

**NORTHAMPTON COUNTY
REGULAR SESSION
November 6, 2017**

Be It Remembered that the Board of Commissioners of Northampton County met on November 6, 2017, with the following present: Fannie Greene, Chester Deloatch, Charles Tyner, and Geneva Faulkner.

Absent: Chairman Robert Carter

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

Vice-Chairman Deloatch called the meeting to order.

Agenda Work Session:

A work session was held to discuss today's agenda items. Vice-Chairman Deloatch called upon County Manager Kimberly Turner for input. Ms. Turner had no changes. Vice-Chairman Deloatch called upon Commissioners for input. Commissioner Tyner requested to add under Tab 8 an Item #5 for Courthouse Security.

Regular Session:

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

Approval of Regular Session Minutes for October 16, 2017:

A motion was made by Fannie Greene and seconded by Geneva Faulkner to approve the Regular Session Minutes for October 16, 2017. **Question Called: All present voting yes. Motion carried.**

Approval of Agenda for November 6, 2017:

A motion was made by Fannie Greene and seconded by Geneva Faulkner to approve the agenda with the changes stated above for November 6, 2017. **Question Called: All present voting yes. Motion carried.**

Appointment to the Northampton County Cultural Arts Committee:

Mr. Nathan Pearce, Assistant County Manager, appeared before the Board to obtain approval to appoint three members to the Northampton County Cultural Arts Committee.

A motion was made by Geneva Faulkner and seconded by Fannie Greene to appoint Carlese Vinson, John Cann, and Stephanie Watson to the Northampton County Cultural Arts Committee for a three-year term. **Question Called:** *All present voting yes.* **Motion carried.**

Mr. Pearce also provided the Board with an update on Water Surveys.

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

DECISION PAPER

TO: The Northampton County Board of Commissioners

FM: Nathan Pearce, Assistant County Manager *NCP*

DT: November 6, 2017

RF: Appointment to the Northampton County Cultural Arts Committee

PURPOSE:

To obtain the Board's approval to appoint three members to the Northampton County Cultural Arts Committee.

FACTS:


1. Each member of the Northampton County Cultural Arts Committee serves a three-year term beginning with a staggered 1, 2 and 3 years.
2. The major objective of the Northampton County Cultural Arts Committee is to make the arts accessible to all citizens by preserving culture and fostering the growth and development of artists and the arts through education, outreach and shared experiences.
3. The three applicants were recommended by the Cultural Arts Committee members.

RECOMMENDATION:

That the Board appoint Carlese Vinson, John Cann and Stephanie Watson to the Northampton County Cultural Arts Committee for a three-year term.

Action by the Commissioners:

Approved: _____
Disapproved: _____
Other: _____


County Manager

Cultural Arts

Judy Collier <jcolliernhcoc@embarqmail.com>

Mon 10/2/2017 2:57 PM

To: Nathan Pearce <nathan.pearce@nhcnc.net>;

Good Afternoon Nathan

Listed below are the applicants we have chosen for our Cultural Arts Committee:

John Cann - Severn

Carlese Vinson - Woodland

Stephanie Watson - Severn

As you can see we picked two from Severn due to not having representation from Conway. Komita has copies of their applications.

Let me know if you need anything additional.

Thanks

Judy Collier
Chairperson
Northampton County
Cultural Arts
P.O. Box 1035
127 W. Jefferson Street
Jackson, NC 27845

Appointment to the Planning Board:

Mr. William Flynn, Code Enforcement Director, appeared before the Board to recommend three replacement members to the Northampton County Planning Board.

A motion was made by Fannie Greene to approve the three replacement members to the Northampton County Planning Board. **Question Called:** *All present voting yes.* **Motion carried.**

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

DECISION PAPER

TO: Northampton County Board of Commissioners
FROM: William Flynn, Northampton County Code Enforcement Director
DATE: November 6, 2017
SUBJECT: Planning Board Appointments

PURPOSE:

The purpose of this decision paper is to recommend three replacement members to the Northampton County Planning Board.

FACTS:

1. The Northampton County Planning Board needs to replace three members. One member from Commissioner District 5, one member from Commissioner District 1 and one member as the Voluntary Agricultural District representative.
2. It has been recommended by Commissioner Tyner that Mr. Albert W. Vann replace Mr. Rodney Edwards as the district 1 representative.
3. It has been recommended by Commissioner Greene that Ms. Tina L. Watson replace Mr. Clarence Drumgoole as the district 5 representative.
4. It has been recommended by the Voluntary Agricultural District Board that Mr. Timothy R. Hollowell replace Mrs. Kay Winn as the Voluntary Agricultural District representative.

CONCLUSION:

The Northampton County Planning Board needs to replace the members for District 1, District 5 and the Voluntary Agricultural District. The relative Commissioners and the appropriate board have made their recommendations for the replacements. (See attached applications) Should the Commissioners appoint the applicants listed in this decision paper, their term of service will begin in the month of December 2017.

First Quarter Operating Budget Report:

Ms. Leslie Edwards, Finance Director, appeared before the Board to provide a financial report for Northampton County's Operating Budget for the first quarter period ending September 30, 2017.

**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

INFORMATION PAPER

TO: Northampton County Board of Commissioners

FROM: Leslie H. Edwards
Finance Officer

DATE November 9, 2017

RE: Northampton County Operating Budget Report
For period ending September 30, 2017.

Attached you will find the operating budgets for period ending **September 30, 2017**.
The budget indicated revenues and expenditures for the following funds:

Operating budget (General & Social Services)

Revenues (over) Expenditure	\$ 774,448.94	Fund 11-General
Revenues (over) Expenditures	+ 520,777.23	Fund 80- Social Services
Net Revenues over Expenditures	\$ 1,295,226.17	

Enterprise Funds-

Water - Revenue over Expenditures	\$ 557,756.09
Solid Waste- Revenue under Expenditures	\$ 122,581.24

Notes:

The operating fund (general and social services) is showing revenues over expenditures for the first three months of fiscal year 2018. (Prior FY was Rev. under Exp. 1,272,151.00)

The water enterprise fund has revenues over expenditures for the first three months of fiscal year 2018 by \$557,756.09. (Prior FY Rev. over Exp. 510,810.25)

The solid waste enterprise fund has revenue under expenditures by \$122,581.24 which is an improvement from the prior fiscal year of 59,890.25. (Prior FY Rev. under Exp. 182,471.49)

Respectively submitted.

Gaston Rescue Squad:

Mr. Chuck Joyner, EMS Director, appeared before the Board to provide an update on Gaston Rescue Squad.

Board of E&R:

Vice-Chairman Deloatch recessed the regular session to conduct the Board of E&R.

Mrs. Cathy Allen, Tax Administrator, appeared before the Board to obtain approval of the Board of E&R minutes for August 7, 2017.

A motion was made by Geneva Faulkner and seconded by Fannie Greene to approve the August 7, 2017 minutes that are attached. **Question Called:** *All present voting yes.* **Motion carried.**

Approval of 2017 Amended Tax Scroll:

Mrs. Allen also appeared before the Board to obtain approval of 2017 amended Tax Scroll.

A motion was made by Geneva Faulkner and seconded by Charles Tyner to approve the addition of \$1,346,852.32 to be added to the 2017 Scroll that was presented and adopted by the Board on August 7, 2017 and also directing the Tax Collector to collect the taxes charged in the tax records and receipts of \$20,923,904.89. **Question Called:** *All present voting yes.* **Motion carried.**

Vice-Chairman Deloatch closed the Board of E&R to go back into regular session.

Ad Valorem Tax Appeals:

Mrs. Cathy Allen, Tax Administrator, appeared before the Board to obtain an approval to release or refund Ad Valorem taxes assessed in the amount of \$1,575.73 on 6 appeals.

A motion was made by Charles Tyner and seconded by Fannie Greene that the Board approve the request for release of the Ad Valorem tax appeals submitted herewith in the amount of \$1,575.73 and for the reasons stated on the listings. **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 \$1,636.62 on 24 appeals.

A motion was made by Charles Tyner and seconded by Fannie Greene to approve the request for release or refund of the Ad Valorem Tax appeals submitted herewith in the amount of \$1,636.62 on 24 appeals for the reasons stated on the listings. **Question Called:** *All present voting yes.* **Motion carried**

2018 Property Listing Extension:

Mrs. Cathy Allen, Tax Administrator, appeared before the Board to obtain approval to extend the 2018 property listing period thru February 16, 2018.

A motion was made by Fannie Greene and seconded by Charles Tyner to adopt an order directing the Tax Administrator to conduct the 2018 listing period from January 2 thru February 16, 2018. **Question Called:** *All present voting yes.* **Motion carried.**

Late Exemption Application (Cool Spring Baptist Church):

Mrs. Cathy Allen, Tax Administrator, appeared before the Board to obtain action concerning whether Cool Spring Baptist Church has a good cause for filing late Tax Exemption application on parcel 01-08819.

Mr. Ronald Smith addressed the Board and stated that they were unsure of the listing rules and regulations for a new building.

A motion was made by Geneva Faulkner and seconded by Charles Tyner to approve the late exemption application for parcel 01-08819 and release tax bill 17A0108819 in the amount of \$4,909.99. **Question Called:** *All present voting yes.* **Motion carried.**

Tax Appeal Piggly Wiggly, Jackson, NC:

Mrs. Cathy Allen, Tax Administrator, appeared before the Board to provide an update on tax appeal from Mr. Timothy Boone on behalf of Mrs. Jean Boone. Mrs. Allen stated that Mr. Boone withdrew his appeal.

Appeal of Deferred Taxes (Terry Delbridge):

Mr. Avery Davis, Chief Appraiser, appeared before the Board to obtain a decision as to if Ms. Terry Delbridge and others meet the requirements for Present Use Assessment on parcels 01-08893, 01-06179, 01-07428, and 01-07427.

Mrs. Delbridge addressed the Board and stated that she would like time to seek legal advice on this matter.

A motion was made by Geneva Faulkner and seconded by Fannie Greene to table the decision to allow Mrs. Delbridge time to seek legal advice. **Question Called:** *All present voting yes.* **Motion carried.**

Appeal of Deferred Taxes (James C. Everett):

Mr. Avery Davis, Chief Appraiser, appeared before the Board to obtain a decision as to if Mr. James C. Everett met the requirements for Present Use Assessment on parcel 08-02269.

Mr. James Everett, citizen, presented the Board a letter referencing his appeal.

A motion was made by Charles Tyner and seconded by Fannie Greene to table the decision to allow time for further research. **Question Called:** *All present voting yes.* **Motion carried.**

**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 6, 2017 at 10:30 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

10:30 A.M. MONDAY NOVEMBER 6, 2017

1. Reconvene the Board of Equalization and Review
(Chair states) I call to order this meeting of the Northampton County Board of Equalization and Review.
2. Approval of the Aug 7, 2017 Minutes (ATTACHED)
3. Approval of 2017 amended Tax Scroll
4. Recess

Ec: ER110617

NORTHAMPTON COUNTY BOARD OF EQUALIZATION AND REVIEW
MINUTES OF MEETING

Jackson, NC
August 7, 2017

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 10:20 A.M.

Board Members present were as follows: Chairman Robert V. Carter, Vice-Chairman Chester J Deloatch, and Commissioners Fannie P. Greene, Geneva Riddick-Faulkner and Charles R. Tyner.

The first order of business was that of approving the minutes of the previous meeting, which had been provided to the Board. Reading of the minutes was waived.

Upon a motion by Commissioner Riddick-Faulkner, seconded by Vice-Chairman Deloatch, the Board approved the minutes of the previous meeting as presented.

The next order of business was the Board's approval of the 2017 Tax Scroll and adopts the following order directing the Tax Collector to collect the taxes charged in the tax records and receipts.

Upon a motion by Commissioner Riddick-Faulkner, seconded by Vice-Chairman Deloatch, the Board approved the recommendation from the Tax Administrator. All board members present voted yes.

Respectfully

Cathy B. Allen
Clerk to Board of E & R

Approved: _____
Robert V. Carter, Chairman

_____/_____/_____
Date

Ec: erm080717

DECISION PAPER

TO: NORTHAMPTON COUNTY BOARD OF EQUALIZATION AND REVIEW
FM: Cathy Allen, Tax Administrator
RE: Approval of the year 2017 Scroll additions
DT: October 3, 2017

THIS IS A DECISION PAPER

PURPOSE: To obtain the Board's approval of an addition to the 2017 Tax scroll.

FACTS: The Board has the duty to review and approve the tax list for the current year before adjourning, pursuant to G.S. 105-322 (g) (1)

DISCUSSION: The Assessor has prepared additional levy, penalties and fees to be collected for 2017 and charged to the Tax Collector for collection as follows:

TOTAL adopted August 7, 2017	\$19,577,052.57
General County Government	\$ 1,254,037.54
Ahoskie Drainage	.00
Town of Gaston	10,915.57
Town of Lasker	298.37
Town of Rich Square	15,140.14
Town of Woodland	32,694.00
Garysburg fire Service District	3,902.34
Gaston Fire Service District	13,152.72
Jackson Fire Service District	478.94
Lasker Fire Service District	151.21
Rich Square Fire Service District	2,819.72
Seaboard Fire Service District	3,500.29
Roanoke Wildwood Fire Service District	121.32
Roanoke Wildwood Fire Service District A	677.45
Woodland Fire Service District	5,465.89
Solid Waste Fees	<u>3,496.82</u>
TOTAL ADDED	1,346,852.32
GRAND TOTAL	\$20,923,904.89

RECOMMENDATION: That the Board approves an addition of \$1,346,852.32 to be added to the 2017 Scroll that was presented and adopt by the board on 7th day of August, 2017. Also, directing the Tax Collector to collect the taxes charged in the tax records and receipts of \$20,923,904.89.

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 30, 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 **\$1,575.73** on six (6) 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 30, 2017

Ad Valorem Tax Appeals

NAME	ACCOUNT	ACTION	AMOUNT	REASON
Baker, Lynn Sawyer	128681	Release	52.88	Illegal Tax
Cox, Linda Johnson	104725	Release	894.36	Illegal Tax
Edwards, Gerald & Jones, Kimberly	99133	Release	295.14	Illegal Tax
Englehart, Morris, Caudle Robin	124967	Release	36.41	Illegal Tax
Ferguson, Thomas	88836	Release	81.87	Illegal Tax
Ostendorf, Matthew & Elizabeth S	127046	Release	215.07	Illegal Tax
TOTAL REFUNDS/RELEASES			\$ 1,575.73	

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 4, 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 **\$1,636.62** on twenty-four (24) 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: _____

SEPTEMBER 2017 REFUND

AD VALOREM TAX APPEALS

MOTOR VEHICLE REFUND ADJUSTMENTS

NAME	ACTION	AMOUNT	REASON
ALEXANDER, CHESTER LEROY	REFUND	\$ 13.31	VEHICLE SOLD
BALMER, CLIFTON ALLEN & MELISSA VOWELL	REFUND	\$ 117.20	TAG SURRENDER
BOONE, JAMES OLIVER	REFUND	\$ 17.15	TAG SURRENDER
BULLOCK, VERNON	REFUND	\$ 17.30	TAG SURRENDER
CAUDLE, MARCUS JR	REFUND	\$ 57.97	VEHICLE SOLD
CURRY, CHRISSANNE	REFUND	\$ 10.02	SITUS ERROR
DENSON, LEVIATHAN BUTLER	REFUND	\$ 67.65	SITUS ERROR
DENSON, LEVIATHAN BUTLER JR	REFUND	\$ 47.55	SITUS ERROR
DRAPER, BENJAMIN DEAN	REFUND	\$ 23.31	VEHICLE SOLD
DRAPER, BENJAMIN DEAN	REFUND	\$ 142.45	TAG SURRENDER
E T HOLLOWELL FARMER, INC	REFUND	\$ 39.29	ASSESSED IN ERROR
E T HOLLOWELL FARMS INC	REFUND	\$ 39.38	ASSESSED IN ERROR
FLYTHER, MONTAVOUS ROSHAUN	REFUND	\$ 9.81	VEHICLE SOLD
HICKS, KENYATA JEVON	REFUND	\$ 37.53	VEHICLE SOLD
HUMPHREY, MICHAEL LYNN & VIVIAN LEE	REFUND	\$ 55.88	VEHICLE SOLD
JOHNS, FAYE MARIE	REFUND	\$ 67.12	VEHICLE SOLD
NEWSOME, KIMBERLY FLYTHER	REFUND	\$ 12.63	VEHICLE TOTALLED
PARKER, LUCEDA	REFUND	\$ 7.79	TAG SURRENDER
RUMPLIK, MARLO MARIE	REFUND	\$ 10.87	VEHICLE SOLD
SEAY BUILDERS INC	REFUND	\$ 173.30	SITUS ERROR
WARREN, JUDITH SOPER	REFUND	\$ 478.09	TAG SURRENDER
WATSON, ROYAL PARKER III	REFUND	\$ 74.13	VEHICLE SOLD
WHITE, NICOLE ALICIA	REFUND	\$ 22.23	SITUS ERROR
WILLIAMS, EVELYN L	REFUND	\$ 94.66	VEHICLE SOLD
TOTAL REFUND AMOUNT		\$ 1,636.62	

Respectfully submitted,

CATHY B. ALLEN
TAX ADMINISTRATOR

CBA/epj
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: 2018 Property Listing Period Extension
DT: November 6, 2017

THIS IS A DECISION PAPER

PURPOSE: To obtain the Board approval to extend the 2018 property listing period thru February 16, 2018.

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 5th) 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 2018 listing period from January 2 thru February 16, 2018.

