

# Bertie County Board of Commissioners



July 5, 2016  
4:00pm

	Ronald "Ron" Wesson	District 1
	Stewart White	District II
	Tammy A. Lee	District III
Chairman	John Trent	District IV
Vice Chairman	Ernestine (Byrd) Bazemore	District V

**BERTIE COUNTY BOARD OF COMMISSIONERS**

July 5, 2016  
Meeting Agenda

*This agenda is only a tentative schedule of matters the Commissioners may address at their meeting and all items found on it may be deleted, amended or deferred. The Commissioners may also, in their absolute discretion, consider matters not shown on this agenda.*

- 4:00-4:05** Call to Order and Welcome by Chairman Trent
- 4:05-4:10** Invocation and Pledge of Allegiance by Chairman Trent
- 4:10-4:25** Public Comments (3 minute time limit per speaker)

(A)

**\*\*\* APPOINTMENTS \*\*\***

- 4:25-4:35** (1) Introduction of new Cooperative Extension Director, Mr. William (Billy) Barrow, by Associate Director, NC Cooperative Extension, NC State University, Travis Burker
- 4:35-4:45** (2) Economic Development Report - re: Bakers' Southern Traditional Peanuts \$100,000 grant and budget amendment

**Board Appointments (B)**

- 1. Nuring Home/Adult Care CAC Board
- 2. Tri-County Airport Authority Board

**Consent Agenda (C)**

- 1. Approve minutes for Regular Session and Work Session 6-20-16
- 2. Approve minutes for Closed Session 6-20-16
- 3. Updates: Memorandum of Agreement – NC Wildlife Commission – long term addition of portable toilets and trash receptacles at Weeping Mary Road Boat Access Area
- 4. Voting Delegate – NCACC Annual Conference – August 11-14, 2016 in Winston Salem
- 5. Home Community Care Block grant approval for FY2016-2017

**\*\*\*OTHER ITEMS\*\*\*  
Discussion Agenda (D)**

- 1. Tax Administrator's recommendation to approve Disabled Veterans appeal for late application for tax exempt status
- 2. Tax Administrator's recommendation to approve written policy for late applications and guidance for Tax Office procedures
- 3. Work Session Agenda – July 14, 2016

**Commissioners' Reports (E)**

**County Manager's Reports (F)**

**County Attorney's Reports (G)**

**Public Comments Continued**  
*\*3 minute time limit per speaker\**

**Closed Session**

Pursuant to N.C.G.S. § 143-318.11(a)(3) to go into closed session to consult with the County Attorney in order to preserve the attorney-client privilege that exists between the attorney and this public body.

Pursuant to N.C.G.S. § 143-318.11(a)(4) to discuss matters relating to the location or expansion of industries or other businesses in the area served by the public body, including agreement on a tentative list of economic development incentives that may be offered by the public body in negotiations. The action approves the signing of an economic development contract or commitment, or the action authorizing the payment of economic development expenditures, shall be taken in an open session.

Pursuant to N.C.G.S. § 143-318.11(a)(5) to establish, or to instruct the public body's staff or negotiating agents concerning the position to be taken by or on behalf of the public body in negotiating (i) the price and other material terms of a contract or proposed contract for the acquisition of real property by purchase, option, exchange, or lease; or (ii) the amount of compensation and other material terms of an employment contract or proposed employment contract.

Pursuant to N.C.G.S. § 143-318.11(a)(6) to consider the qualifications, competence, performance, character, fitness, conditions of employment, or conditions of initial employment of an individual public officer or employee or prospective public officer or employee; or to hear or investigate a complaint, charge, or grievance by or against an individual public officer or employee.

**Adjourn**



# Bertie County

Board of Commissioners

## ITEM ABSTRACT

**MEETING DATE:** July 5, 2016

**AGENDA ITEM:** A-1

**DEPARTMENT:** Cooperative Extension

**SUBJECT:** Introduction of new Cooperative Extension Director, Mr. William (Billy) Barrow, by Associate Director, NC Cooperative Extension, NC State University, Travis Burker

**COUNTY MANAGER RECOMMENDATION OR COMMENTS:** No action needed.

**SUMMARY OF AGENDA ITEM AND/OR NEEDED ACTION(S):** No action needed.

**ATTACHMENTS:** No

**LEGAL REVIEW PENDING:** N/A

**ITEM HISTORY:** ---



# **Bertie County**

**Board of Commissioners**

## **ITEM ABSTRACT**

**MEETING DATE:** July 5, 2016

**AGENDA ITEM:** A-2

**DEPARTMENT:** Economic Development

**SUBJECT:** Economic Development Report - re: Bakers' Southern Traditional Peanuts  
\$100,000 grant and budget amendment

**COUNTY MANAGER RECOMMENDATION OR COMMENTS:** FYI only. No action required.

**SUMMARY OF AGENDA ITEM AND/OR NEEDED ACTION(S):** FYI only. No action required.

**ATTACHMENTS:** No

**LEGAL REVIEW PENDING:** N/A

**ITEM HISTORY:** ---

**RESOLUTION SUPPORTING AN APPLICATION TO  
NORTH CAROLINA DEPARTMENT OF COMMERCE RURAL ECONOMIC DEVELOPMENT DIVISION  
BUILDING REUSE PROGRAM**

WHEREAS, the County of Bertie is committed to advancing and promoting economic development in Bertie County;

WHEREAS, the North Carolina General Statute 158-7.1(a) authorizes the use of economic development incentives for the purpose of private sector job creation;

WHEREAS, Bakers' Southern Tradition has pledged to create 8 full time jobs in Bertie County, is eligible to apply for a Building Reuse Grant in the amount of \$100,000 through the North Carolina Department of Commerce, and requires the sponsorship of Bertie County to make the application; and

WHEREAS, the County of Bertie acknowledges that, if the grant is awarded, it will be required to commit to a cash match of 5% of the grant amount toward the project for a total cash match of \$5,000;

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners of the County of Bertie that it does hereby support and endorse the application of Bakers' Southern Tradition to the North Carolina Department of Commerce's Building Reuse Grant Program for a grant in the amount of \$100,000.

Adopted this 20<sup>th</sup> day of June, 2016.



John Trent, Chairman of the Board

ATTEST:

  
Sarah S. Tinkham, County Clerk



# Bertie County

Board of Commissioners

## ITEM ABSTRACT

**MEETING DATE:** July 5, 2016

**AGENDA ITEM:** B-1

**DEPARTMENT:** Governing Body

**SUBJECT:** Nursing Home/Adult Care CAC

**COUNTY MANAGER RECOMMENDATION OR COMMENTS:** Recommend approval.

**SUMMARY OF AGENDA ITEM AND/OR NEEDED ACTION(S):** Recommend approval.

**ATTACHMENTS:** Yes

**LEGAL REVIEW PENDING:** N/A

**ITEM HISTORY:** ---

## Nursing Home/Adult Care CAC

**Immediate Vacancies:** 2

**Position Vacancy:**

<b>Board</b>	<b>Term</b>	<b>Name</b>	<b>Began</b>	<b>End</b>
Nursing Home/Adult Care CAC	1 year	Barbara W. Alexander	---	---

**Special requirements:** N/A

**Notes:** If Ms. Alexander is appointed, there will only be 1 remaining vacancy on this board.

**Attendance of Current Members:** N/A

**Applications Received:**

1 – Barbara W. Alexander

**Current Members (unexpired):**

1. Clara Barrow
2. Mary Davis
3. James S. Pugh
4. Rev. Gail P. McNeil



**APPLICATION FOR BERTIE COUNTY AUTHORITIES, BOARDS, COMMISSIONS, AND COMMITTEES**

Name: Barbara W. Alexander

Home Phone Number: \_\_\_\_\_ Mobile: 252-724-0514

Home Fax Number: \_\_\_\_\_

Email Address: \_\_\_\_\_

Home Address: 430A Governors Rd Windsor, NC, 27983

Mailing Address: Same

Are you a full-time resident of Bertie County? Yes  No \_\_\_\_\_

How long have you been a full-time resident of Bertie County? all my life

Do you live within any corporate or town limits? Yes \_\_\_\_\_ No  Which: \_\_\_\_\_

County Commissioner District: Windsor, NC.

(This information can be obtained from the Bertie County Board of Elections at 252-794-5306)

Occupation: retired Employer: \_\_\_\_\_

Business Address: \_\_\_\_\_

Business Phone Number: \_\_\_\_\_ Business Fax: \_\_\_\_\_

Please list in order of preference the Boards/Commissions/Committees on which you would like to serve:

- |                     |          |
|---------------------|----------|
| 1. <u>Rest home</u> | 3. _____ |
| 2. _____            | 4. _____ |

Qualification for specific category: 2004 I visited the rest home daily from Aug - Oct. I saw how some of the residents were treated.

Name of any Bertie County Board/Commission/Committee on which you presently serve:  
None



If reapplying for a position you presently hold, how long have you served? \_\_\_\_\_

Based on your qualifications and experiences, briefly describe why your services on this Authority/Board/Commission/Committee would be beneficial to the County:

I can be extra eyes for families who have loved ones that live there

Do you have any delinquent Bertie County taxes? \_\_\_ Yes  No

Other information you consider pertinent: (i.e., education, occupational background, civic memberships, related work experiences, etc.) If necessary, you may add additional pages:

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

**CODE OF ETHICS**

By submitting this application and by my signature below, I pledge that, if appointed, I agree to comply with the attached Code of Ethics as adopted by the Bertie County Board of Commissioners.

