

**NORTHAMPTON COUNTY  
REGULAR SESSION  
August 4, 2014**

**Be It Remembered that the Board of Commissioners of Northampton County met on August 4, 2014 with the following present: Robert Carter, Fannie Greene, Virginia Spruill, Joseph Barrett, and Chester Deloatch**

**Others Present: Kimberly Turner, Scott McKellar, and Michelle Nelson**

**Agenda Work Session:**

A 10-minute work session was held to discuss today's agenda items. Chairman Carter called upon County Manager Kimberly Turner for input. Ms. Turner had no changes. Chairman Carter asked if the Board had any changes or additions. The Board had no changes.

**Regular Session:**

Chairman Carter called the meeting to order, welcomed everyone, and announced when citizens could make comments.

Vice-Chairwoman Greene delivered the Invocation and the Pledge of Allegiance was recited.

**Approval of Regular Session Minutes for July 21, 2014:**

A motion was made by Chester Deloatch and seconded by Virginia Spruill to approve the Regular Session Minutes for July 21, 2014. **Question Called: All present voting yes. Motion carried.**

**Approval of Special Called Meeting Minutes for July 22, 2014:**

A motion was made by Virginia Spruill and seconded by Chester Deloatch to approve the Special Called Meeting Minutes for July 22, 2014. **Question Called: All present voting yes. Motion carried.**

**Approval of Closed Session Minutes for July 22, 2014:**

A motion was made by Fannie Greene and seconded by Chester Deloatch to approve the Closed Session Minutes for July 22, 2014. **Question Called: All present voting yes. Motion carried.**

**Approval of Agenda for August 4, 2014:**

A motion was made by Virginia Spruill and seconded by Chester Deloatch to approve the agenda for August 4, 2014. **Question Called: All present voting yes. Motion carried.**

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

**Closed Session- G.S. 143-318.11(a)6):**

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

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

*Chairman Carter called for a brief break.*

Mr. Carter called the meeting back to order. He introduced the Superintendent of Northampton County Schools, Dr. Monica Smith-Woofter, and asked if she would like to address the Board and audience. Dr. Smith-Woofter gave brief comments to the Board.

**CDBG-Scattered Site Project Asbestos Abatement & Demolition Contract Award Recommendation:**

Mr. Mike Scott from PRO, appeared before the Board to discuss solicited bids from contractors for the purpose of asbestos abatement and demolition for one housing unit for the County's 2011 CDBG Scattered Site program. The bids were opened on July 28<sup>th</sup> at 3:00 p.m. in the Board of Commissioners' Room. Two bids were received. Both of the bids were from area contractors who have previously done satisfactory work in Northampton County. The bids were from Bennett Construction for \$6,500 and Aycock Construction for \$11,750. Mr. Scott recommends that the County enter into contract with Bennett Construction to provide the asbestos abatement and demolition for the unit.

Commissioner Spruill noted that there is a great span difference in terms of the cost of each of the companies to do the job.

Mr. Scott agreed, and thought that one of the things that is attributable to that cost is that Bennett Construction is local, they are based out of Garysburg. Aycock Construction is out of Whitakers, and Mr. Scott believes there may be some travel and other types of expenses that may be incurred. He mentioned that other bids that the County has done with them have been fairly close. Both companies received the same request for bid packages and had all the details that were required for the unit, so he assumed that they knew what they were bidding on.

Vice-Chairwoman Greene mentioned that Mr. Bennett is local and has done work for the County before. She asked if Mr. Scott found him credible. Mr. Scott answered that he did.

Commissioner Barrett asked where the unit was located. Mr. Scott replied that the unit is in Woodland on Menola Road.

A motion was made by Chester Deloatch and seconded by Fannie Greene to accept the contract award for Bennett Construction Company in the amount of \$6,500 to do the asbestos abatement and demolition. **Question Called:** *All present voting yes.* **Motion carried.**

**Introduction of New Employee, Ad Valorem Tax Appeal, Request to be Billed Solid Waste Fee, and Tax Collection 2013 Settlement:**

Mrs. Cathy Allen, Tax Administrator, appeared before the Board to introduce three new employees: Nicole Nesmith, Lisa Peede, and Lisa Studer.

Chairman Carter welcomed the new employees.

Mrs. Allen also appeared before the Board to obtain a decision on whether Mr. Randy Garris meets all the requirements to be eligible to receive a tax exclusion/exemption for 2014. According to the G.S. 105-277.1, North Carolina excludes from property taxes a portion of the appraised value of a permanent residence owned and occupied by NC residents aged 65 or older or totally and permanently disabled whose income does not exceed \$28,600. Mrs. Allen mentioned that Mr. Garris' income does exceed this amount.

