



**SAMPSON COUNTY
BOARD OF COMMISSIONERS
MEETING AGENDA
February 4, 2019**

6:00 pm Convene Regular Meeting (County Auditorium)

Invocation and Pledge of Allegiance
Approve Agenda as Published

Roads

Tab 1 Presentations and Reports

- | | |
|--|----------------|
| a. Presentation of the Audit for Fiscal Year Ending June 30, 2018 and Approval of the Amended Audit Contract (audit provided as separate document) | 1 - 23 |
| b. Fire Department Presentations Regarding Potential Substation Expansions | 24 - 27 |

Tab 2 Action Items

- | | |
|--|----------------|
| a. Tax Administration - Annual Statutory Activities Related to Tax Collection <ul style="list-style-type: none">• Report of Unpaid Taxes Which Are Liens on Real Property• Scheduling of 2017 Board of Equalization and Review Hearings | 28 - 30 |
| b. Appointment - SCC CoAEMSP Advisory Committee | 31 - 32 |

Tab 3 Consent Agenda

- | | |
|---|----------------|
| a. Approve the minutes of the January 7, 2019 meeting | 34 - 39 |
| b. Adopt the resolution proclaiming February as Black History Month in Sampson County | 40 |
| c. Adopt a resolution supporting expansion of the JCPC State funding allocation | 41 |
| d. Approve the fare revisions requested by Sampson Area Transportation Advisory Committee | 42 - 43 |
| e. Adopt a fee of \$350 for all non-emergent (convalescent) transports provided by Sampson County EMS | 44 |
| f. Authorize the renewal of the lease between the County and State Employees Credit Union for the SECU Cash Points ATM kiosk located on the County Complex for a period of one year | 45 - 48 |

Tab 3 Consent Agenda, continued

- g. Approve requested revisions to the Convention and Visitors Bureau (CVB) bylaws **49 - 59**
- h. Approve a request from the Sampson County Public Library to discard withdrawn items pursuant to Materials Selection Policy (list is separate document) **60**
- i. Approve the contract between the County and Turkey Fire Department for emergency rescue services **61 - 65**
- j. Approve an amendment to the contract for solid waste and recyclables collection service **66 - 68**
- k. Approve late property tax exemption applications from Fayetteville Area Habitat for Humanity and Human Development Council, Inc. **69 - 77**
- l. Approve tax refunds and releases as submitted **78 - 103**
- m. Approve budget amendments as submitted **104 - 108**

Consent Agenda (Board of Health Items)

- n. Approve the request for laboratory fee revisions as submitted **109 - 110**
- o. Accept the Communicable Disease Report for 2018 **111 - 113**

County Manager's Reports

Public Comment Period (see policies and procedures in agenda) **114 - 115**

**Recess to Reconvene - Board Planning Session, February 13, 8:30 am,
County Administration Conference Room**

**SAMPSON COUNTY
BOARD OF COMMISSIONERS**

ITEM ABSTRACT

ITEM NO. 1(a)

Meeting Date: February 4, 2019	<input type="checkbox"/>	Information Only	<input type="checkbox"/>	Public Comment
	<input checked="" type="checkbox"/>	Report/Presentation	<input type="checkbox"/>	Closed Session
	<input type="checkbox"/>	Action Item	<input type="checkbox"/>	Planning/Zoning
	<input type="checkbox"/>	Consent Agenda	<input type="checkbox"/>	Water District Issue

SUBJECT: Presentation of the Audit for Fiscal Year Ending June 30, 2018

DEPARTMENT: Finance

PUBLIC HEARING: No

CONTACT PERSON(S): David Clack, Finance Officer
Wade Green, W. Green, PLLC

PURPOSE: To consider approval of the audit for fiscal year ending June 30, 2018

ATTACHMENTS: Contract to Audit Accounts (amended)
Audit document provided as a separate document

BACKGROUND:

Wade Green of W. Green, PLLC will present the Board with the audit for fiscal year ending June 30, 2018. Audits must also be submitted to the Local Government Commission for final approval; our audit was submitted to the LGC on January 11, 2019.

Also, given the delay in audit completion, the Board is asked to approve an amendment to the audit contract that covers the additional period required to complete the audit.

RECOMMENDED ACTION OR MOTION:

Accept and approve the audit subject to subsequent approval by the Local Government Commission; approve the audit contract amendment

CONTRACT TO AUDIT ACCOUNTS

Of _____ SAMPSON COUNTY _____
Primary Government Unit

_____ N/A _____
Discretely Presented Component Unit (DPCU) if applicable

On this _____ 1ST _____ day of _____ JANUARY _____, 2018 _____,

Auditor: _____ W GREENE PLLC _____ Auditor Mailing Address: _____ PO BOX 160 _____

_____ WHITEVILLE, NC 28472 _____ Hereinafter referred to as The Auditor

and _____ BOARD OF COMMISSIONERS _____ (Governing Board(s)) of _____ SAMPSON COUNTY _____
(Primary Government)

and _____ N/A _____: hereinafter referred to as the Governmental Unit(s), agree as follows:
(Discretely Presented Component Unit)

1. The Auditor shall audit all statements and disclosures required by accounting principles generally accepted in the United States of America (GAAP) and additional required legal statements and disclosures of all funds and/or divisions of the Governmental Unit (s) for the period beginning _____ JULY 1 _____, 2017 _____, and ending _____ JUNE 30 _____, 2018 _____. The non-major combining, and individual fund statements and schedules shall be subjected to the auditing procedures applied in the audit of the basic financial statements and an opinion shall be rendered in relation to (as applicable) the governmental activities, the business-type activities, the aggregate DPCUs, each major governmental and enterprise fund, and the aggregate remaining fund information (non-major government and enterprise funds, the internal service fund type, and the fiduciary fund types).
2. At a minimum, the Auditor shall conduct his/her audit and render his/her report in accordance with auditing standards generally accepted in the United States of America. The Auditor shall perform the audit in accordance with *Government Auditing Standards* if required by the State Single Audit Implementation Act, as codified in G.S. 159-34. If required by OMB *Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards*, (Uniform Guidance) and the State Single Audit Implementation Act, the Auditor shall perform a Single Audit. This audit and all associated audit documentation may be subject to review by Federal and State agencies in accordance with Federal and State laws, including the staffs of the Office of State Auditor (OSA) and the Local Government Commission (LGC). If the audit and Auditor communication are found in this review to be substandard, the results of the review may be forwarded to the North Carolina State Board of CPA Examiners (NC State Board). **County and Multi-County Health Departments:** The Office of State Auditor will require Auditors of these Governmental Units to perform agreed upon procedures (AUPs) on eligibility determination on certain programs. Both Auditor and Governmental Unit agree that Auditor shall complete and report on these AUPs on Eligibility Determination as required by Office of the State Auditor (OSA) and in accordance with the instructions and timeline provided by OSA.
3. If an entity is determined to be a component of another government as defined by the group audit standards, the entity's Auditor shall make a good faith effort to comply in a timely manner with the requests of the group auditor in accordance with AU-6 §600.41 - §600.42.
4. This contract contemplates an unmodified opinion being rendered. If during the process of conducting the audit the Auditor determines that it will not be possible to render an unmodified opinion on the financial statements of the unit, the Auditor shall contact the SLGFD staff to discuss the circumstances leading to that conclusion as soon as is practical and before the final report is issued. The audit shall include such tests of the accounting records and such other auditing procedures as are considered by the Auditor to be necessary in the circumstances. Any limitations or restrictions in scope which would lead to a qualification should be fully explained in an attachment to this contract.

Primary Government Unit

N/A

Discretely Presented Component Unit (DPCU) if applicable

5. If this audit engagement is subject to the standards for audit as defined in *Government Auditing Standards*, 2011 revisions, issued by the Comptroller General of the United States, then by accepting this engagement, the Auditor warrants that he has met the requirements for a peer review and continuing education as specified in *Government Auditing Standards*. The Auditor agrees to provide a copy of their most recent peer review report regardless of the date of the prior peer review report to the Governmental Unit and the Secretary of the LGC prior to the execution of the audit contract. **If the audit firm received a peer review rating other than pass,** the Auditor shall not contract with the Governmental Unit without first contacting the Secretary of the LGC for a peer review analysis that may result in additional contractual requirements.

If the audit engagement is not subject to Government Accounting Standards or if financial statements are not prepared in accordance with GAAP and fail to include all disclosures required by GAAP, the Auditor shall provide an explanation as to why in an attachment.

6. It is agreed that time is of the essence in this contract. All audits are to be performed and the report of audit submitted to the SLGFD within four months of fiscal year end. Audit report is due on: January 11, 2019. If it becomes necessary to amend this due date or the audit fee, an amended contract along with a written explanation of the delay shall be submitted to the Secretary of the LGC for approval.
7. It is agreed that generally accepted auditing standards include a review of the Governmental Unit's systems of internal control and accounting as same relate to accountability of funds and adherence to budget and law requirements applicable thereto; that the Auditor shall make a written report, which may or may not be a part of the written report of audit, to the Governing Board setting forth his findings, together with his recommendations for improvement. That written report shall include all matters defined as "significant deficiencies and material weaknesses" in AU-C 265 of the *AICPA Professional Standards (Clarified)*. The Auditor shall file a copy of that report with the Secretary of the LGC.
8. All local government and public authority contracts for audit or audit-related work require the approval of the Secretary of the LGC. This includes annual or special audits, agreed upon procedures related to internal controls, bookkeeping or other assistance necessary to prepare the Governmental Unit's records for audit, financial statement preparation, any finance-related investigations, or any other audit-related work in the State of North Carolina. **Invoices for services rendered under these contracts shall not be paid by the Governmental Unit until the invoice has been approved by the Secretary of the LGC.** (This also includes any progress billings.) [G.S. 159-34 and 115C-447] All invoices for Audit work shall be submitted in PDF format to the Secretary of the LGC for approval. The invoices shall be sent via upload through the current portal address: <https://nctreasurerslgfd.leapfile.net>. Subject line should read "Invoice – [Unit Name]. The PDF invoice marked 'approved' with approval date shall be returned by email to the Auditor to present to the Governmental Unit for payment. Approval is not required on contracts and invoices for system improvements and similar services of a non-auditing nature.
9. In consideration of the satisfactory performance of the provisions of this contract, the Primary Government shall pay to the Auditor, upon approval by the Secretary of the LGC, the fee, which includes any cost the Auditor may incur from work paper or peer reviews or any other quality assurance program required by third parties (Federal and State grantor and oversight agencies or other organizations) as required under the Federal and State Single Audit Acts. (Note: **Fees listed on Fees page.**) This does not include fees for any Pre-Issuance reviews that may be required by the NC Association of CPAs (NCACPA) Peer Review Committee or NC State Board of CPA Examiners (see Item #12).
10. If the Governmental Unit has outstanding revenue bonds, the Auditor shall submit to the SLGFD either in the notes to the audited financial statements or as a separate report, a calculation demonstrating compliance with the revenue bond rate covenant. Additionally, the Auditor shall submit to the SLGFD simultaneously with the

Primary Government Unit

N/A

Discretely Presented Component Unit (DPCU) if applicable

Governmental Unit’s audited financial statements any other bond compliance statements or additional reports required by the authorizing bond documents, unless otherwise specified in the bond documents.

- 11. After completing the audit, the Auditor shall submit to the Governing Board a written report of audit. This report shall include, but not be limited to, the following information: (a) Management’s Discussion and Analysis, (b) the financial statements and notes of the Governmental Unit and all of its component units prepared in accordance with GAAP, (c) supplementary information requested by the Governmental Unit or required for full disclosure under the law, and (d) the Auditor’s opinion on the material presented. The Auditor shall furnish the required number of copies of the report of audit to the Governing Board as soon as practical after the close of the fiscal year end.
- 12. If the audit firm is required by the NC State Board, the NCACPA Peer Review Committee, or the Secretary of the LGC to have a pre-issuance review of its audit work, there shall be a statement in the engagement letter indicating the pre-issuance review requirement. There also shall be a statement that the Governmental Unit shall not be billed for the pre-issuance review. The pre-issuance review shall be performed **prior** to the completed audit being submitted to the SLGFD. The pre-issuance review report shall accompany the audit report upon submission to the SLGFD.
- 13. The Auditor shall electronically submit the report of audit to the SLGFD as a text-based PDF file when (or prior to) submitting the invoice for services rendered. The report of audit, as filed with the Secretary of the LGC, becomes a matter of public record for inspection, review and copy in the offices of the SLGFD by any interested parties. **Any subsequent revisions to these reports shall be sent to the Secretary of the LGC along with an Audit report Reissuance form.** These audited financial statements, excluding the Auditors’ opinion, may be used in the preparation of official statements for debt offerings, by municipal bond rating services to fulfill secondary market disclosure requirements of the Securities and Exchange Commission and for other lawful purposes of the Governmental Unit without subsequent consent of the Auditor. If the SLGFD determines that corrections need to be made to the Governmental Unit’s financial statements, those corrections shall be provided within three days of notification unless another deadline is agreed to by the SLGFD.

If the OSA designates certain programs to be audited as major programs, as discussed in item #2, a turnaround document and a representation letter addressed to the OSA shall be submitted to the SLGFD.