Date: 5/6/2016 Applicant's Signature: Barbara J. Alexander

Return application to:

Sarah S. Tinkham  
PO Box 530  
106 Dundee Street  
Windsor, NC 27983  
Fax: (252) 794-5327  
[sarah.tinkham@bertie.nc.gov](mailto:sarah.tinkham@bertie.nc.gov)

Note:

\*All information on this document is subject to the Public Records Law and will be released to the public upon request.

\*\*Interest to Service forms remain current for two years. Following that, the applicant may wish to contact the Clerk to the Board's Office for an updated form.

\*\*\*Applications must be on file in the Clerk to the Board's Office 7 days prior to consideration for appointment.

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FOR OFFICE USE ONLY

Date Received: 6/23/16

Received By: Sarah S Tinkham



# Bertie County

Board of Commissioners

## ITEM ABSTRACT

**MEETING DATE:** July 5, 2016

**AGENDA ITEM:** B-2

**DEPARTMENT:** Governing Body

**SUBJECT:** Tri-County Airport Authority Board

**COUNTY MANAGER RECOMMENDATION OR COMMENTS:** Recommend approval.

**SUMMARY OF AGENDA ITEM AND/OR NEEDED ACTION(S):** Recommend approval.

**ATTACHMENTS:** Yes

**LEGAL REVIEW PENDING:** N/A

**ITEM HISTORY:** ---

**Tri-County Airport Authority Board**

**Immediate Vacancies:** 1

**Position Vacancy:**

<b>Board</b>	<b>Term</b>	<b>Name</b>	<b>Began</b>	<b>End</b>
Tri-County Authority Board	3 years	Steve Biggs	---	---

**Special requirements:** N/A

**Notes:** If Mr. Biggs is appointed, there will be no vacancies on this board. He will be replacing Lewis C. Hoggard, III.

**Attendance of Current Members:** N/A

**Applications Received:**

1 – Steve Biggs

**Current Members (unexpired):**

1. Tammy Lee
2. Thomas Asbell

# Tri-County Airport Authority

Bertie, Northampton , Hertford County

140 Tri County Airport Rd

Aulander NC 27805

252-345-0111

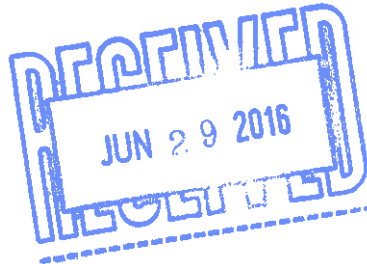
06/27/2016

Bertie County Commissioners

Bertie County Manager

P O Box 530

Windsor, NC 27983



Dear Commissioner's and Mr. Scott,

At the last meeting of the Tri County Airport Authority it was noted that Mr. Hoggard was slated to come off of the board. In the subsequent discussion it was decided that because we presently have on the board Mr. Early and Mr. Brown the Economic Developers from Hertford and Northampton Counties respectively, it was recommended that Mr. Biggs from your county replace Mr. Hoggard. That decision of course is at the discretion of your board

We greatly appreciate the time, effort, and ideas that Mr. Hoggard contributed to the Authority during his tenure.

Sincerely,

Henry Joyner

Airport Manager



# Bertie County

Board of Commissioners

## ITEM ABSTRACT

**MEETING DATE:** July 5, 2016

**AGENDA ITEM:** C-1

**DEPARTMENT:** Governing Body

**SUBJECT:** Approve minutes for Regular Session and Work Session 6-20-16

**COUNTY MANAGER RECOMMENDATION OR COMMENTS:** Recommend approval.

**SUMMARY OF AGENDA ITEM AND/OR NEEDED ACTION(S):** Recommend approval.

**ATTACHMENTS:** Yes

**LEGAL REVIEW PENDING:** ---

**ITEM HISTORY:** ---

**Windsor, North Carolina**  
**June 20, 2016**  
**Regular Meeting**

The Bertie County Board of Commissioners convened for its regular meeting at 5:00PM inside the Commissioners Room located at 106 Dundee Street, Windsor, NC 27983. The following members were present or absent:

Present: Stewart White, District II  
Tammy A. Lee, District III  
John Trent, District IV  
Ernestine (Byrd) Bazemore, District V

Absent: Ronald "Ron" Wesson, District I

Staff Present: County Manager Scott Sauer  
Clerk to the Board Sarah S. Tinkham  
Assistant County Attorney Jonathan Huddleston  
Finance Officer William Roberson  
Sheriff John Holley  
EMS Division Chief Crystal Freeman  
Emergency Services Director Mitch Cooper  
Compliance Officer Stephanie Wiggins  
Cooperative Extension Admin Assistant Sheila Powell  
Deputy Tax Collector Jennifer Byrum  
Tax Clerk Marsha Mosley-White  
Register of Deeds Annie Wilson  
Water Superintendent Ricky Spivey

Gene Motley of the Roanoke-Chowan News Herald and Leslie Beachboard of the Bertie Ledger-Advance were present from the media.

**CALL TO ORDER**

Chairman Trent called the meeting to order, and thanked those present for their attendance.

## **INVOCATION/PLEDGE OF ALLEGIANCE**

Vice Chairman Bazemore led the Invocation and Pledge of Allegiance.

At this time, Chairman Trent asked for John Erik Taylor, Jr. to come forward and be recognized for his many accomplishments during his high school JROTC career. Most notably, Mr. Taylor was accepted into the United States Military Academy (West Point).

Mr. Taylor was presented with a commemorative coin as well as participated in a photo opportunity with the Board of Commissioners for the local media.

The Board congratulated him, as well as his mentors, on his accomplishments, and wished him the best of luck at West Point in the fall.

Lastly, DSS Board Chair, Shirley Taylor, and DSS Board member Curt Kedley, were present to introduce the new Bertie County DSS Director, Ms. Cindy Perry. Ms. Perry has been working with Bertie County DSS for over 20 years, and stated that she was looking forward to continuing to serve in this new capacity.

## **PUBLIC COMMENTS**

Billy Smithwick came forward to present his concerns as a spokesperson for all 12 Bertie County fire chiefs. He felt that it was time for the Board to consider providing additional funding to the local fire departments as an increase in funding had not been made in several years. He stated that lowering the tax rate would be “morally wrong” considering the amount of fire departments that are currently in need throughout the County.

Ruth Davidson of Bertie County DSS presented her concerns about the proposed changes to current employee retiree health care benefits. She stated that she had been employed at DSS for 8 and a half years and requested that the Board only cut off retiree healthcare benefits to individuals hired after July 1, 2016.

Marsha Mosely-White echoed Ms. Davidson’s sentiments, and did not think cuts should be made to current employee healthcare benefits.

There were no other public comments during this section.

## APPOINTMENTS

### **Public Hearing # 1 – 2012 CDBG Infrastructure program close out**

Chairman Trent introduced Mike Barnette of McDavid and Associates. He then opened the public hearing for public comments regarding the 2012 CDBG Infrastructure program close out.

No public comments were given during this time, and Chairman Trent closed the public hearing.

### **Public Hearing # 2 – Proposed FY2016-2017 Budget**

County Manager Sauer stated that after two budget work sessions, some changes have been made to the original proposed budget. The changes and revisions that were communicated are outlined in the following message:

#### **FY 2016-2017 Final Budget**

The final budget for FY 2016-2017 increases the contribution for 401(k) supplemental retirement to 2.5% beginning July 1, 2016 for all non-law enforcement personnel and continues the provision of a \$200 contribution per employee for the flexible spending account to assist with the cost of meeting deductibles and prescription copayments.

During the current fiscal year, the Board engaged a consulting firm to review the County's job classification and compensation for all positions within the organization. This study and its recommendations will be presented in the next thirty days. Implementation of these recommendations in the next fiscal year, or phased in over a period of years will represent a significant investment in the County's human resources and extend our ability to recruit and retain qualified staff. **I would recommend strongly that the Board consider placing priority on two areas where the County has struggled with position turnover during the past several years—law enforcement and social services.** To assist the Board with identifying funds to cover the cost of this implementation process, projected sales tax receipts have been held flat with no increase for FY 2016-2017. Notable in this discussion will be the anticipated expansion of sales tax and the revised distribution formula approved by the NC General Assembly to be effective beginning next fiscal year. Impact for Bertie County has ranged from an increase of \$500,000 per year to figures much higher. The Board has the flexibility to proceed cautiously, to examine the sales tax receipts in the first quarter or first half of the year, and place priority on salary adjustments that may warrant immediate attention as needed.

**School current expense funding is recommended at \$3,003,000** and is above the State's minimum requirement of \$2,674,812 which maintains the County's eligibility for low wealth supplemental funding and other critical State revenues.