Mr. Garris appeared before the Board and asked if they would consider reducing his taxes. He knows that his income surpasses what the limit is for the County by General Statute. He also believes there are situations where other considerations should be given. He is not asking the Board to reduce all of his taxes, but to consider whatever amount they deem feasible.

Commissioner Spruill asked Mr. Garris if he had ever been in the service. Mr. Garris replied that yes he had been. He hurt his right leg while overseas. He called to obtain his records, but he said they claimed that his medical records were burned up in a big fire in a warehouse that the service had. He is still in the process of trying to get approval on it. Mr. Garris mentioned that he was denied on the basis that they didn't have a copy of any of his medical records.

Commissioner Spruill asked if there was Veteran's exemption. Mrs. Allen replied that he has to be approved by the Veterans Administration first. That is what Mr. Garris was referring to. He was trying to get his records, but they have been destroyed. He is entering his application for the records right now with the Veterans Administration. The exemption is based on injuries incurred while he was in the service. It has to be proven to the Tax Department before they can offer exemption.

Chairman Carter noted that Mr. Garris made a statement that he did not wish to have 100% exemption, but would accept whatever the Board would consider. He asked Mr. Garris if he had a ball park figure. Mr. Garris replied that he would be satisfied with whatever consideration he could get.

Chairman Carter asked Mrs. Allen for her recommendation. Mrs. Allen asked the Board to deny the request based on G.S. 105-277.1 which states the income level of 28,600. Mr. Garris' income exceeds that amount.

Commissioner Spruill asked Mrs. Allen if there was any consideration she could think of that this Board can consider for Mr. Garris. Mrs. Allen replied that she could not as far as the income level is concerned. She mentioned that her department is governed by the General Statute which is a state law. There is a program called a circuit breaker, that he can make an application for, but that it is also based on income. With a circuit breaker, the property valuation he receives would

be deferred. Commissioner Spruill asked if this would benefit him. Mrs. Allen replied that it would, but she would have to apply it and see if it works for him.

Vice-Chairwoman Greene asked how long it would be deferred. Mrs. Allen replied that it would be for an indefinite period, until they change the law, they haven't put a time limit in the law yet.

There was a discussion to table the issue until Mrs. Allen is able to check on the circuit breaker eligibility. If he does not meet the circuit breaker, he would have to come back before the Board if he wishes to appeal.

County Attorney Scott McKellar asked to interject a point. He mentioned that it seems if the application itself is the exact same for a different basis of relief, then perhaps you can hold it open, but on this basis alone, the statute does not afford the Board any discretionary authority. He recommends to rule on this issue now, and then if a new application is provided, that would be a separate matter altogether. That would be a cleaner process.

A motion was made by Fannie Greene and seconded by Virginia Spruill to deny the taxpayer's application for the elderly exclusion; the reported income exceeds the maximum allowance of \$28,600 for 2014. **Question Called: All present voting yes. Motion carried.**

Mrs. Allen wanted to add that she had a copy of the statute for the circuit breaker. It states that the owner's taxes will be limited to 4% of the owner's income. Mrs. Allen wanted the Board to know that the owner's income still can't exceed \$28,600, but does not exceed 150% of the income eligible limit which for the 2014 tax year is 42,900. She said if she's not mistaken, she believes his income for the circuit breaker still exceeds that amount. She will still go over it with Mr. Garris.

Commissioner Deloatch asked if there was an income limit for the Veteran's disability. Mrs. Allen replied no, but she mentioned again that his disability would have to be service connected.

Mrs. Allen also appeared before the Board to ask for their action on the Solid Waste fee request of Iris High on leasehold parcel 01-09359. Ms. High has a leasehold property, which could be possibly a deck or anything that's added to existing modular homes. Therefore, the Tax Department assigns a parcel number to that so it could be taxable. She is asking that the Board grant the Tax Office the ability to add her solid waste fee to that parcel number. Several years ago, the mobile home movers (or dealer) put her mobile home on the next door neighbor's property. Therefore, that solid waste fee is being charged to that property owner. If the Board chooses, it could make the decision to move that solid waste fee from that property parcel number to Ms. Iris High, so she can receive her own solid waste bill.

Chairman Carter stated that from what he sees, Ms. High realizes that this is her bill to be paid, but it's been going to Ms. Mattie Scott (the property owner of that land where the mobile home had been placed) and she is asking that the bill come to her so that she can pay it.

Commissioner Spruill asked how it is her bill if it's not her property. She also asked if it had been going to the property owner. Mrs. Allen replied that Ms. High as the leaseholder wants to be responsible for the bill.

