agreement, made and entered into by and between Choanoke Public Transportation Authority, hereafter called Provider; and NORTHAMPTON COUNTY, NORTH CAROLINA, hereafter called Contractor;

WITNESSETH:

WHEREAS, the Provider is a body corporate and politic created by the joint resolution of the Boards of Commissioners of the counties of Bertie, Halifax, Hertford and Northampton, North Carolina, for the purpose of meeting the Public Transportation needs in the four-county area; and

WHEREAS, the Contractor is desirous of the transportation services provided by the Provider; and

WHEREAS, the Provider and the Contractor have negotiated the terms of understanding whereby the Provider agrees to provide the needed transportation services to the Contractor upon the compensation basis set forth below; and

WHEREAS, the Provider and the Contractor acknowledge that it is in the best interests of each that they make and enter into this agreement.

NOW, THEREFORE, in consideration of the promises and in further consideration of the terms and provisions set forth below, the receipt and sufficiency of which is hereby respectively acknowledged, the Provider and the Contractor agree as follows:

1. PERIOD. The period of performance of this agreement shall begin July 1, 2017 and shall terminate automatically on JUNE 30, 2018.
2. PROVIDER'S RESPONSIBILITIES.
 - A. To provide daily transportation as scheduled by the Contractor.
 - B. Notify the Contractor immediately of emergencies that may interrupt the transportation schedule.

- C. The Provider reserves the right to refuse transportation of a Contractor's client when it has been determined by the Provider that to do so would endanger the driver and other passengers being transported.
- D. The Provider's liability shall end when passengers leave the Provider's vehicles. At no time shall employees of the Provider's enter the Contractor's premises escorting the Contractor's clients.
- E. Invoice the Contractor for transportation services at the rate specified in this agreement by the 5th working day of the month.
- F. Provide special trips for the Contractor within the Provider's limitation. All trips must be requested at least one week prior to delivery date.
- G. Transportation will be provided on Tuesdays and Thursdays or Mondays and Wednesdays for the following sites with approximately time list below:

Northampton Site - 114 W. Jefferson St. Jackson, NC (**Tuesday & Thursday**) 10am to 12pm
Halifax Site - 8870 Hwy 301, Halifax, NC (**Monday & Wednesday**) 10am to 12pm
Hertford Site - 205 N. Railroad St., Ahoskie, NC (**Monday & Wednesday**) 1pm to 3pm
Bertie Site - 128 E. Granville St., Windsor, NC (**Tuesday & Thursday**) 10am to 1pm
- H. Notify the Contractor immediately of any condition that affects the transportation schedule. When conditions, such as ice and snow occur, the provider will make announcements through local television stations concerning the transportation schedule.

3. **CONTRACTOR'S RESPONSIBILITIES.**

- A. The Contractor will notify the Provider of any cancellations by 4:00 p.m. on the day before. Failure to meet this deadline will result in the Contractor being charged with one-way trips.

- B. Notify the Provider concerning holidays or closings at least one week in advance. Except in cases of emergencies the Provider shall be notified as soon as possible.
- C. The Contractor will supply any special equipment needed by its clients.
- D. The Contractor shall be responsible for escorting passengers needing assistance to and from the Provider's vehicles. In addition, the Contractor shall be responsible for arranging for caretakers once the Provider returns their clients to the final destination.
- E. To fax the names, addresses, scheduled of appointments and destinations to the Provider by 10:00 a.m. the day before transportation is to be provided.
- F. To reimburse the Provider reimbursement at the rate stated in the agreement by the 25th day of the month after the month transportation services were provided.
- G. Notify the Provider of any special trip needs at least one week in advance.

4. SPECIAL CONDITIONS.

PROVIDER: The following holidays will be observed by the Provider.

Independence Day	---	JULY 4, 2017
Labor Day	---	SEPTEMBER 4, 2017
Thanksgiving Days	---	NOVEMBER 23 & 24 2017
Christmas Days	---	DECEMBER 22 & 25, 2017
New Year's Day	---	JANUARY 1, 2018
Dr. King's Birthday	---	JANUARY 15, 2018
Easter	---	MARCH 30, 2018
Memorial Day	---	MAY 28, 2018

In order to better communicate with you during inclement weather conditions you may call (252) 539-2022 Ext. 222 to be able to hear our schedule. We also have announcements on the following television stations:

WITN (Channel 7) Washington, NC
WRAL (Channel 5) Raleigh, NC

If you should see **(Severe Weather Plan)** this message means that Driver's do not operate and office staff more than likely will have a delayed time.

CONTRACTOR:

5. **COMPENSATION.** The Contractor agrees to pay the Provider for its transportation services, upon invoice, at the following rates and terms:

\$11.13 per unit of service (Unit of Service meaning one-way trip)
Contractor will be charged for a one-way trip for no shows, unless cancellation is made by 4:00 p.m. on the day before services are scheduled to be provided.

A 1 ½ % service charge will be added for all past due accounts beyond 60 days.

Checks shall be made payable to: Choanoke Public Transportation Authority.

6. **RATE INCREASES.** Rate increases will be based on several factors such as the cost of fuel, operating expenses, local support, etc. The provider will notify the contractor immediately of any rate increase. All increases shall take affect within ten (10) days of such notification.
7. **RELATIONSHIP.** The Provider is an independent contractor and no employee-employer or agency relationship exists between the Provider and the Contractor. Drivers and other employees of the Provider are not subject to the control or supervision of the Contractor.

8. **INDEMNITY.** The Provider agrees to indemnify the Contractor of and from any and all personal injury and property damage claims which may result from the Provider's operation of its motor vehicles. The Provider shall provide the contractor proof of insurance upon request.
9. **SAFETY POLICIES.** To ensure the safe transportation of passengers, the motor vehicles of the Provider shall be operated in a careful and prudent manner and in compliance with the motor vehicle and highways laws of the State of North Carolina. Each driver shall hold a current North Carolina Drivers License issued by the Division of Motor Vehicles. The Provider maintains a statement of safety policies for the protection of its passengers and drivers, a copy of which has been provided to the Contractor, and the Contractor agrees to use its best efforts to encourage passengers to honor these policies.
10. **EARLY TERMINATION.** This agreement may be terminated at anytime with the mutual consent of the Provider and the Contractor, and it may be terminated unilaterally by either party upon thirty (30) days written notice to the other.
11. **AMENDMENTS.** This agreement may be amended or modified anytime with the mutual consent of the Provider and the Contractor. Amendments shall be in writing and in an instrument or equal dignity with this agreement.
12. **COMMUNICATIONS.** The mailing address of the Provider is CHOANOKE PUBLIC TRANSPORTATION AUTHORITY, PO BOX 320, RICH SQUARE, NC 27869 and its telephone number is (252) 539-2022. The contact person is PAM PERRY, EXECUTIVE DIRECTOR. The mailing address of the Contractor is P.O. BOX 975, JACKSON, NC 27845 and its telephone number is (252) 534-1627. The contact person for the Contractor is KAREN LEE.
13. **INTERPRETATION.** This agreement shall be interpreted in accordance with the laws of the State of North Carolina.
14. **E-Verify Certification.** Employers and their subcontractors with twenty-five (25) or more employees in the State of North Carolina as defined in Article 2 of Chapter 64 of the North Carolina General

Statutes must comply with E-Verify requirements in order to contract with governmental units. E-Verify is a program operated by the United States Department of Homeland Security and other federal agencies, or any successor or equivalent program used to verify the work authorization of newly hired employees. The Provider certifies that it is aware of and in compliance with the requirements of E-Verify and Article 2 of Chapter 64 of the North Carolina General Statutes. In addition, the Provider certifies that to the best of its knowledge, any subcontractors employed by it as a part of this Agreement are in compliance with the requirements of E-Verify and Article 2 of Chapter 64 of the North Carolina General Statutes. The Provider acknowledges and agrees that local governments are prohibited from contracting with persons or entities that do not comply with E-Verify requirements and that Northampton County is relying on the certifications set forth herein in order to contract with the Provider.

15. **CAPTIONS.** The captions in this agreement are for convenience only, and they shall not be interpreted to diminish or amplify the terms hereof.
16. **ENTIRE AGREEMENT.** These terms of this agreement constitute the entire agreement between the Provider and the Contractor, and there are no contemporaneous oral agreements contrary hereto.

IN WITNESS WHEREOF, the Provider, by its Executive Director and by Authority duly given by its Board of Directors, and the Contractor, by its Board and by Authority duly given, hereby execute this agreement in duplicate originals, one of which is retained by each.

CHOANOKE PUBLIC TRANSPORTATION AUTHORITY

Donna Clark

WITNESS

BY

DATE

8-2-17

NORTHAMPTON COUNTY, NORTH CAROLINA

WITNESS

BY

DATE

This instrument has been pre-audited in the manner as

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

Reenie Edwards

Finance Officer

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 \$3,052.01 on 22 appeals.

A motion was made by Geneva Faulkner and seconded by Fannie Greene 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.**

Application for Tax Exemption (Abide in Him Ministries, Inc.):

Mrs. Cathy Allen, Tax Administrator, appeared before the Board to obtain a decision as to if Abide in Him Ministries, Inc. meets the requirement for Tax Exemption on Parcel 04-04902 and release tax bill 17A0404902 in the amount of \$621.60.