**School capital outlay funding is recommended at \$375,000** which is an increase of \$110,000 over the current year.

**Retiree Health Insurance**

During the past couple of years, the governing body closing examined the County’s ability to provide health insurance coverage for existing staff and qualifying retirees. In January of 2016, the Board took action approving the County’s participation in the NC State Health Insurance program, a decision that greatly reduced annual premiums and lowered deductible limits. Future obligations for existing staff and the accompanying retiree health insurance remain a long term unfunded liability. **Health insurance premium costs for the County’s existing retirees are budgeted at \$350,000 for next fiscal year.**

The proposed budget for FY 2016-2017 includes utilization of the County’s savings generated by its participation in the state health plan to establish a financing plan for the long term **post-employment health care costs for retirees**. This **accrued unfunded liability** has grown significantly in recent years as indicated by the County’s audited financial statements :

<b>FY 2012</b>	<b>\$2,386,998</b>
<b>FY 2013</b>	<b>\$2,963,144</b>
<b>FY 2014</b>	<b>\$3,385,713</b>
<b>FY 2015</b>	<b>\$3,849,010</b>

One of the Board’s top financial priorities for 2016 is to adopt a strategy to address this long term liability, and the final FY 2016-2017 budget includes a funding strategy based on depositing \$100 per month per authorized position in **an irrevocable trust fund account, with these monies permanently restricted for post-employment health insurance costs for retirees. Funding is included in the Special Appropriations category, identified as “OPEB Trust” for this purpose in the amount of \$242,400 for FY 2016-2017.**

Additionally, the proposed budget plan outlined a strategy to curtail future post-employment benefit costs related to retiree health insurance. At present, the County’s benefit plan provides 100% of the premium cost for retiree health insurance for an employee retiring with 20 years continuous service, or 25 years non-continuous service to the County regardless of age. Coverage continues until the employee/retiree becomes Medicare eligible, at which time the County converts coverage to a Medicare Supplement policy. Likewise the County pays 50% of the cost of health insurance premiums for an employee who is at least 55 years of age and retiring with 15 years of continuous service under the current personnel resolution.

In an effort to mitigate the growing burden for retiree health insurance costs facing current and future taxpayers, several adjustments to the County's personnel resolution were reviewed and considered as outlined below:

- 1) **New hires—after July 1, 2016 no retiree health insurance coverage is offered (included in the FY 2016-2017 budget ordinance).**
- 2) Current employees with at least 10 years of service as of July 1, 2016 will maintain full (100%) health insurance coverage at 20 years of continuous service or 25 years of non-continuous service regardless of age.
- 3) Employees with at least 5 years of service, but less than 10 years as of July 1, 2016 will be eligible for retiree health insurance as follows:
  - 100% coverage of health insurance premium with 30 years of service to the County.
  - 75% coverage of health insurance premium with 25 years of service to the County.
  - 50% coverage of health insurance premium with 20 years of service to the County.
- 4) Current employees with less than 5 years of service as of July 1, 2016 will be eligible for retiree health insurance as follows:
  - 75% coverage of health insurance premium with 30 years of service to the County.
  - 50% coverage of health insurance premium with 25 years of service to the County.
- 5) Service time credit with the County will be calculated based on actual service time and any sick leave time that is on balance with the County at the time of retirement, which is consistent with current County policy.

\*\*\* **Items #2, #3, #4, and #5 have been deferred pending further review and analysis, including an updated actuarial study.**

At present, the County has 209 authorized full time positions. Last year's adoption of the FY 2015-2016 budget added 8 new positions, and the start-up of the County's paramedic and non-emergency transport programs have added a total of 46 new staff positions since the program's inception in December 2013. Projecting forward, the County's staffing and future obligations for post-employment benefits (retiree health insurance) will require the governing body to be proactive in its financial planning to meet these liabilities, which are presently unfunded.

**In very simple terms, Bertie County taxpayers have an existing financial liability of \$15,035 for each employee and retiree, which continues to grow, and has been unfunded until the Board's action this year to begin setting up this irrevocable trust account.**

**Other priorities** funded in this budget include full year implementation of the core staffing plan for the Cooperative Extension office as previously approved by the Board, in cooperation with NC State University. There is continued support for the Board's community based recreation efforts utilizing resources allocated through the Recreation Department and the YMCA to serve joint programming and services throughout the County. As these efforts continue to grow, it is recommended that a joint memorandum of understanding be developed to clearly identify roles and responsibilities for the community based recreation programming.

Continued emphasis on preventive maintenance and upkeep for various County facilities and infrastructure is reflected in the Public Buildings budget with an approved amount of \$255,851 for capital improvements, of which **\$119,000 is committed for the next phase of Courthouse improvements**. Several items have been deferred including parking lot paving at various locations, which reduced the requested capital figure of \$339,301 for next fiscal year. In addition, **\$50,000 is earmarked in the Animal Control budget for improvements to the animal shelter** including weatherization and temperature control in an effort to meet state regulatory standards set by the NC Department of Agriculture. Also, the County recently formalized its relationship with the Blue Jay Recreation community association with a long term facility lease. In addition to seeking grants for Blue Jay park improvements, the final FY 2016-2017 budget includes **\$83,450 for the first phase of upgrades at the Blue Jay facility**.

Funding for the Bertie County Regional Water system totals \$2,821,400 and reflects the combined funding for all four (4) water districts and the recent increased customer base with the addition of the South Windsor, Lewiston-Woodville and Roxobel systems. The Board has also successfully sought capital financing for three major projects which have been approved with a total of \$1,574,000 in grant funding and \$4,234,900 in long term financing, of which \$2,517,850 is zero interest. The only rate adjustment is the institutional rate for the prison, with an increase of \$0.68 per 1,000 gallons. Additionally, beginning July 1, 2016 the water department personnel will begin billing for sewer customers served by the Town of Windsor who were previously part of the South Windsor community system. The Town of Windsor has agreed to reimburse the County a 2% collection fee which is also paid by the Towns of Lewiston-Woodville, Askewville and Colerain. Having a single point of contact for billing will eliminate confusion and save time for customers.

All adjustments approved by the Board during its work sessions have been incorporated, plus a few administrative adjustments suggested by the Finance Officer as outlined below:

- 1) General Fund revenue is increased to reflect actual EMS Medicaid Maximization reimbursement revenue for current year –an increase of approximately \$403,000 after adjusting for the 3% administrative fee.
- 2) Tax Rate is reduced one cent to \$0.83 per \$100 assessed value with a corresponding tax levy cut of approximately \$125,000.
- 3) Visions for View funded in the amount of \$10,000.

- 4) Better Beginnings for Bertie Children funded in the amount of \$52,540.
- 5) The two non-profits were funded in the special appropriations using the contingency line item, which leave a balance of \$62,584.
- 6) CADA's rent and utility payments are waived effective July 1, 2016 in lieu of an additional appropriation and the corresponding revenue item was reduced to reflect this adjustment of approximately \$12,000.
- 7) There are no new full time positions added to the budget for FY 2016-2017, and the only additional part-time position is for the senior nutrition site in Kelford. The Board approved raising the hourly wage for election day workers from \$7.25 to \$10.00 an hour; increasing the County Attorney's hourly rate by \$50 an hour to \$250; combining the 2016 (\$2,500) and 2017 (\$2,500) salary adjustments for the Sheriff effective July 1<sup>st</sup>, 2016; and directed management to plan for full time staffing in the Veterans Service Office effective January 1, 2017.
- 8) Courthouse repairs are reflected on a separate line item for the Public Buildings budget in the amount of \$119,000.
- 9) The Finance Officer has made adjustments to grant-funded programs to reflect revised figures for Cooperative Extension, JCPC and Soil and Water (aquatic weed control). \$7,000 was increased for building inspector training & travel based on a revised schedule of courses for next fiscal year.
- 10) Appropriated Fund Balance in final FY 2016-2017 budget is \$248,505 less than the budgeted fund balance in the FY 2015-2016 budget ordinance.

In response to a Commissioner question during the budget work sessions, the **Water Department's fund balance** is projected to increase \$318,000 based on anticipated revenues and expenditures for the current year. FY 2015-2016 fund balance (cash on hand) at July 1, 2015 was \$2,343,554 and with the projected increase of \$318,000 is a total of approximately **\$2,661,554 before transfers approved by the Board as follows:**

Less \$26,000 local match for Water District II	NCDEQ project ordinance transfer
Less \$33,000 local match for Water District IV	NCDEQ project ordinance transfer
Less \$264,000 local match for Water District III	USDA RD project ordinance transfer
<u>Less \$855,000</u> transfer to General Fund as WDII loan repayment for land acquisition TGOW	

\$ 1,483,554 estimated Water Department fund balance at June 30, 2016.

### **General Fund – fund balance reserves:**

The General fund is the chief operating fund of Bertie County. At the end of the last fiscal year, Bertie County's fund balance available in the General Fund was \$5,871,534, while total fund balance reached \$7,469,893. The Governing Body of Bertie County has determined that the County should maintain an available fund balance of 10% of general fund expenditures in case of unforeseen needs or opportunities, in addition to meeting the cash flow needs of the County. At June 30, 2015, the County had an available fund balance of 25.93% of general fund expenditures, while total fund balance represents 32.98% of that same amount.

The current year FY 2015-2016 General Fund balance reserve is estimated to have an available fund balance of 24.05% of general fund expenditures at June 30 2016, while total fund balance represents 29.56% of that same amount.

### **Next Steps**

The Board's work continues in the coming weeks and months as it prepares to review the compensation study recommendations, examines actuarial analysis of long term costs for retiree health insurance coverage, and explores funding options to improve support for volunteer fire departments.

Afterward, Commissioner Lee assured those present from their respective fire departments that even with the tax decrease, additional funding is available for local fire departments, and that it will be discussed further at an upcoming work session.

Commissioner White also discussed the various needs he received from the fire departments had a recent meeting which included safety and breathing gear, as well as additional funds to cover insurance. He thanked the emergency personnel present for the work they do every day for this County.