The SLGFD’s process for submitting contracts, audit reports and invoices is subject to change. Auditors shall use the submission process in effect at the time of submission. The most current instructions will be found on our website: <https://www.nctreasurer.com/slg/Pages/Audit-Forms-and-Resources.aspx>

- 14. Should circumstances disclosed by the audit call for a more detailed investigation by the Auditor than necessary under ordinary circumstances, the Auditor shall inform the Governing Board in writing of the need for such additional investigation and the additional compensation required therefore. Upon approval by the Secretary of the LGC, this contract may be varied or changed to include the increased time, compensation, or both as may be agreed upon by the Governing Board and the Auditor.
- 15. If an approved contract needs to be amended for any reason, the change shall be made in writing, on the Amended LGC-205 contract form and pre-audited if the change includes a change in audit fee. This amended contract shall be completed in full, including a written explanation of the change, signed and dated by all original parties to the contract. It shall then be submitted through the audit contract portal to the Secretary of the LGC for approval. The portal address to upload the amended contract is <https://nctreasurerslgfd.leapfile.net>. No change to the audit contract shall be effective unless approved by the Secretary of the LGC, the Governing Board, and the Auditor.

16. A copy of the engagement letter, issued by the Auditor and signed by both the Auditor and the Governmental Unit shall be attached to the contract, and by reference here becomes part of the contract. In case of conflict between the terms of the engagement letter and the terms of this contract, the terms of this contract shall take precedence. Engagement letter terms that conflict with the contract are deemed to be void unless the conflicting terms of this contract are specifically deleted in Item #23 of this contract. Engagement letters containing indemnification clauses shall not be accepted by the SLGFD.
17. Special provisions should be limited. Please list any special provisions in an attachment.
18. A separate contract should not be made for each division to be audited or report to be submitted. If a DPCU is subject to the audit requirements detailed in the Local Government Budget and Fiscal Control Act and a separate audit report is issued, a separate audit contract is required. If a separate report is not to be issued and the DPCU is included in the primary government audit, the DPCU shall be named along with the parent government on this audit contract. DPCU Board approval date, signatures from the DPCU Board chairman and finance officer also shall be included on this contract.
19. The contract shall be executed, pre-audited, physically signed by all parties including Governmental Unit and the Auditor and then submitted in PDF format to the Secretary of the LGC. The current portal address to upload the contractual documents is <https://nctreasurerslgfd.leapfile.net>. Electronic signatures are not accepted at this time. Included with this contract are instructions to submit contracts and invoices for approval as of November 2017. These instructions are subject to change. Please check the NC Treasurer's web site at <https://www.nctreasurer.com/slg/Pages/Audit-Forms-and-Resources.aspx> for the most recent instructions.
20. The contract is not valid until it is approved by the Secretary of the LGC. The staff of the LGC shall notify the Governmental Unit and Auditor of contract approval by email. **The audit should not be started before the contract is approved.**
21. There are no other agreements between the parties hereto and no other agreements relative hereto that shall be enforceable unless entered into in accordance with the procedure set out herein and approved by the Secretary of the LGC.
22. **E-Verify.** Auditor **shall comply** with the requirements of NCGS Chapter 64 Article 2. Further, if Auditor utilizes any subcontractor(s), Auditor **shall require** such subcontractor(s) to comply with the requirements of NCGS Chapter 64, Article 2.
23. All of the above paragraphs are understood and shall apply to this contract, except the following numbered paragraphs shall be deleted: (See Item 16 for clarification).

SIGNATURE PAGES FOLLOW FEES PAGE

Contract to Audit Accounts (cont.) SAMPSON COUNTY

Primary Government Unit
N/A

Discretely Presented Component Unit (DPCU) if applicable

FEES – PRIMARY GOVERNMENT

AUDIT: \$ 40,000

WRITING FINANCIAL STATEMENTS: \$ 10,000

ALL OTHER NON-ATTEST SERVICES: \$ N/A

For all non-attest services the Auditor shall adhere to the independence rules of the AICPA Professional Code of Conduct and *Governmental Auditing Standards* (as applicable). Bookkeeping and other non-attest services necessary to perform the audit shall be included under this contract. However, bookkeeping assistance shall be limited to the extent that the Auditor is not auditing his or her own work or making management decisions. The Governmental Unit shall designate an individual with the suitable skills, knowledge, and/or experience necessary to oversee the services and accept responsibility for the results of the services. Financial statement preparation assistance shall be deemed a “significant threat” requiring the Auditor to apply safeguards sufficient to reduce the threat to an acceptable level. The Auditor shall maintain written documentation of his or her compliance with these standards in the audit work papers.

Prior to submission of the completed audited financial report, applicable compliance reports and amended contract (if required) the Auditor may submit invoices for approval for services rendered, not to exceed 75% of the total of the stated fees above. If the current contracted fee is not fixed in total, invoices for services rendered may be approved for up to 75% of the prior year audit fee.

The 75% cap for interim invoice approval for this audit contract is \$ 37,500

** NA if there is to be no interim billing

FEES – DPCU (IF APPLICABLE)

AUDIT: \$ N/A

WRITING FINANCIAL STATEMENTS: \$ N/A

ALL OTHER NON-ATTEST SERVICES: \$ N/A

For all non-attest services the Auditor shall adhere to the independence rules of the AICPA Professional Code of Conduct and *Governmental Auditing Standards* (as applicable). Bookkeeping and other non-attest services necessary to perform the audit shall be included under this contract. However, bookkeeping assistance shall be limited to the extent that the Auditor is not auditing his or her own work or making management decisions. The Governmental Unit shall designate an individual with the suitable skills, knowledge, and/or experience necessary to oversee the services and accept responsibility for the results of the services. Financial statement preparation assistance shall be deemed a “significant threat” requiring the Auditor to apply safeguards sufficient to reduce the threat to an acceptable level. The Auditor shall maintain written documentation of his or her compliance with these standards in the audit work papers.

Prior to submission of the completed audited financial report, applicable compliance reports and amended contract (if required) the Auditor may submit invoices for approval for services rendered, not to exceed 75% of the total of the stated fees above. If the current contracted fee is not fixed in total, invoices for services rendered may be approved for up to 75% of the prior year audit fee.

The 75% cap for interim invoice approval for this audit contract is \$ N/A

** NA if there is to be no interim billing

Contract to Audit Accounts (cont.)

SAMPSON COUNTY

Primary Government Unit

N/A

Discretely Presented Component Unit (DPCU) if applicable

Communication regarding audit contract requests for modification or official approvals will be sent to the email addresses provided in the spaces below.

Audit Firm Signature:

W GREENE PLLC

Name of Audit Firm

By M. WADE GREENE, CPA CFE

Authorized Audit firm representative name: Type or print

M. Wade Greene

Signature of authorized audit firm representative

Date January 1, 2018

wgreene@greenecocpa.com

Email Address of Audit Firm

Governmental Unit Signatures:

SAMPSON COUNTY

Name of Primary Government

By CLARK WOOTEN

Mayor / Chairperson: Type or print name and title

Signature of Mayor/Chairperson of governing board

Date

By N/A

Chair of Audit Committee - Type or print name

**

Signature of Audit Committee Chairperson

Date

N/A

** If Governmental Unit has no audit committee, mark this section "N/A"

PRE-AUDIT CERTIFICATE: Required by G.S. 159-28 (a)

This instrument has been pre-audited in the manner required by The Local Government Budget and Fiscal Control Act or by the School Budget and Fiscal Control Act.

By DAVID K. CLACK

Primary Government Unit Finance Officer:

Type or print name

David K. Clack

Primary Government Finance Officer Signature

Date 1/23/2019

(Pre-audit Certificate must be dated.)

davec@sampsonnc.com

Email Address of Finance Officer

Date Primary Government Governing Body Approved Audit Contract - G.S. 159-34(a)

Please provide us the most current email addresses available as we use this information to update our contact database

Contract to Audit Accounts (cont.) SAMPSON COUNTY
Primary Government Unit
N/A
Discretely Presented Component Unit (DPCU) if applicable

**** This page to only be completed by Discretely Presented Component Units If Applicable ****

N/A

Communication regarding audit contract requests for modification or official approvals will be sent to the email addresses provided in the spaces below.

DPCU Governmental Unit Signatures:

N/A

Name of Discretely Presented Component Unit

By _____

DPCU Board Chairperson: Type or print name and title

Signature of Chairperson of DPCU governing board

Date _____

By _____

Chair of Audit Committee - Type or print name

**

Signature of Audit Committee Chairperson

Date

** *If Governmental Unit has no audit committee, mark this section "N/A"*

N/A

PRE-AUDIT CERTIFICATE: Required by G.S. 159-28 (a)

This instrument has been pre-audited in the manner required by The Local Government Budget and Fiscal Control Act or by the School Budget and Fiscal Control Act.

By _____

DPCU Finance Officer:

Type or print name

DPCU Finance Officer Signature

Date _____

(Pre-audit Certificate must be dated.)

Email Address of Finance Officer

Date DPCU Governing Body Approved Audit Contract - G.S. 159-34(a)

*****Please provide us the most current email addresses available as we use this information to update our contact database*****

Steps to Completing the Audit Contract

1. Complete the header information – If a DPCU is subject to the audit requirements found in the Local Government Budget and Fiscal Control Act and a separate report is being issued for that DPCU, a separate audit contract for the DPCU is required. If a separate report is not being issued for the DPCU – it is being included in the Primary Government’s audit – the DPCU shall be named with the Primary Government on the audit contract for the Primary Government. The Board Chairperson of the DPCU shall sign the audit contract in addition to the elected leader of the Primary Government.
2. Item No. 1 – Complete the period covered by the audit
3. Item No. 6 – Fill in the audit due date. For Governmental Unit (s), the contract due date can be no later than 4 months after the end of the fiscal year, even though amended contracts may not be required until a later date.
4. Item No. 8 – If the process for invoice approval instructions changed, the Auditor should make sure he and his administrative staff are familiar with the current process. Instructions for each process can be found at the following link. <https://www.nctreasurer.com/slgl/Pages/Audit-Forms-and-Resources.aspx>
5. Item No. 9 –Please note that the new fee section has been moved to page 5.
6. Item No. 16 – Has the engagement letter been attached to the contract that is being submitted to SLGFD?
 - a. Do the terms and fees specified in the engagement letter agree with the Audit contract? *“In case of conflict between the terms of the engagement letter and the terms of this contract, the terms of this contract shall take precedence.”*
 - b. Does the engagement letter contain an indemnification clause? **The audit contract shall not be approved if there is an indemnification clause – refer to LGC Memo # 986.**
7. Complete the fee section for BOTH the Primary Government and the DPCU (if applicable) on the fees page; please note:
 - The cap on interim payments is 75% of the current audit fee for services rendered if the contracted fee amount is a fixed amount. If any part of the fee is variable, interim payments are limited to 75% of the prior year’s total audit fee. If the contract fee is partially variable, we shall compare the authorized interim payment on the contract to 75% of last year’s actual approved total audit fee amount according to our records. There is a report of audit fees paid by each governmental unit on our web site: https://www.nctreasurer.com/slgl/lfm/audit_acct/Pages/default.aspx select “audit fees”

Please call or email Lorna Hodge at 919-814-4299 lorna.hodge@nctreasurer.com if you have any questions about the fees on this list.

 - For variable fees for services, are the hourly rates or other rates clearly stated in detail? If issued separately in an addendum, has the separate page been acknowledged in writing by the Governmental Unit?

Contract to Audit Accounts (cont.) SAMPSON COUNTY

Primary Government Unit

N/A

Discretely Presented Component Unit (DPCU) if applicable

- For fees for services that are a combination of fixed and variable fees, are the services to be provided for the fixed portion of the fee clearly stated? Are the hourly rates or other rates clearly stated for the variable portion of the fee? (Note: See previous bullet point regarding variable fees.)
 - If there is to be no interim billing, please indicate N/A instead of leaving the line blank.
8. Signature Area – There are now 2 Signature Pages: one for the Primary Government and one for the DPCU. Please only send the page(s) that are applicable to your Unit of Government and do not include the instructions pages. Make sure all signatures have been obtained, and properly dated. **The contract shall be approved by Governing Boards pursuant to G.S. 159-34(a).** If this contract includes the audit for a DPCU that is a Public Authority that falls under the Local Government Budget and Fiscal Control Act, it shall be named in this contract and the Board Chairperson of the DPCU also shall sign the contract in the area indicated. If the DPCU is filing a separate audit, a separate audit contract is required for that DPCU.
9. Please place the date the Primary Government’s Governing Board and the DPCU’s Governing Board (if applicable) approved the audit contract in the space provided.
- a. Please make sure that you provide email addresses for the audit firm and finance officer as these will be used to communicate official approval of the contract.
 - b. Has the pre-audit certificate for the Primary Government (and the DPCU if applicable) been signed and dated by the appropriate party?
 - c. Has the name and title of the Mayor or Chairperson of the Unit’s Governing Board and the DPCU’s Chairperson (if applicable) been typed or printed on the contract and has he/she signed in the correct area directly under the Auditor’s signature?
10. If the Auditor is performing an audit under the yellow book or single audit rules, has year-end bookkeeping assistance been limited to those areas permitted under the revised GAO Independence Standards? Although not required, we encourage Governmental Units and Auditors to disclose the nature of these services in the contract or an engagement letter. Fees for these services should be shown in the space indicated on the fees page.
11. Has the most recently issued peer review report for the audit firm been included with the contract? This is required if the audit firm has received a new peer review report that has not yet been forwarded to us. The audit firm is only required to send the most current Peer Review report to us once – not multiple times.
12. After all the signatures have been obtained and the contract is complete, please convert the contract and all other supporting documentation to PDF. When submitting for approval send the documents as one PDF file to include the Audit contract, any applicable addendums, the engagement letter and Peer Review Report. Submit these documents using the most current submission process which can be obtained at the NC Treasurer’s web site
- <https://www.nctreasurer.com/slg/Audit%20Forms%20and%20Resources/Instructions%20for%20Contract%20Submission.pdf>
13. If an audit cannot be completed by the due date, the Auditor or Governmental Unit shall file an Amended Contract form (Amended LGC-205). This form shall be signed by the Governmental Unit representative and the Auditor. The explanation for the delay in completing the audit is part of this contract amendment form and shall be provided. The parties that signed the original audit contract shall sign the amended contract form as well. If the signing representatives are unable to sign the amended contract, please include an explanation for this in the submitted amended contract form.