Mr. Joseph Brown presented the Board with information regarding services provided by Abide in Him Ministries, Inc. on the parcel.

A motion was made by Geneva Faulkner and seconded by Fannie Greene to approve the Tax Exemption for Abide in Him Ministries, Inc. on the parcel stated. **Question Called: All present voting yes. Motion carried.**

Appeal of Present Use Valuation (Bobby Edwards):

Mrs. Allen appeared before the Board to obtain a decision as to if Mr. Bobby Edwards meets the requirements for Present Use Assessment on Parcels 03-04975 and 03-04986.

Mr. Bobby Edwards presented the Board with a form from ASC regarding land size.

A motion was made by Charles Tyner and seconded by Geneva Faulkner to approve the present use assessment on parcels 03-04975 and 03-04986. **Question called. Yes (Commissioner Tyner, Faulkner, Deloatch) No (Commissioner Greene, Carter). Motion carried.**

Present Use (forestry tract):

Mrs. Allen appeared before the Board to obtain a decision on woodland parcels that are applying for or are currently under Present Use Valuation.

A motion was made by Geneva Faulkner and seconded by Charles Tyner to approve the steps listed above in determining approval of small woodland tracts to remain under Present Use Assessment. **Question Called: All present voting yes. Motion carried.**

Appeal of Deferred Taxes (Delbridge, Figueiredo, and Gundy):

Mrs. Allen would like to defer any action on this matter due to the citizen not being present.

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

DECISION PAPER

TO: NORTHAMPTON COUNTY BOARD OF COMMISSIONERS

FM: Cathy B. Allen, Tax Administrator

RE: Ad Valorem Tax Appeals

DT: August 9, 2017

THIS IS A DECISION PAPER.

PURPOSE: To obtain the Board's approval to release or refund Ad Valorem taxes assessed in the amount of **\$3,052.01** on twenty-two (22) 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: _____

August 9, 2017

Ad Valorem Tax Appeals

NAME	ACCOUNT	ACTION	AMOUNT	REASON
Davis, Dean Fleetwood	92698	Refund	\$ 25.25	Listing Error
Davis, Rhonda	129018	Release	20.30	Double Listed
Conwell, Gurney Smith III	89342	Release	28.84	Taxpayer Error in Listing
Jacobs, Bill & Lucy	24377	Release	34.21	Listing Error (Exemption)
Jacobs, Evelyn	24394	Release	66.94	Listing Error(Exemption)
Jacobs, Joe Lee	24413	Release	113.04	Listing Error(Exemption)
Jefferson, Beatrice	56119	Release	93.90	Listing Error(Exemption)
Jenkins, Ernest & Ora	28284	Release	66.43	Listing Error(Exemption)
Jerman, Mabel Phillips	124919	Refund	53.97	Listing Error(Exemption)
Jones, Willie & Carrie	57988	Release	264.45	Listing Error(Exemption)
Miller, William & Bev	128388	Release	90.34	Assessing Error
Morrison, Michele P	129081	Release	174.50	Military Exempt
North Carolina Coastal Land Tr	128867	Release	524.98	Exemption Approved
Outland, R B Jr	25640	Release	34.64	Double Listed
Pope, Courtney & Wesley	128877	Release	478.49	Double Listed
Powell, Clara McNair	93723	Release	104.29	Late Audit Letter Rec'd
Roberts, Hattie	55424	Release	247.50	Listing Error
Roberts, Hattie	55424	Refund	247.50	Listing Error
Scott, Loretta	90401	Release	247.50	Listing Error(Exemption)
Steele, Robert	114400	Release	87.60	Taxpayer Error in Listing
Snyder, Douglas	110594	Release	4.38	Listing Error
West, Sandy	129171	Release	42.96	Assessing Error
TOTAL REFUNDS/RELEASES			\$ 3,052.01	

Respectfully submitted,

CATHY B. ALLEN
TAX ADMINISTRATOR

CBA/br

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

POSITION PAPER

TO: NORTHAMPTON COUNTY BOARD OF COMMISSIONERS
FM: Cathy Allen, Tax Administrator
RE: Application for Tax Exemption On parcel 04-04902 own by Abide in Him Ministries, Inc.
DT: August 9, 2017

PURPOSE: To obtain the Board's action concerning whether Abide in Him Ministries, Inc filing of an application meets the requirement for Tax Exemption on the above reference parcel.

FACTS: Mr. & Mrs. Joseph Brown filed an application on behave of Abide in Him Ministries, Inc which was timely received in office on January 11, 2017.

G.S. 105-278.3 Real and personal property used for religious purposes. See attached.

DISCUSSION: Mrs. Brown reported the property (Residence only) as being used for the purpose of couples lodging while receiving marriage Bible study, mentoring and attending prayer meetings.

CONCLUSION:

RECOMMENDATION: To deny the application due to the property not being use for a religious purpose as per G.S. 105-273 (d) (1)

If the Board of Commissioners approves the applications the Tax office would request the Board to authorization to the Tax Collector to release from tax bill 17A0404902 in the amount of \$621.60. (G01 \$58.54, F52 \$38.06)

ACTION BY THE BOARD:

APPROVED _____

DISAPPROVED _____

OTHER _____

SIGNATURE & DATE _____

§ 105-278.3. Real and personal property used for religious purposes.

(a) Buildings, the land they actually occupy, and additional adjacent land reasonably necessary for the convenient use of any such building shall be exempted from taxation if wholly owned by an agency listed in subsection (c), below, and if:

- (1) Wholly and exclusively used by its owner for religious purposes as defined in subsection (d)(1), below; or
- (2) Occupied gratuitously by one other than the owner and wholly and exclusively used by the occupant for religious, charitable, or nonprofit educational, literary, scientific, or cultural purposes.

(b) Personal property shall be exempted from taxation if wholly owned by an agency listed in subsection (c), below, and if:

- (1) Wholly and exclusively used by its owner for religious purposes; or
- (2) Gratuitously made available to one other than the owner and wholly and exclusively used by the possessor for religious, charitable, or nonprofit educational, literary, scientific, or cultural purposes.

(c) The following agencies, when the other requirements of this section are met, may obtain exemption for their properties:

- (1) A congregation, parish, mission, or similar local unit of a church or religious body; or
- (2) A conference, association, presbytery, diocese, district, synod, or similar unit comprising local units of a church or religious body.

* (d) Within the meaning of this section:

- (1) A religious purpose is one that pertains to practicing, teaching, and setting forth a religion. Although worship is the most common religious purpose, the term encompasses other activities that demonstrate and further the beliefs and objectives of a given church or religious body. Within the meaning of this section, the ownership and maintenance of a general or promotional office or headquarters by an owner listed in subdivision (2) of subsection (c), above, is a religious purpose and the ownership and maintenance of residences for clergy, rabbis, priests or nuns assigned to or serving a congregation, parish, mission or similar local unit, or a conference, association, presbytery, diocese, district, synod, province or similar unit of a church or religious body or residences for clergy on furlough or unassigned, is also a religious purpose. However, the ownership and maintenance of residences for other employees is not a religious purpose for either a local unit of a church or a religious body or a conference, association, presbytery, diocese, district, synod, or similar unit of a church or religious body. Provided, however, that where part of property which otherwise qualifies for the exemption provided herein is made available as a residence for an individual who provides guardian, janitorial and custodial services for such property, or who oversees and supervises qualifying activities upon and in connection with said property, the entire property shall be considered as wholly and exclusively used for a religious purpose.
- (2) A charitable purpose is one that has humane and philanthropic objectives; it is an activity that benefits humanity or a significant rather than limited segment of the community without expectation of pecuniary profit or reward. The humane treatment of animals is also a charitable purpose.
- (3) An educational purpose is one that has as its objective the education or instruction of human beings; it comprehends the transmission of information and the training or development of the knowledge or skills of individual persons.

- (4) A literary purpose is one that pertains to letters or literature, especially writing, publishing, and the study of literature. It includes the literature of the stage and screen as well as the performance or exhibition of works based on literature.
- (5) A cultural purpose is one that is conducive to the enlightenment and refinement of taste acquired through intellectual and aesthetic training, education, and discipline.
- (6) A scientific purpose is one that yields knowledge systematically through research, experimentation or other work done in one or more of the natural sciences.

(e) **(Repealed effective for taxes imposed for taxable years beginning on or after July 1, 2015.)** Notwithstanding the exclusive-use requirement of subsection (a), above, if part of a property that otherwise meets that subsection's requirements is used for a purpose that would require exemption if the entire property were so used, the valuation of the part so used shall be exempted from taxation.

(f) The fact that a building or facility is incidentally available to and patronized by the general public, so long as there is no material amount of business or patronage with the general public, shall not defeat the exemption granted by this section.

(g) **(Effective for taxes imposed for taxable years before July 1, 2015.)** Notwithstanding the exclusive-use requirement of subsection (a), above, any parking lot wholly owned by an agency listed in subsection (c), above, may be used for parking without removing the tax exemption granted in this section; provided, the total charge for said uses shall not exceed that portion of the actual maintenance expenditures for the parking lot reasonably estimated to have been made on account of said uses. This subsection shall apply beginning with the taxable year that commences on January 1, 1978.