Chairman Trent asked for additional public comments, after hearing none, he closed the public hearing and he then called for a motion to approve the newly proposed version of the FY2016-2017 Budget Ordinance.

Commissioner Lee made a **MOTION** to approve the newly proposed version of the FY2016-2017 Budget Ordinance with a tax rate of 83 cents. Commissioner Bazemore **SECONDED** the motion. The **MOTION PASSED** unanimously.

**Discuss funding request by Ms. Patricia Ferguson for a showing of “Raising Bertie” film at Bertie High School Convocation**

Due to an unforeseen scheduling conflict, Ms. Patricia Ferguson was unable to attend tonight’s meeting, and requested to defer this item until a later date.

**Follow-up presentation by Dr. Kashi B. Hall, Executive Director of Heritage Collegiate Leadership Academy (HCLA)**

Dr. Kashi B. Hall, Executive Director of HCLA, came before the Board to make another request for funding for various HCLA projects. She stated that she did not agree with the “assumption” and analysis provided by the County Attorney regarding the Sugar Creek vs. the State of North Carolina case.

She asserted that the Board of Commissioners did have the power and ability to treat HCLA as a traditional 501(c)(3) organization, and that funding could be given in the same manner under the Special Appropriations category especially as it relates to “programmatic funding.”

The Board came to a consensus to have Dr. Hall meet with the County legal team and the County Manager to further discuss this matter.

## **BOARD APPOINTMENTS**

There were no Board Appointments.

## **CONSENT AGENDA**

Upon review by Chairman Trent, Vice Chairman Bazemore made a **MOTION** to approve the Consent Agenda in its entirety as presented. Commissioner White **SECONDED** the motion. The **MOTION PASSED** unanimously.

The Consent Agenda was approved as follows:

1. **Tax Release Journal** – unavailable for tonight’s meeting, item not approved.
2. **Minutes** – Emergency Session 6-2-16, Closed Session 6-2-16, Budget Work Sessions 6-6-16 and 6-7-16, Regular Session 6-6-16
3. **Budget Ordinance** – FY2016-2017, item already approved during Appointments section.
4. **Budget Amendment** – #16-13

## **DISCUSSION AGENDA**

### **First draft presentation of Road Safety and Maintenance Ordinance**

County Manager Sauer stated that this item was an FYI only, and a first attempt at a Road Safety and Maintenance Ordinance. Further discussion will be conducted at a later date.

### **Discuss letter from NCDPS dated May 31, 2016 – Flood Plain Management program – Corrective Action Plan extension**

Additionally, County Manager Sauer reported that a detail report of the NCDPS Flood Plain inspections was on the way, and a letter requesting an extension to correct the needed items was also in the works.



### **Calendar reminders and proposed meeting schedule changes**

After some discussion, the Board decided to make some cancelations and additions to their meeting schedule.

The Board will still meet for its regular meeting on July 5<sup>th</sup> in this location.

Sometime between July 12<sup>th</sup> and 14<sup>th</sup>, the Board will meet for a work session to hear the final report regarding the recent pay study.

The Board decided to cancel their July 18<sup>th</sup> meeting in Roxobel due to scheduling conflicts.

Additional schedule changes will be proposed on the Board's regular meeting on August 1<sup>st</sup> here in this location.

## **COMMISSIONER'S REPORTS**

Commissioner Lee thanked the employees present who chose to speak out about the proposed employee retiree healthcare benefit changes.

Commissioner White encouraged the Board “to take a long look” at the volunteer fire departments, and work to provide additional funding for each. He also requested that a work session be scheduled to discuss the County’s fund balance with Davenport & Associates. Lastly, he requested that the Clerk to the Board record a “nay” vote for him regarding the recent decision made to funding Better Beginnings for Bertie’s Children.

Chairman Trent had no reports at this time.

Vice Chairman Bazemore reminded the Board that there would be an NC Competes for Jobs event on July 22<sup>nd</sup> in Williamston. Also, she announced that the Blue Jay Fire Department has invited the Commissioners to serve as cooking judges on August 20<sup>th</sup> at a local community event.

**COUNTY MANAGER'S REPORTS**

The County Manager gave no reports at this time.

**COUNTY ATTORNEY'S REPORTS**

The County Attorney gave no remarks at this time.

**PUBLIC COMMENTS**

There were no public comments as only County staff were present at this time.

**ADJOURN**

Chairman Trent the meeting at 8:10PM.

---

John Trent, Chairman

---

Sarah S. Tinkham, Clerk to the Board

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**Windsor, North Carolina**  
**June 20, 2016**  
**Work Session**

The Bertie County Board of Commissioners convened for its regular meeting at 5:00PM inside the Commissioners Room located at 106 Dundee Street, Windsor, NC 27983. The following members were present or absent:

Present: Stewart White, District II  
Tammy A. Lee, District III  
John Trent, District IV  
Ernestine (Byrd) Bazemore, District V

Absent: Ronald “Ron” Wesson, District I

Staff Present: County Manager Scott Sauer  
Clerk to the Board Sarah S. Tinkham  
Assistant County Attorney Jonathan Huddleston  
Emergency Services Director Mitch Cooper

No media members were present.

**CALL TO ORDER**

Chairman Trent called the meeting to order and referred to County Manager Sauer to discuss the purpose of this meeting.

County Manager Sauer requested that a motion be made to go into Closed Session pursuant to three (3) statutes: N.C.G.S. § 143-318.11(a)(3), N.C.G.S. § 143-318.11(a)(4) and N.C.G.S. § 143-318.11(a)(6).

### **CLOSED SESSION**

Commissioner White made a **MOTION** to go into Closed Session pursuant to **N.C.G.S. § 143-318.11(a)(3)** to go into closed session to consult with the County Attorney in order to preserve the attorney-client privilege that exists between the attorney and this public body, pursuant to **N.C.G.S. § 143-318.11(a)(4)** to discuss matters relating to the location or expansion of industries or other businesses in the area served by the public body, including agreement on a tentative list of economic development incentives that may be offered by the public body in negotiations. The action approves the signing of an economic development contract or commitment, or the action authorizing the payment of economic development expenditures, shall be taken in an open session, and pursuant to **N.C.G.S. § 143-318.11(a)(6)** to consider the qualifications, competence, performance, character, fitness, conditions of employment, or conditions of initial employment of an individual public officer or employee or prospective public officer or employee; or to hear or investigate a complaint, charge, or grievance by or against an individual public officer or employee. Vice Chairman Bazemore **SECONDED** the motion. The **MOTION PASSED** unanimously.

The Board shifted into Closed Session.

### **OPEN SESSION**

Commissioner Lee made a **MOTION** to return to Open Session. Commissioner White **SECONDED** the motion. The **MOTION PASSED** unanimously.

**RECESS**

Before recessing this meeting, Chairman Trent reminded the Commissioners of the courthouse walking tour that will begin the conclusion of this meeting. It will last until the Board's regular meeting tonight at 7:00PM in the same location.

---

John Trent, Chairman

---

Sarah S. Tinkham, Clerk to the Board





# Bertie County

Board of Commissioners

## ITEM ABSTRACT

**MEETING DATE:** July 5, 2016

**AGENDA ITEM:** C-2

**DEPARTMENT:** Governing Body

**SUBJECT:** Approve minutes for Closed Session 6-20-16

**COUNTY MANAGER RECOMMENDATION OR COMMENTS:** Recommend approval.

**SUMMARY OF AGENDA ITEM AND/OR NEEDED ACTION(S):** Recommend approval.

**ATTACHMENTS:** See envelope.

**LEGAL REVIEW PENDING:** N/A

**ITEM HISTORY:** ---



# Bertie County

## Board of Commissioners

### ITEM ABSTRACT

**MEETING DATE:** July 5, 2016

**AGENDA ITEM:** C-3

**DEPARTMENT:** Governing Body

**SUBJECT:** Updates: Memorandum of Agreement – NC Wildlife Commission – long term addition of portable toilets and trash receptacles at Weeping Mary Road Boat Access Area

**COUNTY MANAGER RECOMMENDATION OR COMMENTS:** Discussion requested.

**SUMMARY OF AGENDA ITEM AND/OR NEEDED ACTION(S):** The Board requested some minor changes to the original Memorandum of Agreement with NC Wildlife.

Current responsibilities being proposed:

County	NC Wildlife
Provide portable toilets & weekly cleaning– Lassiter’s Portable Toilets	Maintain access road
Placement and maintenance of trash receptacles – Town of Lewiston Woodville	Upkeep of parking area
	Completion of regular mowing and weed eating of the site

**ATTACHMENTS:** No

**LEGAL REVIEW PENDING:** N/A

**ITEM HISTORY:** ---



# Bertie County

Board of Commissioners

## ITEM ABSTRACT

**MEETING DATE:** July 5, 2016

**AGENDA ITEM:** C-4

**DEPARTMENT:** Governing Body

**SUBJECT:** Voting Delegate – NCACC Annual Conference – August 11-14, 2016 in Winston Salem

**COUNTY MANAGER RECOMMENDATION OR COMMENTS:** Discussion requested.

**SUMMARY OF AGENDA ITEM AND/OR NEEDED ACTION(S):** Discussion requested.

**ATTACHMENTS:** Yes

**LEGAL REVIEW PENDING:** N/A

**ITEM HISTORY:** ---



## Designation of Voting Delegate to NCACC Annual Conference

I, \_\_\_\_\_, hereby certify that I am the duly designated voting delegate for \_\_\_\_\_ County at the 109<sup>th</sup> Annual Conference of the North Carolina Association of County Commissioners to be held in Forsyth County, N.C., on August 11-14, 2016.