Cc: dplistingperiod

ACTION BY THE BOARD:

APPROVED _____

DISAPPROVED _____

OTHER _____

SIGNATURE & DATE _____

Northampton County

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

BOARD OF COMMISSIONERS

P. O. BOX 808

JACKSON, N. C. 27845

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

NORTHAMPTON COUNTY BOARD OF COMMISSIONERS

RESOLUTION

ADOPTING 2018 LISTING EXTENSION DATES

WHEREAS, the Northampton County Board of Commissioners will adopt a resolution on this 6th day of November 2017, extending the listing deadline to February 16, 2018; and

WHEREAS, the Northampton County Board of Commissioners may by G.S. 105-307 (b) General Extension may extend the time during which property is to be listed for taxation as provided in this subsection; and

WHEREAS, the action of the Board of Commissioners must be recorded in the minutes of the board; and

WHEREAS, a notice of the Board of Commissioners approved extensions dates approval must be published as required by G.S. 105-296©.

NOW, THEREFORE, BE IT RESOLVED, the Northampton County Board of Commissioners adopted a resolution on this 6th day of November 2017, extending the listing dates from January 2 thru February 16, 2018; and

BE IT FURTHER RESOLVED, the listing dates will be advertised in a newspaper having local circulation on or about Thursday, 21 December, 2017 with the last notice being published prior or on Friday, 29 December, 2017; and

This resolution was adopted by the Northampton County Board of Commissioners on this 6th day of November, 2017.

Robert V. Carter, Chairperson

ATTEST:

Komita Hendricks, Clerk to the Board

POSITION PAPER

TO: NORTHAMPTON COUNTY BOARD OF COMMISSIONERS
FM: Cathy Allen, Tax Administrator
RE: Late application for Tax Exemption –Cool Spring Baptist Church on a portion of parcel 01-08819
DT: October 1, 2017

PURPOSE: To obtain the Board's action concerning whether Cool Spring Baptist Church has a good cause for filing late Tax Exemption applications on the above reference parcels.

FACTS: Mr. Wayne R. Welch, Pastor filed a late application on behave of Cool Spring Baptist Church on September 15, 2017. **G.S. 105-282.1 (2) (1)** does allows an applicant to submit a late application upon a showing of good cause by the applicant for failure to make a timely application, an application for exemption or exclusion filed after the close of the listing period may be approved by the department of Revenue, the board of equalization and review, the board of county commissioners, or the governing body of a municipality, as appropriate.

DISCUSSION: A 5,000 square feet building was being constructed on parcel 01-08819 which contains 16 acres located at 101 Cherry Street, Gaston North Carolina. **This structure was only 87 percent completed as of January 1, 2017.** The application states the property use as being for religious purposes, religious educational assemblies and as a nonprofit multi-purpose community center.

CONCLUSION: The application for this parcel **would not have been approved** by the assessor if submitted by Cool Spring Baptist Church by the January 31, 2017 deadline due to the property being uncompleted and unoccupied. G.S. 105-278.3 Real and personal property used for religious purposes (a) states **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), ...**

(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.

RECOMMENDATION: **To deny the application for 2017.** If the Board of Commissioners approves the late application the Tax Assessor advise to only approve one acre and building and request the Board to give authorization to the Tax Collector to release from tax bill 17A0108819 the total amount of \$4,909.99. (\$4,283.72 G01, \$349.22 C53, \$277.05 F53)

ACTION BY THE BOARD:

APPROVED _____

DISAPPROVED _____

OTHER _____

SIGNATURE & DATE _____

DECISION PAPER

TO: NORTHAMPTON COUNTY TAX ADMINISTRATOR
FM: Cathy B. Allen, Tax Administrator
RE: Appeal of Piggly Wiggly of Jackson - Business Equipment Discoveries
DT: September 9, 2017

THIS IS A DECISION PAPER

PURPOSE: To obtain the Board's action regarding a request of a value adjustment on business equipment housed at the old Piggly Wiggly of Jackson. A discovery tax bills was issued for the unlisted business personal property equipment August, 2016.

FACTS: The last business listing submitted by Piggly Wiggly, Inc was in the year 2014. Our office received a letter in July, 2015 stating that any equipment, office furniture, and fixtures previously owned were transferred to the Boone family. (See attached letter) A discovery letter was mailed in care of Mrs. Jean Boone owner of the store building. Mr. James Christopher Boone appealed the 2016 value of \$183,983 on behalf of his mother, Mrs. Jean Boone in a timely manner.

DISCUSSION: All business personal property are assessed using the 2016 Cost Index and Depreciation Schedules recommended by the NC Department of Revenue to assess all types of business personal property and certain taxable personal property listed as of January 1, 2016 in North Carolina. (See attached portion of the schedules and the listing assessment after applying the schedules)

The Board directed Mr. Davis and me to visit the location and inventory and assess the properties within the store. On July 19, 2017 an attempt was made to complete the process without success. Therefore, the tax office reached out again making another appointment with Mr. Boone for August 16, 2017. On this visit please see the attached list and pictures of existing equipment.

In accordance to the personal property appraisal manual, attention should be directed to standby equipment, permanently idle equipment, retired or fully depreciated equipment, and uninstalled equipment. Regardless of book value, such equipment and inventory should be listed and valued unless specifically exempted. Idle, retired, abandoned, or fully depreciated property may not have a value-in-use and may be reported on the company's books as \$0.00 value, but the property may have a value-in-exchange. The value-in-exchange

should be determined based on market research of used machinery and equipment of similar use and condition. **Mr. Timothy Boone withdrew the appeal by letter date October 1, 2017. See attached**

CONCLUSION:

The assessments were done in accordance to the recommended depreciation schedule (D-10) for Store equipment was applied to the original (historical) cost reported by Piggly Wiggly, Inc. **However, in accordance to G.S. 105-312 (k) Power to Compromise – After a tax receipt computed and prepared as required subsection (g) and (h) of this section has been delivered to the collector as prescribed in subsection (j), the board of county commissioners, upon petition of the taxpayer, may compromise, settle, or adjust the county's claim for taxes arising therefrom.**

RECOMMENDATION:

That the Board decision be made in accordance to the North Carolina General Statutes to deny the appeal.

10-11-2017

I, Timothy W. Boone on behalf of
Dean C. Boone, (owner of Boone's Supermarket)
do hereby withdraw the appeal of
Business personal property for 2016

Tim W. Boone

POSITION PAPER

TO: NORTHAMPTON COUNTY BOARD OF COMMISSIONERS

FM: Cathy Allen, Tax Administrator

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

DT: October 10, 2017

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(3) If a tax has been paid, the taxpayer, at any time within five years after said tax first became due or within six months from the date of payment of such tax,

whichever is the later date, may make a demand for a refund of the tax paid by submitting to the governing body of the taxing unit a written statement of his defense and a request for refund thereof.

(c) Suit for Recovery of Property Taxes. -

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

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

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

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

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

A separate application will be needed for each ownership and each tract will need to qualify on its own merits under each ownership. All tracts in a farm unit must be under the same ownership.

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

DISCUSSION:

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

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

G. S. 105-380 states "(c) Any tax that has been released, refunded, or compromised in violation of this section may be recovered from any member or members of the

governing body who voted for the release, refund, or compromise by civil action instituted by any resident of the taxing unit, and when collected, the recovered tax shall be paid to the treasurer of the taxing unit. The costs of bringing the action, including reasonable attorneys' fees, shall be allowed the plaintiff in the event the tax is recovered." This section allow any resident of Northampton County to take civil action against any member or members of the Board whom has released, refunded, or compromised a tax without the support of a North Carolina General Statute. Therefore, when making a decision on released, refunded, or compromising a tax bill each member of the Board must ask themselves can they support their decision in a court of law thru the North Carolina Statues.

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

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

G. S. 105-381(d) states "Civil Actions. - Civil actions brought pursuant to subsection (c) above shall be brought in the appropriate division of the general court of justice of the county in which the taxing unit is located". Therefore any appeal of the Board's decision must be to the general court of justice of the county in which the taxing unit is located not to the Property Tax Commission.

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

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

Even though the appeal of the Boards decision on the roll back bills must be made to the local courts, Ms. Delbridge can appeal the removal of Present Use Assessment on parcels 01-08893, 01-07428 and 01-07427 based on the Board's decision to allow Bobby Edwards to qualify for present use assessment. The Board has set a precedent that a land owner does not have to have 10 acres of land that are in actual production, as required by G. S. 105-277.3. This appeal would go to the Property Tax Commission and the treatment of one taxpayer differently then another will not be tolerated by the Property Tax Commission.

The Board's decision to approve present use assessment was based partly on information obtained from the Farm Service Agency office for Northampton County. When the tax office contacted Ronald Garrett, the County Executive Director, he stated that the maps are for the use of the Farm Service Agency only and he would only change the property lines if the land owner (Bobby Edwards) or the farmer (Charles

Tyner) requested the change. Farm Service Agency maps indicate that this parcel has 11 acres of clear land. A closer review of the map from the Farm Service Agency, they have the property line drawn into the lots that are located on the east side of the parcel which is not owned by Mr. Edwards. Mr. Edwards provided to the Tax Office information recorded as legal documents in the Northampton County Register of Deed and the Clerk of Courts that indicate that Mr. Edwards has a total size (clear land and woodland) of 10.03 acres.

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

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

If the Board releases Ms. Delbridge's rollback bills, the members that vote to release the bills can have civil action taken against them for the amount of \$2,424.94 plus cost of court.

Ms. Delbridge could appeal the removal Present Use Assessment on parcels 01-08893, 01-07428 and 01-07427 based on the ruling of the Bobby Edwards appeal. The amount of roll back for these parcels is \$2,125.94.

RECOMMENDATION: ?

ACTION BY THE BOARD:

APPROVED _____

DISAPPROVED _____

OTHER _____

SIGNATURE & DATE _____



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

July 10, 2017

GUNDY, THEODORE
C/O TERRY DELBRIDGE
PO BOX 449
GASTON, NC 27832

Dear Taxpayer,

I am writing in reference to your parcel number 01-06719 of which GUNDY, THEODORE owns 46%. This parcel is known as the DELBRIDGE TRACT C tract and has a physical address of NONE. The assessed value has changed from \$2,669 to \$9,405. This value represents 100% of the value assessed to this parcel. Your account number is 92016.

The reason for the increase in the assessed value of parcel number 01-06719 is **DOES NOT MEET THE MINIMUM SIZE REQUIREMENTS FOR FORESTRY**. Therefore, Present Use Valuation has been removed from this parcel.

As a result of the removal of Present Use Valuation from parcel 01-06719 roll back taxes will be billed. The amount of **\$299.00** is 100% of the estimated roll back taxes on this parcel. This amount is good thru 2017.

Before, this parcel can be approved for Present Use Valuation you must provide the following information: MUST HAVE 20 ACRES OF FOREST LAND IN ONE TRACT, IN THE SAME OWNERS NAME AS LISTED IN THE TAX OFFICE, WITHIN 50 MILES OF THIS PARCEL, IN THE STATE OF NORTH CAROLINA AND UNDER PRESENT USE VALUE ASSESSMENT CURRENTLY. If you appeal the removal of Present Use Valuation, you must submit this information within 60 days (September 8, 2017) of this notice.

It is my duty to inform you that any Property Owner may appeal this decision to the Board of Equalization and Review or the Board of County Commissioners. You can make an appeal by making your request known in writing within 60 days (September 8, 2017) of this notice.

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

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

Sincerely,
AVERY L DAVIS
Chief Appraiser



NORTHAMPTON COUNTY

Tax Department

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

July 10, 2017

DELBRIDGE, TERRY
PO BOX 449
GASTON, NC 27832

Dear Taxpayer,

I am writing in reference to your parcel number 01-08893 of which DELBRIDGE, TERRY owns 100%. This parcel is known as the DELBRIDGE TRACT E1 tract and has a physical address of 519 CHERRY TREE RD. The assessed value has changed from \$173,881 to \$189,586. This value represents 100% of the value assessed to this parcel. Your account number is 92018.

The reason for the increase in the assessed value of parcel number 01-08893 is that it **DOES NOT MEET THE MINIMUM SIZE REQUIREMENTS FOR AGRICULTURE OR FORESTRY.** Therefore, Present Use Valuation has been removed from this parcel.

As a result of the removal of Present Use Valuation from parcel 01-08893 roll back taxes will be billed. The amount of **\$684.69** is 100% of the estimated roll back taxes on this parcel. This amount is good through July 2017.

Before, this parcel can be approved for Present Use Valuation you must provide the following information: MUST HAVE 10 ACRES OF AGRICULTURE OR 20 ACRES OF FOREST LAND IN ONE TRACT, IN THE SAME OWNERS NAME AS LISTED IN THE TAX OFFICE, WITHIN 50 MILES OF THIS PARCEL, IN THE STATE OF NORTH CAROLINA AND UNDER PRESENT USE VALUE ASSESSMENT CURRENTLY. If you appeal the removal of Present Use Valuation, you must submit this information within 60 days (September 8, 2017) of this notice.

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

Sincerely,
AVERY L DAVIS
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Avery L. Davis Chief Appraiser

July 10, 2017

DELBRIDGE, TERRY
PO BOX 449
GASTON, NC 27832

Dear Taxpayer,

I am writing in reference to your parcel number 01-07428 of which DELBRIDGE, TERRY owns 60%. This parcel is known as the DELBRIDGE P/O TR A tract and has a physical address of NONE. The assessed value has changed from \$517 to \$16,000. This value represents 100% of the value assessed to this parcel. Your account number is 92018.

The reason for the increase in the assessed value of parcel number 01-07428 is that it **DOES NOT MEET THE MINIMUM SIZE REQUIREMENTS FOR AGRICULTURE OR FORESTRY.** Therefore, Present Use valuation has been removed from this parcel.

As a result of the removal of Present Use Valuation from parcel 01-07428 roll back taxes will be billed. The amount of **\$686.31** is 100% of the estimated roll back taxes on this parcel. This amount is good through July 2017.

Before, this parcel can be approved for Present Use Valuation you must provide the following information: MUST HAVE 10 ACRES OF AGRICULTURE OR 20 ACRES OF FOREST LAND IN ONE TRACT, IN THE SAME OWNERS NAME AS LISTED IN THE TAX OFFICE, WITHIN 50 MILES OF THIS PARCEL, IN THE STATE OF NORTH CAROLINA AND UNDER PRESENT USE VALUE ASSESSMENT CURRENTLY. If you appeal the removal of Present Use Valuation, you must submit this information within 60 days (September 8, 2017) of this notice.

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

Sincerely,
VERY L DAVIS
Chief Appraiser



NORTHAMPTON COUNTY

Tax Department

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Avery L. Davis Chief Appraiser

July 10, 2017

DELBRIDGE, TERRY
PO BOX 449
GASTON, NC 27832

Dear Taxpayer,

I am writing in reference to your parcel number 01-07427 of which DELBRIDGE, TERRY owns 60%. This parcel is known as the DELBRIDGE P/O TR A tract and has a physical address of NONE. The assessed value has changed from \$2,025 to \$19,978. This value represents 100% of the value assessed to this parcel. Your account number is 92018.

The reason for the increase in the assessed value of parcel number 01-07427 is that it **DOES NOT MEET THE MINIMUM SIZE REQUIREMENTS FOR AGRICULTURE OR FORESTRY.** Therefore, Present Use valuation has been removed from this parcel.

As a result of the removal of Present Use Valuation from parcel 01-07427 roll back taxes will be billed. The amount of **\$754.94** is 100% of the estimated roll back taxes on this parcel. This amount is good through July 2017.

Before, this parcel can be approved for Present Use Valuation you must provide the following information: MUST HAVE 10 ACRES OF AGRICULTURE OR 20 ACRES OF FOREST LAND IN ONE TRACT, IN THE SAME OWNERS NAME AS LISTED IN THE TAX OFFICE, WITHIN 50 MILES OF THIS PARCEL, IN THE STATE OF NORTH CAROLINA AND UNDER PRESENT USE VALUE ASSESSMENT CURRENTLY. If you appeal the removal of Present Use Valuation, you must submit this information within 60 days (September 8, 2017) of this notice.

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

Sincerely,
VERY L DAVIS
Chief Appraiser

POSITION PAPER

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(c) Suit for Recovery of Property Taxes. -

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

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

DISCUSSION:

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

G. S. 105-380 states "(c) Any tax that has been released, refunded, or compromised in violation of this section may be recovered from any member or members of the governing body who voted for the release, refund, or compromise by civil action instituted by any resident of the taxing unit, and when collected, the recovered tax shall be paid to the treasurer of the taxing unit. The costs of bringing the action, including reasonable attorneys' fees, shall be allowed the plaintiff in the event the tax is recovered." This section allow any resident of Northampton County to take civil action against any member or members of the Board whom has released, refunded, or compromised a tax without the support of a North Carolina General Statute. Therefore, when making a decision on released, refunded, or compromising a tax bill each member of the Board must ask themselves can they support their decision in a court of law thru the North Carolina Statutes.

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

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

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

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

Even though the appeal of the Boards decision on the roll back bills must be made to the local courts, Mr. Everett can appeal the removal of Present Use Assessment on parcel 08-02269 based on the Board's decision to allow Bobby Edwards to qualify for present use assessment. The Board has set a precedent that a land owner does not have to have 10 acres of land that are in actual production, as required by G. S. 105-277.3. This appeal would go to the Property Tax Commission and the treatment of one taxpayer differently then another will not be tolerated by the Property Tax Commission.

The Board's decision to approve present use assessment was based partly on information obtained from the Farm Service Agency office for Northampton County. When the tax office contacted Ronald Garrett, the County Executive Director, he stated that the maps are for the use of the Farm Service Agency only and he would only change the property lines if the land owner (Bobby Edwards) or the farmer (Charles Tyner) requested the change. Farm Service Agency maps indicate that this parcel has 11 acres of clear land. A closer review of the map from the Farm Service Agency, they have the property line drawn into the lots that are located on the east side of the parcel which is not owned by Mr. Edwards. Mr. Edwards provided to the Tax Office information recorded as legal documents in the Northampton County Register of Deed and the Clerk of Courts that indicate that Mr. Edwards has a total size (clear land and woodland) of 10.03 acres.