County Attorney McKellar mentioned that he has reviewed the ordinance and proposal paper. He feels that there may be an assumption that a landlord/tenant relationship exists. He noted that the ordinance makes it very clear, that the landowner should be receiving the bills. He said that technically you could send Ms. High a courtesy copy of the bill, but he thought that absent of amending the ordinance itself, you should tax the landowner. He gave a hypothetical example that if Ms. High were to move the mobile home or sell it, if there's a default, you're going to wave your rights for the default amount attached as a lien to the property.

Commissioner Spruill asked if there is anything in the ordinance that says if you can or can't do this.

Attorney McKellar stated that Ms. Turner had pointed out to him that there is a provision of the ordinance allowing exemptions, and it states that "certain exemptions may be established by the Board if no benefit is derived by the property owner". He made the statement that Ms. Scott is deriving a benefit. Mr. McKellar recommended that the Board follow the ordinance.

Chairman Carter mentioned that based on what he's heard from Mr. McKellar, even though Ms. High is requesting to receive the bill, the bill should continue to go to Ms. Scott, and the Tax Department could possibly send Ms. High a courtesy copy of the bill.

Mrs. Allen noted that the copy of the bill will also include Ms. Scott's taxes as well.

Commissioner Barrett does not believe that we should send her the bill if it has that information on it.

A motion was made by Virginia Spruill and seconded by Joseph Barrett to deny the request from Ms. High. **Question Called: All present voting yes. Motion carried.**

Vice Chairwoman Greene asked if this property was in Gaston. Mrs. Allen confirmed that it is.

Chairman Carter asked Mr. McKellar if he understood him to say that as long as this ordinance is in place, the Board should do as it did today, but if the Board wishes to change the ordinance, then they need to amend it.

Mr. McKellar stated that he thought under the ordinance specifically, it gives the Board the prerogative to amend the ordinance however it so wishes. He recommended that the Board not amend it at all. He says the taxes should be attached to the dirt, and not the moveable property.

Finally, Mrs. Allen appeared before the Board to obtain their approval of the 2013 Tax Collections Settlement (Unaudited). Included are schedules 2, 3, 4, 5, 6, 7, and 8 which represents the various charges which include taxes, fees, after-charges billed on tax bills, credits, receipted deposits, releases, refunds or write-offs.

Mrs. Allen started with Schedule 2 and explained the Ad Valorem Taxes Receivable 2013-2014. The uncollected taxes on motor vehicles is \$111,169.48. Chairman Carter asked if the amount for uncollected taxes were motor vehicle taxes that slipped through the cracks before the new DMV schedule went into effect. Mrs. Allen confirmed that this was correct along with June, July

and August renewals which were still on the old system. The new system started with September renewals.

Chairman Carter asked if these were citizens that know they owe these taxes and are voluntarily coming in to pay. Mrs. Allen said they receive a tax bill from her office. Anyone that renewed their vehicles from January to August of 2013 is included in this amount that did not pay them. Anyone from September to the present is on the new system, and taxes were paid at the time they renewed their tag.

Mrs. Allen discussed and explained Schedule 3: Analysis of Current Year Tax Collection. The uncollected amount as of 6/30/14 is \$1,026,381. Vice-Chairwoman Greene asked if the set-off was still serving us well. Mrs. Allen explained that it was. She told Mrs. Greene that she can make a report on that as well, as to how much was collected for the debt set-off for the whole year.

Mrs. Allen referenced the last page of the report. She wanted to make the Board aware under the Tax Division through the Sheriff's Department the amount that was collected, which is \$134,907.16. She also wanted to note the amount of Occupancy Tax her Department has collected. The total amount as of 6/30/14 is \$44,147.25. Chairman Carter asked how many places in Northampton County pay Occupancy Tax. Mrs. Allen responded that right now it is approximately 13 or 14.

A motion was made by Virginia Spruill and seconded by Fannie Greene that this Board accept and approve this unaudited report which is hereby certified to be true and accurate in knowledge and belief as of June 30, 2014. **Question Called: All present voting yes. Motion carried.**

Commissioner Barrett asked if there is an official audited tax report. Mrs. Allen replied that there will be after the auditors come for 2013-14. They haven't completed the audit yet.

### **Management Matters:**

Ms. Kimberly Turner, County Manager, appeared before the Board to obtain permission to implement an Internship Program. She explained that she's been approached by potential interns, and we did not have a program at the time to direct them to. Ms. Turner has presented this idea to the Department Heads at a meeting on July 23<sup>rd</sup> to see if they would be interested.

This internship will be a non-paid 8-week program. One program will be a Summer Internship and one will be a Regular Internship. The participants will have to complete an application, send in a resume as well as references. They will be subject to a criminal background and drug/alcohol test. The number one requirement is that they would have to be a Northampton County resident. Departments can opt in and opt out of participation for this program. There will be departments that will not participate in this program at all, for example the Sheriff's Department and Public Works.