Signed: \_\_\_\_\_

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

### Article VI, Section 2 of our Constitution provides:

“On all questions, including the election of officers, each county represented shall be entitled to one vote, which shall be the majority expression of the delegates of that county. The vote of any county in good standing may be cast by any one of its county commissioners who is present at the time the vote is taken; provided, if no commissioner be present, such vote may be cast by another county official, elected or appointed, who holds elective office or an appointed position in the county whose vote is being cast and who is formally designated by the board of county commissioners. These provisions shall likewise govern district meetings of the Association. A county in good standing is defined as one which has paid the current year's dues.”

Please return this form to Alisa Cobb by: **12 Noon on Friday, August 5, 2016:**

NCACC  
215 N. Dawson St.  
Raleigh, NC 27603  
Fax: (919) 733-1065  
[alisa.cobb@ncacc.org](mailto:alisa.cobb@ncacc.org)  
Phone: (919) 715-2685



# Bertie County

Board of Commissioners

## ITEM ABSTRACT

**MEETING DATE:** July 5, 2016

**AGENDA ITEM:** C-5

**DEPARTMENT:** Council on Aging and DSS

**SUBJECT:** Home Community Care Block Grant approval for FY2016-2017

**COUNTY MANAGER RECOMMENDATION OR COMMENTS:** Recommend approval.

**SUMMARY OF AGENDA ITEM AND/OR NEEDED ACTION(S):** Recommend approval.

**ATTACHMENTS:** See handouts.

**LEGAL REVIEW PENDING:** N/A

**ITEM HISTORY:** ---



# **Bertie County**

## **Board of Commissioners**

### **ITEM ABSTRACT**

**MEETING DATE:** July 5, 2016

**AGENDA ITEM:** D-1

**DEPARTMENT:** Tax

**SUBJECT:** Tax Administrator's recommendation to approve Disabled Veterans appeal for late application for tax exempt status

**COUNTY MANAGER RECOMMENDATION OR COMMENTS:** Recommend approval.

**SUMMARY OF AGENDA ITEM AND/OR NEEDED ACTION(S):** Per Tax Administrator Jodie Rhea, the County has an appeal for a late application from Ms. Mary Evelyn Bazemore. This application is for property tax exemption for Disabled Veterans. Under the Statutes, the application must be turned in by June 1. Ms. Bazemore turned in her application on June 22. Ms. Bazemore picked up her application in May from the Veteran's Service in North Hampton County. Attached to the application was a note instructing her to hold the application until she received her certification letter from the Veteran's Administration and then take both forms to the County Tax Office. I denied her application because it was untimely filed.

Under the Statutes, the Board may approve any late application for "Good Cause". Since Ms. Bazemore was told by a Government agency to hold the application, I recommend the Board approve the application for the 2016-2017 tax year. Attached is the application along with the corresponding Statutes.

**ATTACHMENTS:** Yes

**LEGAL REVIEW PENDING:** N/A

**ITEM HISTORY:** ---



Jodie Rhea, Tax Administrator  
Bertie County Tax Department  
PO Box 527  
106 Dundee St.  
Windsor, NC 27983  
Phone: (252) 794-5310  
Fax: (252) 794-5357

July 5, 2016

Disabled Veteran Application Appeal: Mary Evelyn Bazemore

**First**, we have an appeal for a late application from Ms. Mary Evelyn Bazemore. This application is for property tax exemption for Disabled Veterans. Under the Statutes, the application must be turned in by June 1. Ms. Bazemore turned in her application on June 22. Ms. Bazemore picked up her application in May from the Veteran's Service in North Hampton County. Attached to the application was a note instructing her to hold the application until she received her certification letter from the Veteran's Administration and then take both forms to the County Tax Office. I denied her application because it was untimely filed.

Under the Statutes, the Board may approve any late application for "Good Cause". Since Ms. Bazemore was told by a Government agency to hold the application, I recommend the Board approve the application for the 2016-2017 tax year. Attached is the application along with the corresponding Statutes.

**Second**, "Good Cause", the Legislature, the Department of Revenue nor the UNC School of Government will define "Good Cause". They state that definition should be determined by each County. However, they strongly recommend all Counties have a written policy on how the Board will handle late applications. I have attached the necessary Statutes, copies of emails from other Counties and notes from the School Government as guidance if the Board wish's to proceed with a written policy. I have also attached a copy of Mecklenburg County's policy for review.

There is no Statute that requires Counties to have a policy but I think it would be in our best interest if it does. This may be a matter the Board may want to address during its upcoming work session.

Jodie Rhea  
Tax Administrator  
Bertie County

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## Application for Property Tax Relief

Elderly or Disabled Exclusion (G.S. 105-277.1),  
Disabled Veteran Exclusion (G.S. 105-277.1C), or  
Circuit Breaker Tax Deferment Program (G.S. 105-277.1B)

County of Bertie, NC

Year 2016

**Instructions**

**Application Deadline:** This application must be filed by June 1st to be timely filed. You may submit additional information separately if needed.  
**Where to Submit Application:** Submit this application to the county tax assessor where this property is located. County tax assessor addresses and telephone numbers can be found online at: [www.domc.com/downloads/CountyList.pdf](http://www.domc.com/downloads/CountyList.pdf). **DO NOT** submit this application to the North Carolina Department of Revenue.  
 - Office Use Only:

<b>Property ID Number</b>			
<b>Last Name of Applicant</b>	<b>First Name</b>	<b>Middle Name</b>	<b>Date of Birth (MM-DD-YY)</b>
BAZEMORE	MARY	EVELYN	01-29-55
<b>Last Name of Spouse</b>	<b>First Name</b>	<b>Middle Name</b>	<b>Date of Birth (MM-DD-YY)</b>
<b>Residence Address</b>			
507 CEDAR ST			
<b>City</b>		<b>State</b>	<b>Zip Code</b>
WINDSOR		NC	
<b>Mailing Address (if different from residence address)</b>			
PO BOX 43			
<b>City</b>		<b>State</b>	<b>Zip Code</b>
WINDSOR		NC	
<b>E-mail Address</b>			
<b>Home Telephone Number</b>	<b>Work Telephone Number</b>	<b>Ext.</b>	<b>Cell Phone Number</b>
(252) 217-6816			

**Fill in applicable boxes:**

Yes  No ➤ Is this property your permanent legal residence?  
 Addresses of secondary residences (if any):

Yes  No ➤ If married, does your spouse live with you in the residence? If you answer **No**, provide your spouse's address.  
 Addresses of spouse:

Yes  No ➤ Are you or your spouse (if applicable) currently residing in a health care facility? If you answer **Yes**, fill in applicable circle  
 ○ Applicant    Spouse    and indicate current length of stay.

Yes  No ➤ Do you and your spouse (if applicable) own 100% interest in the property? If you answer **No**, list all owners and their ownership percentage (round to the nearest 0.1%):

Owner	%	Owner	%
Owner	%	Owner	%
Owner	%	Owner	%

Note: Separate applications are required for each owner that is claiming property tax relief. If husband and wife own the property, only one application is required.

**Part 1. Selecting the Program**

Each owner may receive benefit from only one of the three property tax relief programs, even though you may meet the requirements for more than one program.

However, it is possible that the tax rates or tax values may not be established until some time after the filing of this application. This can make it difficult for you to determine which program you prefer. The following procedures will help to resolve this situation.

**Applying for One Program**

If you know that you only wish to apply for one program, indicate only that program at the bottom of this section. The assessor will review your application and send you a notice of decision. The notice of decision will also explain the procedures to appeal if you do not agree with the decision of the assessor.

**Applying for More Than One Program**

Each owner is eligible to receive benefit from only one program. However, if you think you meet the requirements for more than one program but, as a result of the uncertainty of tax rates or values at the time of application, you are unable to make a decision on which one program you wish to choose, indicate all of the programs at the bottom of this section for which you wish to receive consideration. When the tax rates and values are determined, the assessor will review your application and will send you a letter notifying you of your options. If the letter indicates that you do not qualify or if you disagree with any decision in the letter, you may appeal. You must respond to the option letter within the specified time period or it will be assumed that you do not wish to participate in any of the property tax relief programs. In that case, you will be so notified and you will have the chance to appeal.

**Please read the descriptions and requirements of the three programs on the following pages and then select the program(s) for which you are applying:**

**Fill in applicable circles:**

**You Must Complete:**

Elderly or Disabled Exclusion

Parts 2, 5, 6

Disabled Veteran Exclusion

Parts 3, 6

Circuit Breaker Tax Deferral Program

Parts 4, 5, 6

**If you select more than one program, please read ALL of the information on this page!**

**Part 2. Elderly or Disabled Exclusion**

**Short Description:** This program excludes the greater of the first \$25,000 or 50% of the appraised value of the permanent residence of a qualifying owner. A qualifying owner must either be at least 65 years of age or be totally and permanently disabled. The owner cannot have an income amount for the previous year that exceeds the income eligibility limit for the current year, which for the 2016 tax year is **\$29,500**. See G.S. 105-277.1 for the full text of the statute.

**Multiple Owners:** Benefit limitations may apply when there are multiple owners. Each owner must file a separate application (other than husband and wife). Each eligible owner may receive benefits under either the Elderly or Disabled Exclusion or the Disabled Veteran Exclusion. The Circuit Breaker Property Tax Deferral cannot be combined with either of these two programs.