(g) **(Effective for taxes imposed for taxable years beginning on or after July 1, 2015.)** The following exceptions apply to the exclusive-use requirement of subsection (a) of this section:

- (1) If part, but not all, of a property meets the requirements of subsection (a) of this section, the valuation of the part so used is exempt from taxation.
- (2) Any parking lot wholly owned by an agency listed in subsection (c) of this section may be used for parking without removing the tax exemption granted in this section if the total charge for parking uses does not exceed that portion of the actual maintenance expenditures for the parking lot reasonably estimated to have been made on account of parking uses. This subsection shall apply beginning with the taxable year that commences on January 1, 1978.
- (3) A building and the land occupied by the building is exempt from taxation if it is under construction and intended to be wholly and exclusively used by its owner for religious purposes upon completion. For purposes of this subdivision, a building is under construction starting when a building permit is issued and ending at the earlier of (i) 90 days after a certificate of occupancy is issued or (ii) 180 days after the end of active construction. (1973, c. 695, s. 4; c. 1421; 1975, c. 848; 1977, c. 867; 2005-435, s. 59(a); 2015-185, s. 1(a).)



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
Cathy B. Allen, Tax Administrator/Collector

Abide in Him Ministries, Inc.
Attn: Jane Brown
PO Drawer S
Garysburg, NC 27831

August 9, 2017

PARCELS: 04-04902

Dear Property Owner,

Your appeal with the Northampton Board of County Commissioners is scheduled to be heard on August 21, 2017; the board will convene at 6:00 pm. The purpose for the hearing is to allow you the opportunity to present proof or provide seven copies of any evidence to substantiate your appeal for property exemption/exclusion.

The meeting will be held in the Commissioner's Room on the Court House Square, which was the old Agriculture Building Auditorium in Jackson, NC.

In the event that you cannot attend the scheduled meeting, please contact me prior to the scheduled date by calling (252) 534-3431 extension 160.

If you fail to appear before the Board at the designated time, the Board will review your appeal and render a decision based on the available information.

Sincerely,

Cathy B. Allen
Tax Administrator

NOTICE OF DECISION

This notice was mailed on: May 23, 2017

Abide in Him Ministries, Inc.
PO Drawer S
Garysburg, NC 27831

Dear Taxpayer:

On January 11, 2017, the Northampton County Assessor received and reviewed your application for exemption or exclusion on the above parcel. As the Assessor, I have made the following decision based on the information provided on your application, effective for tax year 2017.

County Identification/Description of Property under Appeal:

PIN # 04-04902

Description of Property: **Leasehold Improvement (Resident)**

Property address (if applicable):

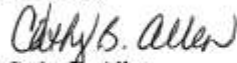
Value under appeal: **\$63,428**

Decision: Request denied, property used for couples lodging. G.S. 278.5 (a) states Buildings, the land they actually occupy, and additional adjacent land reasonably necessary for the convenient use of any such building or for the religious educational programs of the owner, shall be exempted from taxation if: (4) Wholly and exclusively used for
a. Religious worship or
b. Purposes of instruction in religious education.

It is my duty to inform you that you have the right to appeal my decision to the Northampton County Board of Commissioners. Such appeal must be scheduled at a regular meeting of the Board. I will be glad to schedule a hearing for you upon your written request.

Enclosed you will find a copy of the application you submitted for your records. If I can be of further assistance please let me know.

Sincerely,


Cathy B. Allen
Tax Administrator/Assessor

LONGVIEW RETREAT



**Longview Retreat
P O Box S
Garysburg, NC
252.578.8799**



LONGVIEW

RETREAT

August 21, 2017

1. We request real property and personal property tax exemption for all our properties actively used in our ministry. Currently, this is the Genesis House building and contents and the Bell House contents only. The Genesis House is our first guest house. The Bell house is our meeting space. It is owned by Joe and Jane Brown. The contents are owned by the ministry. This request does NOT include Parcel Number 0601311 and 1300600 that equal 186 acres east of Rich Square.
2. We are organized as a 501 (c) (3), non profit and legally recognized by the IRS as a public charity. Please see the included letter from the IRS. Therefore, I believe we should be tax exempt for our properties used in the ministry. We were denied in the original application because the Genesis House is used primarily for lodging. Please see the included letter of denial from Ms. Cathy Allen, Tax Administrator, Northampton County. I am not a lawyer and perhaps I filed us under the wrong "pigeon hole".
3. G.S. 105-278.7 .105-278.7. **Real and personal property used for educational, scientific, literary, or charitable purposes.** May be a better fit. Please see it as included. We are a Christian ministry trying to improve the quality of life in our region by teaching godly, Biblical principles of relationship--especially the marriage relationship. We are a public charity as defined in subsection (f) (4). Christian education is central to our mission as defined in subsection (f) (1).
4. With all due respect, we ask for real property and personal property tax exemption for all our properties actively used in our ministry.

PO Drawer S, Garysburg, NC 27831 1910 Highway 158, Garysburg, NC 27831 252 578 8799
www.longviewretreat.com an Abide in Him Ministries, Inc. 501(c)3 facility, dba Longview Retreat

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

MAR 26 2004
Date:

Employer Identification Number:
56-2168139

DLN:

17053059843094

Contact Person:

THOMAS C KOESTER

ID# 31116

Contact Telephone Number:

(877) 829-5500

Public Charity Status:

170(b)(1)(A)(vi)

ABIDE IN HIM MINISTRIES INC
PO DRAWER S
GARYSBURG, NC 27831-0000

Dear Applicant:

Our letter dated January 2000, stated you would be exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code, and you would be treated as a public charity during an advance ruling period.

Based on our records and on the information you submitted, we are pleased to confirm that you are exempt under section 501(c)(3) of the Code, and you are classified as a public charity under the Code section listed in the heading of this letter.

Publication 557, Tax-Exempt Status for Your Organization, provides detailed information about your rights and responsibilities as an exempt organization. You may request a copy by calling the toll-free number for forms, (800) 829-3676. Information is also available on our Internet Web Site at www.irs.gov.

If you have general questions about exempt organizations, please call our toll-free number shown in the heading between 8:00 a.m. - 6:30 p.m. Eastern time.

Please keep this letter in your permanent records.

Sincerely yours,



Lois G. Lerner
Director, Exempt Organizations
Rulings and Agreements

Letter 1050 (DO/CG)

NOTICE OF DECISION

This notice was mailed on: May 23, 2017

Abide in Him Ministries, Inc.
PO Drawer S
Garysburg, NC 27831

Dear Taxpayer:

On January 11, 2017, the Northampton County Assessor received and reviewed your application for exemption or exclusion on the above parcel. As the Assessor, I have made the following decision based on the information provided on your application, effective for tax year 2017.

County Identification/Description of Property under Appeal:

PIN # **04-04902**

Description of Property: **Leasehold Improvement (Resident)**

Property address (if applicable):

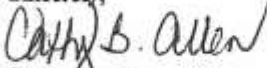
Value under appeal: **\$63,428**

Decision: **Request denied, property used for couples lodging. G.S. 278.5 (a) states Buildings, the land they actually occupy, and additional adjacent land reasonably necessary for the convenient use of any such building or for the religious educational programs of the owner, shall be exempted from taxation if: (4) Wholly and exclusively used for**
a. Religious worship or
b. Purposes of instruction in religious education.

It is my duty to inform you that you have the right to appeal my decision to the Northampton County Board of Commissioners. Such appeal must be scheduled at a regular meeting of the Board. I will be glad to schedule a hearing for you upon your written request.

Enclosed you will find a copy of the application you submitted for your records. If I can be of further assistance please let me know.

Sincerely,



Cathy B. Allen
Tax Administrator/Assessor



LONGVIEW RETREAT

§ 105-278.7. Real and personal property used for educational, scientific, literary, or charitable purposes.

(a) Buildings, the land they actually occupy, and additional adjacent land necessary for the convenient use of any such building shall be exempted from taxation if wholly owned by an agency listed in subsection (c), below, and if:

- (1) Wholly and exclusively used by its owner for nonprofit educational, scientific, literary, or charitable purposes as defined in subsection (f), below; or
- (2) Occupied gratuitously by an agency listed in subsection (c), below, other than the owner, and wholly and exclusively used by the occupant for nonprofit educational, scientific, literary, charitable, or cultural purposes.

(b) Personal property shall be exempted from taxation if wholly owned by an agency listed in subsection (c), below, and if:

- (1) Wholly and exclusively used by its owner for nonprofit educational, scientific, literary, or charitable purposes; or
- (2) Gratuitously made available to an agency listed in subsection (c), below, other than the owner, and wholly and exclusively used by the possessor for nonprofit educational, scientific, literary, or charitable purposes.

(c) The following agencies, when the other requirements of this section are met, may obtain property tax exemption under this section:

- (1) A charitable association or institution,
- (2) An historical association or institution,
- (3) A veterans' organization or association,
- (4) A scientific association or institution,
- (5) A literary association or institution,
- (6) A benevolent association or institution, or
- (7) A nonprofit community or neighborhood organization.

(d) Notwithstanding the exclusive-use requirements of subsection (a), above, if part of a property that otherwise meets the subsection's requirements is used for a purpose that would

require exemption if the entire property were so used, the valuation of the part so used shall be exempted from taxation.