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

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

If the Board releases Mr. Everett's rollback bills, the members that vote to release the bills can have civil action taken against them for the amount of \$718.43 plus cost of court.

RECOMMENDATION: ?

ACTION BY THE BOARD:

APPROVED _____

DISAPPROVED _____

OTHER _____

SIGNATURE & DATE _____



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

July 10, 2017

EVERETT, JAMES C
C/O GALENA GARDNER
1836 ATLANTA AVE
PORTSMOUTH, VA 23704

Dear Taxpayer,

I am writing in reference to your parcel number 08-02269 of which EVERETT, JAMES C owns 100%. This parcel is known as the EVERETT TRACT 6 tract and has a physical address of . The assessed value has changed from \$5,821 to \$22,314. This value represents 100% of the value assessed to this parcel. Your account number is 87389.

The reason for the increase in the assessed value of parcel number 08-02269 is that it **DOES NOT MEET THE MINIMUM SIZE REQUIREMENTS FOR AGRICULTURE.** Therefore, Present Use Valuation has been removed from this parcel.

As a result of the removal of Present Use Valuation from parcel 08-02269 roll back taxes will be billed. The amount of **\$718.43** is 100% of the estimated roll back taxes on this parcel. This amount is good thru **July 2017.**

Before, this parcel can be approved for Present Use Valuation you must provide the following information: MUST HAVE 10 ACRES OF AGRICULTURE LAND IN PRODUCTION IN ONE TRACT, IN THE SAME OWNERS NAME AS LISTED ON DEED/WILL NUMBER 716/875, WITHIN 50 MILES OF THIS PARCEL, IN THE STATE OF NORTH CAROLINA AND UNDER PRESENT USE VALUE ASSESSMENT CURRENTLY. If you appeal the removal of Present Use Valuation, you must submit this information within 60 days (September 8, 2017) of this notice.

It is my duty to inform you that any Property Owner may appeal this decision to the Board of Equalization and Review or the Board of County Commissioners. You can make an appeal by making your request known in writing within 60 days (September 8, 2017) of this notice.

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

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

Sincerely,
AVERY L DAVIS
Chief Appraiser

NC Highway Patrol Grant Award & MOA:

Ms. Kimberly Turner, County Manager, appeared before the Board to obtain approval of the Homeland Security Grant Award in the amount of \$330,798 and Memorandum of Agreement for the NC State Highway Patrol Viper Tower Equipment.

A motion was made by Charles Tyner and seconded by Geneva Faulkner to approve the Homeland Security Grant for \$330,798 and the MOA for the NC State Highway Patrol to install monitoring equipment on the Viper Towers in the county. **Question Called:** *All present voting yes.* **Motion carried.**

Restructuring of Courthouse Security Positions:

Ms. Kimberly Turner, County Manager, appeared before the Board to obtain approval to reclassify two Courthouse Security positions to Deputy Sheriff positions.

A motion was made by Geneva Faulkner and seconded by Fannie Greene to approve the reclassification of two Courthouse Security positions from Grade 63 to Deputy Sheriff positions at a Grade 66. **Question Called:** *All present voting yes.* **Motion carried.**

Roanoke Chowan Community College:

Ms. Kimberly Turner, County Manager, appeared before the Board to obtain approval of Roanoke Chowan Community College Budget for Fiscal Year 2017-2018.

A motion was made by Fannie Greene and seconded by Geneva Faulkner to approve Roanoke Chowan Community College Budget as presented. **Question Called:** *All present voting yes.* **Motion carried.**

Management Matters:

County Manager Turner updated the Board on a joint meeting with the Board of Education. The Board made a consensus to table the discussion on a date until the Chairman returned.

County Manager Turner provided the Board with an update on the School Capital Grant Application funding for a new high school. County Manager stated that Northampton County was not chosen due to other counties having more critical needs and was encouraged to apply again next year.

County Manager Turner provided the Board with an update on a second planning meeting. She stated that the meeting is scheduled for December 12 at the Roanoke Center in Rich Square, NC.

Courthouse Security Project:

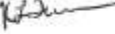
County Manager Turner appeared before the Board to provide an update on the Courthouse Security Project. She stated that the project will cost approximately \$280,000-\$290,000 and the funds will come from Fund Balance and that all Capital Projects were placed on hold until the audit was complete. She also shared with the Board some of the improvements that have been done to better secure the Courthouse.

A motion was made by Fannie Greene and seconded by Geneva Faulkner to move forward with the Courthouse Project. **Question Called:** *All present voting yes.* **Motion carried.**

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

DECISION PAPER

TO: The Northampton County Board of Commissioners

FM: Ms. Kimberly L. Turner, County Manager 

DT: November 6, 2017

RF: NC State Highway Patrol Grant Award

PURPOSE:

To obtain the Board's approval of the Homeland Security Grant Award in the amount of \$330,798 and Memorandum of Agreement for the NC State Highway Patrol Viper Tower Equipment.

FACTS:

1. The Board approved to be a sponsor for the Homeland Security Grant to the NC State Highway Patrol to install monitoring equipment at the Viper Towers within Northampton County on October 16, 2017.
2. We received notification that the grant was awarded in the amount of \$330,798.
3. Included in the grant award is a Memorandum of Agreement.
4. This is a pass through grant which will be administered by the NC State Highway Patrol Office.
5. The grant award document and memorandum of agreement has been provided to the County Attorney for review.

DISCUSSION:

Northampton County has been awarded a Homeland Security Grant in the amount of \$330,798. This grant is a pass-through grant for the NC State Highway Patrol to install monitoring equipment on the Viper Towers in the county.

RECOMMENDATION:

That the Board of Commissioners approve the Homeland Security Grant Award in the amount of \$330,798 and the Memorandum of Agreement for the NC State Highway Patrol to install monitoring equipment on the Viper Towers in the county.

Coordination:

Finance Officer:

Concur  _____

Non-concur _____

Concur with comments _____

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North Carolina Department of Public Safety Emergency Management

Roy Cooper, Governor
Erik A. Hooks, Secretary

Michael A. Sprayberry, Director

Homeland Security Grant Program (HSGP)

CFDA #: 97.067

Fiscal Year 2017

Grant #: EMW-2017-SS-00085-S01

SUB AWARD NOTIFICATION

Name: Robert V. Carter
Sub-recipient: Northampton County
Address: 100 West Jefferson Street
Address: Jackson, NC 27845

Period of Performance: September 1, 2017 to February 28, 2020
Project Title(s): MOSCAD upgrade
Total Amount of Award: \$ 330,798.00
MOA#: 1708

North Carolina Emergency Management is pleased to inform you that the federal Fiscal Year (FY) 2017 Homeland Security Grant Program (HSGP) investment justification project(s) has been approved for funding. In accordance with the provisions of FY 2017 HSGP award, North Carolina Emergency Management hereby awards to the foregoing sub-recipient a grant in the amount shown above. The CFDA number is 97.067 and North Carolina Emergency Management federal grant number is EMW-2017-SS-00085-S01.

Payment of Funds: The grant shall be effective upon final approval by North Carolina Emergency Management of the grant budget and program narrative and the execution of the forthcoming Memorandum of Agreement. Grant funds will be disbursed (according to the approved project budget) upon receipt of evidence that funds have been invoiced and products received and/or that funds have been expended (i.e., invoices, contracts, itemized expenses, etc.).

Conditions: The sub-recipient shall understand and agree that funds will only be expended for those projects outlined in the funding amounts as individually listed above. Sub-recipient shall also certify the understanding and agreement to comply with the general and fiscal terms and conditions of the grant including special conditions; to comply with provisions of the 2 CFR 200 and all applicable laws governing these funds and all other federal, state and local laws; that all information is correct; that there has been appropriate coordination with affected agencies; that sub-recipient is duly authorized to commit the applicant to these requirements; that costs incurred prior to grant application approval will result in the expenses being absorbed by the sub-recipient; and that all agencies involved with this project understand that federal funds are limited to a maximum 30-month period. Sub-recipient must read and sign forthcoming Memorandum of Agreement for acceptance of the award.

Supplanting: The sub-recipients confirm that sub-grant funds will not be used to supplant or replace local or state funds or other resources that would otherwise have been available for homeland security activities. In compliance with that mandate, the sub-recipient will certify that the receipt of federal funds through North Carolina Emergency Management shall in no way supplant or replace state or local funds or other resources that would have been made available for homeland security activities.

Callion L. Maddox
Homeland Security Grants Branch Manager

GRANT AWARD NOTICE: THIS AWARD IS SUBJECT TO THE GRANT SPECIAL CONDITIONS AND FINAL APPROVAL BY THE DEPARTMENT OF PUBLIC SAFETY, NORTH CAROLINA EMERGENCY MANAGEMENT GRANT PROGRAM BUDGET AND NARRATIVE

MAILING ADDRESS
4236 Mail Service Center
Raleigh NC 27699-4236
www.readync.org
www.ncdps.gov



An Equal Opportunity employer

OFFICE LOCATION
1636 Gold Star Drive
Raleigh, NC 27607-3371
Telephone: (919) 825-2500
Fax: (919) 825-2685

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Roy Cooper, Governor
Erik A. Hooks, Secretary

North Carolina Department of Public Safety

Emergency Management

Michael A. Sprayberry, Director

Homeland Security Grant Program "HSGP"

CFDA #: 97.067

Fiscal Year 2017

Grant Award #: EMW-2017-SS-0085

MEMORANDUM OF AGREEMENT (MOA)

Between

Recipient:
State of North Carolina
Department of Public Safety
Division of Emergency Management

Sub-Recipient:
Northampton County
Tax ID/EIN #: 56-6000325
DUNS#: 097594477

MOA # 1708
DPS Fund Code: 1502-7A17-35H1

MOA Amount: \$330,798.00
MOA Period of Performance:
September 1, 2017 to February 28, 2020

1. Purpose:

The purpose of this Memorandum of Agreement (MOA) is to establish responsibilities and procedures to implement the terms of the US Department of Homeland Security (USDHS) HSGP Grant Program. A copy of the complete Federal grant instructions is available at www.fema.gov. This Agreement is to set forth terms by which the State of North Carolina, Department of Public Safety, North Carolina Emergency Management (Recipient), shall provide HSGP funding to the Sub-Recipient to fund projects related to Homeland Security Planning, Operations, Equipment Purchases, Trainings and Exercises. For a more detailed description of the approved Scope of Work, please see Attachment 1.

2. Program Authorization and Regulations:

This Agreement is authorized under the provisions of (1) The Department of Homeland Security Appropriations Act, 2017 (Pub. L. No. 114-113); (2) The 9/11 Commission Act of 2007; (3) Public Law 107-56, (6 U.S.C. § 101 et seq.), the USA Patriot Act of 2001; (4) Public Law 107-296 as amended, the Homeland Security Act of 2002; (5) Public Law 109-295, The Post-Katrina Emergency Management Reform Act of 2006, 6 U.S.C. 752(c); (6) the implementing recommendations or regulations of each Act or Law, if any; (7) the FY 2017 HSGP Notice of Funding Opportunity Announcement (NOFOA) available at www.fema.gov (8) applicable Grants Programs Directorate (GPD) Information Bulletins available at www.fema.gov; and (9) the NC Emergency Management Act, Chapter 166A of the North Carolina General Statutes.

Projects managed by the Recipient (State) on behalf of Sub-Recipient (Only)

☐ By checking this Box I request that the Recipient retain funds effective September 1, 2017. Sub-Recipient has agreed to receive grant funds from Recipient. Sub-Recipient desires for the North Carolina State Highway Patrol to conduct activities described in Attachment 1 of this MOA, on its behalf with its allocation of \$260,000.00 awarded through the FY 2017 HSGP. Sub-Recipient authorizes Recipient to provide the funds to the State of North Carolina, Department of Public Safety, North Carolina Emergency Management through North Carolina State Highway Patrol to conduct Planning, make Equipment Purchases, and conduct Training and Exercise activities to improve prevention, protection, preparedness, response and recovery capabilities. See Attachment 1 for detailed Scope of Work.

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3. Compensation:

Recipient agrees that it will pay the Sub-Recipient complete and total compensation for the services to be rendered by the Sub-Recipient. Payment to the Sub-Recipient for expenditures under this Agreement will be reimbursed after the Sub-Recipient's cost report is submitted and approved for eligible scope of work activity. The original signed copy of this Award and MOA must be signed by the Official(s) authorized to sign below and returned to North Carolina Emergency Management no later than 45 after award date. The grant shall be effective upon return of the executed Grant Award and MOA and final approval by North Carolina Emergency Management of the grant budget and program narrative. Grant funds will be disbursed (according to the approved project budget) upon receipt of evidence that funds have been invoiced and products received and/or that funds have been expended (i.e., invoices, contracts, itemized expenses, etc.) and/or that all work activities are completed.

4. Funding Eligibility Criteria:

Federal funds administered through the State are available to local governments to assist in the cost of developing and maintaining a "Comprehensive Homeland Security Response" program. Continued HSGP funding is contingent upon completion of all HSGP funding requirements. The following eligibility criteria must be adhered to during the Grant Program:

A. Every participant must:

- i. Be established as a State, Local, or Non-Profit agency by appropriate resolution/ordinance;
- ii. Complete any procurement(s) and expenditures no later than February 28, 2020.
- iii. Provide quarterly progress reports to NCEM Grant Managers, Training and Exercise Officer(s), and Field Branch Staff, as applicable using the latest Grant Quarterly Report form by the following dates: January 15th, April 15th, July 15th and October 15th.
- iv. Submit request for reimbursement with all required documentation attached.

B. File Retention: Sub-Recipient is required to maintain records and (invoices) of this grant for three years after termination of the grant, or audit if required, or longer where required by law, as outlined below, attached and incorporated by reference. Recipient must meet the financial administration requirements in 2 CFR Part 200 and must maintain a file for each HSGP grant award. The files must be available for review by North Carolina Emergency Management staff for site visits, project closeout and future audits.

However, if a litigation, claim or audit has been initiated prior to the expiration of the three year period and extends beyond the five-year period, the records shall be retained until all litigation, claims or audit findings involving the records have been resolved. Files must be available for review by North Carolina Emergency Management staff for site visits, project closeout and future audits.

Sub-Recipient must include appropriate documentation in the file, including but not limited to the following documents:

1. Grant award and memorandum of agreement/memorandum of understanding and supporting appendices
2. Completed appropriate report forms with invoices and proof(s) of payment
3. Audit findings and corrective action plans
4. Equipment inventory records with photo documentation of labeling

C. The political subdivision must have an acceptable local travel regulation plan or accept the state travel regulations.

5. Conditions:

The Sub-Recipient certifies that it understands and agrees that funds will only be expended for those projects outlined in the funding amounts as individually listed in the FY 2017 HSGP Application Packet, incorporated by reference herein. The Recipient certifies that it understands and agrees to comply with the general and fiscal terms

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and conditions of the grant including special conditions; to comply with provisions of the applicable laws, rules and policies governing these funds; that all information is correct; that there has been appropriate coordination with affected agencies; that it is duly authorized to commit the Sub-Recipient to these requirements; that costs incurred prior to grant application approval will result in the expenses being absorbed by the Sub-Recipient; and that all agencies involved with this project understand that all Federal funds are limited to the Federal period of performance.

6. **Supplantation:**

Sub-Recipients are required to provide assurance that grant funds will not be used to supplant or replace local or state funds or other resources that would otherwise have been available for homeland security activities. In compliance with that mandate, the Sub-Recipient certifies that the receipt of Federal funds through North Carolina Emergency Management shall in no way supplant or replace state or local funds or other resources that would have been made available for homeland security activities.

7. **Compliance:**

Sub-Recipient shall comply with the applicable statutes, ordinances, regulations, licensing requirements, policies, guidelines and requirements, reporting requirements and certifications and other regulatory matters that are applicable to the conduct of its business and purchase requirements performed under this MOA, including those of Federal requirements and State and local agencies having appropriate jurisdiction and found in the applicable FY 2017 HSGP NOFO announcement. Sub-Recipient shall be wholly responsible for the purchases to be made under this MOA and for the supervision of its employees and assistants. Failure to comply with the specified conditions of this MOA will result in the return of funds and/or items to North Carolina Emergency Management.

8. **Responsibilities:**

A. The Recipient shall:

- i. Provide funding to the Sub-Recipient to perform the work activities as described herein.
- ii. Conduct a review of the project to ensure that it is in accordance with HSGP requirements.
- iii. The Federal award date is September 1, 2017. Funds allocated for the performance of the work activities must be encumbered and invoices received by the North Carolina, Department of Public Safety, and North Carolina Emergency Management by February 28, 2020.
- iv. Directly monitor the completion of this project.

B. The Sub-Recipient shall:

- i. Expend FY 2017 HSGP Grant Program funds in accordance with the applicable USDHS and HSGP NOFO announcement, the Grant Application Package, and the Grant Award and Special Conditions documents, incorporated by reference herein, of this MOA for the performance of the work activities.
- ii. Utilize State of North Carolina and/or local procurement policies and procedures for the expenditure of funds, and conform to applicable State and Federal law and the standards identified in the Procurement Standards Sections of 44 Code of Federal Regulations (CFR) 2 CFR Part 200. Sub-Recipient must follow procurement procedures and policies as outlined in the applicable USDHS and HSGP NOFO announcement and the USDHS Financial Management Guide. Sub-Recipient shall comply with all applicable laws, regulations and program guidance. Sub-Recipient must comply with the most recent version of the funding administrative requirements, cost principles, and audit requirements. Administrative and procurement practices must conform to applicable Federal requirements. A non-exclusive list of regulations commonly applicable to DHS grants are listed below, codified in the following guidance: 2 CFR 215; 2 CFR Parts 225, 220, and 230; 15 CFR Part 24; Federal Acquisition Regulations (FAR), Part 31.2; and 2 CFR 200 Sub-part F and 44 CFR Part 14; 28 CFR Part 23 "Criminal Intelligence Systems Operating Policies"; 49 CFR Part 1520 "Sensitive Security Information"; Public Law 107-296, The Critical Infrastructure Act of 2002; Title VI of the Civil Rights Act of 1964, as amended, 42 U.S.C. 2000 et. seq.; Title IX of the Education Amendments of 1972, as amended, 20 U.S.C. 1681 et. seq; Section 504 of the Rehabilitation Act of 1973, as amended, 29 U.S.C. 794; The Age Discrimination Act of 1975, as amended, 20 U.S.C. 6101 et. seq.; Cash Management Improvement Act (CMIA) and its implementing regulations at 31 CFR Part 205; FEMA Grant Programs Directorate, Grants Management Division, Match Guidance; Certifications and Assurances regarding Lobbying 31 U.S.C.

