

**NORTHAMPTON COUNTY
REGULAR SESSION
July 16, 2018**

Be It Remembered that the Board of Commissioners of Northampton County met on July 16, 2018 with the following present: Robert Carter, Chester Deloatch, Charles Tyner and Geneva Faulkner.

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

Absent: Fannie Greene

Chairman Carter called the meeting to order.

Agenda Work Session:

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

Charles Tyner entered the meeting.

Regular Session:

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

Approval of Emergency Meeting Minutes for June 27, 2018:

A motion was made by Chester Deloatch and seconded by Geneva Faulkner to approve the Emergency Meeting Minutes for June 27, 2018. **Question Called: All present voting yes. Motion carried.**

Approval of Closed Session Minutes for June 27, 2018:

A motion was made by Geneva Faulkner and seconded by Chester Deloatch to approve the Closed Session Minutes for June 27, 2018. **Question Called: All present voting yes. Motion carried.**

Approval of Regular Session Minutes for July 2, 2018:

A motion was made by Geneva Faulkner and seconded by Chester Deloatch to approve the Regular Session Minutes for July 2, 2018. **Question Called: All present voting yes. Motion carried.**

Approval of Closed Session Minutes for July 2, 2018:

A motion was made by Charles Tyner and seconded by Chester Deloatch to approve the Closed Session Minutes for July 2, 2018. **Question Called: All present voting yes. Motion carried.**

Approval of Agenda for July 16, 2018:

A motion was made by Chester Deloatch and seconded by Charles Tyner to approve the agenda for July 16, 2018 with no changes. **Question Called: All present voting yes. Motion carried.**

Grants Funds- Roanoke Chowan Vidant Health Foundation:

Mr. Craig Ellison, Cooperative Extension Director, appeared before the Board to obtain approval to receive funds from the Roanoke-Chowan Vidant Health Foundation.

A motion was made by Charles Tyner and seconded by Chester Deloatch to allow the County Manager to sign this agreement to allow grant funds to be disbursed to the county so services can be provided. **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: Craig Ellison, Northampton County Extension Director, Cooperative Extension
DATE: July 16, 2018
RE: The Vidant Health Foundation Grants

PURPOSE: To appear before the Northampton County Board of Commissioners to obtain approval to receive funds from the Roanoke-Chowan Vidant Health Foundation.

Facts:

1. The Vidant Health Foundation offers annual grant opportunities that are available to units of government to support programming efforts.
2. The Vidant Health Foundation has approved funding in the amount of \$3,000 for Northampton County Government – Cooperative Extension – Adult EFNEP – Expanded Food and Nutrition Education Program.
3. The Vidant Health Foundation has approved funding in the amount of \$1,000 for Northampton County Government – Cooperative Extension – Diabetes Support Program.

RECOMMENDATION:

That the Board grant Kimberly Turner, County Manager, permission to sign this agreement to allow grant funds to be disbursed to the county.

Coordination:

Finance Officer

Concur Leslie A. Edwards

Non-concur _____

Concur with comment _____

County Manager

Concur Kimberly L. Lee

Non-concur _____

Concur with comment _____

Action by Decision Makers

Approved _____

Disapproved _____

Other _____

Ad Valorem Tax Appeals:

Mrs. Cathy Allen, Tax Administrator, appeared before the Board to obtain approval to release or refund Ad Valorem taxes assessed in the amount of \$10.12 on one (1) appeals.

A motion was made by Chester Deloatch and seconded by Geneva Faulkner to approve the release or refund of Ad Valorem taxes assessed in the amount of \$10.12 on one (1) appeal.

Question Called: All present voting yes. Motion carried.

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

DECISION PAPER

TO: NORTHAMPTON COUNTY BOARD OF COMMISSIONERS

FM: Cathy B. Allen, Tax Administrator

RE: Ad Valorem Tax Appeals

DT: July 10, 2018

THIS IS A DECISION PAPER.

PURPOSE: To obtain the Board's approval to release or refund Ad Valorem taxes assessed in the amount of **\$10.12** on one (1) appeal.

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

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

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

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

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

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

Respectfully submitted,

CATHY B. ALLEN
TAX ADMINISTRATOR

ACTION BY THE BOARD OF COMMISSIONERS:

APPROVED _____
DISAPPROVED _____
OTHER _____

SIGNATURE & DATE: _____

July 10, 2018

Ad Valorem Tax Appeals

NAME	ACCOUNT	ACTION	AMOUNT	REASON
Bowman, Daniel & Delores	20835	Release	\$ 10.12	Illegal Tax
TOTAL REFUNDS/RELEASES			\$ 10.12	

Respectfully submitted,

CATHY B. ALLEN
TAX ADMINISTRATOR

CBA/br

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

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 \$655.40 on twenty-one (21) appeals.