PO Box 160
251 Washington Street
Whiteville NC 28472
P. 910-207-6564
F. 910-207-6519



January 1, 2018

County of Sampson
406 County Complex Road
Clinton, North Carolina 28328

To the Board of County Commissioners and Management:

We are pleased to confirm our understanding of the services we are to provide County of Sampson for the year ended June 30, 2018. We will audit the financial statements of governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements of County of Sampson as of and for the year ended June 30, 2018. Accounting standards generally accepted in the United States provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement County of Sampson's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the County of Sampson's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI, if applicable, is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- Management's Discussion and Analysis
- Schedule of Changes in Total Pension Liability – Law Enforcement Officers' Special Separation Allowance
- Schedule of Total Pension Liability as a Percentage of Covered Payroll - LEO
- Schedule of Changes in the Net OPEB Liability and Related Ratios

- Schedule of County Contributions - OPEB
- Schedule of County's Proportionate Share of Net Pension Liability (Asset) (LGERS)
- Schedule of County's Contribution (LGERS)
- Schedule of County's Proportionate Share of Net Pension Liability (Asset) (ROD)
- Schedule of County's Contributions (ROD)

We have also been engaged to report on supplementary information other than RSI that accompanies County of Sampson's financial statements. We will subject the following supplementary information, if applicable, to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America, and we will provide an opinion on it in relation to the financial statements as a whole, in a report combined with our auditor's report on the financial statements:

- Schedule of expenditures of federal and state awards.
- Combining and individual fund financial statements.
- Budgetary and other schedules.

The following other information, if applicable, accompanying the financial statements will not be subjected to the auditing procedures applied in our audit of the financial statements, and our auditor's report will not provide an opinion or any assurance on that other information.

- Introductory information.
- Statistical sections.

Audit Objective

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. The objective also includes reporting on-

- Internal control over financial reporting and compliance with the provisions of laws, regulations, contracts, and grant agreements, non compliance with which could have a material effect on the financial statements in accordance with Government Auditing Standards.
- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The Uniform Guidance report on internal control over compliance will include a paragraph that states that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance, and will include tests of accounting records, a determination of major program(s) in accordance with the Uniform Guidance, and other procedures we consider necessary to enable us to express such opinions. We will issue written reports upon completion of our Single Audit. Our report will be addressed to the Management and the Board of County of Sampson. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions on the financial statements or the Single Audit compliance opinions are other than unmodified, we will discuss the reasons with you in advance. If circumstances occur related to the condition of your records, the availability of sufficient, appropriate audit evidence, or the existence of a significant risk of material misstatement of the financial statements caused by error, fraudulent financial reporting,

or misappropriation of assets, which in our professional judgment prevent us from completing the audit or forming an opinion on the financial statements, we retain the right to take any course of action permitted by professional standards, including declining to express an opinion or issue a report, or withdrawing from the engagement.

Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluation the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements or noncompliance may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential, and of any material abuse that comes to our attention. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors. We have advised you of the limitations of our audit regarding the detection of fraud and the possible effect on the financial statements (including misappropriation of cash or other assets). We have offered to perform, as a separate engagement, extended procedures specifically designed to detect fraud and you have declined to engage us to do so at this time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivable and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to the inquiry. At the conclusion of our audit, we will also require certain written representations from you about your responsibilities for the financial statements; schedule of expenditures of federal and state awards; federal and state award programs; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit Procedures—Internal Control

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of control may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of County of Sampson's compliance with the provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with applicable federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. Our procedure will consist of tests of transactions and other applicable procedures described in the OMB *Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of County of Sampson's major programs. The purpose of these procedures will be to express an opinion on County of Sampson's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Other Services

We will also assist in preparing the financial statements, schedule of expenditures of federal and state awards, and related notes of County of Sampson in conformity with U.S. generally accepted accounting principles and the Uniform Guidance based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statements, schedule of expenditures of federal and state awards, and related notes services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Management Responsibilities

Management is responsible for (1) designing, implementing and maintaining effective internal controls, including internal controls over federal and state awards, and for evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information

is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal and state awards, and all accompanying information in conformity with U.S. generally accepted accounting principles; and for compliance with applicable laws and regulations (including federal statutes) and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance, (3) additional information that we may request for the purpose of the audit, and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants. Management is also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements, or abuse that we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in

audit findings; promptly follow up and take corrective action on reported audit findings and to prepare a summary schedule of prior audit findings and a separate corrective action plan. The summary schedule of prior audit findings should be available for our review on the date of field work.

You are responsible for identifying all federal and state awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal and state awards (including notes and noncash assistance received) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal and state awards in any document that contains and indicates that we have reported on the schedule of expenditures of federal and state awards. You also agree to include the audited financial statements with any presentation of schedule of expenditures of federal and state awards that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal and state awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal and state awards, including its form and content, is stated fairly in accordance with the Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal and state awards.

You are responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information. With regard to using the auditor's report, you understand that you must obtain our prior written consent to reproduce or use our report in bond offering official statements or other documents.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

You agree to assume all management responsibilities relating to the financial statements, schedule of expenditures of federal and state awards, related notes, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements, schedule of expenditures of federal and state awards, and related notes and that you have reviewed and approved the financial statements, schedule of expenditures of federal and state awards, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, the Finance Officer, with suitable skill, knowledge, and experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Engagement Administration, Fees, and Other

We may from time to time, and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers, but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate

confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

You may request that we perform additional services not addressed in this engagement letter. If this occurs, we will communicate with you regarding the scope of the additional services and the estimated fees. We also may issue a separate engagement letter covering the additional services. In the absence of any other written communication from us documenting such additional services, our services will continue to be governed by the terms of this engagement letter.

We understand that your employees will prepare all cash or other confirmations and schedules we request and will locate any documents selected by us for testing. We will schedule the engagement based in part on deadlines, working conditions, and the availability of your key personnel. We will plan the engagement based on the assumption that your personnel will cooperate and provide assistance by performing tasks such as preparing requested schedules, retrieving supporting documents, and preparing confirmations. If for whatever reason your personnel are unavailable to provide the necessary assistance in a timely manner, it may substantially increase the work we have to do to complete the engagement within the established deadlines, resulting in an increase in fees over our original fee estimate.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditors' reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. If applicable, we will provide copies of our report for you to include with the reporting package you will submit to pass-through entities. The Data Collection Form and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditors' reports or nine months after the end of the audit period, unless a longer period is agreed to in advance by the cognizant or oversight agency for audits.

We will provide copies of our report to County of Sampson; however, management is responsible for distribution of reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our report are to be made available for public inspection.

The audit documentation for this engagement is the property of W Greene, PLLC and constitutes confidential information. However, subject to applicable laws and regulations,

audit documentation and appropriate individuals will be made available upon request and in a timely manner to the Regulator or its designee, a federal and state agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of W Greene, PLLC's personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend or decide to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the Oversight Agency. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

We expect to begin our audit on approximately August 1, 2018 and to issue our report no later than January 11, 2019. Wade Greene is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

To ensure that W Greene PLLC's independence is not impaired under the AICPA *Code of Professional Conduct*, you agree to inform the engagement partner before entering into any substantive employment discussions with any of our personnel.

Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses will not exceed \$40,000 for the audit and \$10,000 for the preparation of the financial statements. However, any additional fees incurred in obtaining required audit evidence (i.e. bank confirmations) will be billed directly to the County. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all our-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from

your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. Our audit engagement ends on delivery of our audit report. Any follow-up services that might be required will be a separate, new engagement. The terms and conditions of that new engagement will be governed by a new, specific engagement letter for that service.

We appreciate the opportunity to be of service to County of Sampson and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

Wade Greene

M. Wade Greene, CPA CFE
W Greene, PLLC

RESPONSE:

This letter correctly sets forth the understanding of County of Sampson.

Management signature: *Dale D. Del*

Title: *Finance Officer*

Date: *1/23/2019*

Governance signature: _____

Title: _____

Date: _____

**SAMPSON COUNTY
BOARD OF COMMISSIONERS**

ITEM ABSTRACT

ITEM NO. 1(b)

Meeting Date: February 4, 2019	<input type="checkbox"/>	Information Only	<input type="checkbox"/>	Public Comment
	<input checked="" type="checkbox"/>	Report/Presentation	<input type="checkbox"/>	Closed Session
	<input type="checkbox"/>	Action Item	<input type="checkbox"/>	Planning/Zoning
	<input type="checkbox"/>	Consent Agenda	<input type="checkbox"/>	Water District Issue

SUBJECT: Fire Department Presentations Regarding Potential Substation Expansions

DEPARTMENT: Volunteer Fire Departments

PUBLIC HEARING: No

CONTACT PERSON(S): Ashley Grimes, Piney Grove FD Chief
Allan Williams, Taylors Bridge FD Chief and/or
Hagan Thornton, Taylors Bridge FD Assistant Chief

PURPOSE: To hear presentations from two volunteer fire organizations regarding potential expansion of response districts

ATTACHMENTS: Correspondence from volunteer fire departments

BACKGROUND:

Sampson County is fortunate to be served by a number of fire departments whose volunteer members seek to ensure that fire protection services are provided at the highest and best level possible. Two of our fire departments have been investigating ways to improve fire protection services in their communities and have requested the opportunity to share with the Board their proposed plans for the establishment of substations.

We have tasked the County Attorney with gathering the additional information the Board will need to review prior to any action on this matter. He will be out of town on the date of our Board meeting, so we will bring the matter back before you with the additional information at a future meeting.

RECOMMENDED ACTION OR MOTION:

No action is needed at this time

Piney Grove Volunteer Fire Department

471 Goshen Church Rd
Faison, NC 28341
Bus. & Fax (910) 267-2811

William A. Grimes, Chief

Lisker Aman Jr., Asst. Chief

January 11, 2019

Office of the Board of Commissioners

406 County Complex Road
Clinton, North Carolina 28328
(910) 592-6308

Dear Board members,

The Piney Grove Volunteer Fire Department Board of Directors met on Thursday, November 30, 2017 and voted to establish a substation at Suttontown EMS located at 5680 Suttontown Road, Faison, NC 28341. The board of directors came to this decision after over 20 years of discussion with Suttontown EMS and several months of research and fact-finding.

I am sending this letter to officially notify you of our department's intention to establish a substation at Suttontown EMS. We plan to work with the county to establish new response areas and insurance districts which when approved, will enable our department and substation to be inspected and certified by the Department of Insurance.

The process of establishing this substation began over twenty years ago when our fire department first met with Suttontown EMS in an attempt to come to an agreement to place a substation at that location. At that time, and throughout the years, the one limiting factor hindering the establishment of our substation has been the Department of Insurance's minimum fire department staffing requirements. Current requirements require 20 personnel at the main station and 8 additional personnel for each substation. With the new proposed rule changes expected to come in effect January 1, 2018, those numbers will drop to 15 personnel for the main station and 4 additional personnel for each substation. Upon learning of the proposed rule changes, our board of directors met on August 21, 2017 and made the decision to begin gathering tax information and to meet with Suttontown EMS to again discuss establishing a substation at their building.

We met on October 5, 2017 with the officers of Suttontown EMS to discuss an agreement that would work for both agencies to allow our department to place a fire truck in their station. Under the direction of our board of directors, we came to an agreement that the Piney Grove Volunteer Fire Department would take over ownership of the building currently owned and operated by Suttontown EMS. Our department would take over all expenses related to the building and facilities and would allow Suttontown EMS to continue

to operate out of the building at no cost to them. Suttontown EMS brought the deal before their board of directors and their board was in favor of the deal. This deal will benefit our community by allowing for improved fire protection for the area with the placement of a fire engine at the station and would aid Suttontown EMS financially and allow them to continue to operate with decreased expenses.

We plan to ask the county to include in our new response districts the areas in Sampson County currently served by Smith's Chapel and Jordan's Chapel Fire Departments and also the areas outside of Newton Grove Fire and Rescue's and Hall's Fire and Rescue's six-mile districts. We also plan to ask the county to tax this new district for the monetary support of the new substation. Our department feels this deal is beneficial to the citizens of Sampson County, is cost effective, and will have limited effect on surrounding departments. Smith's Chapel and Jordan's Chapel Fire Department will lose some revenue however the loss represents a very small portion of their annual budget. The plan will not affect Newton Grove Fire and Rescue nor Halls Fire and Rescue financially. By only expanding our district up to their 6-mile district line, we will not be affecting their current tax districts. The addition of this substation would enable portions of their 6-Mile Districts to be within our new proposed 5-mile district however we are not requesting these areas because we do not want to negatively impact our neighboring Sampson County fire departments. It will be solely up to the county's discretion whether they choose to place the areas currently inside Halls Fire and Rescue's and Newton Grove Fire and Rescue's 6 mile districts inside our new proposed 5-mile districts for the benefit of the residents. I have attached a map showing the proposed addition of area covered by the substation.