**Fill in applicable boxes:**

Yes  No As of January 1, were either you or your spouse (if applicable) at least 65 years of age? If you answer **Yes**, you do not have to file Form AV-9A Certification of Disability.

Yes  No As of January 1, were you and your spouse (if applicable) both less than 65 years of age and at least one of you was totally and permanently disabled? If you answer **Yes**, you must file Form AV-9A Certification of Disability.

- Requirements:**
1. File Form AV-9A Certification of Disability if required above.
  2. Complete Part 5. Income Information.
  3. Complete Part 6. Affirmation and Signature.

**Part 3. Disabled Veteran Exclusion**

**Short Description:** This program excludes up to the first \$45,000 of the appraised value of the permanent residence of a disabled veteran. A disabled veteran is defined as a veteran whose character of service at separation was honorable or under honorable conditions and who has a total and permanent service-connected disability or who received benefits for specially adapted housing under 38 U.S.C. 2101. There is no age or income limitation for this program. This benefit is also available to a surviving spouse (who has not remarried) of either (1) a disabled veteran as defined above, (2) a veteran who died as a result of a service-connected condition whose character of service at separation was honorable or under honorable conditions, or (3) a servicemember who died from a service-connected condition in the line of duty and not as a result of willful misconduct. See G.S. 105-277.1C for the full text of the statute.

**Multiple Owners:** Benefit limitations may apply when there are multiple owners. Each owner must file a separate application (other than husband and wife). Each eligible owner may receive benefits under either the Disabled Veteran Exclusion or the Elderly or Disabled Exclusion. The Circuit Breaker Property Tax Deferment cannot be combined with either of these two programs.

**Fill in applicable boxes:**

Yes  No I am a disabled veteran. (See definition of disabled veteran above.)

Yes  No I am the surviving spouse of either a disabled veteran or a servicemember who met the conditions in the description above. If you answer Yes, complete the next question.

Yes  No I am currently unmarried and I have never remarried since the death of the veteran.

- Requirements:**
1. File Form NCDVA-9 Certification for Disabled Veteran's Property Tax Exclusion. This form must first be certified by the United States Department of Veterans Affairs, and then filed with the county tax assessor.
  2. Complete Part 6. Affirmation and Signature.

**Part 4. Circuit Breaker Property Tax Deferment**

**Short Description:** Under this program, taxes for each year are limited to a percentage of the qualifying owner's income. A qualifying owner must either be at least 65 years of age or be totally and permanently disabled. For an owner whose income amount for the previous year does not exceed the income eligibility limit for the current year, which for the 2016 tax year is \$29,500, the owner's taxes will be limited to four percent (4%) of the owner's income. For an owner whose income exceeds the income eligibility limit (\$29,500) but does not exceed 150% of the income eligibility limit, which for the 2016 tax year is \$44,250, the owner's taxes will be limited to five percent (5%) of the owner's income.

However, the taxes over the limitation amount are deferred and remain a lien on the property. The last three years of deferred taxes prior to a disqualifying event will become due and payable, with interest, on the date of the disqualifying event. Interest accrues on the deferred taxes as if they had been payable on the dates on which they would have originally become due. Disqualifying events are death of the owner, transfer of the property, and failure to use the property as the owner's permanent residence. Exceptions and special provisions apply. See G.S. 105-277.1B for the full text of the statute.

**YOU MUST FILE A NEW APPLICATION FOR THIS PROGRAM EVERY YEAR!!**

**Multiple Owners:** Each owner (other than husband and wife) must file a separate application. All owners must qualify and elect to defer taxes under this program or no benefit is allowed under this program. The Circuit Breaker Property Tax Deferment cannot be combined with either the Elderly or Disabled Exclusion or the Disabled Veteran Exclusion.

**Fill in applicable boxes:**

Yes  No As of January 1, were either you or your spouse (if applicable) at least 65 years of age? If you answer Yes, you do not have to file Form AV-9A Certification of Disability.

Yes  No As of January 1, were you and your spouse (if applicable) both less than 65 years of age and at least one of you was totally and permanently disabled? If you answer Yes, you must file Form AV-9A Certification of Disability.

Yes  No Have you owned the property for the last five full years prior to January 1 of this year and occupied the property for a total of five years?

Yes  No Do all owners of this property qualify for this program and elect to defer taxes under this program? If you answer No, the property cannot receive benefit under this program.

- Requirements:**
1. File Form AV-9A Certification of Disability if required above.
  2. Complete Part 5. Income Information.
  3. Complete Part 6. Affirmation and Signature.

**Part 5. Income Information** (complete only if you also completed Part 2 or Part 4)

Social Security Number (SSN) disclosure is mandatory for approval of the Elderly or Disabled Exclusion and the Circuit Breaker Property Tax Deferral Program and will be used to establish the identification of the applicant. The SSN may be used for verification of information provided on this application. The authority to require this number is given by 42 U.S.C. Section 405(c)(2)(C)(i). The SSN and all income tax information will be kept confidential. The SSN may also be used to facilitate collection of property taxes if you do not timely and voluntarily pay the taxes. Using the SSN will allow the tax collector to claim payment of an unpaid property tax bill from any State income tax refund that might otherwise be owed to you. Your SSN may be shared with the State for this purpose. In addition, your SSN may be used to garnish wages or attach bank accounts for failure to timely pay taxes.

Applicant's Social Security Number

Spouse's Social Security Number

**Requirements:**

1. You must provide a copy of the first page of your individual Federal Income Tax Return for the previous calendar year (unless you do not file a Federal Income Tax Return). Married applicants filing separate returns must submit both returns. If you have not filed your Federal Income Tax Return at the time you submit this application, submit a copy of the first page when you file your return. Your income tax returns are confidential and will be treated as such. Your application will not be processed until the income tax information is received. Please check the appropriate box concerning the submission of your Federal Income Tax Return.

Fill in applicable box:

- Federal Income Tax Return submitted with this application.
- Federal Income Tax Return will be submitted when filed with the IRS.
- I will not file a Federal Income Tax Return with the IRS for the previous calendar year.

2. Provide the income information requested below for the previous calendar year. Provide the total amount for both spouses. If you do not file a Federal Income Tax Return, you must attach documentation of the income that you report below (W-2, SSA-1099, 1099-R, 1099-INT, 1099-DIV, financial institution statements, etc.).

a. Wages, Salaries, Tips, etc .....	\$
b. Interest (Taxable and Tax Exempt).....	\$
c. Dividends.....	\$
d. Capital Gains.....	\$
e. IRA Distributions.....	\$
f. Pensions and Annuities .....	\$
g. Disability Payments (not included in Pensions and Annuities).....	\$
h. Social Security Benefits (Taxable and Tax Exempt).....	\$
i. All other moneys received (Describe in Comments section.).....	\$
<b>Total .....</b>	<b>\$</b>

Comments:

**INFORMATION IS SUBJECT TO VERIFICATION WITH THE NORTH CAROLINA DEPARTMENT OF REVENUE.**

**Part 6. Affirmation and Signature**

**AFFIRMATION OF APPLICANT** – Under penalties prescribed by law, I hereby affirm that, to the best of my knowledge and belief, all information furnished by me in connection with this application is true and complete. Furthermore, I understand that if I participate in the Circuit Breaker Property Tax Deferment Program, liens for the deferred taxes will exist on my property, and that when a disqualifying event occurs, the taxes for the year of the disqualifying event will be fully taxed and the last three years of deferred taxes prior to the disqualifying event will become due and payable, with all applicable interest.

Applicant's Name (please print)	Applicant's Signature	Date
<u>MARY BAZEMORE</u>	<u>Mary Bazemore</u>	<u>5-17-2016</u>
Spouse's Name (please print)	Spouse's Signature	Date

Refer to the Instructions on Page 1 for filing information and filing location.\*

**Office Use Only**

Approved: Y  N  Elderly/Disabled  Disabled Veteran  Circuit Breaker  4%  5%

Date: 6/20/16 By: [Signature] Comments: PAST 6-1 DEADLINE

AV-9A Received: 6/20/16 NCDVA-9 Received: 6/20/16

FITR Received: N/A Income: \$ N/A

**\*All applications must be submitted by June 1 to be timely filed.**

**Late Applications:** 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 [due date] 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. An untimely application for exemption or exclusion approved under this subsection applies only to property taxes levied by the county or municipality in the calendar year in which the untimely application is filed. [N.C.G.S. 105-282.1(a1)]

For best delivery to USDVA, filing this form with your local veteran's service office is recommended.

10RY

State of North Carolina  
Certification for Disabled Veteran's  
Property Tax Exclusion (G.S. 105-277.1C)

BERTIE  
COUNTY

SECTION 1

TO BE COMPLETED BY THE VETERAN OR THE  
SURVIVING SPOUSE WHO HAS NOT REMARRIED

MARY BAZEMORE

NAME (Print or Type)

JAMES OTIS BAZEMORE

DISABLED VETERAN'S FULL NAME (PRINT OR TYPE)

507 CEDAR ST

STREET ADDRESS OR P.O. BOX NUMBER

MARY BAZEMORE

SURVIVING SPOUSE'S FULL NAME (PRINT OR TYPE)

WINDSOR

NC

27983

CITY

STATE

ZIP CODE

(If Applicable)

XC29137973

U.S. DEPT. OF VETERANS AFFAIRS  
FILE NUMBER

243-80-9981

VETERAN'S SOCIAL SECURITY NUMBER

I am either (1) a veteran whose character of service at separation was honorable or under honorable conditions and who has a permanent and total service-connected disability or (2) the surviving spouse, who has not remarried, of a veteran whose character of service at separation was honorable or under honorable conditions and who had a permanent and total service-connected disability at death or veteran's death was the result of a service-connected condition. I request USDVA complete this certification in support of my separate application for the Disabled Veteran's Property Tax Exclusion to the Tax Assessor.