Commissioner Spruill asked if we have created a written policy to use as a guide on this. Ms. Turner mentioned that we have an application that has all the requirements. She will bring the application before the Board. She will also construct a list of Departments that want to participate, and which ones don't so we can determine where the interns will work.

Commissioner Spruill asked if the program will have results in terms of where it was successful. Ms. Turner answered that we will have something like an exit interview, so the intern can let us know how they thought it was beneficial.

A motion was made by Joseph Barrett and seconded by Virginia Spruill to approve the internship program providing that we review the program to see if it is working well. ***Question Called: All present voting yes. Motion carried.***

Ms. Turner also mentioned that we are looking for appointments in Mr. Barrett's district, Mrs. Greene's district and Mrs. Spruill's district for the Board of Adjustment.

***PLEASE SEE SCANNED DOCUMENT WHICH IS  
HEREBY MADE A PART OF THESE MINUTES:***

**NORTHAMPTON COUNTY INTERNSHIP PROGRAM**

- Program:** Non-paid 2 eight-week programs  
Summer internships for college students (June 15-August 15)  
Regular internships for community college students or adults (Feb 15-Apr 15)  
Application Deadline: May 30-Summer internships  
Jan 30-Regular internships
- Mission:** To provide our residents with on-the-job training, experience, and college credit to prepare them for the workforce or to re-enter the workforce. (Possible letter of reference)
- Requirements:** Must be a Northampton County resident  
Completed application, resume, and letter of interest  
Provide two references  
College Transcripts  
Subject to Interview  
Subject to background check  
Subject to drug/alcohol testing  
Department participation (can opt in/out)
- County Expense:** Staff time  
Worker's Comp (blanket policy-added/reviewed annually)

**Citizens/Board Comments:**

*Chairman Carter called for Citizens Comments.*

None were heard.

*Chairman Carter called for Board Comments.*

Chairman Carter wanted to remind the Board of the legislative goals for the NCACC. They need to be in no later than September. He asked that the Commissioners think about some issues that they think the Board would need to present. He also reminded everyone of a Meet and Greet for the citizens to meet Kimberly Turner on Friday, August 8<sup>th</sup> from 1:00-3:00 p.m. in the Commissioners' Room.

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

A motion was made by Joseph Barrett and seconded by Fannie Greene to enter into closed session. **Question Called: All present voting yes. Motion carried.**

*Chairman Carter called for a 3 minute break.*

**Closed Session- G.S. 143-318.11(a)(3):**

A motion was made by Fannie Greene and seconded by Virginia Spruill to adjourn closed session. **Question Called: All present voting yes. Motion carried.**

A motion was made by Chester Deloatch and seconded by Fannie Greene to enter into regular session. **Question Called: All present voting yes. Motion carried.**

Mr. Carter asked Chuck Joyner, EMS Director, to state his recommendation concerning Jackson Rescue Squad, Inc. Mr. Joyner's recommendation is to consider the revocation of Jackson Rescue Squad, Inc. franchise to operate an ambulance in Northampton County due to unsatisfactory performance.

A motion was made by Virginia Spruill and seconded by Chester Deloatch that the Jackson Rescue Squad franchise be revoked from being able to operate an ambulance in Northampton County due to unsatisfactory performance. **Question Called: All present voting yes. Motion carried.**

Mr. McKellar asked if the Chairman could state for the record how the revocation or termination will be implemented. Under the ordinance, there has to be at least 60 days prior written notice before the termination takes effect. He is asking the Board to allow him to issue the 60-day prior notice letter and secondly, whether the Board intends to immediately suspend Jackson under the second provision of the ordinance. If so, he could put that in the letter also. He mentioned that the termination does not become effective until after the expiration of the 60-day notice. It doesn't become effective today.

Vice-Chairwoman Greene asked if we suspend them does that mean that they can't move, or operate. Mr. McKellar confirmed this. She is concerned that the County will be liable if they go out and do something wrong.

Mr. Joyner mentioned that was correct. He says technically, as far as the General Statutes and State office of EMS is concerned, the County is the responsible party when it comes to the volunteer agencies. They fall under the County, so we are responsible for all of their actions or inactions.

Commissioner Barrett wanted to offer an amendment to the previous motion that the Board do as the attorney has instructed: follow up with a 60-day prior notification and the immediate suspension of services for Jackson; Fannie Greene seconded.

A motion was made by Joseph Barrett and seconded by Fannie Greene that the Board issue a 60-day written termination notice and immediately suspend services for Jackson Rescue Squad. **Question Called: All present voting yes. Motion carried.**

A motion was made by Joseph Barrett and seconded by Virginia Spruill to equally divide the \$3,500 among the other Rescue Squads. **Question Called: All present voting yes. Motion carried.**

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

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Michelle Nelson, Clerk to the Board  
"r.m. 08-04-14"