We have been operating out of the Suttontown location for almost a year now, on a trial basis. We have answered several calls from this location, and response time has been cut in half. On average it takes us around 8 min to respond to calls on that side of our district, but after responding from the Suttontown location, our average time is around 4 min. Also, over half of our members live within 1.5 miles of the Suttontown EMS building.

We look forward to working with you, the county manager, and Emergency Management to improve fire protection in the Suttontown Community and to put more residents inside five-mile insurance districts.

Feel free to contact me with any questions or concerns at (919)207-7382.

Thank You,

Ashley Grimes, Chief
Piney Grove Volunteer Fire Department



Taylors Bridge Fire Department, Inc.

6825 Taylors Bridge Highway Clinton, North Carolina 28328

01/25/2019

County of Sampson
406 County Complex Road
Building C, Suite 110
Clinton, North Carolina 28328

To Whom it may concern:

Taylors Bridge Fire Department is excited to announce to the administration of Sampson County that we are exploring options to better serve our fire district as well as unprotected areas of Sampson County. At present, a part of our fire district is outside of the 5-mile district recognized by the Insurance Service Office (ISO); meaning higher homeowners insurance premiums and potentially decreased or denied coverage. We are looking to build a substation that would serve that area outside our current 5-mile district, as well as areas that are currently in an unprotected area. Our primary focus is the area south of Clinton, extending from Butler's Crossroads to Garland Fire Department's service district, and from our current 5-mile boundary around Ozzie Road over to Boykin Bridge Road. Currently this area is serviced by other departments, but are not taxed.

If we, the fire department, were to extend our district by building a sub-station in this area the residents would get the benefit of being in a ISO Class 6 rated district which would greatly effect (decrease) homeowner's insurance to properties inside the new 5-mile district. With the increased service in that area the fire department would have to levy a fire tax on the previously un-taxed area to support the venture. This tax would be substantially less than the savings afforded to the residents through the home-owners insurance savings.

This endeavor has many moving parts and requires much planning, but our citizens deserve that protection and we are ready and willing to answer the call.

Hagan Thornton
Assistant Chief, Taylors Bridge Fire Department

**SAMPSON COUNTY
BOARD OF COMMISSIONERS**

ITEM ABSTRACT

ITEM NO. 2 (a)

Meeting Date: February 4, 2019	<input type="checkbox"/>	Information Only	<input type="checkbox"/>	Public Comment
	<input type="checkbox"/>	Report/Presentation	<input type="checkbox"/>	Closed Session
	<input checked="" type="checkbox"/>	Action Item	<input type="checkbox"/>	Planning/Zoning
	<input type="checkbox"/>	Consent Agenda	<input type="checkbox"/>	Water District Issue

SUBJECT: Tax Department - Annual Statutory Activities Related to Tax Collection

DEPARTMENT: Tax Administration

PUBLIC HEARING: No

CONTACT PERSON(S): Jim Johnson, Tax Administrator

PURPOSE: To complete annual statutory activities related to tax collection

ATTACHMENTS: Memoranda from Tax Administrator

BACKGROUND:

Report of Unpaid Taxes/Request to Advertise Pursuant to GS 105-369, Tax Administrator Jim Johnson will report to the Board the amount of unpaid taxes for last year which are liens on real property. Upon receipt of this information, the Board must set a date to advertise these delinquent taxes at least once between March 1 and June 30. Mr. Johnson has recommended an advertisement date of April 4, 2019 with a deadline for payment being March 29, 2019.

Setting Dates for Board of Equalization and Review Hearings In accordance with GS 105-322, the first meeting of the Board of Equalization and Review shall not be held earlier than the first Monday in April and not later than the first Monday in May. The Board shall complete its duties on or before the third Monday following its first meeting or by July 1st. The meeting dates must be published at least three times and include the date on which the Board expects to adjourn. Mr. Johnson has recommended the Board convene from 1-6 pm on May 6, 2019; May 14, 2019; May 16, 2019; May 21, 2019; May 23, 2019; and May 30, 2019.

RECOMMENDED ACTION OR MOTION:

1. Motion to authorize advertisement of unpaid taxes which are liens on real property as recommended by Tax Administrator
2. Motion to set dates for the Board of Equalization and Review as proposed

Sampson County
Office of Tax Assessor
PO Box 1082
Clinton, NC 28329

Phone 910-592-8146

Fax 910-592-1227

To: Ed Causey, County Manager
From: Jim Johnson, Tax Administrator
Subject: Advertising Tax Liens on Real Property
Date: January 22, 2019

According to NCGS 105-369, on the first Monday in February it is the duty of the Tax Collector to report to the governing board the total amount of unpaid taxes for the current fiscal year that are liens on real property. Upon receipt of this information, the governing board must set a date or dates for the advertising. The law requires that the liens be advertised at least once between March 1 and June 30. I would like to recommend that the board set April 4, 2019 as the advertising date with the deadline to pay to avoid advertising being Friday March 29, 2019. Payments must be received in the tax office by 5:00pm on this date.

Please put on the Board of Commissioners agenda for February 4, 2019.

Sampson County
Office of Tax Assessor
PO Box 1082
Clinton, NC 28329

Phone 910-592-8146

Fax 910-592-1227

To: Ed Causey, County Manager
From: Jim Johnson, Tax Administrator
Subject: Board of Equalization and Review Hearings
Date: January 22, 2019

I would like the Board of Commissioners to consider setting dates for the 2019 Board of Equalization and Review hearings. According to NCGS 105-322, the first meeting shall not be held earlier than the first Monday in April and not later than the first Monday in May. In the year a county conducts a real property revaluation, the board shall complete its duties on or before December 1. We are required to publish the dates at least three times, with the first publication to be at least ten days prior to the first meeting. Also, the notice shall state the date on which the board expects to adjourn. I would like to recommend May 6, 2019, May 14, 2019, May 16, 2019, May 21, 2019, May 23, 2019 and May 30, 2019 as the dates for the 2019 Board of Equalization and Review hearings. I would also recommend appointment times be set from 1:00pm to 6:00pm on those dates.

Please put on the Board of Commissioners agenda for February 4, 2019.

**SAMPSON COUNTY
BOARD OF COMMISSIONERS**

ITEM ABSTRACT

ITEM NO. 2(b)

Meeting Date: February 4, 2019	<input type="checkbox"/>	Information Only	<input type="checkbox"/>	Public Comment
	<input type="checkbox"/>	Report/Presentation	<input type="checkbox"/>	Closed Session
	<input checked="" type="checkbox"/>	Action Item	<input type="checkbox"/>	Planning/Zoning
	<input type="checkbox"/>	Consent Agenda	<input type="checkbox"/>	Water District Issue

SUBJECT: Appointments

DEPARTMENT: Governing Body

PUBLIC HEARING: No

CONTACT PERSON: Vice Chairperson Sue Lee

PURPOSE: To consider appointments to various boards and commissions

SCC CoAEMSP Advisory Committee

As the attached correspondence explains, Sampson Community College is seeking an elected official appointment to an advisory committee tasked with making recommendations with regard to the accreditation of its EMS educational programs. They have requested the appointment of Vice Chairperson Sue Lee.



SAMPSON COMMUNITY COLLEGE

P.O. Box 318
Clinton, NC 28329

p 910.592.8081
f 910.592.8048
www.sampsoncc.edu

January 9, 2019

To Whom It May Concern:

This letter is requesting a county commissioner to serve as the elected official on the CoAEMSP Advisory Committee for Sampson Community College EMS Programs.

This Advisory Board will make recommendations to the administrative staff at Sampson Community College in adherence to acquire CAAHEP Accreditation for all EMS Programs.

The next meeting will be April 12, 2019 at 0900 in the East Bldg. Room 105.

I would greatly appreciate your representation of Mrs. Sue Lee to sit on this advisory committee.

Respectfully,

BEGIN HERE
go anywhere

James DeMay B.S., Paramedic

*Advisory Committee Chair
NCOEMS Level 1 Instructor
Sampson Community College
1801 Sunset Avenue, P.O. Box 318*

Angela R. Magill, B.S., Paramedic, CJSM
Department Chair, EMS Coordinator, Workforce Dev. & Continuing Education
Sampson Community College
1801 Sunset Avenue, P.O. Box 318
Clinton, NC 28329
(910) 900-4009

**SAMPSON COUNTY
BOARD OF COMMISSIONERS**

ITEM ABSTRACT

ITEM NO. 3

Meeting Date: February 4, 2019	<input type="checkbox"/>	Information Only	<input type="checkbox"/>	Public Comment
	<input type="checkbox"/>	Report/Presentation	<input type="checkbox"/>	Closed Session
	<input type="checkbox"/>	Action Item	<input type="checkbox"/>	Planning/Zoning
	<input checked="" type="checkbox"/>	Consent Agenda	<input type="checkbox"/>	Water District Issue

SUBJECT: Consent Agenda

DEPARTMENT: Administration/Multiple Departments

ITEM DESCRIPTIONS/ATTACHMENTS:

- a. Approve the minutes of the January 7, 2019 meeting
- b. Adopt the resolution proclaiming February as Black History Month in Sampson County
- c. Adopt a resolution supporting expansion of the JCPC State funding allocation
- d. Approve the fare revisions requested by Sampson Area Transportation Advisory Committee
- e. Adopt a fee of \$350 for all non-emergent (convalescent) transports provided by Sampson County EMS
- f. Authorize the renewal of the lease between the County and State Employees Credit Union for the SECU Cash Points ATM kiosk located on the County Complex for a period of one year
- g. Approve requested revisions to the Convention and Visitors Bureau (CVB) bylaws
- h. Approve a request from the Sampson County Public Library to discard withdrawn items pursuant to Materials Selection Policy (list is separate document)
- i. Approve the contract between the County and Turkey Fire Department for emergency rescue services
- j. Approve an amendment to the contract for solid waste and recyclables collection service
- k. Approve late property tax exemption applications from Fayetteville Area Habitat for Humanity and Human Development Council, Inc.
- l. Approve tax refunds and releases as submitted
- m. Approve budget amendments as submitted
(Board of Health Items)
- n. Approve request for laboratory fee revisions as submitted
- o. Accept the Communicable Disease Report for 2018

RECOMMENDED ACTION OR MOTION:

Motion to approve Consent Agenda as presented

Item 1: Required Board of Health Training (County Administration Building Conference Room)

The Sampson County Board of Commissioners met in the County Administration Building Conference Room on Monday, January 7, 2019, at 4:00 p.m. Members present: Vice Chairperson Sue Lee, and Commissioners Thaddeus Godwin, Jerol Kivett, and Harry Parker. Absent: Chairman Clark Wooten.

Vice Chairperson Sue Lee called the meeting to order and acknowledged Health Director Wanda Robinson. Ms. Robinson introduced NC Public Health Instructor Mr. Jerry Parks, who conducted the annual Board of Health training as required for NC accreditation. With consolidation, the Board of Commissioners became the Board of Health, and as such are required to have training. The training covered multiple topics including a refresher on roles/responsibilities, accreditation, community health assessment and other specific topics of interest to a local board. The informational PowerPoint is herewith attached and becomes a part of these minutes.

Upon a motion made by Vice Chairperson Lee and seconded by Commissioner Parker, the Board voted unanimously to adjourn.

Convene Regular Meeting (County Auditorium)

The Sampson County Board of Commissioners convened in the County Administration Building Conference Room on Monday, January 7, 2019, at 6:00 p.m. Members present: Vice Chairperson Sue Lee, and Commissioners Thaddeus Godwin, Jerol Kivett, and Harry Parker. Absent: Chairman Clark Wooten.

Vice Chairperson Lee convened the meeting and called upon Commissioner Godwin for the invocation. Commissioner Kivett then led the Pledge of Allegiance.

Approval of Agenda

Upon a motion made by Commissioner Godwin and seconded by Commissioner Kivett, the Board voted unanimously to approve the agenda with the following changes: Item 3 (a) Economic Development – Request to Schedule Public Hearing Regarding Proposed Appropriations and Expenditures for Economic

Development Activities was removed from the agenda; Sheriff's Office Budget Amendment was added as Item 4 (f); Waiver of Inspection and Environmental Health Fees for Hurricane Florence Restoration Projects was added as Item 4(g); Utilization of NCACC Resource/ Consultation Team was added as Item 4 (h).

Item 2: Presentations and Reports

Recognition of Retirees Service plaques were presented to Emily Brewer, Diane Jones, and Melissa Simmons for their years of service to the County.

Presentation of Audit for Fiscal Year Ending June 30, 2018 Finance Officer David Clack informed the Board that the audit was not ready for presentation and called upon Mr. Wade Green of W. Green, PLLC for an update. Mr. Green informed the Board that the audit was not completed due to new requirements requested by the State and delays caused by Hurricane Florence, and that the audit would be completed no later than Thursday, January 10, 2019. The Board expressed disappointment in the delay. Upon being prompted by County Manager Ed Causey, Mr. Green noted that there no areas of concern. Mr. Causey informed the Board that he would forward the audit to the Board upon receipt and it would be presented at the February 4, 2019 regular scheduled meeting.

Item 3: Action Items

Economic Development – Request to Schedule Public Hearing Regarding Proposed Appropriations and Expenditures for Economic Development Activities
This item was removed from the agenda.