SECTION 2

Disabled Veteran's Signature

I authorize the U.S. Department of Veterans Affairs to release information regarding my disability as needed for this certification.

DISABLED VETERAN'S SIGNATURE

DATE

SECTION 3

Surviving Spouse's (who has not remarried) Signature

I authorize the U.S. Department of Veterans Affairs to release information regarding my spouse's disability or death as needed for this certification.

Mary Bazemore

SURVIVING SPOUSE'S SIGNATURE

5/17/2014

DATE

SECTION 4

To be completed by the U.S. Department of Veterans Affairs

Please  
check all  
that apply:

- A.  Veteran does not meet either B, C, D, or E of the below criteria.
- B.  Veteran has a service-connected permanent and total disability that existed as of \_\_\_\_\_.
- C.  Veteran received benefits on \_\_\_\_\_ from U.S. Department of Veterans Affairs for specially adapted housing under 38 U.S.C. 2101 for the veteran's permanent residence.
- D.  Veteran died on 3-23-14 and had a service-connected permanent and total disability at death.
- E.  Veteran died on \_\_\_\_\_ and the death was either (1) the result of a service-connected condition or (2) death occurred while on active duty in the line of duty and not due to service member's own willful misconduct.

Character of Disabled Veteran's  
Service at Separation: (DD-214)

Honorable

Under Honorable Conditions

Under Other than Honorable Conditions

SIGNATURE OF USDVA CERTIFYING OFFICIAL

DATE

PRINTED NAME OF USDVA CERTIFYING OFFICIAL

NSCM

TITLE OF USDVA CERTIFYING OFFICIAL

NOTE:  
Stamped Signature by USDVA Official on this form has been  
authorized by Director, VA Regional Office,  
Winston-Salem, NC.

NC Division of Veterans Affairs authorizes the NC Department of Revenue and any County Tax Office to use this form as needed.

RECEIVED  
SECTION 1 RM 8 07

REC'D

THIS A.V. 9 FORM  
GIVEN BY THE  
THE NICHOLAS A. 9 FORM  
EXCLUDE THE USE OF  
TERRITORY IS BEING USED IN  
THE BURNING OF THE  
FORMS TO MAKE CORN  
TO BE USED  
FORMS TO MAKE CORN  
TO BE USED

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## 2013 Mecklenburg County Board of Equalization and Review

### Policy Statement

#### Interpretation of "Good Cause" regarding late filings for Tax Relief (Exemptions/Exclusions)

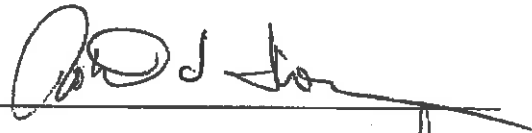
According to §105-282.1 (a1) of the North Carolina General Statutes, "upon a showing of good cause by the applicant for failure to make a timely application, an application for exemption or exclusion filed after the close of the listing period may be approved by . . . the board of equalization and review. An untimely application for exemption or exclusion approved under this subsection applies only to property taxes levied by the county or municipality in the calendar year in which the untimely application is filed."

After considering the recommendations of the University of North Carolina's School of Government, the North Carolina Department of Revenue's Local Government Section, and after review of the practices of several counties in North Carolina, the 2013 Mecklenburg County Board of Equalization and Review (BER) has decided to adopt a lenient approach towards the interpretation of "good cause" when dealing with applications for tax exemption and exclusion filed after the June 1<sup>st</sup> deadline.

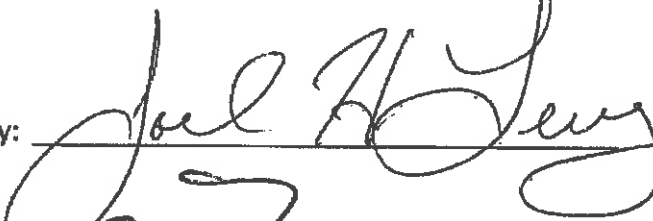
If all necessary criteria for approval have been met except for the timeliness of the filing, the BER is inclined to grant approval to the application.

The BER believes that this policy is consistent with the sentiments of the Mecklenburg County Board of County Commissioners as relates to providing a fair and reasonable customer service experience to those individuals or organizations most in need of the tax relief opportunities offered through the Machinery Act of North Carolina.

Motion to approve:



Seconded by:



John B. Zundl  
Chair, Mecklenburg County Board of Equalization and Review

7/16/13  
Date

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**§ 105-282.1. Applications for property tax exemption or exclusion; annual review of property exempted or excluded from property tax.**

(a1) 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. An untimely application for exemption or exclusion approved under this subsection applies only to property taxes levied by the county or municipality in the calendar year in which the untimely application is filed.

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## Coates' Canons Blog: "Good Cause" and Late Property Tax Exemption Applications

By Chris McLaughlin

Article: <http://canons.sog.unc.edu/good-cause-and-late-property-tax-exemption-applications/>

This entry was posted on September 28, 2015 and is filed under Finance & Tax, Property Taxes

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The Machinery Act rarely gives local governments much discretion. Most often our property tax statutes proscribe exactly what should happen in a given situation.

There are a few tax collection situations in which local governments have flexibility, however. Consider the unfettered authority of tax collectors to waive the 10% penalty for bad checks ([G.S. 105-358](#)) or the option for local government boards to waive discovery bills. [G.S. 105-312\(k\)](#).

Another of these discretionary situations is the topic of today's blog post: decisions by governing boards to allow late exemption applications for "good cause." [G.S. 105-282.1\(a1\)](#). That statute does not define "good cause", leaving it up to local governments to decide for themselves what facts justify late applications.

The rules concerning exemption and exclusion applications are happily confined to a single statute, [G.S. 105-282.1](#). (For our purposes, the terms "exemptions" and "exclusions" are interchangeable. To keep it simple, I'll just call them all "exemptions.")

A precious few exemptions are automatic, meaning that the taxpayer is entitled to a property tax break without the need to file an application or take any other action. These "automatic" exemptions include government property ([G.S. 105-278.1](#)), inventories ([G.S. 105-275\(32a\)](#), (33) & (34), and, importantly, our 75-inch flat-screen televisions and Coach K bobblehead collections (non-business personal property, [G.S. 105-275\(15\)](#)).

A larger number of exemptions require only a single application. Once approved, the exemption remains in place until the county learns of a change in the property's use or ownership or other criterion for eligibility. Sometimes that information comes voluntarily from the taxpayer, but more often it comes in the form of a discovery made by the county.

The list of single-application exemptions include religious property ([G.S. 105-278.3](#)), educational property ([G.S. 105-278.4](#)), charitable property ([G.S. 105-278.6](#)), residential property owned by seniors with limited incomes (the elderly and disabled exclusion, [G.S. 105-277.1](#)), and a couple dozen more.

Exemptions that are not automatic or single-application exemptions are, by default, *annual*-application exemptions. Examples include the circuit breaker ([G.S. 105-277.1B](#)) and the new provisions covering unsold improvements to residential and commercial property discussed [here](#).

Most exemptions applications are due by the close of the listing period, which ends January 31 absent an extension by the county commissioners. [G.S. 105-282.1\(a\)](#). Residential property tax relief exclusion applications (circuit breaker, disabled veterans, and elderly & disabled) are due June 1. [G.S. 105-277.1\(c\)](#).

But those deadlines are not written in stone. [G.S. 105-282.1\(a1\)](#) states that "upon a showing of good cause by the applicant for failure to make a timely application" the governing board may accept late exemption applications up to the close of the calendar year.

What exactly is "good cause"? That definition can vary from county to county. Some governments may choose to accept "I forgot" or "I didn't know" as good cause for late applications. Others may be more strict. Governments might even be able to adopt different standards for different types of taxpayers. Commercial taxpayers who are expected to be more aware of the financial obligations of running a business might be held to a more demanding definition of "good cause" than

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elderly residential taxpayers, for example.

I say "might" because we haven't received much guidance from the Property Tax Commission or the state courts on this topic.

In late 2010 and early 2011, the Property Tax Commission decided two similar appeals involving churches that had submitted exemption applications after December 31 for the tax year in question. Surprisingly, the PTC ordered the county to accept these very late applications. The PTC apparently decided that the churches had good cause for their late applications because they never received tax bills for the disputed property. Had the churches been billed properly, the PTC reasoned, they would have remembered to submit the application prior to the close of the year.

As I wrote in [this blog post](#), I strongly disagree with these PTC decisions. The December 31 deadline created by G.S. 105-282.1 is absolute regardless of whether the taxpayer might have had good cause for the late application.

In a 2012 case involving the multi-million-dollar North Carolina Research Campus in Kannapolis, the state court of appeals found the county's rejection of a late application to be arbitrary and capricious in part because that decision was based largely on the amount of tax dollars implicated by the potential exemption. Equally troubling in the court's eyes was the fact that the county was well aware of the taxpayer's exempt status after the two parties had worked closely on the creation of a unique [tax-increment financing](#) deal. Read more about this case [here](#).