(e) The fact that a building or facility is incidentally available to and patronized by the general public, so long as there is no material amount of business or patronage with the general public, shall not defeat the exemption granted by this section.

(f) Within the meaning of this section:

(1) An educational purpose is one that has as its objective the education or instruction of human beings; it comprehends the transmission of information and the training or development of the knowledge or skills of individual persons.

(2) A scientific purpose is one that yields knowledge systematically through research, experimentation, or other work done in one or more of the natural sciences.

(3) A literary purpose is one that pertains to letters or literature, especially writing, publishing, and the study of literature. It includes the literature of the stage and screen as well as the performance or exhibition of works based on literature.

(4) A charitable purpose is one that has humane and philanthropic objectives; it is an activity that benefits humanity or a significant rather than limited segment of the community without expectation of pecuniary profit or reward. The humane treatment of animals is also a charitable purpose.

(5) A cultural purpose is one that is conducive to the enlightenment and refinement of taste acquired through intellectual and aesthetic training, education, and discipline. (1973, c. 695, s. 4; 1995 (Reg. Sess., 1996), c. 646, s. 15; 2005-435, ss. 59(b), 59(c).)

POSITION PAPER

TO: NORTHAMPTON COUNTY BOARD OF COMMISSIONERS
FM: Cathy Allen, Tax Administrator
RE: Appeal of Present Use Valuation on parcel 03-04975 and 03-04986
DT: August 1, 2017

PURPOSE: To obtain the Board's decision as to if Mr. Bobby Edwards shows just cause as to why he did not make a timely application on parcels 03-04975 and 03-04986 and if he meets the requirements for Present Use Assessment on these parcels.

FACTS: Mr. Edwards filed a late application for Present Use Assessment on parcels 03-04975 and 03-4986 on April 25, 2017 (See attached pages of his application).

Mr. Edwards was sent a letter on May 31, 2017 (see attached) that informed him that his application was not made in a timely matter. The deadline to submit a timely application was February 17, 2017. This also informed him that according to a survey recorded in Plat Book 44 Page 84, parcel 03-04975 has a size of 10.03 with 9.92 acres of cleared land.

Parcel 03-04975 has a size of 10.03 acres with 9.92 acres of cleared land and .11 acres of wood land. Parcel 03-04986 has a size of 9.27 acres with 5.77 acres of clear land, 2.50 acres of wood land and 1 acre for the home site.

Plat Book 44 Page 84 states "Larry Edwards land to be conveyed to Bobby E. Edwards and combined" after the conversance the total combined area will be 10.12 acres.

Mr. Edwards made a timely appeal on July 07, 2017. (See attached)

In *Chester vs. Carteret (1990)*, the North Carolina Property Tax Commission concluded that contiguous tax parcels can be considered one tract and therefore the tract (singular) would qualify if the contiguous tax parcels had enough acreage in production to meet the size requirement.

Mr. Edward's parcels 03-04975 and 03-04986 are not contiguous therefore cannot be considered as one tract (See attached map)

105-277.3 - Agricultural, horticultural, and forestland – Classifications (1) states "Agricultural land. - Individually owned agricultural land consisting of one or more tracts, **one of which satisfies** the requirements of this subdivision. For agricultural land used as a farm for aquatic species, as defined in G.S. 106-758, the tract must meet the income requirement for agricultural land and must consist of at least five acres in actual production or produce at least 20,000 pounds of aquatic species for commercial sale annually, regardless of acreage. For all other agricultural land, **the tract must meet the income requirement for agricultural land and must consist of at least 10 acres that are in actual production.** Land in actual production includes land under

improvements used in the commercial production or growing of crops, plants, or animals.”

On February 16, 2015, the Board of Commissioners denied Mr. Edwards’s appeal for Present Use Assessment due to the amount of clear land. (See attached) The only difference from that time and today is based on Plat Book 44 Page 84, the cleared land acres is 9.92.

DISCUSSION: Mr. Edward’s parcel 03-04975 contains 9.92 acres of clear land and parcel 03-04986 contains 5.77 acres of clear land and they are not contiguous, which does not meet the size requirements nor does he, as a legal entity, own, another parcel that meets the size requirement.

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

CONCLUSION: Mr. Edwards’s parcels 03-04975 and 03-04986 do not qualify for Present Use Assessment.

RECOMMENDATION: Board of Commissioners denies Mr. Bobby Edwards appeal.

ACTION BY THE BOARD:

APPROVED _____

DISAPPROVED _____

OTHER _____

SIGNATURE & DATE _____

AV-5
Web
3-13

Application for Agriculture, Horticulture, and Forestry Present-Use Value Assessment

(G.S. 105-277.2 through G.S. 105-277.7)

County of Northampton, NC

Tax Year 2016-2017

Full Name of Owner(s) <u>Bobby Earl Edwards</u>			
Mailing Address of Owner <u>144 Edwards Lane</u>			
City <u>Pendleton</u>	State <u>NC</u>	Zip Code <u>27862</u>	
Home Telephone Number <u>(252) 585-1962</u>	Work Telephone Number <u>N/A</u>	Ext. <u></u>	Cell Phone Number <u>(252) 578-1646</u>

Instructions

Application Deadline: This application must be filed during the regular listing period, or within 30 days of a notice of a change in valuation, or within 60 days of a transfer of the land.

Where to Submit Application: Submit this application to the county tax assessor where this property is located. County tax assessor addresses and telephone numbers can be found online at: www.donc.com/downloads/CountyList.pdf. DO NOT submit this application to the North Carolina Department of Revenue.

- Office Use Only:

This application is for: (check all that apply)

☒ AGRICULTURE (includes Aquaculture)

☐ HORTICULTURE

☐ FORESTRY

Enter the Parcel Identification Number, acreage breakdown, and acreage total for each tax parcel included in this application:

PARCEL ID	OPEN LAND in Production	OPEN LAND not in Production	WOOD LAND	WASTE LAND	CRP LAND	HOME SITE	OTHER (Describe in Comments)	TOTAL ACRES
<u>03-04975</u>	<u>11.1</u>		<u>0.1</u>					
<u>03-04986</u>	<u>6.6</u>		<u>3.4</u>					

Comments:

☐ Yes ☒ No ➤ Does the applicant own property in other counties that is also in present-use value and is within 50 miles of this property? If YES, list the county or counties and parcel identification number(s):

County:

Parcel ID:

County:

Parcel ID:

IMPORTANT!

AGRICULTURE and HORTICULTURE applications with LESS than 20 acres of woodland generally need to complete PARTS 1, 2, and 4.

AGRICULTURE and HORTICULTURE applications with MORE than 20 acres of woodland generally need to complete PARTS 1, 2, 3, and 4.

FORESTRY applications need to complete PARTS 1, 3, and 4.

ADDITIONALLY, applications for CONTINUED USE of existing present-use value classification need to complete PART 5.

Please contact the Tax Assessor's office if you have questions about which parts should be completed.

Key elements in a written plan for a sound forestland management program are listed below:

1. Management and Landowner Objectives Statement—Long range and short range objectives of owner(s) as appropriate.
2. Location—Include a map or aerial photograph that locates the property described and also delineates each stand referenced in the "Forest Stand(s) Description/Inventory and Stand Management Recommendations" (item 3 below).
3. Forest Stand(s) Description/Inventory and Stand Management Recommendations -- Include a detailed description of various stands within the forestry unit. Each stand description should detail the acreage, species, age, size (tree diameter, basal area, heights), condition (quality and vigor), topography, soils and site index or productivity information, Stand-specific forest management practices needed to sustain productivity, health and vigor must be included with proposed timetable for implementation.
4. Regeneration-Harvest Methods and Dates--For each stand, establish a target timetable for harvest of crop trees, specifying the type of regeneration-harvest (clear cut, seed tree, shelter wood, or selection regeneration systems as applicable).
5. Regeneration Technique--Should include a sound proposed regeneration plan for each stand when harvest of final crop trees is done. Specify intent to naturally regenerate or plant trees.

NOTE: Forest management plans can and should be updated as forest conditions significantly change (e.g. change in product class mix as the stand ages and grows, storm damage, insect or disease attack, timber harvest, thinning, wildfire). The county will audit plans periodically and, to remain eligible for use-value treatment, the plan must be implemented.

Part 4. Affirmation

AFFIRMATION OF APPLICANT – I (we) the undersigned declare under penalties of law that this application and any attachments hereto have been examined by me (us) and to the best of my (our) knowledge and belief are true and correct. In addition, I (we) fully understand that an ineligible transfer of the property or failure to keep the property actively engaged in commercial production under a sound management program will result in the loss of eligibility. I (we) fully understand that loss of eligibility will result in removal from the program and the immediate billing of deferred taxes.

Bobby Earl Edwards

Signature of Owner (All tenants of a tenancy in common must sign.)

Title

Date

04/25/17

Signature of Owner (All tenants of a tenancy in common must sign.)

Title

Date

Signature of Owner (All tenants of a tenancy in common must sign.)

Title

Date

Part 5. Continued Use (Complete only if the property is currently in Present-Use Value and you are applying for immediate eligibility under the Continued Use exception. See G.S. 105-277.3(b2)(1) for full details.)