Scheduling of February (Pre-budget) Planning Session The Board agreed to schedule their pre-budget work sessions for February 13, 19, and 21 (if needed), 8:30 a.m. to 4:30 p.m. each day.

Item 4: Consent Agenda

Upon a motion made by Commissioner Kivett and seconded by Commissioner Godwin, the Board voted unanimously to approve the Consent Agenda as amended:

- a. Approved the minutes of the December 3, 2018 meeting
- b. Approved the Health Department's submission of an application for 2019 Urgent Repair Program funds from the North Carolina Finance Agency (Copy filed in Inc. Minute Book ____ Page ____.)

c. Approved contracts for non-emergency medical transportation for assisted living facilities (The Magnolia and The Gardens of Roseboro) (Copies filed in Inc. Minute Book ____ Page ____.)

d. Approved tax refunds and releases as submitted:

#8824	Janet Mesecher	\$152.66
#8818	David Calcutt	\$499.22
Tax Release	James Shipp, Jr.	\$210.98

e. Approved budget amendments as submitted:

<u>EXPENDITURE</u>		<u>Finance</u>	<u>Increase</u>	<u>Decrease</u>
<u>Code Number</u>		<u>Description (Object of Expenditure)</u>		
11449200	519100	Professional Services	\$18,500.00	
11449200	519500	Engineering	\$12,700.00	
11141300	532100	Telephone and Postage	\$3,125.00	

<u>REVENUE</u>		<u>Source of Revenue</u>	<u>Increase</u>	<u>Decrease</u>
<u>Code Number</u>				
11039999	409800	Fund Balance Approp Encumbrances	\$34,325.00	

<u>EXPENDITURE</u>		<u>Aging</u>	<u>Increase</u>	<u>Decrease</u>
<u>Code Number</u>		<u>Description (Object of Expenditure)</u>		
02558810	526200	FCG – Departmental Supplies	\$500.00	

<u>Code Number</u>		<u>Source of Revenue</u>	<u>Increase</u>	<u>Decrease</u>
02035881	408401	FCG – Donations	\$500.00	

f. (Walk On) Sheriff's Office Budget Amendment

<u>EXPENDITURE</u>		<u>Sheriff's</u>	<u>Increase</u>	<u>Decrease</u>
<u>Code Number</u>		<u>Description (Object of Expenditure)</u>		
11243100	529900	Miscellaneous Expenses	\$3,000.00	

<u>Code Number</u>		<u>Source of Revenue</u>	<u>Increase</u>	<u>Decrease</u>
11034310	402603	Federal Asset Funds	\$3,000.00	

g. (Walk On) Authorized the continued waiver of Inspection and Environmental Health fees for Hurricane Florence restoration projects through June 30, 2019

h. (Walk On) Approved the engagement of an NCACC Resource/Consultation Team to assess and analyze Emergency Operations to complement ongoing customer service and Emergency Operations Plan revision projects

Public Comments

The Vice Chairperson opened the floor for comments and the following were received:

Sarah White: I will be talking a few minutes on Highway 24 and Sunset Avenue, which I know you all are very much aware of and I just wanted to touch bases on them again if it is okay. On Highway 24, leaving town passing the country club, the pavement that's connecting the bridge is very unlevel there, a pretty good size bump. And I was wondering if that could possibly be addressed and leveled off. On Sunset Avenue also, at the light at KFC and Ruby Tuesday, starts the unlevel pavement which I know everybody is aware of and raises up all of the manholes there. And everybody is driving crazy trying to miss those because they are just every which-a-way you know. And I was wondering if they were going to stay that high or are they going to be trying to level them off with the pavement?

Vice Chairperson Lee informed Ms. White that leveling of the surface would be likely as the project nears completion.

Sarah White: Okay. Because right now they start there and go all the way to the Community College and it is a very bad situation. And I was wondering what is going to be going into the dirt areas of the medium that they have not paved yet? Does anybody have any idea?

The Board informed Ms. White that a NCDOT representative would be the appropriate person to address the questions, and Assistant County Manager Susan Holder offered to provide NCDOT with Ms. White's questions and concerns.

Sarah White: So, when will Fred Smith or whoever is going to be answering these be here?

Ms. White was then informed that a NCDOT representative attends the regularly scheduled meetings quarterly and that agendas are posted on the County's social media outlets and website on the Thursday prior to the regular scheduled meeting date, advising her to monitor the agendas for their attendance.

Sarah White: So really, is it worth my time to talk to you about this since no one knows anything about it.

The Board assured Ms. White that it was not a waste of time to address the concerns; however, due to the nature of the matter the questions could only be addressed by NCDOT. Commissioner Parker assured Ms. White that the appropriate authorities would be contacted to address her questions and concerns.

Sarah White: Will they be calling me or meet me at the next meeting. Which way are you speaking about?

Ms. Holder advised Ms. White to provide a written list of questions and concerns, and she would ensure that appropriate NCDOT persons received it.

Sarah White: The next thing is on Sunset Avenue on the sides of the road. I know you all are very much aware. If you haven't noticed, it's not marked at all but for the white paint, so if it's raining or if you're weaving in traffic it is very hard to know where you're going over on Sunset Avenue. I know a lot of times, I noticed even in the newspaper, that they are blaming it on the weather, but this has been going on a very long time - this mess has - and it can't always be listed as weather related. Someone really needs to take action and get this taken care of as soon as possible. It's a nightmare for all the drivers. I cannot imagine what the company's or the stores in that area have to go through with all this mess as well. But I have another thing, I was wondering if Fred Smith had given a completion date yet? So, you all don't know that either?

The Board noted that the latest anticipated completion date provided was around March or April of 2019.

Sarah White: That's wonderful. And one other thing is that on the railroad crossing next to Jacob's Body Shop, I don't know the name of that road there needs action. I was wondering if the City (Clinton) takes care of that, or who takes care of that problem with the railroad there?

The Board informed Ms. White that the City of Clinton addressed issues with public roads within the city limits.

Sarah White: I will get in touch with them. Thank you so much for your time. I appreciate it.

Sarah Blue: Thank you all for letting me address you all. My concern is 701. The painting on 701 for the markings have faded so much for the short time that highway has been paved, and at the intersection of 701 and 403 the directional signs for going right, straight, and then left have not been painted. A couple of times people have straddled where those two lanes should be. So, to me that is going to be a hazard for accidents. With the paint fading and washing away some spots already need to be repainted. I don't know what company was filling the contract but maybe they can come back and redo it. Because at night that's another issue, you cannot see the lines properly. And I don't understand why paving companies, not just the one that just had the contract, everything is paved to where it looks like a mirror at night when it rains.

It's just as bad in Raleigh as it is here. It's a, I reckon, national problem with the paving and the materials that they are using.

Vice Chairperson Lee instructed staff to add Ms. Blue's concerns to the list that will be provided to NCDOT.

Sarah Blue: There are two streets, and I don't know who's responsible for them. That is the Lisbon Street extension to the high school and middle school. Potholes are growing tremendously. I don't know if it is still counted as a county/state road or a city road. I will be glad to approach City Council if it is not a county problem. The other road that had so many potholes was West Main Street that goes to the airport. And both of these roads have had people who have tried to avoid potholes therefore veered in my lane and I have had to slow down so we wouldn't have an accident. That is headed towards the airport. I know a lot of the traffic has increased on those two roads to avoid Sunset Avenue. I myself have decreased my time going back and forth and taking Indian Town Road back to 701. Those are my safety concerns. If I need to address the City Council for those two streets just let me know. On West Main Street it's after you get off that service road, you cross the bridge and make a right and you have to get on to West Main Street. With Elizabeth Street it's all the way uptown where Miles Fowler's office is.

It was determined that the sections of West Main Street and West Elizabeth Street were both within Clinton city limits; however, they are state-maintained roads, and that the concerns would be provided to NCDOT as well.

Closed Session - GS 143-318.11(a)(3) Attorney/Client Privilege

Upon a motion made by Vice Chairperson Lee and seconded by Commissioner Kivett, the Board voted unanimously to go into closed session pursuant to GS 143-318.11(a)(3) for matters pertaining to Attorney/Client Privilege. In Closed Session, County Attorney provided an update on a legal matter. Upon a motion made by Vice Chairperson Lee and seconded by Commissioner Godwin, the Board voted unanimously to come out of Closed Session.

Adjournment

Upon a motion made by Vice Chairperson Lee and seconded by Commissioner Parker, the Board voted unanimously to adjourn.

Clark H. Wooten, Chairman

Susan J. Holder, Clerk to the Board



BLACK HISTORY MONTH PROCLAMATION

Whereas, Black History Month is an opportunity to celebrate the many historical and present contributions of African Americans who have shaped the history of our County, state, and nation; and,

Whereas, Sampson County takes great pride in the members of the African American community, and honors organizations, families, and individuals of African American descent for their invaluable contributions in many professional fields, including education, law, government, business, science, sports, the arts, and brave service in the United States Armed Forces, that continue to enhance our heritage and cultural landscape while continuing efforts to unite and sustain us as a community; and,

Whereas, said contributions are also recognized as being instrumental in shaping our identity and strengthening our county through high moral values and resolute commitment to family, faith, service, and perseverance; and,

Whereas, as we journey toward a stronger, more unified county, let us use this commemoration of Black History Month to serve as a reminder of the need for shared commitment to collective action that uplifts and empowers.

Now, Therefore, Be It Resolved, that the Sampson County Board of Commissioners do hereby proclaim February 2019, as “**Black History Month**” in Sampson County, and commend its observance to all citizens, extolling the individuals, organizations, and agencies who demonstrate strength, ingenuity and devotion to the preservation of African American heritage and culture for the benefit of all Sampson County citizens today and for generations to come.

Adopted this 4th day of February, 2019.

Clark H. Wooten, Chairman

ATTEST:

Susan J. Holder, Clerk to the Board



**RESOLUTION SUPPORTING EXPANSION OF THE
JUVENILE CRIME PREVENTION COUNCIL ALLOCATION**

Whereas, Juvenile Crime Prevention Council (JCPC) funding is a partnership between the State of North Carolina and the County to ensure a local continuum of services for court involved and at-risk juveniles; and

Whereas, the Juvenile Crime Prevention Council, under the authority of NCGS§143B-851, and within the scope of its powers and duties, annually reviews the needs of juveniles in the county who are at risk of delinquency or who have been adjudicated, undisciplined, or delinquent and the resources available to address those needs. In particular, each County Council assesses the needs of juveniles in the county who are at risk or who have been associated with gangs or gang activity, and the local resources that are established to address those needs; and

Whereas, the Juvenile Justice Reinvestment Act which passed in 2017, also referenced as North Carolina's Raise the Age legislation, expands the age of juvenile jurisdiction, increasing it to include juveniles ages 16 and 17 years of age effective December 1, 2019; and

Whereas, the Raise the Age legislation will increase the need for immediate and age-appropriate sanctions and diversion services for juvenile offenders and those at-risk of delinquency; and

Whereas, JCPC funding has seen no increase in more than nine years; and

Whereas, the effort to immediately and effectively address juvenile offending behavior is an evidence-based investment in North Carolina's future; and

Whereas, effective intervention and programming reduces detention and youth development commitments as a cost savings to the state and county.

Now, Therefore, Be It Resolved, that Sampson County fully supports an adequate and timely increase of local Juvenile Crime Prevention funding to ensure program expansion and successful implementation of the Juvenile Justice Reinvestment Act Raise the Age Legislation, set for December 1, 2019.

Adopted this 4th day of February, 2019.

Clark H. Wooten, Chairman

ATTEST:

Susan J. Holder, Clerk to the Board

Susan Holder

Subject: FW: BOC Agenda

From: Rosemarie Oates
Sent: Thursday, January 17, 2019 2:19 PM
To: Susan Holder <susanh@sampsonnc.com>
Subject: BOC Agenda

Susan,

At the TAB meeting on January 16, 2019, the TAB voted unanimously to seek BOC approval for the following fares for out of county medical trips:

General Public round trip fare- \$20.00

Elderly/Disabled/Veteran's round trip fare- \$5.00

Would you please add this to the BOC agenda for the first meeting in February.

Please let me know if you have any questions, or need any other information.

Thank you,

*Rosemarie "Ro" Oates
Director, Sampson Area Transportation
311 County Complex Rd. Building H
Clinton, NC 28328
910-299-0127*



Email correspondence to and from this address is subject to the North Carolina Public Records Law and may be disclosed to third parties

For comparison: Duplin County Transportation out of county fares

RALEIGH/DURHAM/CHAPEL HILL HILLSBOROUGH/HIGH POINT	30.00
GREENVILLE	25.00
KINSTON	20.00
CLINTON	15.00
FAYETTEVILLE	25.00
MT. OLIVE	15.00
GOLDSBORO	20.00
WILMINGTON	25.00
BURGAW	20.00
JACKSONVILLE	20.00

For comparison: Onslow County United Transit out of county fares

HAMPSTEAD, WILMINGTON, PORTERS NECK, LELAND, CAROLINA BEACH	30.00
GREENVILLE, KINSTON	30.00
NEW BERN, POLLOCKSVILLE	20.00
MOREHEAD CITY, HAVELOCK, CAPE CARTERET, CEDAR PT	20.00
BURGAW, FAYETTEVILLE, WALLACE, KENANSVILLE, CLINTON	30.00
DUKE, CHAPEL HILL, RALEIGH, DURHAM	30.00
BEULAVILLE	20.00
SURF CITY	20.00



Sampson County Finance Department
David K. Clack, Finance Officer

MEMORANDUM

TO: Board of Commissioners

FROM: David K. Clack, Finance Officer

DATE: January 23, 2019

SUBJECT: Non-Emergent Transport Fees

It has come to our attention that we did not adopt a fee for the non-emergent transports provided by Sampson County EMS. We need to adopt this fee in order for it to be billed.