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1352, Drug-Free Workplace Act, as amended, 41 U.S.C. 701 et. seq. and Certification Regarding Drug-Free Workplace Requirements, Debarment and Suspension Executive Orders 12549 and 12689 and 44 CFR Part 17 and Certification Regarding Debarment, Suspension and Other Responsibility Matters; Assurances as listed in SF 424B and SF 424D, 28 CFR Parts 66, 67, 69, 70 and 83; and Grant Award and Special Conditions documents.

- C. Submit invoice(s) requesting reimbursement for item(s) received to the NCEM Grants Management Branch Grants Manager. Recipient will reimburse Sub-Recipient for eligible costs as outlined in the applicable USDHS Program Guidelines and NOFO announcements. Sub-Recipient must take possession of all purchased equipment and receive any grant-eligible service prior to seeking reimbursement from the Recipient. Sub-Recipient must submit request for reimbursement within 60 days of payment of invoice.
- D. Sub-Recipient must take possession of all purchased equipment, receive any grant-eligible service and/or complete work activities prior to seeking reimbursement from the Recipient.
- E. Complete the procurement(s) process not later than February 28, 2020.
- F. Provide quarterly progress reports to NCEM Grant Managers, Training and Exercise Officer(s), and Field Branch Staff, as applicable using the latest Grant Quarterly Report form by the following dates: January 15th, April 15th, July 15th and October 15th. (Attachment 2)
- G. Maintain a grant management filing system as required in this MOA.
- H. Provide a list at project completion phase to the Grants Manager, DPR chair, and/or Branch Office listing all items purchased through the grant.
- I. Comply with the applicable Federal statutes, regulations, policies, guidelines and requirements, reporting requirements and certifications as outlined in the applicable FY 2017 HSGP NOFO announcement and Grant Award and Special Conditions documents.
- J. Comply with current Federal laws, suspension and debarment regulations pursuant to 2 CFR 200 Sub-part F and OMB which states in pertinent part that "effective November 26, 2003, when a non-Federal entity enters into a covered transaction with an entity at a lower tier, the non-Federal entity must verify that the entity is not suspended or debarred or otherwise excluded. Sub-Recipient shall be responsible to ensure that it has checked the Federal System for Awards Management (SAM) <https://www.sam.gov/portal/public/SAM/> and the State Debarred Vendors Listing, <http://www.pandc.nc.gov/actions.asp> to verify that contractors or sub-Recipients have not been suspended or debarred from doing business with the Federal government".
- K. Ensure that HSGP funds are not used to support the hiring of any personnel for the purposes of fulfilling traditional public safety duties or to supplant traditional public safety positions and responsibilities.
- L. Non-supplanting Requirement. Federal grant funds shall be used to supplement existing funds, and shall not replace (supplant) funds that have been appropriated for the same purpose.
- M. All materials publicizing or resulting from award activities shall contain this acknowledgement: "This project was supported by a Federal award from the US Department of Homeland Security, Department of Public Safety, North Carolina Emergency Management." Use of the Federal program logo must be approved by USDHS. Printed as a legend, either below or beside the logo shall be the words "Funded by US Department of Homeland Security.
- N. The purchase or acquisition of any additional materials, equipment, accessories or supplies or completion of any work activities beyond those identified in this MOA shall be the sole responsibility of Sub-Recipient and shall not be reimbursed under this MOA.

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- O. Sub-Recipient shall have sole responsibility for the maintenance, insurance, upkeep, and replacement of any equipment procured pursuant to this Agreement unless hand receipted or transferred.
- P. Maintain an effective property management system that complies with the following requirements. Equipment is defined as tangible, non-expendable property having a useful life of more than one year and an acquisition cost of \$5,000 or more per unit. Sub-Recipient may have property management guidelines that are more restrictive, requiring a unit of equipment with a value of less than \$5,000 to be inventoried; if so, such equipment purchased under this award allocation shall be included on the report submitted to Recipient.
- i. Recipient and Sub-Recipient shall take an initial physical inventory of any equipment. The grant summary, cost reports with backup documentation, certificate of title, and any other Sub-Recipient reports or inventory reports that include information regarding the grant, vendor, invoice number, cost per item, number of items, description, location, condition and identification number may be used to meet this requirement.
 - ii. Sub-Recipient must ensure a control system exists to ensure adequate safeguards to prevent loss, damage or theft. Sub-Recipient shall be responsible for replacing or repairing equipment which is willfully or negligently lost, stolen, damaged, or destroyed. Any loss, damage or theft of the property must be investigated and fully documented, and made part of the official project records.
 - iii. Sub-Recipient or equipment owner must ensure adequate maintenance procedures exist to keep the equipment in good condition.
 - iv. Disposition Procedures. Sub-Recipient may dispose of the equipment when the original or replacement equipment acquired under the grant award is no longer needed for the original project or program. Items with a fair market value of less than \$5,000 may be retained, transferred or otherwise disposed of with prior approval of Recipient and in accordance with disposition requirements in 2 CFR Part 200. Items with a current per unit standard Federal or fair market value in excess of \$5,000 may be retained, transferred or otherwise disposed of with prior Recipient approval in accordance with disposition requirements in 2 CFR Part 200. Sub-Recipient must provide documentation that includes the method used to determine current fair market value.
 - v. Only authorized equipment listed in the Authorized Equipment List (AEL), with appropriate grant listed are eligible for purchases from this grant. For more guidance visit www.fema.gov.
- Q. No indirect or administrative costs will be charged to this allocation award.
- R. Sub-Recipient must utilize equipment as intended in their project application to NCEM. Any variation from this intended use must be requested in writing and approved by NCEM. Any equipment purchased under the HSGP is subject to use as a regional asset to be utilized by the USDHS, North Carolina Emergency Management, or Domestic Preparedness Region partners and statewide as needed. Failure to adhere to this policy might result in revocation of funds allocated for the purchase of said equipment.
- S. Sub-Recipient must have a DUNS Number, prior to any funds being released. DUNS Numbers may be obtained from either of the following web links: www.dnb.com or <http://fedgov.dnb.com/webform>.
- T. Each Sub-Recipient shall ensure their organization is registered with the System for Award Management (SAM). It is required for all applicants name, address, DUNS number and EIN are up to date in SAM and that the DUNS number used in SAM is the same one used to apply for all FEMA awards. SAM information can be found at <http://www.sam.gov>. Future payments will be contingent on the information provided in SAM; therefore it is imperative that the information is correct.
- U. The purchase or acquisition of any additional materials, equipment, accessories or supplies, or the provision of any training, exercise or work activities beyond that identified in this MOA shall be the sole responsibility of Sub-Recipient and shall not be reimbursed under this MOA.

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9. Funding:

All terms and conditions of this MOA are dependent upon and subject to the allocation of funds from the USDHS and NCEM for the purpose set forth and the MOA shall automatically terminate if funds cease to be available. Allowable costs shall be determined in accordance with the applicable USDHS Program Guidelines, which include, but may not be limited to, the FY 2017 HSGP NOFO announcement, available at: www.fema.gov, 2 CFR Parts 200 Sub-part F, 215, 220, 225, and 230, Federal Acquisition Regulations (FAR) Part 31.2, OMB Circulars A-21 and the USDHS Financial Management Guide available at www.dhs.gov. Allowable costs are also subject to the approval of the State Administrative Agent for the State of North Carolina, the Secretary of the Department of Public Safety.

10. Taxes:

Sub-Recipient shall be considered to be an independent Sub-Recipient and as such shall be responsible for all taxes.

11. Warranty:

As an independent sub-recipient, the Sub-Recipient will hold the Recipient harmless for any liability and personal injury that may occur from or in connection with the performance of this Agreement to the extent permitted by the North Carolina Tort Claims Act. Nothing in this Agreement, express or implied, is intended to confer on any other person any rights or remedies in or by reason of this Agreement. This Agreement does not give any person or entity other than the parties hereto any legal or equitable claim, right or remedy. This Agreement is intended for the sole and exclusive benefit of the parties hereto. This Agreement is not made for the benefit of any third person or persons. No third party may enforce any part of this Agreement or shall have any rights hereunder. This Agreement does not create, and shall not be construed as creating, any rights enforceable by any person not a party to this Agreement. Nothing herein shall be construed as a waiver of the sovereign immunity of the State of North Carolina.

12. Audit Requirements:

For all USDHS grant programs, Sub-Recipient is responsible for obtaining audits in accordance with 2 CFR 200 Subpart F.

13. State Property:

Sub-Recipient shall be responsible for the custody and care of any property purchased with HSGP funds furnished for use in connection with the performance of this Agreement and shall reimburse the Recipient for any loss or damage to said property until the property is disposed of in accordance with HSGP Program requirements. Recipient will not be held responsible for any property purchased under this MOU/MOA. Title to the property purchased with HSGP funds shall be in the Sub-Recipient unless noted in section 8 of the MOA.

14. Points of Contact:

To provide consistent and effective communication between Sub-Recipient and the Department of Public Safety, North Carolina Emergency Management, each party shall appoint a Principal Representative(s) to serve as its central point of contact responsible for coordinating and implementing this MOA. The Department of Public Safety, North Carolina Emergency Management contact shall be, Assistant Director for Planning & Homeland Security, the NCEM Grants Management Branch Staff, and the NCEM Field Branch Staff. The Sub-Recipient point of contact shall be the HSGP Program Manager or the person designated by the Sub-Recipient. All confidential information of either party disclosed to the other party in connection with the services provided hereunder will be treated by the receiving party as confidential and restricted in its use to only those uses contemplated by the terms of this MOA. Any information to be treated as confidential must be clearly marked as confidential prior to transmittal to the other party. Neither party shall disclose to third parties, the other party's confidential information without written authorization to do so from the other party. Specifically excluded from such confidential treatment shall be information that:

- i. as of the date of disclosure and/or delivery, is already known to the party receiving such information;
- ii. is or becomes part of the public domain, through no fault of the receiving party;

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- iii. is lawfully disclosed to the receiving party by a third party who is not obligated to retain such information in confidence; or
- iv. is independently developed at the receiving party by someone not privy to the confidential information.

15. Public Records Access:

While this information under Federal control is subject to requests made pursuant to the Freedom of Information Act (FOIA), 5 U.S.C. §552 et. seq., all determinations concerning the release of information of this nature are made on a case-by-case basis by the FEMA FOIA Office. This agreement may be subject to the North Carolina Public Records Act, Chapter 132 of the North Carolina General Statutes.

16. Subcontracting:

If Sub-Recipient subcontracts any or all purchases or services required under this Agreement, then Sub-Recipient agrees to include in the subcontract that the subcontractor is bound by the terms and conditions of this MOA. Sub-Recipient and any subcontractor agree to include in the subcontract that the subcontractor shall hold Recipient harmless against all claims of whatever nature arising out of the subcontractor's performance of work under this MOA. If Sub-Recipient subcontracts any or all purchases or services required under this MOA, a copy of the executed subcontract Agreement must be forwarded to Recipient. A contractual arrangement shall in no way relieve Sub-Recipient of its responsibilities to ensure that all funds issued pursuant to this grant be administered in accordance with all state and Federal requirements. Sub-Recipient is bound by all special conditions of this grant award as set out in the Grant Application Package and the Grant Award and Special Conditions documents, incorporated by reference herein, as well as all terms, conditions and restrictions of the applicable HSGP NOFO announcement referenced herein.

17. Situs:

This Agreement shall be governed by the laws of North Carolina and any claim for breach or enforcement shall be filed in State Court in Wake County, North Carolina.

18. Antitrust Laws:

This Agreement is entered into in compliance with all State and Federal antitrust laws.

19. Other Provisions/Severability:

Nothing in this Agreement is intended to conflict with current laws or regulations of the State of North Carolina, Department of Public Safety, North Carolina Emergency Management, or the Sub-Recipient. If a term of this agreement is inconsistent with such authority, then that term shall be invalid, but the remaining terms and conditions of this agreement shall remain in full force and effect.

20. Compliance with the law:

Sub-Recipient shall be wholly responsible for the purchases to be made under this MOA and for the supervision of its employees and assistants. Sub-Recipient shall be responsible for compliance with all laws, ordinances, codes, rules, regulations, licensing requirements and other regulatory matters that are applicable to the conduct of its business and purchase requirements performed under this MOA, including those of Federal requirements and State and local agencies having appropriate jurisdiction and found in the FY 2017 HSGP NOFO announcement.

21. Entire Agreement:

This Agreement and any annexes, exhibits and amendments annexed hereto and any documents incorporated specifically by reference represent the entire agreement between the parties and supersede all prior oral and written statements or agreements.

22. Modification:

This Agreement may be amended only by written amendments duly executed by the Recipient and the Sub-Recipient.

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23. Certification of eligibility--Under the Iran Divestment Act:

Pursuant to G.S. 147-86.59, any person identified as engaging in investment activities in Iran, determined by appearing on the Final Divestment List created by the State Treasurer pursuant to G.S. 147-86.58, is ineligible to contract with the State of North Carolina or any political subdivision of the State. The Iran Divestment Act of 2015, G.S. 147-86.55 et seq.* requires that each vendor, prior to contacting with the State certifies, and the undersigned on behalf of the Vendor does hereby certify, to the following:

- i. that the vendor is not identified on the Final Divestment List of entities that the State Treasurer has determined engages in investment activities in Iran;
- ii. that the vendor shall not utilize on any contract with the State agency any subcontractor that is identified on the Final Divestment List; and
- iii. that the undersigned is authorized by the Vendor to make this Certification.

The State Treasurer's Final Divestment List can be found on the State Treasurer's website at the address: <https://www.nctreasurer.com/inside-the-department/OpenGovernment/Pages/Iran-divestment-Act-resources.aspx> and will be updated every 180 days. For Questions about the Department of State Treasurer's Iran Divestment Policy, please call (919) 814-3852.

24. Buy American and Hire American:

All recipients are required to comply with any applicable provisions of the Buy American Act (41 U.S.C. Sections 8301 through 8305), and any other applicable statutes, regulations, or rules that require, or provide a preference for, the purchase or acquisition of goods, products, or materials produced in the United States.

25. Termination:

The terms of this agreement, as modified with the consent of all parties, will remain in effect until February 28, 2020. Either party upon thirty days advance written notice to the other party may terminate this agreement. Upon approval by USDHS, FEMA and the issuance of the Grant Adjustment Notice, if this MOA is extended, the termination date for the extension will be the date listed in the applicable USDHS, FEMA Grant Adjustment Notice, incorporated by reference herein. If USDHS suspends or terminates funding in accordance with 2 CFR 200 and the 2017 HSGP NOFOA, incorporated by reference herein, the Sub-Recipient shall reimburse North Carolina Emergency Management for said property and/or expenses.

26. Budget and Scope of Work:

Sub-Recipient shall implement the HSGP project summarized below and as described in the approved project application. That application is hereby incorporated by reference into this Agreement. The Recipient shall reimburse eligible costs according to the following expenditures:

A. Funding Summary

<u>Project Costs:</u>	
Federal Share:	\$ 330,798.00
State Share:	\$ 0.00
Local Share:	\$ 0.00
TOTAL:	\$ 330,798.00

B. Scope of Work Summary

Please see Attachment 1 for a detailed Scope of Work description.

C. Reports to be provided during Period of Performance

Sub-Recipient must also provide a semi-annual summary (progress report); no later than July 15th to the NCEM Grant Manager and/or NCEM Field Planner to ensure that the project deliverables are being met, and that each grant contract is operating within budget.

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D. Reports to be provided at the Conclusion of Work (if applicable)

- i. Quarterly project progress reports.
- ii. Sub-Recipient involved legal action that pertains to Planning, Organization, Training, Exercise and Equipment purchased with HSGP.
- iii. After action report from exercise.
- iv. Training course roster and description.
- v. Any other documentation that would be pertinent.
- vi. Any invoices detailing the expenses associated with the project.
- vii. Proof of Payment of expenses associated with the project.

27. Lobbying Prohibition:

The Sub-Recipient certifies, to the best of its knowledge and belief, that:

- A. No Federal appropriated funds have been paid or will be paid, by or on behalf of the undersigned, to any person or employee of any state or Federal agency, a member of the NC General Assembly, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement.
- B. If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement, the undersigned shall complete and submit Standard Form-L.L.L., "Disclosure Form to Report Lobbying," in accordance with its instructions.
- C. The undersigned shall require that the language of this certification be included in the award documents for all sub-awards at all tiers (including subcontracts, sub grants, and contracts under grants, loans, and cooperative agreements) and that all sub-recipients shall certify and disclose accordingly.