A motion was made by Geneva Faulkner and seconded by Chester Deloatch to approve the release or refund of Ad Valorem taxes assessed in the amount of \$655.40 on twenty-one (21) appeals. **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: CATHY B. ALLEN, TAX ADMINISTRATOR

RE: AD VALOREM TAX APPEALS

DATE: June 18, 2018

THIS IS A DECISION PAPER

PURPOSE: To obtain the Board's approval to release or refund Ad Valorem taxes assessed in the amount of \$655.40 on twenty one (21) appeals.

FACTS: Attached hereto is a listing of property owners who have requested that I appeal to the board of Commissioners on their behalf for a release of 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 a 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.

Respectfully submitted,

CATHY B. ALLEN

TAX ADMINISTRATOR

ACTION BY THE BOARD OF COMMISSIONERS:

APPROVED _____

DISAPPROVED _____

OTHER _____

DATE _____

SIGNATURE _____

Jun-18				
AD VALOREM TAX APPEALS				
MOTOR VEHICLE REFUND ADJUSTMENTS				
NAME	ACTION	AMOUNT	REASON	
CHARLES E. ARNETTE	REFUND	\$22.35	VEHICLE TOTALLED	
WILBUR T. CRAWLEY	REFUND	\$5.54	VEHICLE SOLD	
GRETA G. FLYTHE	REFUND	\$77.87	TAG SURRENDER	
CHRISTOPHER C. FUTRELL	REFUND	\$3.64	VEHICLE SOLD	
JIMMY F. FUTRELL	REFUND	\$4.97	VEHICLE SOLD	
BENKETA A. HARRELL	REFUND	\$25.48	TAG SURRENDER	
ROBERT K. HEDGEPEETH	REFUND	\$0.63	TAG SURRENDER	
JOSEPH R. HENDRICKS	REFUND	\$30.44	VEHICLE SOLD	
WAYNE S. HORN	REFUND	\$76.02	VEHICLE SOLD	
EDWARD M. LANIER, JR	REFUND	\$22.62	VEHICLE SOLD	
JOSPEH B. LONG	REFUND	\$35.50	VEHICLE SOLD	
TIFFANY N. LONG	REFUND	\$37.13	VEHICLE TOTALLED	
HELEN O. MEREDITH	REFUND	\$134.79	SITUS ERROR	
KATIE H. MORGAN	REFUND	\$24.15	VEHICLE SOLD	
PAMELA W. PORTER	REFUND	\$29.10	VEHICLE SOLD	
ESSENCE A. POWELL	REFUND	\$44.20	VEHICLE SOLD	
HOWARD K. TAYLOR	REFUND	\$15.43	VEHICLE SOLD	
MELISSA M. TAYLOR	REFUND	\$12.74	VEHICLE SOLD	
RODNEY J. VAUGHAN	REFUND	\$3.83	TAG SURRENDER	
NANCY J. WALDEN	REFUND	\$19.53	VEHICLE SOLD	
RUSSELL L. WHITE	REFUND	\$29.44	VEHICLE SOLD	
Respectfully submitted,				
CATHY B. ALLEN		\$655.40		
TAX ADMINSTRATOR				
CBA/epj				
CC: Board of Commissioners (7)				
County Manager (1)				
Clerk to Board (6)				

Citizens/Board Comments:

Chairman Carter called for Citizens Comments.

Ms. Belinda Joyner, citizen, appeared before the Board to ask if a citizen currently serves on a Board and they are asked to identify themselves, do they have the right to not do so?

Mrs. Debbie Davis, citizen, appeared before the Board to state current issues about coal ash.

Mr. Tony Burnette, citizen, appeared before the Board to ask if any decision on coal ash can be done after the new Board comes on in December.

Chairman Carter called for Board Comments.

Commissioner Tyner thanked everyone for attending the meeting and for their comments. He made comments in reference to his passion for the county, current board members, and some of the current issues the county is facing.

Commissioner Deloatch thanked everyone for coming.

Commissioner Faulkner also thanked everyone for coming. She encouraged everyone to fill out applications to become board members and call/write with any concerns they may have. She also stated that health and safety are very important to her.

Chairman Carter thanked everyone for their comments. He also made comments about board members' actions towards citizens and an issue currently facing the county.

A motion was made by Chester Deloatch and seconded by Geneva Faulkner to recess regular session and enter into closed session for the purpose of 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 Chester Deloatch to reconvene regular session. **Question Called: All present voting yes. Motion carried.**

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