We are requesting that the Board adopt a fee of \$350 for all non-emergent transports provided by Sampson County EMS. We are requesting that this fee be effective as of July 1, 2018.

NORTH CAROLINA:

SAMPSON COUNTY:

LEASE AGREEMENT

THIS LEASE AGREEMENT, made and entered into this TWENTY FIRST day of, MARCH, 2017, by and between, SAMPSON COUNTY, hereinafter referred to as "Lessor"; and STATE EMPLOYEES' CREDIT UNION, a North Carolina corporation, hereinafter referred to as "Lessee";

WITNESSETH:

That subject to the terms and conditions hereinafter set out, said Lessor does hereby let and lease unto said Lessee, and said Lessee does hereby accept as tenant of Lessor that certain tract or parcel of land located, 414 COUNTY COMPLEX RD., CLINTON, County of SAMPSON, State of North Carolina.

The terms and conditions of this Lease are as follows:

- 1) The term of this Lease shall be for a period of TWO (2) years beginning on the FIRST day of, APRIL, 2017, and ending on the LAST day of MARCH, 2019, unless extended or terminated under the other provisions of this Lease.
- 2) As rental for said premises, Lessee shall pay to Lessor, at the address noted below, and without notice or demand therefore, the sum of ONE HUNDRED Dollars (\$100.00) per month, payable monthly in advance on the first day of each calendar month. Rental payments shall be made to COUNTY OF SAMPSON, ATTN: COUNTY MANAGER, 406 COUNTY COMPLEX RD., CLINTON, NC 28328.
- 3) Lessee shall use and occupy the premises for the purpose of maintaining a kiosk ATM, and in connection thereto, shall comply with all laws, ordinances, orders, or regulations of any lawful authority having jurisdiction over the premises and the use thereof.
- 4) Lessor shall be responsible for the repair and maintenance of the parking lot of reasonable wear and tear, potholes, landscaping and the surrounding area of the said ATM located on the premises. Lessor and Lessee shall share the responsibility of maintaining the surrounding area in close proximity of the said ATM, and if there is not a mutual agreement between both parties, Lessee has the option to provide a thirty (30) day written notice of its intent to terminate this Lease Agreement. Lessee shall be responsible for the construction of the said ATM, upkeep, repair, and maintenance of said structure during the term of this Lease or any extension hereof. At the expiration of the term of this Lease, or the prior termination of said Lease as herein provided, Lessee shall be responsible for removing said ATM from the premises and restoring the premises to its present condition.
- 5) During the term of this Lease, Lessee shall maintain comprehensive general liability insurance on an occurrence basis with minimum limits of liability in the amount of Three Hundred Thousand Dollars (\$300,000.00) for property damage, bodily injury, personal injury or death to any one person; Lessee shall also maintain excess liability coverage with a per occurrence limit of at least One Million Dollars (\$1,000,000.00); and Lessee shall keep the kiosk structure on the demised premises together with the equipment in said building insured against loss or damage by fire or other casualties.

- 6) Lessee shall neither use nor occupy the demised premises or any part thereof for any unlawful or ultrahazardous business purpose nor operate or conduct its business in a manner constituting a nuisance of any kind.
- 7) Lessee shall pay prior to delinquency all taxes and assessments of every kind and nature which may be imposed or assessed upon or with respect to the structure and equipment placed on the premises by Lessee.
- 8) If the Leased Premises are wholly or partially destroyed by fire or other casualty, rental shall abate in proportion to the loss of use thereof, and Lessee shall, at its own expense, promptly restore the Leased Premises to substantially the same condition as existed before damage or destruction, whereupon full rental shall resume. Should Lessee elect not to repair or replace the ATM, then Lessee shall provide written notice to Lessor of its intent to terminate this Lease Agreement. Upon such termination Lessee shall diligently repair the Leased Premises to its original condition prior to the installation of the ATM. After the Leased Premises are repaired, Lessee and Lessor shall not have any responsibility to each other under the terms of the Lease Agreement.
- 9) If the whole of the premises, or such portion thereof as will make the premises unsuitable for use contemplated hereby, shall be taken under the power of eminent domain (including any conveyance in lieu thereof), then the term hereof shall cease as of the date possession thereof is taken by the condemnor, and rental shall be accounted for as between Lessor and Lessee as of that date.
- 10) All applications in connection with necessary utility services on the demised premises shall be made in the name of Lessee only, and Lessee shall be solely liable for utility charges as they become due, including those for electricity, gas, water, sewer, and telephone services.
- 11) Lessee shall be in exclusive control and possession of the demised premises, and Lessor shall not be liable for any injury or damages to any property or to any person on or about the demised premises nor for any injury or damage to any property of Lessee. Lessee shall defend, indemnify and hold harmless the Lessor from and against any claims, damages, or expenses (including reasonable attorney's fees), whether due to damage to the premises, claims for injuries to persons or property, or administrative or criminal action by governmental authority, where such claims, damages, or expenses result from the negligence, misconduct or breach of any provision of this Lease Agreement by Lessee, its agents, employees or invitees.
- 12) THERE WILL BE NO RENEWAL OPTIONS.
- 13) It is expressly understood and agreed that if any monthly installment of rent as herein called for shall remain overdue and unpaid for ten (10) days, Lessor may, at its option, at any time during such default, declare this Lease terminated and canceled and take possession of said premises, and require the Lessee to remove the structure from the premises and restore the premises to their former condition.
- 14) If Lessee shall pay the rent and perform and observe all the other covenants and conditions to be performed and observed by it hereunder, Lessee shall at all times during the term hereof have the peaceable and quiet enjoyment of the premises without interference from Lessor or any person lawfully claiming through Lessor.

- 15) All notices provided for in this Lease Agreement shall be in writing and shall be deemed to have been given when sent by registered or certified mail addressed to Lessor at:

COUNTY OF SAMPSON
ATTN: COUNTY MANAGER
406 COUNTY COMPLEX RD.
CLINTON, NC 28328

and to Lessee at:

State Employees' Credit Union
P. O. Box 26807
Raleigh, N. C. 27611

- 16) This Lease Agreement shall be construed and enforced in accordance with the laws of the State of North Carolina.
- 17) This Lease Agreement shall be binding upon and shall inure to the benefit of the parties hereto and their respective successors and assigns.
- 18) This Lease contains the complete agreement of the parties regarding the terms and conditions of the lease of the premises, and there are no oral or written conditions, terms, warranties, understandings or other agreements pertaining thereto which have not been incorporated herein. This Lease Agreement may be modified only by written instrument duly executed by both parties or their respective successors in interest.
- 19) If any provision of this Lease shall be declared invalid or unenforceable, the remainder of the Lease shall continue in full force and effect.

THIS PORTION INTENTIONALLY LEFT BLANK

IN TESTIMONY WHEREOF, the parties have caused this Lease Agreement to be executed as of the day and year first above written.

LESSOR:
SAMPSON COUNTY

BY: _____
PRESIDENT

ATTEST:

SECRETARY



LESSEE:
STATE EMPLOYEES' CREDIT UNION

BY: Karen High
SENIOR VICE-PRESIDENT, FACILITIES SERV.

ATTEST:

Yousaas
ASSISTANT CORPORATE SECRETARY

NORTH CAROLINA:
WAKE COUNTY:

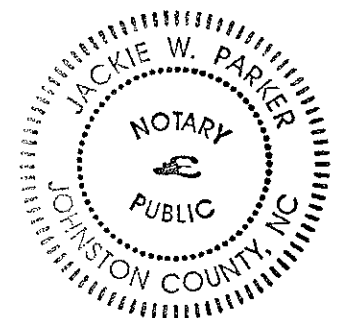
This the 21st day of March, 2017, before me, ^{Jackie W. Parker} Jackie W. Parker, a Notary Public, personally came Karen High, who, being duly sworn, says that she is Senior Vice-President, Facilities Services of STATE EMPLOYEES' CREDIT UNION and that the seal affixed to the foregoing instrument in writing is the corporate seal of the said corporation, and that said writing was signed and sealed by her in behalf of the said corporation by its authority duly given and the Senior Vice-President, Facilities Services acknowledged the said writing to be the act and deed of said corporation.

Witness my hand and notarial seal, this the 21st day of March, 2017.

Jackie W. Parker
Jackie W. Parker
NOTARY PUBLIC

My Commission Expires:

04.28, 2019



DATE: 13 December 2018

TO: Susan Holder, Assistant County Manager
Ed Causey, County Manager
Sampson County Board of Commissioners

FROM: Sheila Barefoot, CVB Director

SUBJECT: Sampson County Convention and Visitors Bureau - BY-LAWS Revision

The Sampson County Convention & Visitors Bureau Board has drafted proposed BY-LAWS changes and is requesting the approval from the Board of Commissioners for these changes. Please review the document that will highlight the changes, with the changes are noted below:

- Specific Purposes and Objectives: Changed the 3% occupancy tax county wide to 6% occupancy tax county wide (67% promotion of travel and tourism and 33% - tourism-related capital expenditures).
- Changed “SCVB” to “SCCVB” throughout the document.
- Changed “SCCVB” and “Board” to “SCCVB Board” as appropriate throughout the document.
- Changed “Chairman” to “Chair” throughout document.
- Changed “Directors” to “Members” or “Board Members” and “Board of Directors” to “SCCVB” throughout document.
- Under Article III – Membership, Section 2 – Voting Members
 - Changed the two representatives from a Sampson County Travel Related Organization, the one representative involved in tourism development, and the two representatives from a Sampson County Business to five representatives currently active in the promotion of travel and tourism in the county. With this change, we will be able to gain board members with interest in promoting tourism, without finding the individual or business being interested in tourism but also must be tied to a travel related organization. Added language clarifying that the Executive Director of the Sampson County Exposition Center will, by virtue of his or her occupation, be a person currently active in the promotion of travel and tourism in Sampson County.
- Under Article VI – Officers
 - Changed Section 5 Secretary/Treasurer to be two separate Sections, due to the different responsibilities of each officer.
 - Added words in Section 7 - Finance Officer, that in the absence of the Finance Officer, the Treasurer will report financial statements and reports at all CVB Board meetings.
- Under Article VII – Committees
 - Removed the Marketing Advisory Committee, Budget and Finance Committee, Destination Development Committee and Ad-hoc Committee, and added these committee responsibilities under the Executive Committee.
 - Under Section 5, changed one word from “should” to “shall”.

- Under Article XV – Added in this section the confidentially agreement. This Article section now has the Conflict of Interest and the Confidentially agreement.

Thanking you in advance.

Sincerely,

Sheila Barefoot
Executive Director, Sampson County CVB



Mission Statement

As a public authority, the Sampson Convention & Visitors Bureau manages the marketing of countywide tourism, in a manner that strengthens the local economy, enriches the quality of life and preserves Sampson County's history and agricultural heritage.

The specific Purposes and Objectives are:

1. to collect in accordance with enabling legislation the 6% occupancy tax country wide (67% - promotion of travel and tourism and 33% - tourism-related capital expenditures);
2. to act and engage in programs and services that will add benefit to the purpose;
3. to organize local tourism and related government entities to provide areas for discussion and education as related to the Visitors Bureau;
4. to establish systems and procedures for the efficient and effective operation of the Visitors Bureau; and
5. maintain offices and facilities as required for the purposes of the Visitors Bureau.

ARTICLE I - NAME

The name of the Authority shall be the "Sampson County Tourism Development Authority; DBA/Sampson County Convention and Visitors Bureau", hereinafter referred to as "SCCVB".

ARTICLE II - PURPOSE

Section 1. The SCCVB is a public authority established through legislation by the General Assembly of the State of North Carolina, adopted, approved and enacted by the Sampson County Board of Commissioners on May 12, 2008 with the purpose of promoting the development of travel and tourism related activities in Sampson County, North Carolina, through state, regional, and national advertising, marketing and promotional activities and campaigns.

Section 2. To the extent permissible by the foregoing purposes, this Public Authority shall support the existing Mission Statement of the Visitors Bureau.

ARTICLE III - MEMBERSHIP

Per Session Law 2007-63 and NC Senate Bill 645 the Sampson County Board of Commissioners shall appoint the members to the SCCVB Board. Sections 1, 2, 3, 4, & 5 are for informational purposes only and can only be amended by the Sampson County Board of Commissioners.