This certification is a material representative of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by section 1352, title 31, U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

28. Assurance of Compliance with Title VI of the Civil Rights Act of 1964:

During the performance of this contract, the contractor, for itself, its assignees and successors in interest (hereinafter referred to as the "contractor") agrees as follows:

- A. Compliance with Regulations: The contractor shall comply with the Regulations relative to nondiscrimination in Federally-Assisted Programs of the 2 CFR. 200 and North Carolina regulation as they may be amended from time to time, (hereinafter referred to as the Regulations), which are herein incorporated by reference and made a part of this contract.
- B. Nondiscrimination: The contractor, with regard to the work performed by it during the contract, shall not discriminate on the grounds of race, sex, or national origin in the selection and retention of subcontractors, including procurements of materials and leases of equipment. The contractor shall not participate either directly or indirectly in the discrimination prohibited by Section 21.5 of the Regulations, including employment practices when the contract covers a program set forth in Appendix B of the Regulations.
- C. Solicitation for Subcontracts, Including Procurements of Materials and Equipment: In all solicitations either by competitive bidding or negotiation made by the contractor for work to be performed under a subcontract,

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including procurements of materials or leases of equipment, each potential subcontractor or supplier shall be notified by the contractor of the contractors obligations under this contract and the Regulations relative to nondiscrimination on the grounds of race, color, sex, or national origin.

- D. Information and Reports: The contractor shall provide all information and reports required by the Regulations or directives issued pursuant thereto, and shall permit access to its books, records, accounts, other sources of information, and its facilities as may be determined by the Recipient or the Research and Special Programs Administration (RSPA) to be pertinent to ascertain compliance with such Regulations, orders and instructions. Where any information required of a contractor is in the exclusive possession of another who fails or refuses to furnish this information the contractor shall so certify to the Recipient or the Research and Special Programs Administration as appropriate, and shall set forth what efforts it has made to obtain such information.
- E. Sanctions for Noncompliance: In the event of the contractors noncompliance with nondiscrimination provisions of this contract, the Recipient shall impose contract sanctions as it or the Research and Special Programs Administration may determine to be appropriate, including, but not limited to:
 - i. Withholding of payments to the contractor under the contract until the contractor complies; and/or
 - ii. Cancellation, termination, or suspension of the contract, in whole or in part.
- F. Incorporation of Provisions: The contractor shall include the provisions of every subcontract, including procumbent of materials and leases of equipment, unless exempt by the Regulations, or directives issued pursuant thereto. The contract shall take such action with respect to any subcontract or procurements as the Recipient or the Research and Special Programs Administration may direct as a means of enforcing such provisions including sanctions for noncompliance: Provide, however, that in the event a contractor becomes involved in, or is threatened with, litigation with a subcontract or supplier as a result of such direction, the contractor may request the Recipient to enter into such litigation to protect the of the Recipient and, in addition the contractor may request the United States to enter such litigation to protect the interests of the United States.

29. Assurance of Compliance with Title VI of the Civil Rights Act of 1964:

Sub-Recipient hereby agrees that as a condition to receiving any Federal financial assistance from the USDHS it will comply with Title VI of the Civil Rights Act of 1964, 78 Stat. 252, 42 U.S.C. 2000d-42 U.S.C. 2000d-4 (hereinafter referred to as the Act) and all requirements imposed by or pursuant to 2 CFR Sub Part F. Nondiscrimination in Federally-Assisted Programs of the USDHS - Effectuation of Title VI of the Civil Rights Act of 1964 (hereinafter referred to as the Regulations) and other pertinent directives, to the end that in accordance with the Act, Regulations, and other pertinent directives, no person in the United States shall, on the grounds of race, color, sex or national origin, be excluded from participation in, be denied the benefits of, or be otherwise discrimination under any program or activity for which the Sub-Recipient receives Federal financial assistance from the USDHS, and HEREBY GIVES ASSURANCE THAT it will promptly take any measures necessary to effectuate this agreement. This assurance is required by subsection 21.7(a) (1) of the Regulations. More specifically and without limiting the above general assurance, the Sub-Recipient hereby gives the following specific assurance with respect to the project:

- A. Agrees that each "program" and each "facility" as defined in subsections 21.23(e) and 21.23(b) of the Regulations, will be (with regard to a "program") conducted, or will be (with regard to ("facility") operated in compliance with all requirements imposed by, or pursuant to, the Regulations.
- B. Insert the following notification in all solicitations for bids for work or material subject to the Regulations and, in adapted form in all proposals for negotiated agreements:

In accordance with Title VI of the Civil Rights Act of 1964, 78 Stat. 252, 42 U.S.C. 2000d to 2000d-4 and 2 CFR Sub Part F issued pursuant to such Act, hereby notifies all bidders that it will affirmatively insure that in regard to any contract entered into pursuant to this advertisement, minority, business

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enterprises will be afforded full opportunity to submit bids in response to this invitation and will not be discriminated against on the grounds of race, color, sex or national origin in consideration for an award.

- C. Insert the clauses of this agreement in every contract subject to the Act and the Regulations.
- D. This assurance obligates the Recipient for the period during which Federal financial assistance is extended to the project.
- E. Provide for such methods of administration for the program as are found by the Secretary of USDHS or the official to whom he delegates specific authority to give reasonable guarantee that is, other recipients, sub-recipients, contractors, subcontractors, transferees, successors in interest, and other participants of Federal financial assistance under such program will comply with all requirements imposed or pursuant to the Act, the Regulations and this assurance.
- F. Agrees that the United States has a right to seek judicial enforcement with regard to any matter arising under the Act, and Regulations, and this assurance.

This assurance is given in consideration of and for the purpose of obtaining any and all Federal grants, loans, contracts, property, discounts or other Federal financial assistance extended after the date hereof to the Recipient by the USDHS and is binding on it, other recipients, sub-recipients, contractors, subcontractors, transferees, successors in interest and other participants in the USDHS Program. The person or persons whose signatures appear below are authorized to sign this assurance on behalf of the recipients.

30. Assurance of Compliance with Title VI of the Civil Rights Act of 1964:

The following clauses shall be included in all deeds, licenses, leases, permits, or similar instruments entered into by Sub-Recipient executed in expending these grant funds:

- A. The [Sub-Recipient, licensee, lessee, permittee, etc., as appropriate] for itself, herself/himself, his/her heirs, personal representatives, successors in interest, and assigns, as a part of the consideration hereof, does hereby covenant and agree [in the case of deeds and leases add "as a covenant running with the land"] that in the event facilities are constructed, maintained, or otherwise operated on the said property described in this [deed, license, lease, permit, etc.] for a purpose for which a USDHS program or activity is extended or for another purpose involving the provision of similar services or benefits, the Sub-Recipient [licensee, lessee, permittee, etc.] shall maintain and operate such facilities and services in compliance with all other requirements imposed pursuant to 2 CFR Sub Part F and as said Regulations may be amended.
- B. That in the event of breach of the above nondiscrimination covenants, Sub-Recipient shall have the right to terminate the [license, lease, permit, etc.] and to re-enter and repossess said land and the facilities thereon, and hold the same as if said [licenses, lease, permit, etc.] had never been made or issued.
- C. That in the event of breach of any of the above nondiscrimination covenants, Sub-Recipient shall have the right to re-enter said lands and facilities thereon, and the above-described lands and facilities shall thereupon revert to and vest in and become the absolute property of Sub-Recipient and its assigns.

The following shall be included in all deeds, licenses, leases, permits, or similar agreements entered into by Sub-Recipient:

- A. The [Sub-Recipient, licensee, lessee, permittee, etc., as appropriate] for herself/himself, his/her personal representatives, successors in interest, and assigns, as a part of the consideration hereof, does hereby covenant and agree [in case of deeds, and leases add "as a covenant running with the land"] that (1) no person on the grounds of race, color, sex, or national origin shall be excluded from participation in, be denied the benefits of, or be otherwise subjected to discrimination in the use of said facilities, (2) that in the construction of any improvements on, over or under such land and the furnishing services thereon, no person on the grounds of race, color, sex, or national origin shall be excluded from the participation in, be denied the benefits of, or be

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otherwise subjected to discrimination, and (3) that the [Sub-Recipient, licensee, lessee, permittee, etc.] shall use the premises in compliance with all other requirements imposed by or pursuant 2 CFR Sub Part F Effectuation of Title VI of the Civil Rights Act of 1964, and as said Regulations may be amended.

- B. That in the event of breach of any of the above nondiscrimination covenants, Sub-Recipient shall have the right to terminate the [license, lease, permit, etc.] and to re-enter and repossess said land and the facilities thereon, and hold the same as if said [license, lease, permit, etc.] had never been made or issued.
- C. That in the event of breach of any of the above nondiscrimination covenants, Sub-Recipient shall have the right to re-enter said land and facilities thereon, and the above described lands and facilities shall thereupon revert to and vest in and become the absolute property of Sub-Recipient and its assigns.
- * Reverted clause and related language to be used only when it is determined that such a clause is necessary in order to effectuate the purpose of Title VI of the Civil Rights Act of 1964.

31. Assurance of Compliance with Privacy Act:

The Sub-Recipient agrees:

- A. To comply with the provisions of the Privacy Act of 1974, 5 U.S.C. §552A and regulations adopted there under, when performance under the program involves the design, development, or operation of any system or records on individuals to be operated by the Sub-recipient, its third-party contractors, subcontractors, or their employees to accomplish a USDHS function.
- B. To notify USDHS when the Sub-Recipient or any of its third-party contractors, subcontractors, sub-recipients, or their employees anticipate a system of records on behalf of USDHS in order to implement the program, if such system contains information about individuals name or other identifier assigned to the individual. A system of records subject to the Act may not be used in the performance of this Agreement until the necessary and applicable approval and publication requirements have been met.
- C. To include in every solicitation and in every third-party contract, sub-grant, and when the performance of work, under that proposed third-party contract, sub grant, or sub agreement may involve the design, development, or operation of a system of records on individuals to be operated under that third-party contract, sub grant, or to accomplish a USDHS function, a Privacy Act notification informing the third party contractor, or sub Recipient, that it will be required to design, develop, or operate a system of records on individuals to accomplish a USDHS function subject to the Privacy Act of 1974, 5 U.S.C. §552a, and applicable USDHS regulations, and that a violation of the Act may involve the imposition of criminal penalties; and
- D. To include the text of Sections 30 part A through C in all third party contracts, and sub grants under which work for this Agreement is performed or which is award pursuant to this Agreement or which may involve the design, development, or operation of a system of records on behalf of the USDHS.

32. Certification Regarding Drug-Free Workplace Requirements (Sub-Recipients Other Than Individuals):

This certification is required by the regulations implementing the Drug-Free Workplace Act of 1988, 44 CFR Part 17, Sub Part F. The regulations, published in the January 31, 1989 Federal Register, require certification by sub-Recipient, prior to award, that they will maintain a drug-free workplace. The certification set out below is a material representation of the act upon which reliance will be placed when the agency determines to award the grant. False certification or violation of the certification shall be grounds for suspension of payments, suspension or termination of grants, or government-wide suspension of debarment, (See 2 CFR Part 200).

- A. Publish a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession or use of a controlled substance is prohibited in the Sub-Recipient's workplace and specifying the actions that will be taken against employees for violation of such prohibition.

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- B. Establish a drug-free awareness program to inform employees about:
 - i. The dangers of drug abuse in the workplace;
 - ii. The Sub-recipient's policy of maintaining a drug-free workplace;
 - iii. Any available drug counseling, rehabilitation, and employee assistance programs;
 - iv. The penalties that may be imposed upon employees for drug abuse violations occurring in the workplace.
 - C. Make it a requirement that each employee to be engaged in the performance of the grant be given a copy of the statement required by paragraph (A);
 - D. Notifying the employee in the statement required by paragraph (A) that, as a condition of employment under the grant, the employee will:
 - i. Abide by the terms of the statement;
 - ii. Notify the employer of any criminal drug statute conviction for a violation occurring in the workplace no later than five days after such conviction.
 - E. Notifying the agency within ten days after receiving notice under subparagraph (D) (ii), from an employee or otherwise receiving actual notice of such conviction.
 - F. Taking one of the following actions, within 30 days of receiving notice under subparagraph (D)(ii), with respect to any employee who is convicted:
 - i. Taking appropriate personnel action against such an employee, up to and including termination; or
 - ii. Requiring such employee to participate satisfactorily in a drug abuse assistance or rehabilitation program approved for such purpose by federal, state, local health, law enforcement, or other appropriate agency.
 - G. Making a good faith effort to continue to maintain a drug-free workplace through implementation of paragraphs (A), (B), (C), (D), (E), and (F).
- 33. Execution and Effective Date:**
This grant shall become effective upon return of this original Grant Award and MOA, properly executed on behalf of the Sub-recipient, to North Carolina Emergency Management and will become binding upon execution of all parties to the Agreement. The terms of this Agreement will become effective September 1, 2017. The last signature shall be that of Erik A. Hooks, Secretary for the North Carolina Department of Public Safety.
- 34. Term of this Agreement:**
This agreement shall be in effect from September 1, 2017 to February 28, 2020.

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IN WITNESS WHEREOF, the parties have each executed this Agreement and the parties agree that this Agreement will be effective as of September 1, 2017

NC DEPARTMENT OF PUBLIC SAFETY
DIVISION OF EMERGENCY MANAGEMENT
1636 GOLD STAR DR
RALEIGH, NC 27607

NORTHAMPTON COUNTY
100 WEST JEFFERSON STREET
JACKSON, NC 27845

DocuSigned by:
BY: Michael D. Sprayberry
MICHAEL D. SPRAYBERRY, DIRECTOR
NORTH CAROLINA EMERGENCY MANAGEMENT

BY: _____

APPROVED AS TO PROCEDURES:

BY: _____
JAMES J. CHEROKE, CONTROLLER
DEPARTMENT OF PUBLIC SAFETY

BY: _____

DocuSigned by:
BY: William Polk
WILLIAM POLK, ASSISTANT GENERAL COUNSEL
REVIEWED FOR THE DEPARTMENT OF
PUBLIC SAFETY, BY WILLIAM POLK,
DPS ASSISTANT GENERAL COUNSEL, TO FULFILL THE
PURPOSES OF THE US DEPARTMENT OF
HOMELAND SECURITY GRANT PROGRAMS

BY: _____
ERIK A. HOOKS, SECRETARY
DEPARTMENT OF PUBLIC SAFETY

THIS MOA WAS PREVIOUSLY APPROVED AS TO FORM BY THE NORTH CAROLINA DEPARTMENT OF JUSTICE FOR THE FY 2017 HOMELAND SECURITY GRANT PROGRAM ONLY AND IS SUBJECT TO EXECUTION BY ERIK A. HOOKS, SECRETARY OF THE DEPARTMENT OF PUBLIC SAFETY. THIS MOU/MOA SHOULD NOT BE USED FOR OTHER MOUs/MOAs FOR THE HSGP FOR OTHER FISCAL YEARS.

This instrument has been pre-audited in the manner as

Per NC.G.S. 159-28 (a) Russell A. Edwards
Finance Officer 14 of 14

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Attachment 1

North Carolina FY 2017 HSGP Sub-Recipient Application
Due: 3/3/17

This application and budget for FY 2017 Homeland Security Grant Program funds must be submitted by email to Meghan Brown, NCEM Homeland Security Planner (Meghan.brown@ncdps.gov) no later than **Friday, March 3rd, 2017**.

Part 1: Basic Information

1.) Project Name
VIPER MOSCAD Replacement Project
Project Version (Choose Version 1 unless resubmitting application with changes)
Choose an item.

2.) Project Description
The statewide VIPER radio system currently has 211 operational sites which are monitored via MOSCAD, a system supervisory control data acquisition system that allows the VIPER Network Operations Center (NOC) to continuously monitor site access, environmental controls, power status as well as numerous other site related functions. The current MOSCAD system is outdated and at the end of its operational support life and in need of replacement. The VIPER system currently supports over ninety thousand emergency responders from Federal, State and Local agencies and serves as the primary, statewide interoperable communications system for North Carolina. It is critical the funding is secured to replace the current MOSCAD technology so that VIPER is able to continue to monitor the overall status and health of the system and its sub-components.

3.) State, Local (DPR), or Local Non-DPR Project	State
If Local, select DPR number	Choose an item.

4.) Total Funding Requested
\$ 1,299,999.69

A. Applicant Information

(When awarded a grant, the applicant will be referred to as the sub-recipient)

Applicant	
State of North Carolina (Department of Public Safety, Division of SHP)	
DUNS Number	078351786
Tax ID Number	30-0712287
Registered in SAM? (Registration is required)	Yes
Type of Organization	Government Entity (Nonprofits must provide proof of status)

B. Applicant Point of Contact Information

(Primary point of contact for all communication regarding the grant, if more than one, add another box)

Name	Michael Hodgson
Agency	North Carolina State Highway Patrol
Title	System Manager

North Carolina FY 2017 HSGP Sub-Recipient Application

Due: 3/3/17

Phone Work	919-948-7911	Phone Mobile	919-291-1879
Mailing Address	3318 Garner Road		
City	Raleigh	ZIP + 4	27610
Email	Michael.hodgson@ncdps.gov		

C. MOA Signatory Information:

(Individual who has the authority to sign the grant agreement, add another box if more than one is required)

Name	Major Charles V. Ward		
Agency:	North Carolina State Highway Patrol		
Title	Patrol Commander (Acting)		
Phone Work	919-733-7952	Phone Mobile	
Mailing Address (must be physical address, not PO Box)	4231 Mail Service Center		
City	Raleigh	ZIP + 4	27699-4231
Email	Charles.Ward@ncdps.gov		

Part 2: Budget Information

In addition to completing this section, applicants will need to submit at least one **Budget Sheet** attachment for every solution area in which they request funding.

1.) Proposed Funding		
Solution Area	Amount of Funding \$	Funds Dedicated to LETP*
Planning	\$	\$
Equipment	\$ 1,299,999.69	\$
Training	\$	\$
Exercises	\$	\$
Total Proposed Funding:	\$1,299,999.69	\$

*If applicable, provide the proposed funding amount that will be spent on Law Enforcement Terrorism Prevention (LETP).

Part 3: Grant Proposal Information**A. Historical Information**

1.) Does this project support a previously awarded investment?	Yes
2.) If yes, from which year?	2014
3.) Project name?	VIPER Infrastructure and Mobile Towers
4.) How much funding was awarded?	\$372,000.00
5.) Last completed milestone?	