Add to this short list of "good cause" decisions two recent PTC rulings involving solar farms. Both In re: DG Solar Lessee, LLC and In re: Rock Solar Energy Plant LLC involved appeals by taxpayers who had late applications for the solar energy electricity property exclusion ([G.S. 105-275\(45\)](#)) denied by their respective counties.

The taxpayers' only arguments in support of "good cause" for their tardiness were, "We didn't know we had to file applications!" and "Other counties have accepted late applications." As the PTC correctly pointed out, those two arguments are inherently contradictory. If you fought for and received permission to file late exemption applications in other counties, you obviously were aware of the application requirement. The PTC rejected the taxpayers' appeals and upheld the counties' decision to reject the late applications.

While I agree with the result, I think the PTC missed a more fundamental point. In one of the appeals, the taxpayer submitted its exemption application for tax year 2013 in May 2014. The absolute deadline for 2013 exemption applications was December 31, 2013, meaning that the May 2014 application should have been rejected for 2013 taxes without the need to consider good cause. As in the church appeals mentioned above, the PTC continues to ignore or misread the explicit statutory requirement that exemption applications be filed by the end of the calendar year.

Read together, what guidance do these appellate decisions give counties when they interpret the "good cause" standard in G.S. 105-282.1? Not much, really. Here are the best lessons I can glean from these cases:

1. Don't base the definition of "good cause" on the amount of tax dollars involved with the potential exclusion. The sophistication of the taxpayer (global corporation vs. elderly homeowner) might be a reasonable basis for applying different "good cause" requirements to different cases. But the bar for late applications should not be set higher simply because the requested exemption involves a lot of money.
2. It's fine to reject late applications if the best argument the taxpayer offers is, "I didn't know I had to file an application." This is especially true for commercial taxpayers who face similar exemption questions in multiple counties.
3. One county need not reach the same decision as did another county on a similar exemption application from a similar (or the same) taxpayer.
4. While the failure to receive a tax bill is not an excuse to avoid paying taxes (see [this blog post](#)), it might be an acceptable excuse for a late exemption application.
5. Be consistent. If the county routinely accepts all late applications, it may be tough for the county to justify a sudden switch to a more strict definition of good cause. Ideally, the board should develop a written policy on how it defines good cause in these situations and then apply that policy in all appeals. A written policy will be especially important if your county has been lenient on late applications in the past but wishes to apply a more demanding standard going forward. Adopting a written policy describing the board's new understanding of "good cause" (and applying that new policy consistently going forward) will help protect the county's decisions on appeal to the PTC or the

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state courts.

Mary Helen Norton, the Scotland County tax administrator, just shared with me her county's late application policy, which I like a lot. Ms. Norton reports that the policy has been in place since early 2014 and has worked well so far. Here is a lightly edited version of Scotland County's policy:

**Inherent in owning property is the obligation of property owners to understand their rights and obligations including paying taxes and applying for all exclusion and exemptions from property taxes in a timely manner. With that principle in mind, taxpayer neglect or oversight will not constitute "good cause" for a late exemption or exclusion application.**

**Good cause for considering a late application may include situations in which:**

- o **The taxpayer was given incorrect information in writing regarding the matter from the tax office or the N.C. Department of Revenue;**
- o **The taxpayer's request would have been timely but for the late delivery or failure to deliver by USPS, UPS, FedEx, etc.; and,**
- o **The taxpayer was incompetent or incapacitated or deployed in military service out of the country during the period in which the application should have been submitted.**

**The burden of proving both good cause for the late application and eligibility for the requested exemption or exclusion falls on the taxpayer.**

I'd love to hear how your county interprets the good cause standard in G.S. 105-282.1. Does your board always accept late applications? Never? Use the comment section below to share your experience with our readers.

## Links

- [www.ncga.state.nc.us/gascripts/statutes/statutelookup.pl?statute=105-385](http://www.ncga.state.nc.us/gascripts/statutes/statutelookup.pl?statute=105-385)
- [www.ncga.state.nc.us/gascripts/statutes/statutelookup.pl?statute=105-312](http://www.ncga.state.nc.us/gascripts/statutes/statutelookup.pl?statute=105-312)
- [www.ncga.state.nc.us/gascripts/statutes/statutelookup.pl?statute=105-282.1](http://www.ncga.state.nc.us/gascripts/statutes/statutelookup.pl?statute=105-282.1)
- [www.ncga.state.nc.us/gascripts/statutes/statutelookup.pl?statute=105-278.1](http://www.ncga.state.nc.us/gascripts/statutes/statutelookup.pl?statute=105-278.1)
- [www.ncga.state.nc.us/gascripts/statutes/statutelookup.pl?statute=105-275](http://www.ncga.state.nc.us/gascripts/statutes/statutelookup.pl?statute=105-275)
- [www.ncga.state.nc.us/gascripts/statutes/statutelookup.pl?statute=105-278.3](http://www.ncga.state.nc.us/gascripts/statutes/statutelookup.pl?statute=105-278.3)
- [www.ncga.state.nc.us/gascripts/statutes/statutelookup.pl?statute=105-278.4](http://www.ncga.state.nc.us/gascripts/statutes/statutelookup.pl?statute=105-278.4)
- [www.ncga.state.nc.us/gascripts/statutes/statutelookup.pl?statute=105-278.6](http://www.ncga.state.nc.us/gascripts/statutes/statutelookup.pl?statute=105-278.6)
- [www.ncga.state.nc.us/gascripts/statutes/statutelookup.pl?statute=105-277.1](http://www.ncga.state.nc.us/gascripts/statutes/statutelookup.pl?statute=105-277.1)
- [www.ncga.state.nc.us/gascripts/statutes/statutelookup.pl?statute=105-277.1b](http://www.ncga.state.nc.us/gascripts/statutes/statutelookup.pl?statute=105-277.1b)
- [sogpubs.unc.edu/electronicversions/pdfs/ffb36.pdf](http://sogpubs.unc.edu/electronicversions/pdfs/ffb36.pdf)



# Bertie County

## Board of Commissioners

### ITEM ABSTRACT

**MEETING DATE:** July 5, 2016

**AGENDA ITEM:** D-2

**DEPARTMENT:** Governing Body

**SUBJECT:** Tax Administrator's recommendation to approve written policy for late applications and guidance for Tax Office procedures

**COUNTY MANAGER RECOMMENDATION OR COMMENTS:**

**SUMMARY OF AGENDA ITEM AND/OR NEEDED ACTION(S):** Per Tax Administrator Jodie Rhea, "Good Cause", the Legislature, the Department of Revenue nor the UNC School of Government will define "Good Cause". They state that definition should be determined by each County.

However, they strongly recommend all Counties have a written policy on how the Board will handle late applications. I have attached the necessary Statutes, copies of emails from other Counties and notes from the School Government as guidance if the Board wish's to proceed with a written policy. I have also attached a copy of Mecklenburg County's policy for review.

**ATTACHMENTS:** Yes

**LEGAL REVIEW PENDING:** N/A

**ITEM HISTORY:** ---





## BERTIE COUNTY

106 DUNDEE STREET  
POST OFFICE BOX 530  
WINDSOR, NORTH CAROLINA  
27983  
(252) 794-5300  
FAX: (252) 794-5327  
WWW.CO.BERTIE.NC.US

## BOARD OF COMMISSIONERS

JOHN TRENT, Chairman  
ERNESTINE (BYRD) BAZEMORE, Vice Chairman  
RONALD "RON" WESSON  
TAMMY A. LEE  
STEWART WHITE

### INTERPRETATION OF "GOOD CAUSE" REGARDING LATE FILING FOR TAX RELIEF (EXEMPTIONS/EXCLUSIONS)

According to 105-282.1 (a1) of the North Carolina General Statutes, "upon showing of 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 Board of Equalization and Review. An untimely application for exemption or exclusion approved under this subsection applies only to property taxes levied by the county or municipality in the calendar year in which the untimely application is filed."

After considering the recommendations of the University of North Carolina's School of Government, the North Carolina Department of Revenue's Local Government Section, and after review of the practices of several counties in North Carolina, the 2016 Bertie County Board of Equalization and Review (BER) has decided to adopt a lenient approach towards the interpretation of "good cause" when dealing with applications for tax exemption and exclusion filed at the June 1<sup>st</sup> deadline.

If all necessary criteria for approval have been met except for the timeliness of the filing, the BER is inclined to grant approval to the application.

The BER believes that this policy is consistent with the sentiments of the Bertie County Board of County Commissioners as related to providing fair and reasonable customer service experience to those individuals or organizations most in need of the tax relief opportunities offered the Machinery Act of North Carolina.

This \_\_th day of \_\_\_\_\_, 2016.

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Chairman John Trent

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Sarah S. Tinkham, Clerk to the Board



# Bertie County

Board of Commissioners

## ITEM ABSTRACT

**MEETING DATE:** July 5, 2016

**AGENDA ITEM:** D-3

**DEPARTMENT:** Governing Body

**SUBJECT:** Work Session Agenda – July 14, 2016

**COUNTY MANAGER RECOMMENDATION OR COMMENTS:** Discussion requested.

**SUMMARY OF AGENDA ITEM AND/OR NEEDED ACTION(S):** Discussion requested.

**ATTACHMENTS:** No

**LEGAL REVIEW PENDING:** N/A

**ITEM HISTORY:** ---