Section 1. Number

The SCCVB Board shall be comprised of twelve (12) voting members appointed by the Sampson County Board of Commissioners and two (2) non-voting ex-officio members. At least 1/3 of the members shall be individuals who are affiliated with businesses that collect the tax in the

county, and at least one half of the members shall be individuals who are currently active in the promotion of travel and tourism in the county. A Member may not serve more than three consecutive three-year terms. The members and ex- officio members shall be appointed as follows:

Section 2. Voting Members

1. One representative from a Sampson County Lodging Provider.
2. One representative from a Sampson County Lodging Provider.
3. One representative from a Sampson County Lodging Provider.
4. One representative currently active in the promotion of travel and tourism in Sampson County.
5. One representative currently active in the promotion of travel and tourism in Sampson County.
6. One representative currently active in the promotion of travel and tourism in Sampson County.
7. One representative currently active in the promotion of travel and tourism in Sampson County.
8. One representative currently active in the promotion of travel and tourism in Sampson County.
9. One representative currently active in the promotion of travel and tourism in Sampson County.
10. One representative recommended to the BOC by the Clinton City Council.
11. Executive Director, Sampson County Exposition Center. This person will, by virtue of his or her job as Executive Director of the Exposition Center, be a person currently active in the promotion of travel and tourism in Sampson County.
12. One representative from the Sampson County Board of Commissioners

Section 3. Non-Voting Ex-Officio Members

1. The finance officer of Sampson County.
2. The City of Clinton Manager or his/her designee.

The ex-officio members shall serve as non-voting members without regard to term.

Section 4. Compensation

The Board of Commissioners shall determine the compensation, if any, to be paid to members of the Authority upon adoption of the County's annual budget.

Section 5. Resignation of Members

Any Officer who no longer qualifies for serving on the authority by reason of terminating or changing employment shall be required to resign as an Officer of the Visitors Bureau.

Section 6. Vacancies

All appointments of members and the filling of any vacancies, by reason of death, resignation, removal or otherwise shall be by the Sampson County Board of Commissioners.

Section 7. Responsibilities and Duties

The SCCVB Board, upon majority vote of its members, shall set and determine all policies under which the SCCVB Board is to be operated and shall have the direct charge, supervision, and control of its affairs, staff, funds, and property. The SCCVB may hire or contract with any person, firm, corporation or agency to advise and assist in furthering the development of programs for the promotion of travel and tourism in Sampson County as deemed to be necessary and appropriate.

Section 8. Attendance

1. All members of the SCCVB Board are requested to attend all meetings. However, when unable to attend, a member should notify the Chair or Secretary prior to the called meeting to be considered excused.
2. Any member with three (3) unexcused absences during the fiscal year shall be subject to removal by majority vote of the SCCVB Board and any such vacancy shall be filled by the Sampson County Board of Commissioners as stated in Article III, Section 5.

ARTICLE IV - MEETINGS

All regular and special meetings of the SCCVB Board shall be noticed and conducted in compliance with GS. 143-318.12 pertaining to Public Notice of Official Meetings.

ARTICLE V - QUORUM

A simple majority of the membership of the SCCVB Board then in office shall be required to constitute a quorum for the transaction of any business of the SCCVB Board, and the act of the majority of the members present at any meeting at which a quorum is present shall be considered a complete, full, and proper act of the SCCVB Board.

ARTICLE VI - OFFICERS

Section 1. Number of Officers

The officers of the SCCVB Board shall consist of the following: Chair, Vice Chair and Secretary.

Section 2. Term

Each officer of the Board except the Chair shall be elected annually by the members of the SCCVB Board at the annual meeting held in June. Officers may serve consecutive terms; however, no officer may serve more than three consecutive terms in one office.

Section 3. Chair

The Chair shall be appointed annually by the Sampson County Board of Commissioners at their July meeting. The SCCVB Board will nominate and approve a recommendation for the Chair position at the June board meeting and communicate the result to the Board of Commissioners.

The Chair shall preside at all meetings of the SCCVB Board and shall appoint such committees as may be required, sign contracts and instruments of the SCCVB Board as authorized by the

SCCVB Board and perform such other duties as may be specified in these By-Laws and as the SCCVB Board may assign to him/her.

Section 4. Vice Chair

The Vice Chair shall perform such duties as the SCCVB Board or the Chair may assign to him/her. In the absence of the Chair, the Vice Chair shall preside at the meetings of the SCCVB Board and perform all other duties and responsibilities of the Chair.

Section 5. Secretary

The Secretary will review minutes for accuracy and sign, after the board minutes are approved in the monthly board meeting.

Section 6. Treasurer

Duties for the Treasurer include working directly with the Executive Director and the County Finance Officer on the tax collection reports, bill paying procedures and all other financial dealings of the SCCVB.

Section 7. Finance Officer

The County Finance Officer shall be the custodian of all funds of the SCCVB as specified in NC General Statute 159: Local Government Fiscal and Budget Control Act. In the absence of the Finance Officer, the Treasurer will report financial statements and reports at all meetings.

Section 8. Vacancies

Any vacancies of officers except for the Chair of the SCCVB Board shall be filled by the majority vote of the members at a Regular Meeting at which a quorum is present. Members elected to serve vacancies shall serve for the remainder of the expired term of the member for whose term they are elected to fill.

ARTICLE VII - COMMITTEES

Section 1. Committees

The SCCVB Chair may appoint committees as deemed necessary to assist in furthering the objectives and goals of the SCCVB. Any committee appointed may be created as a standing committee or as a temporary committee subject to the majority vote of the SCCVB Board.

Section 2. Executive Committee

The Executive Committee will be responsible for making recommendations for action to the SCCVB Board on Visitors Bureau matters. The Executive Committee shall consist of the Chair, Vice Chair, Secretary and the Treasurer. The Committee shall monitor all financial affairs of the SCCVB, making recommendations concerning all financial affairs of the SCCVB, however, the SCCVB Board must have final approval on the approval of the annual budget, prepared by the Executive Director of the SCCVB, with the SCCVB Board members. The Executive Committee's responsibility will be (but not limited to) the following:

- A. Conduct annual evaluation on the performance of the Executive Director on the anniversary date of employment, reviewing the annual work plan and performance of

the Executive Director and SCCVB Staff. Oversee the hiring, compensation, and, if necessary, discipline and/or termination of the Executive Director. The Executive Committee will present a summary of the annual evaluation to the SCCVB Board.

B. The Executive Committee shall have all the authority of the SCCVB Board, except with respect to:

- I. The approval of any action for which the North Carolina Public Authority Local Government and Budget & Fiscal Control Act requires approval of the Sampson County Commissioners;
- II. The filling of vacancies on the SCCVB Board;
- III. The fixing of compensation of the Board Members for serving on the SCCVB Board or on any committees;
- IV. The amendment or repeal of Bylaws or the adoption of new Bylaws;
- V. The amendment or repeal of any resolution of the SCCVB Board which by its express terms is not so amendable or repeal able;

C. Quorum.

A majority of the voting members of the Executive Committee shall constitute a quorum for the transaction of all business at regular or special meetings.

Section 3. SCCVB Chair Ex-Officio

The SCCVB Chair shall serve as an ex- officio member of all committees. No standing committee Chair may serve as Chair of another standing committee.

Section 4. Minutes

Minutes of all committee meetings shall be recorded and delivered to the Clerk to the SCCVB Board and on file in the Bureau office.

Section 5. Committee Recommendations

Committees of the SCCVB Board shall make recommendations to the full SCCVB Board for a vote at the regular monthly meeting. Each committee shall provide a written summary of activities to the Clerk to the SCCVB Board at the regular board meeting to be included in the board minutes.

ARTICLE VIII - STAFF/EMPLOYEES

The SCCVB Board shall have the authority and the power to select, hire, review and dismiss staff or employees as deemed necessary to carry out its mission and objectives. This includes staff or employees that may be secured by any of the following methods: contractual basis, part-time and/or full-time basis. The SCCVB Board shall have the authority to set forth policies and procedures for any such staff and/or employees. The SCCVB shall operate as an equal opportunity affirmative action employer and shall follow all state and/or federal guidelines.

ARTICLE IX - EXECUTIVE DIRECTOR

Section 1. Authority of the Director

The Executive Director, operating under the control of the SCCVB Board, shall have full executive and administrative authority to conduct the operations of the SCCVB provided that his/her exercise of such authority shall at all times be subject to and consistent with these Bylaws and the policies, procedures, programs, and directives from time to time adopted and prescribed by the SCCVB Board.

Evaluate and prepare an agenda for each regularly scheduled SCCVB Board meeting incorporating routine business, old business, and new business items.

Section 2. Qualifications

The SCCVB Board shall determine qualifications for the Executive Director. Qualifications and job description shall be incorporated into and made a part of his/her employment agreement and shall be included in a policy and procedures manual of the SCCVB.

The Executive Director shall not be an Officer or SCCVB Board Member but shall be an employee of the SCCVB. The Executive Director serves at the will of the SCCVB Board. If the Executive Director position becomes vacated for any reason, the Executive Committee will be responsible for the recruitment and hiring of a new Executive Director.

Section 3. Dismissal of Staff

In case of absence or disability of the Executive Director or the Executive Director's refusal, or neglect to act, notices may be given and served by the Chair, Vice Chair, or by any person authorized by the Chair, or by the SCCVB Board.

Section 4. Hiring Additional Staff

The Executive Director shall hire all employees of the Bureau and, with the approval of the SCCVB Board, set all employee job responsibilities and compensations as approved by the SCCVB Board in accordance with an approved job description and an approved budget provided by the SCCVB Board and the Executive Committee.

Section 5. Annual Budget

The Executive Director shall present to the SCCVB Board a proposed budget at the February meeting each year. The Executive Director will also prepare an annual marketing plan in accordance with standing committees goals and objectives with a budget manual explanation of projects.

ARTICLE X - FISCAL MATTERS

Section 1. Fiscal Year

The fiscal year of the SCCVB shall commence July 1 and end June 30 of each year.

Section 2. Records

The SCCVB shall keep adequate and correct records of accounts and minutes of the proceedings of the SCCVB Board, and Committees of the SCCVB Board Board. The SCCVB shall also keep a record of the SCCVB Board Member’s names and addresses. Books and records shall be kept in either written form or in any other form capable of being converted into a written form. The Bylaws of the SCCVB, with amendments to current dates, shall also be maintained SCCVB office.

Section 3. Reports

Promptly following the close of each fiscal year, the SCCVB Board shall submit to the Board of Commissioners of Sampson County an annual report of the activities of the SCCVB. Each such report shall set forth a complete operating and financial statement covering the operations of the SCCVB during the preceding year in such detail as the Commissioners may require.

Section 4. Budget

The SCCVB Board, on or before March 1st of each year, shall adopt a budget for the fiscal year.

Section 5. Checks, Drafts, Purchase Orders

All checks, drafts or orders for the payment of money, notes or other evidences of indebtedness issued in the name of the SCCVB shall be signed by the County Finance Officer,

Section 6. Deposits

All funds of the SCCVB shall be deposited to the credit of the SCCVB in such banks, trust companies or other depositories as determined by the Sampson County Finance Officer. Any interest incurred shall be deposited directly into general fund of the SCCVB.

Section 7. Gifts

The SCCVB may accept any contribution, grant, gift, bequest or devise for any purpose of the SCCVB.

Section 8. Statutory Compliance

All matters of fiscal control and administration shall be handled in accordance with NC General Statue 159: Local Government Fiscal and Budget Control Act.

ARTICLE XI - AUDITS

The SCCVB shall cause an audit of its books and accounts as part of the Sampson County audit with a report copy provided to the SCCVB.

ARTICLE XII - REPORT TO COUNTY COMMISSIONERS

The SCCVB shall report quarterly and at the close of the fiscal year to the Sampson County Board of Commissioners on its receipts and expenditures for the preceding year in such detail as the Commissioners may require.

ARTICLE XIII - MISCELLANEOUS

Section 1. Rules of Order

All meetings shall be governed by the adopted Rules for Small Boards with resolution of any conflicts referring to Robert's Rules of Order unless herein stated.

Section 2. Inspection

The records of SCCVB shall be open to inspection by the stakeholders at all reasonable times during office hours. Any records open for inspection must be for a legitimate purpose.

Section 3. LOGO

- A. The SCCVB shall have a logo approved by the SCCVB Board.
- B. Stakeholders may utilize the Visitors Bureau logo to reflect partnership with the SCCVB with written approval of the Executive Committee.

Section 4. Liability

No officer, Board Member, agent or employee of the SCCVB shall be liable for the acts or failure to act on the part of any officer, Board Member, agent or employee of the SCCVB; nor shall any officers, Board Members, agents or employees be liable for their acts or failure to act under these Bylaws, except for actions or failures to act arising out of their willful misfeasance.

ARTICLE XIV - DEDICATION OF ASSETS

The properties and assets of the SCCVB are irrevocably dedicated to the promotion of conventions and tourism purposes. No part of the net earnings, properties, or assets of this SCCVB, on dissolution or otherwise, shall inure to the benefit of any private person or individual, or any Member of the SCCVB Board. On liquidation or dissolution, all properties and assets and obligations shall be distributed and paid over to Sampson County Government, or an agency so appointed by Sampson County Board of Commissioners that is organized and operated for promotion of convention and tourism in the County of Sampson and has established its tax-exempt status under Section 501(c)(6).

ARTICLE XV - CONFLICTS OF INTEREST AND CONFIDENTIALITY

No member may participate in a vote of the SCCVB Board that would directly result in any contract with the SCCVB. The SCCVB Board shall adopt and adhere to a formal Conflict of Interest Policy, which shall be in writing and communicated regularly to the SCCVB Board Members A Conflict of Interest Policy form should be agreed and signed by each SCCVB Board Member, once voted into office.

A Confidentiality Policy & Agreement form shall be agreed and signed by each SCCVB Board member, once voted into office.

ARTICLE XVI - AMENDMENTS

These By-laws may be amended with at least ten (10) days written notice of the proposed amendment changes, at a regular meeting of the SCCVB Board by two-thirds vote of a quorum of the members present.

IN WITNESS WHEREOF, these amended By-laws adopted this _____ day of _____, 2018.