B. Baseline: New or Ongoing Project

1.) Is this project new or ongoing?	Ongoing
-------------------------------------	---------

North Carolina FY 2017 HSGP Sub-Recipient Application
Due: 3/3/17

2.) This project will	
<input checked="" type="checkbox"/>	Sustain or continue current capabilities
<input checked="" type="checkbox"/>	Complete a current project
<input checked="" type="checkbox"/>	Build or increase current capabilities <i>(Only select if the project will significantly increase capacity)</i>

C. Project Information

1.) Which of the following State Priorities does the project address?	
<input checked="" type="checkbox"/> Cyber Security	<input checked="" type="checkbox"/> Threats and Hazard Identification
<input checked="" type="checkbox"/> Economic Recovery	<input checked="" type="checkbox"/> Risk/Disaster Resiliency Assessment
<input checked="" type="checkbox"/> Fatality Management Services	<input checked="" type="checkbox"/> Mass Search and Rescue Operations
<input checked="" type="checkbox"/> Intelligence and Information Sharing	<input checked="" type="checkbox"/> Public Information and Warning
<input checked="" type="checkbox"/> Community Resilience	<input checked="" type="checkbox"/> Health and Social Services
<input checked="" type="checkbox"/> Mass Care Services	<input checked="" type="checkbox"/> Planning
<input checked="" type="checkbox"/> Public Health and Medical Services	<input checked="" type="checkbox"/> Long-term Vulnerability Reduction
<input checked="" type="checkbox"/> Risk Management for Protection Programs and Activities	<input checked="" type="checkbox"/> Interdiction and Disruption
<input type="checkbox"/> Other <i>(Only select this option if this project does not fit in any other category)</i>	
If other, please explain:	

2.) Environmental and Historic Preservation	
Does this project require new construction, renovation, retrofitting, or modification of existing structures?	No

3.) Regionalization	
<i>The VIPER system is a statewide network and operates in all of the state's nine (9) Domestic Preparedness Regions (DPRs). Providing replacement GTR Base Stations will allow VIPER to continue to serve all of the emergency responders in North Carolina.</i>	
Deployable? Can the project be deployed to other jurisdictions?	No
Sharable? If the asset cannot be moved, can it be shared with other jurisdictions?	Yes

4.) Project Management
<i>The VIPER project employs a full time project manager to oversee project funding, grant reporting and overall project costs and time management. In addition, VIPER has a full time system manager responsible for overall system management and operations.</i>

5.) Sustainment
<i>The VIPER project currently has an annual operations and maintenance budget that addresses repair and maintenance funds for equipment and also includes 40 FTE (full time employees) that operate and support the statewide radio system. Legislatively appropriate funds will provide ongoing support and maintenance of any hardware provided by grant funds.</i>

North Carolina FY 2017 HSGP Sub-Recipient Application
Due: 3/3/17

6.) Project Milestones: Describe the major steps that will occur over the process of completing the project and include the estimated date of those steps. Project plan should be no longer than 36 months.

Milestone	Date (mm/yyyy)
Receive Grant Approval – Day 1	TBD
Receive Notice of Funds Availability – Day 90	TBD
Receive Notice of Cost Centers/Codes – Day 120	TBD
Order approved equipment – Day 140	TBD
Receive Equipment - Day 180	TBD
Install Equipment – Day 200	TBD
Complete Testing and Integration – Day 260	TBD

7.) Fusion Center

Does this proposal contribute to development and operation of the fusion center?	Yes
<i>Funding requested will support North Carolina's VIPER system which is used by all 100 counties, the EBCI and virtually all federal, state and local law enforcement and emergency response agencies within the state.</i>	

Certification: I certify that:


- ☒ This application includes the following:
 - ☒ Completed application
 - ☒ Completed budget sheet(s)
 - ☐ If applying as a nonprofit, documentation demonstrating nonprofit status
- ☒ This project will be submitted by email to meghan.brown@ncdps.gov on or before Wednesday, March 3, 2017.
- ☒ No project (supported through federal and/or matching funds) having the potential to impact Environmental or Historical Preservation (EHP) can be started without the prior approval of FEMA, including but not limited to communications towers, physical security enhancements, new construction, and modifications to buildings, structures and objects that are 50 years old or greater. Applicant must comply with all conditions placed on the project as the result of the EHP review. Any change to the approved project scope of work will require re-evaluation for compliance with these EHP requirements. Any activities that have been initiated without the necessary EHP review and approval will result in a non-compliance finding and will not be eligible for FEMA funding.
- ☒ In accordance with HSPD-5, the adoption of the National Incident Management System (NIMS) is a requirement to receive Federal preparedness assistance through grants, contracts, and other activities. By submitting this project proposal you and all participating entities are certifying that your locality/state agency is NIMS compliant.
- ☒ Submission of the project proposal does not guarantee funding.
- ☒ Any projects allocated funds will be required to check all purchases against the Allowable Equipment Lists <https://www.fema.gov/media-library/assets/documents/101566>

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North Carolina FY 2017 HSGP Sub-Recipient Application
Due: 3/3/17

- ☒ Any changes made to this project after the submission deadline must be approved by the Homeland Security Section Grants Branch Manager and an updated application must be submitted.

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- 
1. MOSCAD project grant award = \$330,798 SHSGP (local pass through)
 - Grant sponsor: Northampton County
 - MOA signatory: Chairman, Board of Commissioners, Robert V. Carter, Robert.Carter@nhcnc.net
 - County POC: Kimberly Turner, Kimberly.Turner@nhcnc.net
 - **Special note: Please cc' Kimberly when you send the MOA**

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Attachment 2

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Quarterly Progress Report

Sub-Recipient: Northampton County/NCSHP

MOA Number: 1708

FY 2017 HSGP — EMW-2017-SS-00085-S01

Quarter (list dates):

Grant Award Amount: \$ 330,798.00

Funds Expended Prior Quarters:

Funds Expended This Quarter:

Activities	Metric	Current Status
1. Equipment	Dates, current status. For example: list needs identified, items in vendor negotiation, purchased, placed in service, etc.	
2. Planning	Dates, current status. For example: list needs identified, updates or revisions made to plans, or those to be made.	
3. Training	Dates, status of training. For example: list identified needs; training planned, in progress, or conducted (with agenda and roster attached).	
4. Exercise	Dates, status of exercise. For example: list identified needs; exercise(s) planned, in progress, or conducted (with After Action Report attached).	

Report submitted by:

Date:

Quarterly Progress Reports are due:

January 15

April 15

July 15

October 15

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Attachment 3

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Attachment 3 - **EXAMPLE**

Grant-Funded Typed Resource Report

Tool Instructions:

- Each row should contain one piece of equipment purchased with or training held using grant funds for current reporting period. Only report purchases and trainings that have already been completed and funds have been expended and drawn down.
- Choose from the drop-down menu whether the line is for equipment or training, the NIMS Typed Discipline, NIMS Typed Resource and NIMS Type #, as published by FEMA's National Integration Center (NIC) that the equipment supports, if NIMS Typed.
- If equipment or training is not NIMS Typed, choose "State/Local Other" in drop-down menu and provide State/Local typing or Community of Interest information in the Comments.
- Choose whether the piece of equipment or training is to "Sustain Current" existing capabilities or will increase or "Add New" capability.
- Choose the Core Capability or Capabilities that the Typed Resource supports. If more than one Core Capability is applicable, expand the column by clicking the "+" above the "Cost of Purchase" column to show more "Core Capability Supported" columns.
- Enter the cost of the equipment or training.
- Enter additional information in the Comments, including a brief description of whether the training or equipment purchased sustains existing capabilities; adds or improves an existing capability; or builds a new capability from scratch. This form can be accessed at www.fema.gov/media-library/assets/documents/28073?d=6432

SUBGRANTEE:		GRANT:		PROJECT:							
Carolina County		1013-55-00035-S03-13a		Generators & Generator Switches							
Equipment or Training	NIMS Typed Discipline or State/Local Discipline/Community of Interest Supported	NIMS Typed Resource Supported	NIMS Type #	State/Local Typed Resource Supported (if applicable)	Typed Equipment Purchased	# of Personnel Trained for Typed Teams	# of Typed Teams Trained	Sustain Current Capability/Add New Capability	Core Capability Supported	Cost of Purchase	Comments
Equipment	Fire / Hazard	HotNet Entry Team	I	N/A	WHD Liquid Splash-Protective CPC	N/A	N/A	Add New	Environmental Response / Health and Safety	\$ 88,000.00	This new PPE will increase a Type II to a Type I HotNet Entry Team by fulfilling the PPE requirements for a Type I team. This investment completes the upgrade of this team.
Training	Incident Management	Incident Management Team	III	N/A	N/A	23	1	Sustain Current	Operational Coordination	\$ 150,000.00	This Training sustained policy awareness for a State and two Regional IMTs. This training maintains emergency staff awareness that would have otherwise been out-of-date within 3 months of the training.
Equipment	Public Health and Medical	State / Local Other (provide in comments section)		Water Ambulance	ALS Rescue Boat	N/A	N/A	Add New	Mass Care Services	\$ 100,000.00	The ALS Rescue Boat meets State typing for Water Ambulance. This equipment purchase adds a new capability to the local EMS. Teams will begin training to complete the resource.
Training	Search and Rescue	USAR Task Forces	II	N/A	N/A	42	23	Sustain Current	Mass Search and Rescue Operations	\$ 75,000.00	63 Responders were trained in structural collapse to support 23 Type II USAR Teams. This training sustained current levels of staffing in anticipation of current staff retiring.

[illegible]

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Attachment 4

The Department of Homeland Security Standard Terms and Conditions 2017

The FY 2017 DHS Standard Terms and Conditions apply to all new federal financial assistance awards funded in FY 2017. The DHS financial assistance awards terms and conditions flow down to subrecipients, unless a particular award term or condition specifically indicates otherwise.

Assurances, Administrative Requirements, Cost Principles, and Audit Requirements

DHS financial assistance recipients must complete either the OMB Standard Form [424B Assurances – Non-Construction Programs](#), or OMB Standard Form [424D Assurances – Construction Programs](#) as applicable. Certain assurances in these documents may not be applicable to your program, and the DHS financial assistance office (DHS FAO) may require applicants to certify additional assurances. Applicants are required to fill out the assurances applicable to their program as instructed by the awarding agency. Please contact the DHS FAO if you have any questions.

DHS financial assistance recipients are required to follow the applicable provisions of the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards located at [2 C.F.R. Part 200](#), and adopted by DHS at [2 C.F.R. Part 3002](#).

DHS Specific Acknowledgements and Assurances

All recipients, subrecipients, successors, transferees, and assignees must acknowledge and agree to comply with applicable provisions governing DHS access to records, accounts, documents, information, facilities, and staff.

1. Recipients must cooperate with any compliance reviews or compliance investigations conducted by DHS.
2. Recipients must give DHS access to, and the right to examine and copy, records, accounts, and other documents and sources of information related to the federal financial assistance award and permit access to facilities, personnel, and other individuals and information as may be necessary, as required by DHS regulations and other applicable laws or program guidance.
3. Recipients must submit timely, complete, and accurate reports to the appropriate DHS officials and maintain appropriate backup documentation to support the reports.
4. Recipients must comply with all other special reporting, data collection, and evaluation requirements, as prescribed by law or detailed in program guidance.
5. If, during the past three years, recipients have been accused of discrimination on the grounds of race, color, national origin (including limited English proficiency (LEP)), sex, age, disability, religion, or familial status, recipients must provide a list of all such proceedings, pending or completed, including outcome and copies of settlement agreements to the DHS FAO and the [DHS Office of Civil Rights and Civil Liberties \(CRCL\)](#) by e-mail at ocrd@hq.dhs.gov or by mail at U.S. Department of Homeland Security Office for Civil Rights and Civil Liberties Building 410, Mail Stop #0190 Washington, D.C. 20528.
6. In the event courts or administrative agencies make a finding of discrimination on grounds of race, color, national origin (including LEP), sex, age, disability, religion, or familial status against the recipient, or recipients settle a case or matter alleging such discrimination, recipients must forward a copy of the complaint and findings to the DHS FAO and the CRCL office by e-mail or mail at the addresses listed above.

The United States has the right to seek judicial enforcement of these obligations.

Acknowledgment of Federal Funding from DHS

All recipients must acknowledge their use of federal funding when issuing statements, press releases, requests for proposals, bid invitations, and other documents describing projects or programs funded in whole or in part with federal funds.

Activities Conducted Abroad

All recipients must ensure that project activities carried on outside the United States are coordinated as necessary with appropriate government authorities and that appropriate licenses, permits, or approvals are obtained.

The Department of Homeland Security Standard Terms and Conditions 2017

Age Discrimination Act of 1975

All recipients must comply with the requirements of the *Age Discrimination Act of 1975* ([Title 42 U.S. Code, § 6101 et seq.](#)), which prohibits discrimination on the basis of age in any program or activity receiving federal financial assistance.

Americans with Disabilities Act of 1990

All recipients must comply with the requirements of Titles I, II, and III of the *Americans with Disabilities Act*, which prohibits recipients from discriminating on the basis of disability in the operation of public entities, public and private transportation systems, places of public accommodation, and certain testing entities. ([42 U.S.C. §§ 12101-12213](#)).

Best Practices for Collection and Use of Personally Identifiable Information (PII)

DHS defines personally identifiable information (PII) as any information that permits the identity of an individual to be directly or indirectly inferred, including any information that is linked or linkable to that individual. All recipients who collect PII are required to have a publically-available privacy policy that describes standards on the usage and maintenance of PII they collect. Recipients may also find the DHS Privacy Impact Assessments: [Privacy Guidance](#) and [Privacy template](#) as useful resources respectively.

Civil Rights Act of 1964 – Title VI

All recipients must comply with the requirements of Title VI of the *Civil Rights Act of 1964* ([42 U.S.C. § 2000d et seq.](#)), which provides that no person in the United States will, on the grounds of race, color, or national origin, be excluded from participation in, be denied the benefits of, or be subjected to discrimination under any program or activity receiving federal financial assistance. DHS implementing regulations for the Act are found at [6 C.F.R. Part 21](#) and [44 C.F.R. Part 7](#).

Civil Rights Act of 1968

All recipients must comply with [Title VIII of the Civil Rights Act of 1968](#), which prohibits recipients from discriminating in the sale, rental, financing, and advertising of dwellings, or in the provision of services in connection therewith, on the basis of race, color, national origin, religion, disability, familial status, and sex (See [42 U.S.C. § 3601 et seq.](#)), as implemented by the Department of Housing and Urban Development at [24 C.F.R. Part 100](#). The prohibition on disability discrimination includes the requirement that new multifamily housing with four or more dwelling units—i.e., the public and common use areas and individual apartment units (all units in buildings with elevators and ground-floor units in buildings without elevators)—be designed and constructed with certain accessible features. (See [24 C.F.R. § 100.201](#).)

Copyright

All recipients must affix the applicable copyright notices of [17 U.S.C. §§ 401 or 402](#) and an acknowledgement of U.S. Government sponsorship (including the award number) to any work first produced under federal financial assistance awards.

Debarment and Suspension

All recipients are subject to the non-procurement debarment and suspension regulations implementing Executive Orders (E.O.) [12549](#) and [12689](#), and [2 C.F.R. Part 180](#). These regulations restrict federal financial assistance awards, subawards, and contracts with certain parties that are debarred, suspended, or otherwise excluded from or ineligible for participation in federal assistance programs or activities.

Drug-Free Workplace Regulations

All recipients must comply with the *Drug-Free Workplace Act of 1988* ([41 U.S.C. § 701 et seq.](#)), which requires all organizations receiving grants from any federal agency agree to maintain a drug-free workplace. DHS has adopted the Act's implementing regulations at [2 C.F.R. Part 3001](#).

The Department of Homeland Security Standard Terms and Conditions 2017

Duplication of Benefits

Any cost allocable to a particular federal financial assistance award provided for in [2 C.F.R. Part 200, Subpart E](#) may not be charged to other federal financial assistance awards to overcome fund deficiencies, to avoid restrictions imposed by federal statutes, regulations, or federal financial assistance award terms and conditions, or for other reasons. However, these prohibitions would not preclude recipients from shifting costs that are allowable under two or more awards in accordance with existing federal statutes, regulations, or the federal financial assistance award terms and conditions.

Education Amendments of 1972 (*Equal Opportunity in Education Act*) – Title IX

All recipients must comply with the requirements of Title IX of the Education Amendments of 1972 ([20 U.S.C. § 1681 et seq.](#)), which provide that no person in the United States will, on the basis of sex, be excluded from participation in, be denied the benefits of, or be subjected to discrimination under any educational program or activity receiving federal financial assistance. DHS implementing regulations are codified at [6 C.F.R. Part 17](#) and [44 C.F.R. Part 19](#).

Energy Policy and Conservation Act

All recipients must comply with the requirements of [42 U.S.C. § 6201](#) which contain policies relating to energy efficiency that are defined in the state energy conservation plan issued in compliance with this Act.

False Claims Act and Program Fraud Civil Remedies

All recipients must comply with the requirements of [31 U.S.C. § 3729- 3733](#) which prohibits the submission of false or fraudulent claims for payment to the federal government. (See [31 U.S.C. § 3801-3812](#) which details the administrative remedies for false claims and statements made.)

Federal Debt Status

All recipients are required to be non-delinquent in their repayment of any federal debt. Examples of relevant debt include delinquent payroll and other taxes, audit disallowances, and benefit overpayments. (See [OMB Circular A-129](#).)

Federal Leadership on Reducing Text Messaging while Driving

All recipients are encouraged to adopt and enforce policies that ban text messaging while driving as described in [E.O. 13513](#), including conducting initiatives described in Section 3(a) of the Order when on official government business or when performing any work for or on behalf of the federal government.