- I certify:
1. The property is currently in Present-Use Value.
 2. I intend to continue the current use of the land under which it currently qualifies.
 3. I understand I will be responsible for all deferred taxes due because of any disqualification.
 4. I ACCEPT FULL LIABILITY FOR ANY EXISTING DEFERRED TAXES.

Note: If the property is currently in Present-Use Value and liability is not accepted, the full amount of the deferred taxes will typically be due in the name of the grantor immediately. Liability need not be accepted and no deferred taxes are due for qualifying transfers pursuant to G.S. 105-277.3(b) and (b1). For example, liability does not need to be accepted for qualifying transfers to relatives. However, any deferred taxes existing at the time of transfer will remain a lien on the property. Owners already receiving Present-Use Value on properties not included in this application may wish to review the alternative provisions of G.S. 105-277.3(b2)(2).

Signature of Owner (All tenants of a tenancy in common must sign.)

Title

Date

Signature of Owner (All tenants of a tenancy in common must sign.)

Title

Date

Signature of Owner (All tenants of a tenancy in common must sign.)

Title

Date

FOR OFFICE USE ONLY: ☐ APPROVED ☐ DENIED BY: _____ REASON FOR DENIAL: _____



NORTHAMPTON COUNTY

Tax Department

Post Office Box 637, 104 Thomas Bragg Drive

Jackson, North Carolina 27845

(252) 534-1309 Ext 161

Fax (252) 534-1406

Avery L. Davis Chief Appraiser

May 31, 2017

EDWARDS, BOBBY EARL
144 EDWARDS LANE
PENDLETON, NC 27862

Dear Taxpayer,

I am writing in reference to your parcel number 03-04975 of which you own 100%. This parcel is known as the EDWARDS EST TR 5 tract and has no physical address assigned. The assessed value of this parcel is \$27,867 which represents 100% of the total value assessed to this parcel. Your account number is 122532

You submitted a Present Use Application for 03-04975 on **April 25, 2017**; the deadline to submit a timely application was **February 17, 2017**. Therefore, Present Use Assessment on this parcel cannot be granted for 2017. You may reapply during the 2018 listing period.

Upon review of your application, we found that parcel 03-04975 has a size of 10.03 acres per Plat Book 44 Page 84 recorded in the Northampton County Register of Deeds office, of the 10.03 acres there is only 9.92 acres of cleared land also please complete Part 2 of the application "Agriculture and Horticulture". North Carolina Statute 105-277.3(a) 1 states "For all other agricultural land, **the tract must meet the income requirement for agricultural land and must consist of at least 10 acres that are in actual production**. Land in actual production includes land under improvements used in the commercial production or growing of crops, plants, or animals."

If you appeal, you must submit the income information to complete the existing Present Use Application prior to your appointment before the Board.

It is my duty to inform you that any Property Owner may appeal this decision to the Board of Equalization and Review or the Board of County Commissioners. You can make an appeal by making your request known in writing within 60 days (July 31, 2017) of this notice. North Carolina General Statute 105-277.4 (a1) states "Upon a showing of good cause by the applicant for failure to make a timely application", the Board may approve a late application. You will need to state good cause as to why your application was late. Please provide a phone number where you may be contacted.

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

If you have any questions please call me at 252-534-1309 Ext. 161. I will be glad to review it with you.

Sincerely,
AVERY L. DAVIS
Chief Appraiser



NORTHAMPTON COUNTY

Tax Department

Post Office Box 637, 104 Thomas Bragg Drive

Jackson, North Carolina 27845

(252) 534-1309 Ext 161

Fax (252) 534-1406

Avery L. Davis Chief Appraiser

May 31, 2017

EDWARDS, BOBBY EARL & THELMA L
144 EDWARDS LANE
PENDLETON, NC 27862

Dear Taxpayer,

I am writing in reference to your parcel number 03-04986 of which you own 100%. This parcel is known as the EDWARDS EST TR 2 tract and has a physical address of 1555 BRITTON RD. The value of this parcel is \$34,362 which represents 100% of the value assessed to this parcel. Your account number is 87962.

You submitted a Present Use Application for 03-04975 on **April 25, 2017**; the deadline to submit a timely application was **February 17, 2017**. Therefore, Present Use Assessment on this parcel cannot be granted for 2017. You may reapply during the 2018 listing period.

Upon review of your application, we found that parcel 03-04975 has a size of 10.03 acres per Plat Book 44 Page 84 recorded in the Northhampton County Register of Deeds office, of the 10.03 acres there is only 9.92 acres of cleared land also please complete Part 2 of the application "Agriculture and Horticulture". North Carolina Statue 105-277.3(a) 1 states "For all other agricultural land, the tract must meet the income requirement for agricultural land and must consist of at least 10 acres that are in actual production. Land in actual production includes land under improvements used in the commercial production or growing of crops, plants, or animals."

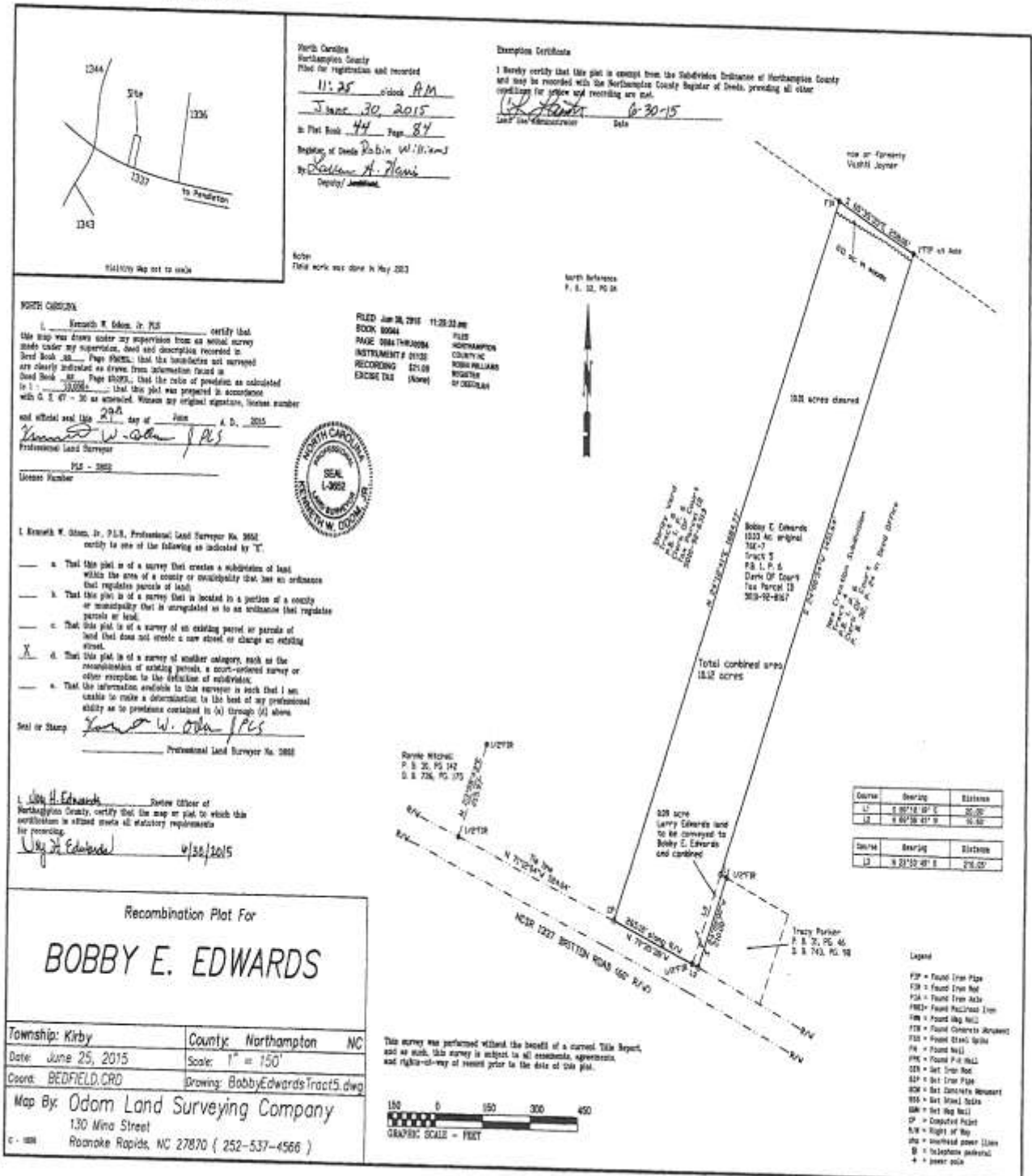
If you appeal, you must submit the income information to complete the existing Present Use Application prior to your appointment before the Board.