Fly America Act of 1974

All recipients must comply with Preference for U.S. Flag Air Carriers (air carriers holding certificates under [49 U.S.C. § 41102](#)) for international air transportation of people and property to the extent that such service is available, in accordance with the *International Air Transportation Fair Competitive Practices Act of 1974* ([49 U.S.C. § 40118](#)) and the interpretative guidelines issued by the Comptroller General of the United States in the March 31, 1981 [amendment](#) to Comptroller General Decision B-138942.

Hotel and Motel Fire Safety Act of 1990

In accordance with Section 6 of the *Hotel and Motel Fire Safety Act of 1990*, [15 U.S.C. § 2225a](#), all recipients must ensure that all conference, meeting, convention, or training space funded in whole or in part with federal funds complies with the fire prevention and control guidelines of the *Federal Fire Prevention and Control Act of 1974*, as amended, [15 U.S.C. § 2225](#).

Limited English Proficiency (*Civil Rights Act of 1964*, Title VI)

All recipients must comply with the *Title VI of the Civil Rights Act of 1964* (Title VI) prohibition against discrimination on the basis of national origin, which requires that recipients of federal financial assistance take reasonable steps to provide meaningful access to persons with limited English proficiency (LEP) to their programs and services. For additional assistance and information regarding language access obligations, please refer to the DHS Recipient Guidance <https://www.dhs.gov/guidance-published-help-department->

The Department of Homeland Security Standard Terms and Conditions 2017

[supported organizations provide meaningful access people limited](#) and additional resources on <http://www.lep.gov>.

Lobbying Prohibitions

All recipients must comply with [31 U.S.C. § 1352](#), which provides that none of the funds provided under an federal financial assistance award may be expended by the recipient to pay any person to influence, or attempt to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with any federal action concerning the award or renewal.

National Environmental Policy Act

All recipients must comply with the requirements of the [National Environmental Policy Act](#) (NEPA) and the Council on Environmental Quality (CEQ) Regulations for Implementing the Procedural Provisions of NEPA, which requires recipients to use all practicable means within their authority, and consistent with other essential considerations of national policy, to create and maintain conditions under which people and nature can exist in productive harmony and fulfill the social, economic, and other needs of present and future generations of Americans.

Nondiscrimination in Matters Pertaining to Faith-Based Organizations

It is DHS policy to ensure the equal treatment of faith-based organizations in social service programs administered or supported by DHS or its component agencies, enabling those organizations to participate in providing important social services to beneficiaries. All recipients must comply with the equal treatment policies and requirements contained in 6 C.F.R. Part 19 and other applicable statutes, regulations, and guidance governing the participations of faith-based organizations in individual DHS programs.

Non-supplanting Requirement

All recipients receiving federal financial assistance awards made under programs that prohibit supplanting by law must ensure that federal funds do not replace (supplant) funds that have been budgeted for the same purpose through non-federal sources.

Notice of Funding Opportunity Requirements

All of the instructions, guidance, limitations, and other conditions set forth in the Notice of Funding Opportunity (NOFO) for this program are incorporated here by reference in the award terms and conditions. All recipients must comply with any such requirements set forth in the program NOFO.

Patents and Intellectual Property Rights

Unless otherwise provided by law, recipients are subject to the [Bayh-Dole Act](#), [Pub. L. No. 96-517](#), as amended, and codified in [35 U.S.C. § 200](#) et seq. All recipients are subject to the specific requirements governing the development, reporting, and disposition of rights to inventions and patents resulting from federal financial assistance awards located at [37 C.F.R. Part 401](#) and the standard patent rights clause located at 37 C.F.R. § 401.14.

Procurement of Recovered Materials

All recipients must comply with Section 6002 of the [Solid Waste Disposal Act](#), as amended by the [Resource Conservation and Recovery Act](#). The requirements of Section 6002 include procuring only items designated in guidelines of the Environmental Protection Agency (EPA) at [40 C.F.R. Part 247](#) that contain the highest percentage of recovered materials practicable, consistent with maintaining a satisfactory level of competition.

Rehabilitation Act of 1973

All recipients must comply with the requirements of Section 504 of the [Rehabilitation Act of 1973](#), [29 U.S.C. § 794](#), as amended, which provides that no otherwise qualified handicapped individuals in the United States will, solely by reason of the handicap, be excluded from participation in, be denied the benefits of, or be subjected to discrimination under any program or activity receiving federal financial assistance.

The Department of Homeland Security Standard Terms and Conditions 2017

Reporting of Matters Related to Recipient Integrity and Performance

If the total value of the recipient's currently active grants, cooperative agreements, and procurement contracts from all federal assistance offices exceeds \$10,000,000 for any period of time during the period of performance of this federal financial assistance award, you must comply with the requirements set forth in the government-wide Award Term and Condition for Recipient Integrity and Performance Matters located at [2 C.F.R. Part 200, Appendix XII](#), the full text of which is incorporated here by reference in the award terms and conditions.

Reporting Subawards and Executive Compensation

All recipients are required to comply with the requirements set forth in the government-wide Award Term on Reporting Subawards and Executive Compensation located at [2 C.F.R. Part 170, Appendix A](#), the full text of which is incorporated here by reference in the award terms and conditions.

SAFECOM

All recipients receiving federal financial assistance awards made under programs that provide emergency communication equipment and its related activities must comply with the [SAFECOM](#) Guidance for Emergency Communication Grants, including provisions on technical standards that ensure and enhance interoperable communications.

Terrorist Financing

All recipients must comply with [E.O. 13224](#) and U.S. law that prohibit transactions with, and the provisions of resources and support to, individuals and organizations associated with terrorism. Recipients are legally responsible to ensure compliance with the Order and laws.

Trafficking Victims Protection Act of 2000

All recipients must comply with the requirements of the government-wide award term which implements Section 106(g) of the *Trafficking Victims Protection Act of 2000*, (TVPA) as amended by [22 U.S.C. § 7104](#). The award term is located at [2 C.F.R. § 175.15](#), the full text of which is incorporated here by reference in the award terms and conditions.

Universal Identifier and System of Award Management (SAM)

All recipients are required to comply with the requirements set forth in the government-wide financial assistance award term regarding the System for Award Management and Universal Identifier Requirements located at [2 C.F.R. Part 25, Appendix A](#), the full text of which is incorporated here by reference in the terms and conditions.

USA Patriot Act of 2001

All recipients must comply with requirements of the [Uniting and Strengthening America by Providing Appropriate Tools Required to Intercept and Obstruct Terrorism Act \(USA PATRIOT Act\)](#), which amends [18 U.S.C. §§ 175–175c](#).

Use of DHS Seal, Logo and Flags

All recipients must obtain permission from their DHS FAO, prior to using the DHS seal(s), logos, crests or reproductions of flags or likenesses of DHS agency officials, including use of the United States Coast Guard seal, logo, crests or reproductions of flags or likenesses of Coast Guard officials.

Whistleblower Protection Act

All recipients must comply with the statutory requirements for whistleblower protections (if applicable) at [10 U.S.C. § 2409](#), [41 U.S.C. 4712](#), and [10 U.S.C. § 2324](#), [41 U.S.C. §§ 4304](#) and [4310](#).

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Attachment 5

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Required Sub-Recipient File Documentation


Sub-grantee or sub-recipient must meet the financial administration requirements in 2 C.F.R Part 200 and must maintain a file for each homeland security grant award. The files must be available for review by the North Carolina Division of Emergency Management – Homeland Security Branch Staff for site visits, project closeout and future audits.

Sub-grantee or sub-recipient must include appropriate documentation in the file, including but not limited to the following documents:

1. Grant Award and Memorandum of Agreement/ Memorandum of Understanding and Supporting Appendices
2. Completed appropriate cost report forms with invoices and proof(s) of payment
3. Audit Findings and Corrective Action Plans
4. Equipment Inventory records with photo documentation of labeling

DECISION PAPER

TO: The Northampton County Board of Commissioners

FM: Ms. Kimberly L. Turner, County Manager 

DT: November 6, 2017

RF: Restructuring of Courthouse Security Positions

PURPOSE:

To obtain the Board's approval to reclassify two courthouse security positions to deputy sheriff positions.

FACTS:

1. The Sheriff's Department has two Courthouse Security positions classified at a Grade 63.
2. The Deputy Sheriff positions are classified at a Grade 66.
3. The Courthouse Security job functions are the same as the deputy sheriff positions.
4. Sheriff Smith is requesting to reclassify those positions pursuant to G.S. 153A-92 and in accordance with an interpretation of the Attorney General.
5. One Courthouse Security position has been filled under the budgeted salary amount and the other courthouse security position's salary will have to be increased by approximately \$860 to meet the new classified grade.
6. There are funds within the Sheriff's Department budget to accommodate this change.

DISCUSSION:

At the request of the Sheriff, the reclassification of two Courthouse Security positions is being proposed to be changed from Courthouse Security, Grade 63, to Deputy Sheriff, Grade 66, in an effort to provide continuity of positions and job functions within the Sheriff's Department.

RECOMMENDATION:

That the Board of Commissioners approve the reclassification of two Courthouse Security positions from Grade 63 to Deputy Sheriff positions at a Grade 66.

Coordination:

Finance Officer:

Concur  _____

Non-concur _____

Concur with comments _____

Human Resources Director:

Concur Marcenda Rogers

Non-concur _____

Concur with comments Pursuant to GS.
153A-92

Action by the Commissioners:

Approved: _____
Disapproved: _____
Other: _____

Part 4. Personnel.

§ 153A-92. Compensation.

(a) Subject to the limitations set forth in subsection (b) of this section, the board of commissioners shall fix or approve the schedule of pay, expense allowances, and other compensation of all county officers and employees, whether elected or appointed, and may adopt position classification plans.

(b) In exercising the authority granted by subsection (a) of this section, the board of commissioners is subject to the following limitations:

- (1) The board of commissioners may not reduce the salary, allowances, or other compensation paid to an officer elected by the people for the duties of his elective office if the reduction is to take effect during the term of office for which the incumbent officer has been elected, unless the officer agrees to the reduction or unless the Local Government Commission pursuant to Chapter 159, Article 10, orders a reduction.
- (2) During the year of a general election, the board of commissioners may reduce the salary, allowances, or other compensation of an officer to be elected at the general election only in accordance with this subdivision. The board of commissioners shall by resolution give notice of intention to make the reduction no later than 14 days before the last day for filing notice of candidacy for the office. The resolution shall set forth the reduced salary, allowances, and other compensation and shall provide that the reduction is to take effect at the time the person elected to the office in the general election takes office. Once adopted, the resolution may not be altered until the person elected to the office in the general election has taken office. The filing fee for the office shall be determined by reference to the reduced salary.
- (3) If the board of commissioners reduces the salaries, allowances, or other compensation of employees assigned to an officer elected by the people, and the reduction does not apply alike to all county offices and departments, the elected officer involved must approve the reduction. If the elected officer refuses to approve the reduction, he and the board of commissioners shall meet and attempt to reach agreement. If agreement cannot be reached, either the board or the officer may refer the dispute to arbitration by the senior resident superior court judge of the superior court district or set of districts as defined in G.S. 7A-41.1 in which the county is located. The judge shall make an award within 30 days after the day the matter is referred to him. The award may extend for no more than two fiscal years, including the fiscal year for which it is made.
- (4) The board of commissioners shall fix their own salaries, allowances, and other compensation in accordance with G.S. 153A-28.
- (5) The board of commissioners shall fix the salaries, allowances and other compensation of county employees subject to the North Carolina Human Resources Act according to the procedures set forth in Chapter 126. The board may make these employees subject to a county position classification plan only as provided in Chapter 126.

(c) In counties with a county manager, the manager is responsible for preparing position classification and pay plans for submission to the board of commissioners and for administering the pay plan and any position classification plan in accordance with general policies and directives adopted by the board. In counties without a county manager, the board of commissioners shall appoint or designate a personnel officer, who shall then be responsible for administering the pay plan and any position classification plan in accordance with general policies and directives adopted by the board.



OFFICE OF THE SHERIFF NORTHAMPTON COUNTY

JACK E. SMITH, SHERIFF

P.O. BOX 176
JACKSON, N.C. 27845
Phone: (252) 534-2611
Fax: (252) 534-1408

Date: October 17, 2017

To: Ms. Kim Turner ✓
Mrs. Marcenda Rogers

From: Sheriff Jack E. Smith *[Signature]*

Re: Restructuring of Court House Security

The Northampton County Sheriff's Office has restructured the Courthouse Security Deputy position.

The Court House Security deputies are currently at pay grade 63 and I am restructuring that position so as to change that pay grade to 66 which is a regular deputy pay grade. This restructure is made pursuant to G.S. 153A-92 along with the Court of Appeals case Peele vs Prudent Mutual Life Insurance Company, 90 NC APP 447.368 S.E. 2nd 892 (1988). Also this is in accordance with the State of North Carolina Attorney General Roy Cooper and, J. Joy Strickland, Assistant Attorney General.

The Courthouse Security position requirement is exactly the same as a patrol deputy, so therefore, the pay grade and starting salaries should respectively be the same. It's a known fact that Courthouse Security is imperative and needed in today's society more than ever. While reviewing this information please take into consideration today's economy. Our salary range is a major factor in attracting and retaining qualified and certified applicants, even in this uncertain economy.. Consider also the need for Court House Security Enforcement along with the fact that in order to continue to provide the services needed at the Court House, unfortunately, it is going to cost more.

I want to take this opportunity to thank both of you for your time, attention, and consideration of this matter. Any assistance from you will be highly appreciated. Thank you for all you do for the Northampton County Sheriff's Office, and the citizens of Northampton County!

If I can be of further assistance please feel free to contact me.

Respectfully,

A handwritten signature in dark ink, appearing to read "Sheriff Jack E. Smith". The signature is written in a cursive, flowing style.

Sheriff Jack E. Smith

JES/dj

Cc: Major Daryl Harmon

8. Personnel

8.1. Number of Employees (N.C. Gen. Stat. § 153A-103)

Subject to the limitations set forth below, the board of commissioners may fix the number of salaried employees in the offices of the sheriff:

Each sheriff has the exclusive right to hire, fire, and supervise the employees in his/her office. One exception to this right is that the sheriff must get the approval of the board of commissioners if the sheriff appoints a relative by blood or marriage of nearer kinship than first cousin or a person convicted of a crime involving moral turpitude.

Each sheriff is entitled to at least two deputies who shall be reasonably compensated by the county. Each deputy so appointed shall serve at the pleasure of the sheriff.

Supplementary Resource(s): N.C. Gen. Stat. § 153A-103

8.2. Compensation (N.C. Gen. Stat. § 153A-92)

The board of commissioners shall fix or approve the schedule of pay, expense allowances, and other compensation of all county officers and employees, whether elected or appointed, and may adopt position classification plans.

The county board may not reduce sheriff's office employees' compensation without the sheriff's consent unless such action is a part of a general reduction in all county employees' compensation.

The county board also cannot reduce the sheriff's salary during the sheriff's current term of office unless the sheriff agrees to the reduction or unless the Local Government Commission orders a reduction.

Practical Tip: The sheriff must work collaboratively with the human resources director, the county manager, and the county commissioners in order to adjust salary classifications and wages for the employees of the sheriff's office.

Practical Tip: For specific questions on wage and hour issues, contact Diane Juffras with the UNC School of Government at 919-843-4926.

Supplementary Resource(s): N.C. Gen. Stat. § 153A-92

8.3. Reclassification of Positions

Although the county commissioners have authority over the budget of the sheriff's office and specifically may fix the number of salaried employees within the sheriff's office, the sheriff is the proper person to make decisions regarding the reclassification of positions within his/her office. The county commissioners have the authority to cease funding for a particular position but the sheriff retains authority to determine who occupies a funded position.

Supplementary Resource(s): Letter from Attorney General to Tim L. Daugherty (Sep. 9, 2009).



State of North Carolina

ROY COOPER
ATTORNEY GENERAL

Department of Justice
PO Box 629
Raleigh, North Carolina
27602

Reply to:
J. Jay Strickland
Law Enforcement Liaison Section
(919) 716-6725

September 9, 2009

Sheriff Tim L. Daugherty
Lincoln County Sheriff's Office
Post Office Box 506
Lincolnton, North Carolina 28093

Dear Sheriff Daugherty:

I am in receipt of your August 25, 2009 letter requesting an opinion on two issues. The first issue concerns the Sheriff's right or authority to "re-class" an existing personnel position, and to assign a pay grade appropriate to the re-classed position. The second issue concerns the Sheriff's right or authority to allow officers to take county vehicles home when the person lives outside of Lincoln County. I am pleased to respond.

As I understand the facts of your first issue, you attempted to reclassify a deputy within your department to a Lieutenant position with an accompanying pay raise.

Several statutes are relevant to this issue. First, North Carolina General Statute § 153A-103 grants the Sheriff "the exclusive right to hire, discharge, and supervise the employees in his office." Pursuant to that statute, the Board of County Commissioners has the authority to fix the number of salaried employees in the office of the Sheriff and to approve the appointment of relatives of the Sheriff or persons convicted of crimes involving moral turpitude.

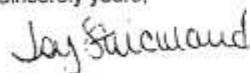
North Carolina General Statute § 153A-94 gives the County Commissioners authority to adopt personnel policies governing matters as leave, working conditions, and other types of personnel policies, however this statute makes no mention of employees assigned to elected officials. Additionally, under North Carolina General Statute § 153A-92, the Commissioners have certain authority over the salaries of the various employees and there is a specific mention of employees assigned to an elected official in that statute.

In interpreting these statutes, this office has consistently held that the Sheriff's employees are within his exclusive jurisdiction with respect to hiring, firing, supervision

Ltr., Sheriff Daugherty
September 9, 2009
Page Three

This is an informational letter. It has not been reviewed and approved in accordance with the procedures for issuing a formal Attorney General's Opinion. If I can be of further assistance, please do not hesitate to give me a call at (919) 716-6515.

Sincerely yours,

A handwritten signature in cursive script, reading "Joy Strickland".

J. Joy Strickland
Assistant Attorney General
Law Enforcement Liaison Section

NORTH CAROLINA COMMUNITY COLLEGE SYSTEM
COLLEGE BUDGET: FY 2017-18

REQUIRED BUDGET REQUEST SIGN-OFF

The attached College Budget has been reviewed and approved on

September 19, 2017 by the Board of Trustees of

Rossmore - Graham Community College

Oliver L. Latta, Chairman.

The attached College Budget has been reviewed and approved in

the amount of \$1,147,039.00 on _____, 20____

General Operations + \$350,000.00 Capital Outlay

by the County Commissioners of _____ County.

_____, Chairman.

NORTH CAROLINA COMMUNITY COLLEGE SYSTEM
COLLEGE FY 2017-18 BUDGET
(EXCLUDING CAPITAL IMPROVEMENT PROJECTS)

College Name: Roanoke-Chowan CC
Institution:
Number: 868

	1	2	3	4
	State Budget	County Budget	Institutional Budget	Total Budget
Revenue Detail (excluding capital improvement projects)				
State	\$ 6,591,412			\$ 6,591,412
*Includes Federal funds that are allocated to colleges by the State Board and are processed through the 112.				
County Funds				
County Appropriations (list each county separately below):				
Hertford County	\$	978,839		\$ 978,839
Bertie County	\$	55,000		\$ 55,000
Northampton County	\$	60,000		\$ 60,000
	\$	-		\$ -
	\$	-		\$ -
	\$	-		\$ -
(If necessary, add lines above for add'l counties)				
Misc. County Revenue	\$	53,200		\$ 53,200
Total County Funds	\$	1,147,039		\$ 1,147,039

Institutional Funds**Federal Sources:**

Federal Pell and other Federal student aid grants	\$	1,655,622	\$	1,655,622
Federal Direct Loans			\$	-
Federal Work-Study Program	\$	35,563	\$	35,563
Other Federal Grants (list):	\$	-	\$	-
			\$	-
Overhead Receipts	\$	1,771	\$	1,771
Student Support Services	\$	314,876	\$	314,876
			\$	-
			\$	-
			\$	-

NORTH CAROLINA COMMUNITY COLLEGE SYSTEM
COLLEGE FY 2017-18 BUDGET
(EXCLUDING CAPITAL IMPROVEMENT PROJECTS)

Revenues: Page 2 of 10

College Name: Roanoke-Chowan CC
Institution
Number: 858

	1	2	3	4
	State Budget	County Budget	Institutional Budget	Total Budget
Revenue Detail (excluding capital improvement projects)				
				\$ -
				\$ -
(If necessary, add lines above)				\$ -
Total Revenues From Federal	\$ -	\$ -	\$ 2,007,832	\$ 2,007,832
Fees:				
Parking Fees			\$ 21,360	\$ 21,360
Student Activity Fees			\$ 37,721	\$ 37,721
Course-Specific Fees			\$ 20,500	\$ 20,500
Technology Fees			\$ 32,194	\$ 32,194
Self-Supporting Course Fees			\$ 36,362	\$ 36,362
Other Fees (list, if applicable):				
Patron Fees			\$ 4,500	\$ 4,500
Graduation Fees			\$ 4,758	\$ 4,758
Transcript Fees			\$ 4,995	\$ 4,995
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
(If necessary, add lines above)				\$ -
Total Revenues from Fees	\$ -	\$ -	\$ 162,390	\$ 162,390

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NORTH CAROLINA COMMUNITY COLLEGE SYSTEM
COLLEGE FY 2017-18 BUDGET
(EXCLUDING CAPITAL IMPROVEMENT PROJECTS)

Revenues: Page 3 of 10

College Name: Roanoke-Chowan CC
Institution Number: 868

	1	2	3	4
	State Budget	County Budget	Institutional Budget	Total Budget
Revenue Detail (excluding capital improvement projects)				
<i>Proprietary/Other Revenues:</i>				
Bookstore Receipts			\$ 23,281	\$ 23,281
Vending/Food Service Receipts			\$ 6,611	\$ 6,611
Live Projects/Patron Fees			\$ 5,419	\$ 5,419
Internal Service Funds			\$ -	\$ -
Interest Income			\$ -	\$ -
NC Community College Grant Funds			\$ -	\$ -
Education Lottery Scholarship Funds			\$ -	\$ -
Gifts and Donations			\$ -	\$ -
Private (non-Federal) Grants			\$ -	\$ -
Endowment Income			\$ -	\$ -
Other Miscellaneous Sources (list, if applicable):			\$ -	\$ -
First in the World			\$ 88,961	\$ 88,961
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
			\$ -	\$ -
(if necessary, add lines above)			\$ -	\$ -
Total Revenues from Proprietary/Other Sources:	\$ -	\$ -	\$ 124,272	\$ 124,272
Total Institutional Sources			\$ 2,294,494	\$ 2,294,494
Total Estimated Revenues	\$ 6,591,412	\$ 1,147,099	\$ 2,294,494	\$ 10,032,945
Fund Balance Appropriated				\$ -

NORTH CAROLINA COMMUNITY COLLEGE SYSTEM
COLLEGE FY 2017-18 BUDGET
(EXCLUDING CAPITAL IMPROVEMENT PROJECTS)

College Name:		Roanoke-Chowan CC			
Institution Number:		868			
	1	2	3	4	
	State Budget	County Budget	Institutional Budget	Total Budget	
Expenditure Detail (excluding capital improvement projects)					
100 INSTITUTIONAL SUPPORT					
110 Executive Management	\$	653,308	\$	7,486	\$ 660,794
120 Financial Services	\$	273,124			\$ 273,124
130 General Administration	\$	759,779	\$	124,984	\$ 884,763
140 Information Systems - Admin.	\$	512,630			\$ 512,630
TOTAL INSTITUTIONAL SUPPORT	\$	2,198,841	\$	132,470	\$ 2,366,874
200 INSTRUCTIONAL - CURRICULUM					
220 Associate Degree	\$	2,390,297			\$ 2,390,297
TOTAL INSTRUCTIONAL - CURRICULUM	\$	2,390,297	\$	-	\$ 2,447,491
300 CONTINUING EDUCATION					
310 Occupational Education	\$	378,025			\$ 378,025
311 Occupational Support	\$	225,188			\$ 225,188
320 Basic Skills Plus	\$	-			\$ -
321 Adult Basic Education/ESL	\$	132,680			\$ 132,680
322 Adult High School & GED	\$	-			\$ -
323 Compensatory Education	\$	-			\$ -
324 GED Testing	\$	7,279			\$ 7,279
363 Small Business Center	\$	102,638			\$ 102,638
364 Customized Trng - Bus & Ind Support (Admin.)	\$	40,000			\$ 40,000
365 Customized Trng - Bus & Ind Support (Instruct.)	\$	7,500			\$ 7,500
370 NC Military Business Center (FTCC)	\$	-			\$ -
371 NC Research Campus - Kannapolis (RCCC)	\$	-			\$ -
TOTAL CONTINUING EDUCATION	\$	893,310	\$	-	\$ 929,672

NORTH CAROLINA COMMUNITY COLLEGE SYSTEM
COLLEGE FY 2017-18 BUDGET
(EXCLUDING CAPITAL IMPROVEMENT PROJECTS)

College Name: _____ Roanoke-Chowan CC				
Institution Number: _____ 868				
	1	2	3	4
	State Budget	County Budget	Institutional Budget	Total Budget
Expenditure Detail (excluding capital improvement projects)				
400 ACADEMIC SUPPORT				
410 Library/Learning Center	\$ 272,128			\$ 272,128
421 Curriculum - Admin.	\$ 67,164			\$ 67,164
422 Continuing Education - Admin.	\$ 195,181			\$ 195,181
430 Information Systems - Academic	\$ -			\$ -
TOTAL ACADEMIC SUPPORT	\$ 534,473	\$ -	\$ 314,876	\$ 849,349
500 STUDENT SUPPORT				
510 Student Services	\$ 437,901			\$ 437,901
530 Child Care	\$ 22,259			\$ 22,259
TOTAL STUDENT SUPPORT	\$ 460,160	\$ -	\$ 88,961	\$ 549,121
600 OPERATION & MAINTENANCE OF PLANT				
610 Plant Operation	\$ -	\$ 824,999		\$ 824,999
620 Plant Maintenance	\$ -	\$ 174,570		\$ 174,570
680 Innovation Quarters (Forsyth Tech CC)	\$ -	\$ -		\$ -
TOTAL OPERATION & MAINTENANCE OF PLANT	\$ -	\$ 999,569	\$ -	\$ 999,569
700 PROPRIETARY/OTHER				
			\$ 104,145	\$ 104,145
800 STUDENT AID				
			\$ 1,657,393	\$ 1,657,393
900 CAPITAL OUTLAY (excluding capital improvement projects)				
920 Equipment	\$ 40,289	\$ 15,000		\$ 55,289
923 Basic Skills/Literacy Equipment	\$ -			\$ -
930 Instructional Resources (Books)	\$ 25,000			\$ 25,000
940 Equipment - State CATEGORICAL Funds	\$ 49,042			\$ 49,042
TOTAL CAPITAL OUTLAY	\$ 114,331	\$ 15,000	\$ -	\$ 129,331
TOTAL EXPENDITURES	\$ 1,099,112	\$ 1,114,569	\$ 2,104,894	\$ 10,032,945

NORTH CAROLINA COMMUNITY COLLEGE SYSTEM
COLLEGE FY 2017-18 BUDGET (EXCLUDING CAPITAL IMPROVEMENT PROJECTS)
OPTIONAL WORKSHEET

College Name: Roanoke-Chowan CC
Institution Number: 868

3

Institutional Budget

Expenditure Detail (excluding capital improvement projects)

INSTITUTIONAL BUDGET DETAIL

01 CURRENT UNRESTRICTED

1XX Institutional Support		
2XX Instruction	\$	25,000
3XX Continuing Education	\$	36,362
4XX Academic Support		
5XX Student Support		
6XX Plant Operations & Maint.		
7XX Proprietary/Other		
8XX Student Aid		
9XX Capital Outlay (excluding capital improvements)		

TOTAL CURRENT UNRESTRICTED	\$	61,362
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02 CURRENT RESTRICTED

1XX Institutional Support	\$	35,563
2XX Instruction	\$	32,194
3XX Continuing Education		
4XX Academic Support	\$	314,876
5XX Student Support	\$	88,961
6XX Plant Operations & Maint.		
7XX Proprietary/Other		
8XX Student Aid	\$	1,657,393
9XX Capital Outlay (excluding capital improvements)	\$	-

TOTAL CURRENT RESTRICTED	\$	2,128,987
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NORTH CAROLINA COMMUNITY COLLEGE SYSTEM
COLLEGE FY 2017-18 BUDGET (EXCLUDING CAPITAL IMPROVEMENT PROJECTS)
OPTIONAL WORKSHEET

College Name: Roanoke-Chowan CC
Institution Number: 868

3

Institutional Budget

Expenditure Detail (excluding capital improvement projects)

05 PROPRIETARY/OTHER (colleges will vary)		
72X Bookstore	\$	23,281
73X Vending/Food Service	\$	6,611
74X Parking	\$	21,360
76X Internal Services		
77X Student Activity	\$	47,474
Other Proprietary/Other Activities (list below):		
Live Projects/Patron	\$	5,419
(If necessary, add lines above)		
9XX Capital Outlay (excluding capital improvements)		
TOTAL PROPRIETARY	\$	104,145

06 LOAN FUNDS
8XX Student Aid

Total Institutional

1XX Institutional Support	\$	35,563
2XX Instruction	\$	57,194
3XX Continuing Education	\$	36,362
4XX Academic Support	\$	314,876
5XX Student Support	\$	88,961
6XX Plant Operations & Maint.	\$	-
7XX Proprietary/Other	\$	104,145
8XX Student Aid	\$	1,657,393
9XX Capital Outlay (excluding capital improvements)	\$	-
TOTAL INSTITUTIONAL	\$	2,294,494

College Name: <u>Roanoke-Chowan CC</u>				
Institution Number: <u>858</u>				
	1 State	2 County	3 Institutional	4 Total
Capital Improvement Revenues				
State Funds (funds reimbursed by System Office)*	\$ 5,554,838			\$ 5,554,838
County Funds				
County Appropriation for C Projects		\$ 350,000		\$ 350,000
County GO Bond Funds				\$ -
Other County Revenue/Financing				\$ -
Fund Balance for C Projects				\$ -
County Subtotal		\$ 350,000		\$ 350,000
Institutional Funds				
Federal Grant				\$ -
Private Gift/Donation				\$ -
Private Grant(s) and Other Sources (list below):				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
(if necessary, add lines above)				\$ -
Institutional Subtotal			\$ -	\$ -
Total Capital Improvement Project Revenues	\$ 5,554,838	\$ 350,000	\$ -	\$ 5,904,838
Capital Improvement Expenditures				
§10 Buildings and Grounds				\$ -
Repairs and Renovations/New Construction	\$ 5,554,838	\$ 350,000		\$ 5,904,838
Total Expenditures	\$ 5,554,838	\$ 350,000	\$ -	\$ 5,904,838
NET (Est. Revenues - Expenditures)	\$ -	\$ -	\$ -	\$ -

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NORTH CAROLINA COMMUNITY COLLEGE SYSTEM
COLLEGE FY 2017-18 BUDGET
(EXCLUDING CAPITAL IMPROVEMENT PROJECTS)

Summary Page

College Name: Roanoke-Chowan CC
Institution Number: 868

	1	2	3	4
	State Budget	County Budget	Institutional Budget	Total Budget
Summary of Revenues (excluding capital improvement projects)				
State*	\$ 6,591,412			\$ 6,591,412
County Funds		\$ 1,147,039		\$ 1,147,039
Institutional Funds			\$ 2,294,494	\$ 2,294,494
Operating Revenue Subtotal	\$ 6,591,412	\$ 1,147,039	\$ 2,294,494	\$ 10,032,945
Fund Balance Appropriated		\$ -	\$ -	\$ -
Total Funds Available	\$ 6,591,412	\$ 1,147,039	\$ 2,294,494	\$ 10,032,945
Summary of Expenditures (excluding capital improvement projects)				
1XX Institutional Support	\$ 2,198,841	\$ 132,470	\$ 35,563	\$ 2,366,874
2XX Curriculum Instruction	\$ 2,390,297	\$ -	\$ 57,194	\$ 2,447,491
3XX Continuing Education	\$ 893,310	\$ -	\$ 38,362	\$ 929,672
4XX Academic Support	\$ 534,473	\$ -	\$ 314,876	\$ 849,349
5XX Student Support	\$ 460,160	\$ -	\$ 88,961	\$ 549,121
6XX Plant Operations & Maint.	\$ -	\$ 999,569	\$ -	\$ 999,569
7XX Proprietary/Other	\$ -	\$ -	\$ 104,145	\$ 104,145
8XX Student Aid	\$ -	\$ -	\$ 1,657,393	\$ 1,657,393
9XX Capital Outlay (excluding capital improvements)	\$ 114,331	\$ 15,000	\$ -	\$ 129,331
Total Budgeted Expenditures	\$ 6,591,412	\$ 1,147,039	\$ 2,294,494	\$ 10,032,945
Net (Est. Revenues - Expenditures)	\$ -	\$ -	\$ -	\$ -

*Includes Federal funds that are allocated to colleges by the State Board and are processed through the 112.

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NORTH CAROLINA COMMUNITY COLLEGE SYSTEM
COLLEGE FY 2017-18 BUDGET

State Board Info

College	CURRENT OPERATING										PLANT FUND		CURRENT & CAPITAL TOTAL
	1XX Institutional Support	2XX Curriculum Instruction	3XX Continuing Education	4XX Academic Support	5XX Student Support	6XX Plant Op & Maint	7XX Proprietary/OTH er	8XX Student Aid	Subtotal	Capital CI	5XX CI Projects		
Roanoke-Chowan CC													
State	\$ 2,199,841	\$ 2,260,297	\$ 881,343	\$ 1,014,478	\$ 483,180	\$ -	\$ -	\$ -	\$ 4,477,881	\$ 114,431	\$ 5,194,839	\$ 12,348,258	
County	\$ 132,470	\$ -	\$ -	\$ -	\$ -	\$ 995,189	\$ -	\$ -	\$ 1,122,318	\$ 15,000	\$ 130,080	\$ 3,497,319	
Institutional	\$ 75,563	\$ 57,104	\$ 36,342	\$ 334,876	\$ 46,941	\$ -	\$ 104,145	\$ 1,857,395	\$ 2,284,464	\$ -	\$ -	\$ 2,294,454	
Total	\$ 2,346,814	\$ 2,447,491	\$ 925,822	\$ 1,449,354	\$ 530,121	\$ 995,189	\$ 104,145	\$ 1,857,395	\$ 7,887,834	\$ 129,431	\$ 5,324,819	\$ 15,997,987	

Citizens/Board Comments:

Vice-Chairman Deloatch called for Citizens Comments.

None was heard.

Vice-Chairman Deloatch called for Board Comments.

Commissioner Faulkner thanked everyone for attending. She made comments in reference to the ribbon cutting in Rich Square and parades within Northampton County for Christmas.

Commissioner Greene made comments in reference to an appointment to the Planning Board, State of the Valley and Small Business Forums.

Commissioner Tyner thanked everyone for attending. He also stated “We are a work in progress”.

A motion was made by Geneva Faulkner and seconded by Charles Tyner to amend the agenda and add Closed Session for G.S. 143-318.11 (a)(6). **Question Called: All present voting yes. Motion carried.**

A motion was made by Charles Tyner and seconded by Fannie Greene to recess regular session. **Question Called: All present voting yes. Motion carried.**

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

A motion was made by Geneva Faulkner and seconded by Charles Tyner to adjourn closed session. **Question Called: All present voting yes. Motion carried.**

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

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