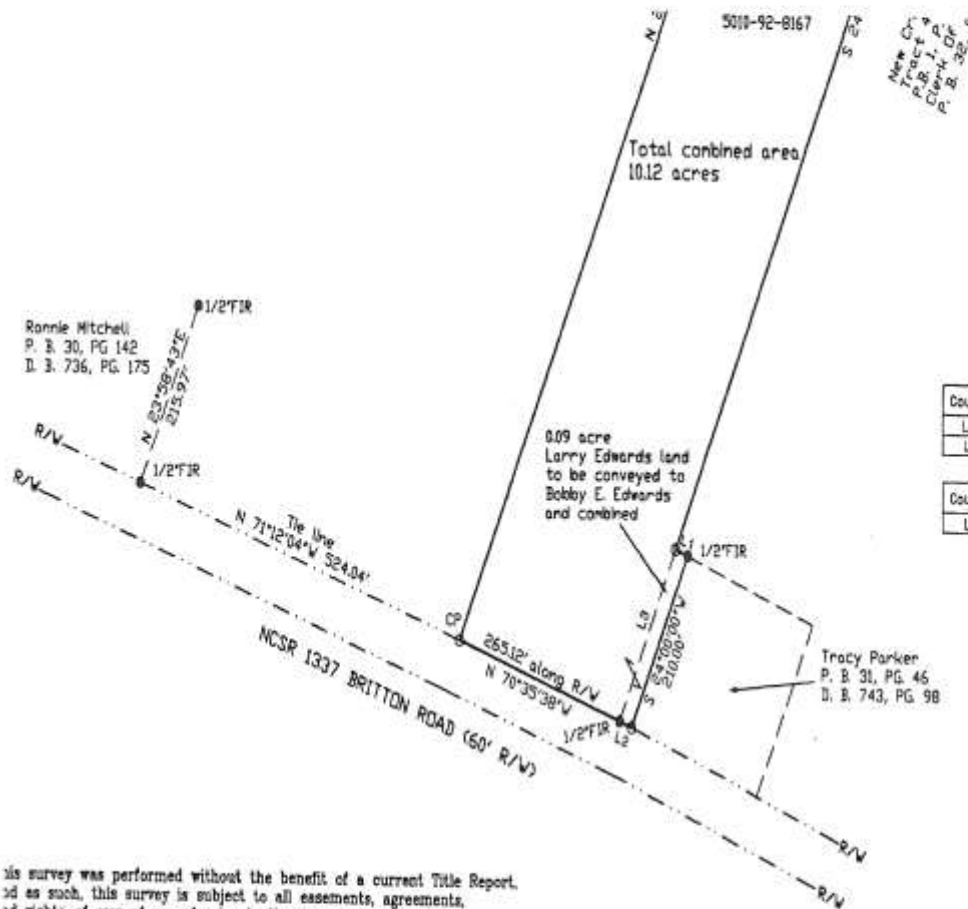
It is my duty to inform you that any Property Owner may appeal this decision to the Board of Equalization and Review or the Board of County Commissioners. You can make an appeal by making your request known in writing within 60 days (July 31, 2017) of this notice. North Carolina General Statute 105-277.4 (a1) states "Upon a showing of good cause by the applicant for failure to make a timely application", the Board may approve a late application. You will need to state good cause as to why your application was late. Please provide a phone number where you may be contacted.

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

If you have any questions please call me at 252-534-1309 Ext. 161. I will be glad to review it with you.

Sincerely,
AVERY L. DAVIS
Chief Appraiser





Course	Bearing	Distance
L1	S 69°18'19\" E	20.00'
L2	N 69°30'43\" W	19.63'

Course	Bearing	Distance
L3	N 23°53'49\" E	210.05'

Legend

- FIP = Found Iron Pipe
- FIR = Found Iron Rod
- FIA = Found Iron Axle
- FRR = Found Railroad Iron
- FNN = Found Nag Nail
- FCM = Found Concrete Monument
- FSS = Found Steel Spike
- FN = Found Nail
- FPK = Found P-K Nail
- SIR = Set Iron Rod
- SIP = Set Iron Pipe
- SCM = Set Concrete Monument
- SSS = Set Steel Spike
- SMN = Set Nag Nail
- CP = Corner Point

This survey was performed without the benefit of a current Title Report, and as such, this survey is subject to all easements, agreements, and rights-of-way of record prior to the date of this plat.

July 07, 2017

Mr. Bobby E. Edwards

144 Edwards Lane

Pendleton, North Carolina 27862

Northampton County

Board of Equalization and Review

Attn: Cathy Allen

Jackson, North Carolina 27845

Re: Property Tax Appeal, reference parcel: 03-04975



TO WHOM IT MAY CONCERN:

This letter is in response to the Notice of Decision letter dated May 31, 2017 from Avery L. Davis Chief Appraiser to me regarding my family farm, known as the Edwards Estate Tract #5, now having Northampton County Tax Parcel #03-04975. Please consider this letter my NOTICE OF APPEAL of that Decision Letter.

Please schedule an appointment for me to appear before the Board of Equalization and Review or the Board of Commissioners to appeal the tax value assessment of my farmland.

If you have any questions or require any additional information from me, you may send correspondence to my mailing address above or contact me by telephone at (252) 578-1646. Thank you for your assistance and cooperation in this matter.

X Bobby E. Edwards
Bobby E. Edwards
Landowner

NOTICE OF DECISION

This notice was mailed on: February 27, 2015

Mr. Bobby Edwards
PO Box 174
Pendleton, NC 27862



Dear Taxpayer:

On February 16, 2015, the Northampton County Board of Commissioners received an appeal regarding your filing of a late application to receive Present Use Valuation on your property. On the basis of your evidence and in due consideration of all applicable laws, the Board made the following decision effective for tax year 2014:

County Identification/Description of Property under Appeal:

PIN # 03-04975 ACCOUNT #122532

Description of Property: Edwards Est Tr 5

Property address (if applicable):

Valuation under appeal: \$35,579

Decision of the Board: To deny parcel 03-04975 which contains 9.83 acres of clear land, which does not meet the size requirements Per GS 105-277.3 nor does Mr. Edwards, as a legal entity, own, another parcel that meets the size requirement.

You may appeal the Board's decision to the North Carolina Property Tax Commission. To appeal this decision, you must send one of the following to the Commission:

a) Form AV-14, Notice of Appeal and Application for Hearing, available online at <http://www.dornc.com/downloads/property.html>. You must include a copy of this Notice of Decision with Form AV-14.

Or

b) A signed letter indicating that you wish to appeal this decision. The Commission will then mail you Form AV-14, which you must complete and return to the Commission within 30 days from the date of the Commission's letter. You must include a copy of this Notice of Decision with Form AV-14.

Your notice of appeal (either the Form AV-14 or the signed letter) must be received by the Commission within 30 days of the date of this Notice of Decision. Documents filed through the US Postal Service are considered received on the date of the US Postal Service postmark. *If the appeal bears postage affixed by an interoffice postage meter, the appeal is considered filed on the date it is received in the Commission's office.* **Failure to file your notice of appeal on time and failure to file Form AV-14 can both result in the dismissal of your appeal.**

Send your appeal documents to:

North Carolina Property Tax Commission
P.O. Box 871
Raleigh, NC 27602
(919) 733-7711

In addition, send a copy of your notice of appeal to the county tax administrator/assessor and to the county attorney.

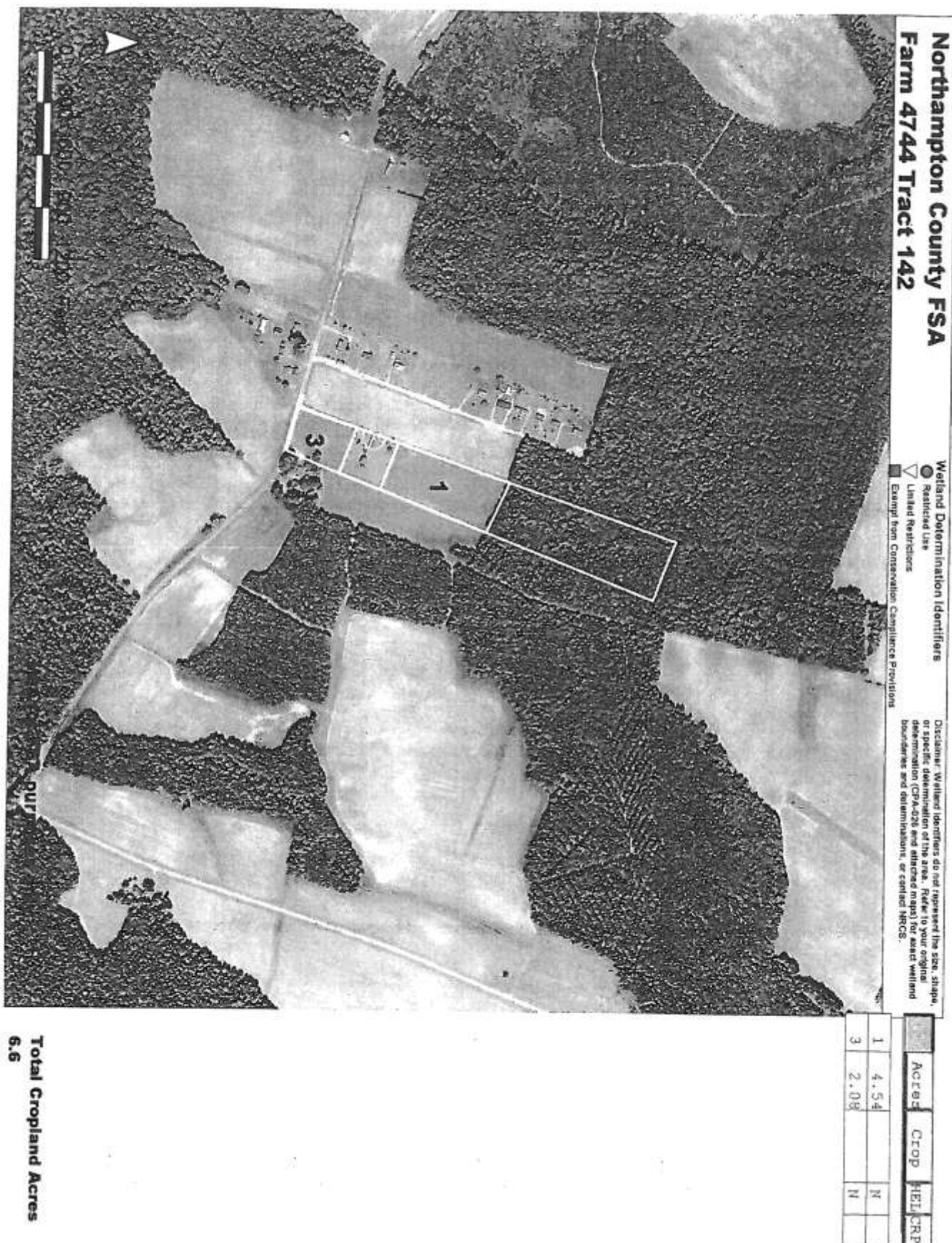
Taxpayers may prepare their notice of appeal to be filed with the Property Tax Commission. Attorneys licensed to practice law in this State may also prepare, sign and file the notice of appeal with the Property Tax Commission on behalf of the taxpayers. However, a tax representative or agent is not permitted to prepare, sign or file the appeal on behalf of the taxpayers.

If you have any questions regarding this matter please contact the tax office for assistance.

Sincerely,

Cathy B. Allen
Tax Administrator/Collector







POSITION PAPER

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

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

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

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

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

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

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

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

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

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

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

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

DISCUSSION:

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

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

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

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

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

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

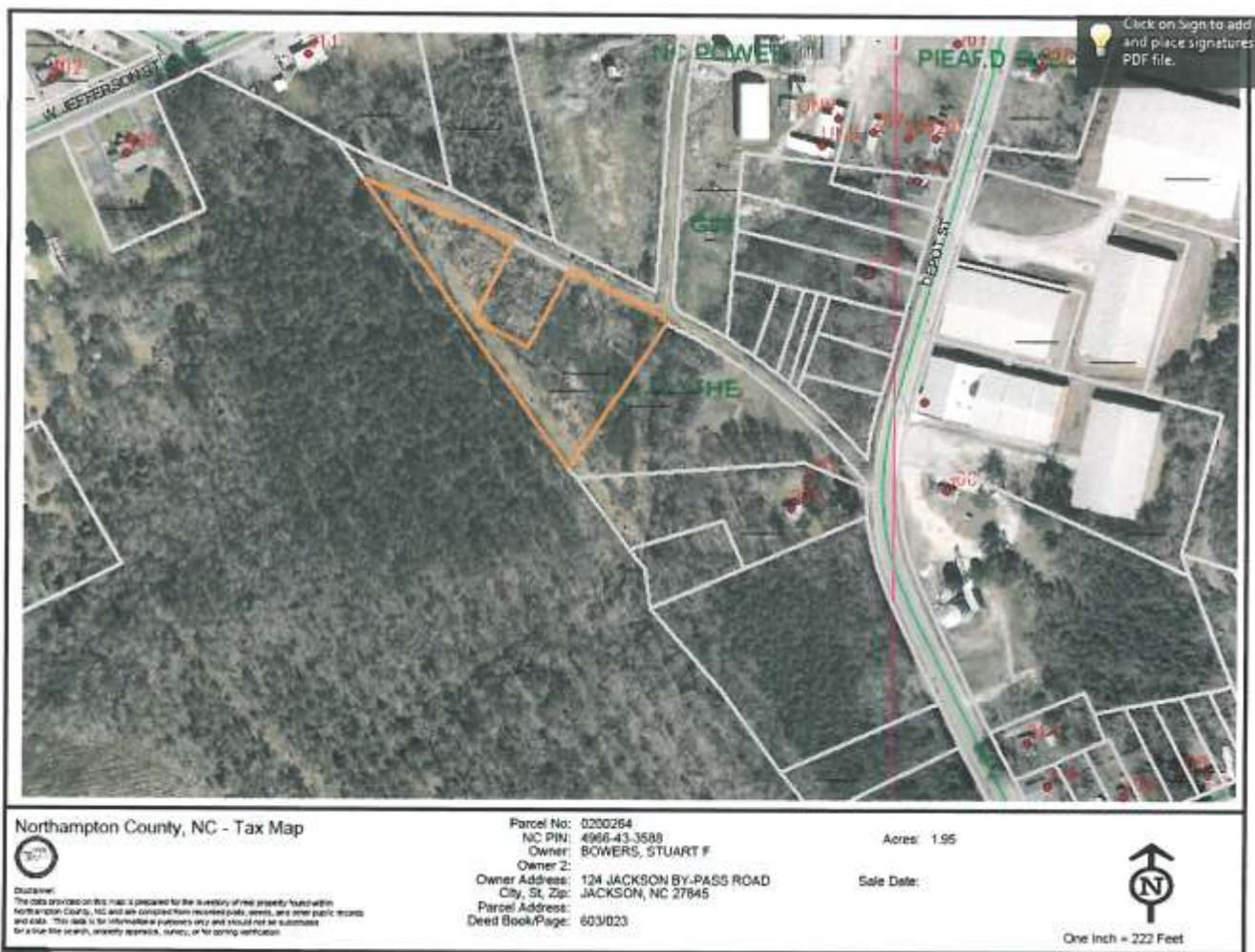
ACTION BY THE BOARD:

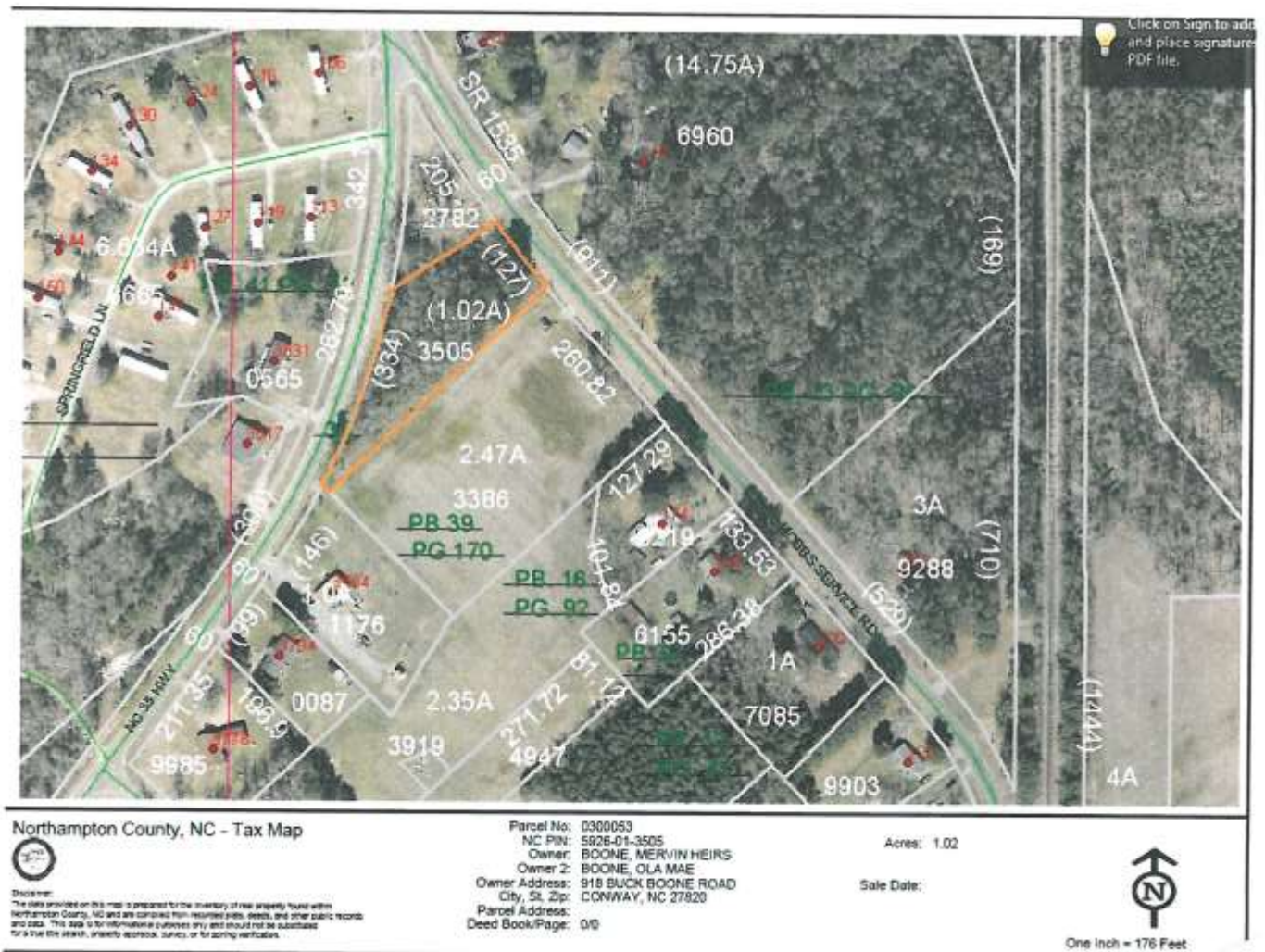
APPROVED _____

DISAPPROVED _____

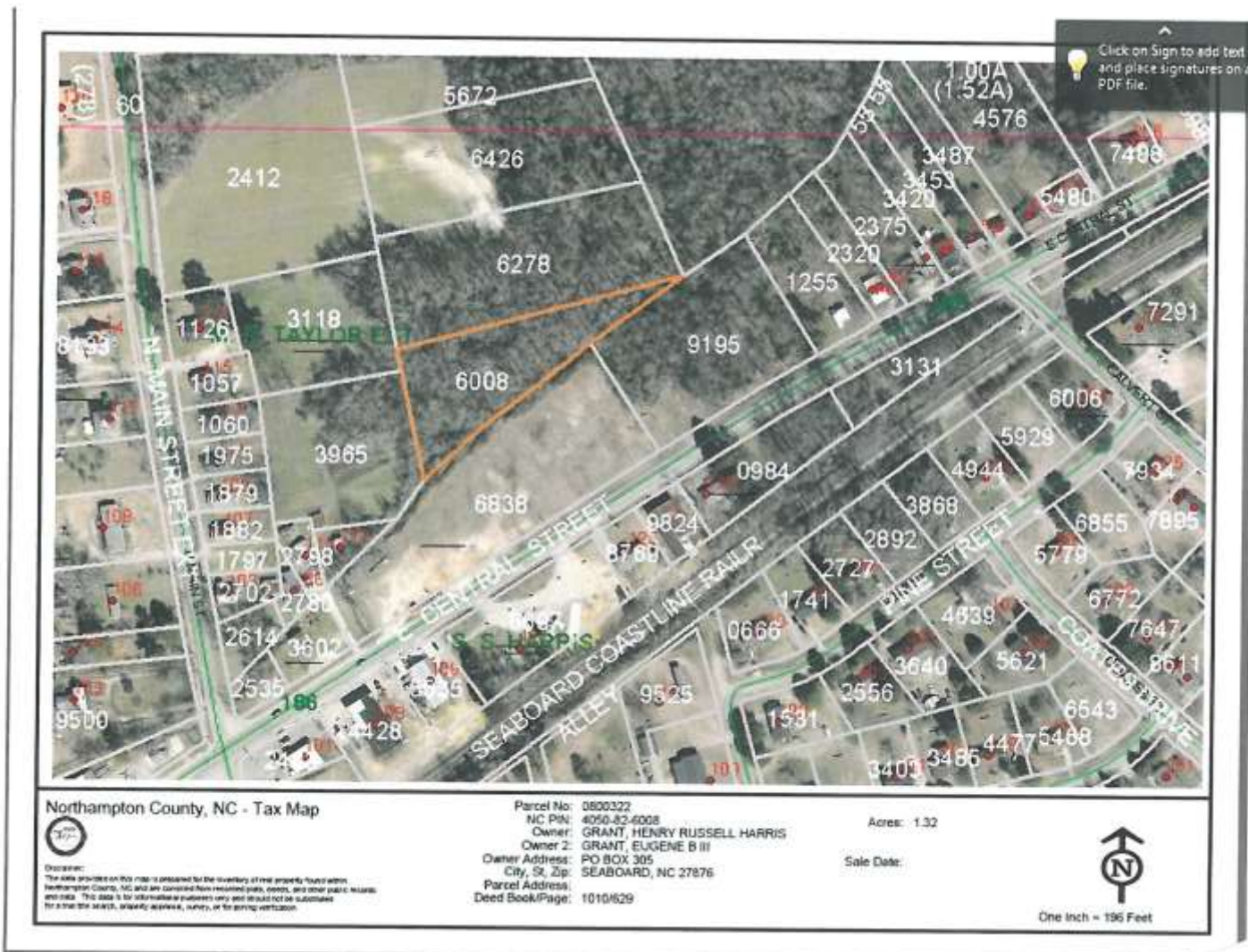
OTHER _____

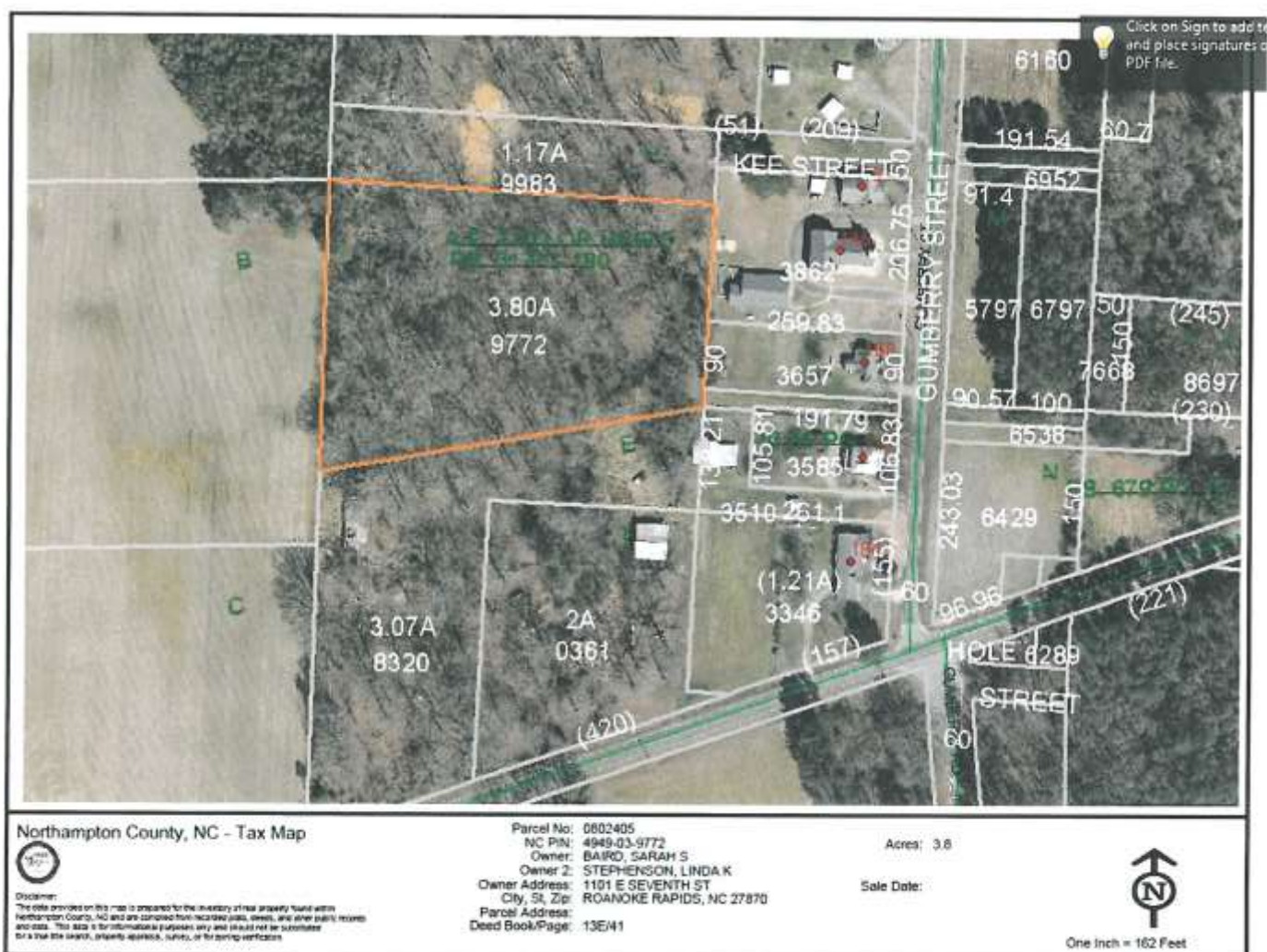
SIGNATURE & DATE _____











Management Matters:

Ms. Kimberly Turner, County Manager, appeared before the Board to provide an update on Squire Road.

Citizens/Board Comments:

Chairman Carter called for Citizens Comments.

Mr. Bryan Howard, Roanoke Chowan Community College, provided the Board with updates regarding RCCC including the Creeksville site.

Chairman Carter called for Board Comments.

Commissioner Faulkner made comments in reference to the Annual Conference in Durham and poverty in North Carolina.

Commissioner Greene also made comments in reference to the Annual Conference, opioid problem, solar farms and NC Summit.

Vice-Chairman Deloatch had no comments.

Commissioner Tyner thanked the citizens for attending. He made comments referencing improvements for Northampton County.

Chairman Carter made comments in reference to a workshop in Enfield, NC on August 26, 2017 from 9 to 4.

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

Question Called: All present voting yes. Motion carried.

Komita Hendricks, Clerk to the Board
"r.m. 08-21-17"