Chair, Sampson County Board of Commissioners

Chair, Sampson County Convention and Visitors Bureau Board

Secretary, Sampson County Convention and Visitors Bureau Board

Original Bylaws adopted:

SCCVB By-Laws (Adopted 15 September 2009)
Recorded: SCCVB Minute Book 1; September 15, 2009
SCCVB Revised October 26, 2010 (new logo)
SCCVB By-Laws (Revised: July 28, 2015) BOC Voting Member
SCCVB By-Laws (Revised September 28, 2018 (major revisions)
SCCVB By-Laws Revised November 27, 2018 (minor revisions)

Memo

To: David Clack, Finance Officer
From: Heather Bonney, Library Director
CC: Ed Causey, County Manager
Date: January 22, 2019
Re: Discarded Items Request

I request that I be allowed to withdraw all items that have been weeded from the collections from March 21, 2018, through today (see attached excel spreadsheet) due to disuse, disrepair, or out-of-date / inaccurate information, or due to damage from Hurricane Matthew. These are from the 4 branches and the outreach program.

I also request that Board of Commissioners write off these titles and all items that were donated to the library but not placed into the collection. The library will dispose of them per our Materials Selection Policy through a book sale slated to begin in March, at the JC Holliday Library. All leftover items will be donated to non-profit organizations or recycled.

Thank you.



MEMORANDUM:

TO: Susan Holder
FROM: ^{RB} Ronald Bass, Emergency Management
DATE: January 22, 2019
SUBJECT: **Turkey Fire Department Contract**



Please place the attached Emergency Rescue Services contract for Turkey Fire Department on the February 4th, 2019, Board of Commissioners meeting agenda. The funds were approved for the 2018-2019 budget year. Mr. Joel Starling has reviewed and approved the content of the contract. They would like to begin the service once all required signatures are obtained.

Please feel free to contact me should you have any questions.

Thank You

RB

Enclosures

NORTH CAROLINA
SAMPSON COUNTY

CONTRACT FOR RESCUE SERVICES

THIS CONTRACT made and entered into this ___ day of _____, by and between SAMPSON COUNTY, a body politic and corporate of the State of North Carolina, whose mailing address is 435 Rowan Road, Clinton, North Carolina 28328, hereinafter referred to and designated as "County" and TURKEY VOLUNTEER FIRE DEPARTMENT, INC. a non-profit corporation, whose mailing address is P.O. BOX 98, TURKEY, NORTH CAROLINA, hereinafter referred to and designated as "the Department."

WITNESSETH:

WHEREAS, Sampson County has the legal authority to contract for rescue service and to provide financing thereof and to establish service districts within its boundaries, all pursuant to NCGS 153-A-301 (a)(7) NCGS 153A-302; and

WHEREAS, the Department has agreed to provide rescue services within its service district as defined by the Sampson County Board of Commissioners for the benefit of the citizens of Sampson County; and

WHEREAS, the County will assist in the funding the above-described services; and

NOW, THEREFORE, in consideration of the premises, the mutual covenants and other consideration, the County and the Department have agreed and do hereby agree to do and perform the following:

1. GENERAL RESPONSIBILITY OF THE DEPARTMENT. The Department shall provide emergency rescue services throughout its service district on a twenty four (24) hour basis during the term of this contract and shall insure that it shall maintain the minimum personnel in order to provide such rescue services. The Department will provide such services in accordance with the terms and conditions hereinafter described and in accordance with such regulations as may be promulgated from time to time by the Sampson County Department of Emergency Management. It is understood that the rescue service district referred to herein shall be shown on a map thereof approved and from time to time amended by the Sampson County Board of Commissioners.

2. TRAINING STANDARDS. The Department shall insure that all of its members meet all minimum standards as promulgated from time to time by the North Carolina Rescue Association and any training standards promulgated by the Sampson County Department of Emergency Management.

3. REPORTS AND RECORDS. The Department shall maintain and keep on file training, financial and other reports and records as may be required by the County and shall make such records reasonably available to the County and its representatives. At least annually and not later than October 15 of each subsequent fiscal year, the Department shall provide to the County an annual audit of all its revenues and expenditures received during the preceding fiscal year.

4. USE OF FUNDS PROVIDED TO THE DEPARTMENT BY THE COUNTY. Funds received by the Department from the County shall only be spent for items for the Department and shall be spent exclusively on lawful and authorized budgetary items in providing rescue protection and legitimate rescue protection services.

5. OTHER RESPONSIBILITIES OF THE DEPARTMENT.

(a) Keep and maintain true and correct copies of its Articles of Incorporation, bylaws and minutes and provide current copies thereof to the Sampson County Department of Emergency Management.

(b) Keep and maintain true and correct copies of all reports required to be filed with the office of the Secretary of State, the Department of Insurance, or any other State or Federal reporting agency and provide current copies thereof to the Sampson County Department of Emergency Management.

(c) Keep and maintain true and correct copies of a roster of its members, officer, and directors, together with their names, addresses, and telephone numbers and provide current copies thereof to the Sampson County Department of Emergency Management.

(d) Be responsible for the proper care, storage, and maintenance of any equipment, vehicles and supplies leased to it or issued to it or otherwise provided by the County and shall, upon termination of this contract, return such equipment, vehicles and supplies to County in as good condition as such equipment, vehicles and supplies were received by The Department wear, tear and depletion by proper usage excepted.

(e) Keep all of equipment owned by the Department insured in an amount equal to of the fair market value of said equipment or the replacement value thereof and provide that the County shall be noted as an additional insured on all such policies. The Department shall furnish the County with certificates of insurance annually.

(f) Maintain at all times a comprehensive general liability insurance, the terms of which shall be acceptable to the County.

(g) Maintain comprehensive automobile liability insurance on any vehicles titled in the Department's name.

(h) Maintain its property and equipment free of any hazardous materials or waste which would be in violation of any Federal, State, or local law, rule, or regulation pertaining to hazardous materials.

6. RESPONSIBILTIES OF THE COUNTY.

(a) Provide in its discretion an annual stipend to the Department in an amount to be determined by the regular budgetary process of the County. Such stipend shall be determined on an annual basis and will coincide with the County's fiscal year and shall be paid in twelve (12) monthly installments and shall only be used by the Department to defray its regular operating expenses.

(b) The County will provide a uniform communications service for the Department, including the services of a dispatcher.

7. TERMINATION. This contract may be terminated by the County or the Department at the end of any fiscal year by providing ninety (90) days prior written notice to the other of its intent to terminate

8. TERMINATION FOR CAUSE. If the Department fails and refuses to provide rescue protection services as contemplated in this contract or fails to comply with the terms of this contract or other rules and regulations promulgated by the County, and following an investigation by the Department of Emergency Management which certifies to the County Manager that the Department has failed and refused to provide services contemplated in this contract or has others failed to abide by the contract or rules and regulations, then and in such event, this contract can be terminated for cause and the

Department will be liable to the County for all funds appropriated and paid to it during the fiscal year in which the termination is effected.

9. MUTUAL AID AGREEMENT. As a part of this contract the Department shall enter into and be bound by a mutual aid agreement between all other rescue squads located in Sampson County and the failure to enter into such contract with all other rescue squads shall be cause to terminate this contract by the County.

10. This contract is effective as of _____ and shall continue in force from year to year (the County's fiscal year) unless terminated as provided herein.

IN WITNESS WHEREOF, the parties hereto have executed this contract, all by authority duly had and obtained, on the date set opposite their respective names.

COUNTY OF SAMPSON

DATE: _____

BY: _____
Clark H. Wooten, Chairman
Board of Commissioners

ATTEST:

Susan J. Holder, Clerk to the
Sampson County Board of Commissioner

DATE: 4-18-18

TURKEY VOLUNTEER FIRE DEPARTMENT, INC

BY: Johnny Williams Chief

(CORPORATE SEAL)

ATTEST:

William E. Boone Sec/Treas
Secretary

NORTH CAROLINA'S
SAMPSON COUNTY
OFFICE of the COUNTY MANAGER

MEMO

TO: Board of Commissioners

FROM: Susan J. Holder, Assistant County Manager

DATE: January 28, 2019

RE: Amendment to the Contract for Solid Waste & Recyclables Collection Service

On September 10, 2018, the Board of Commissioners approved an extension of the County's contract with Waste Industries for the collection of solid waste and recyclables from our twelve convenience sites. The extension of the contract (which was set to expire on October 31, 2018) was requested to allow staff to properly review the existing contract and service and to thoroughly investigate the County's options with regard to solid waste collection. Unfortunately, our county was impacted by Hurricane Florence that every same week, and our attentions have been subsequently focused on the response to, and just as importantly the recovery from, that event and improvement to our policies and procedures that will prepare us to respond efficiently to future events.

We have not given adequate attention to this project and respectfully request that the contract be amended to allow it to continue on a month-to-month basis which allows either party the opportunity to terminate the contract, for any reason, upon thirty-day notice. The attached amendment has been reviewed by the County Attorney.

STATE OF NORTH CAROLINA
COUNTY OF SAMPSON

**AMENDMENT TO CONTRACT FOR
SOLID WASTE & RECYCLABLES
COLLECTION SERVICE IN
SAMPSON COUNTY**

THIS AMENDMENT TO CONTRACT FOR SOLID WASTE & RECYCLABLES COLLECTION SERVICE IN SAMMPSON COUNTY (the “Amendment”) is made and entered into as of the later of the signature dates set forth below by and between Sampson County, North Carolina (the “County”), a body corporate and politic and a political subdivision of the State of North Carolina, and Waste Industries, LLC (the “Company”), a North Carolina limited liability company with its principal place of business located in Wake County, North Carolina.

RECITALS

A. On December 1, 2004, the County and the Company entered into a Contract for Solid Waste & Recyclables Collection (together with all amendments thereto, the “Contract”).

B. The initial term of the Contract expired on November 30, 2009; however, the term of the Contract has been extended on three prior occasions such that the Contract otherwise expired on December 31, 2018.

C. The County is in the process of evaluating its options relative to solid waste and recyclables collection, and the parties wish to further extend with retroactive effect the term of the Contract on a month-to-month basis until terminated as provided herein in order to give the County additional time to explore its options.

AGREEMENT

NOW, THEREFORE, for and in consideration of the mutual covenants and agreements set forth herein and for other good and valuable consideration, the parties incorporate the Recitals set forth above and agree as follows:

1. The contract term set forth in Section 3 is hereby retroactively extended by mutual agreement of the parties through June 30, 2019.

2. However, notwithstanding the above retroactive extension, the County may henceforth terminate the Contract for any or no reason upon thirty (30) days’ written notice to the Company.

3. Except as specifically modified herein, the Contract, as previously amended, shall remain and has remained in full force and effect.

IN WITNESS WHEREOF, this Amendment is executed and delivered on behalf of the County and the Company by their duly-authorized representatives as of the later of the signature dates set forth below.

SAMPSON COUNTY

By: _____
CLARK H. WOOTEN, Chairman,
Sampson County Board of Commissioners
Date: _____

ATTEST:

By: _____
SUSAN J. HOLDER, Clerk,
Sampson County Board of Commissioners

WASTE INDUSTRIES, LLC

By: _____
Name: _____
Title: _____
Date: _____

ATTEST:

By: _____
Name: _____
Title: _____

Sampson County
Office of Tax Assessor
PO Box 1082
Clinton, NC 28329

Phone 910-592-8146

Fax 910-592-1227

To: Ed Causey, County Manager
From: Jim Johnson, Tax Administrator
Date: January 22, 2019
Subject: Late Property Tax Exemption Application

Please see the late property tax exemption application request for Fayetteville Area Habitat for Humanity. The tax parcels are 12065854003, 12022868003 and 12066616608.

The taxpayer is requesting exemption under G. S. 105-278.6(e), nonprofit property held as a future site of low or moderate incoming housing. The property must be improved for the purpose under which the request was made within 10 years from the year the request was submitted. The property taxes are deferred and become due and payable when the property loses eligibility due to a disqualifying event.

The unwritten policy in the past has been to approve late application requests as long as the request was submitted within the same calendar year. The 2018 property tax exemption request was received on December 28, 2018.

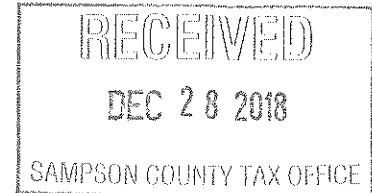
The late property tax exemption requests meets all statutory requirements other than being timely filed.

Please put on the next Board of Commissioners consent agenda for their action.



Post Office Box 3166
310 Green Street
Fayetteville, North Carolina 28302
Telephone: (910) 483/0952
Fax: (910) 486-5472

December 14, 2018



Re: Appeal Land Tax Exempt

Sampson County Board of Commissioners
c/o Jimmy Johnson

Fayetteville Area Habitat For Humanity (FAHFH) is seeking a tax exempt land appeal for the year 2018. FAHFH is a non-profit organization focused on providing Affordable Housing for local families. We are new to your county and have already started to build a Habitat community just off of Johnson Street in Clinton. We are really excited about being a part of the Sampson County Community.

In accordance with Chapter 105 – of the North Carolina Assembly, Taxation SUBCHAPTER I. LEVY OF TAXES (G.S.105-278.6(e) – “Real property held by an organization described in subdivision (a)(8) for a charitable purpose under this section as a future site for housing for individuals or families with low or moderate incomes may be classified under this section for no more than 10 years. The taxes that would otherwise be due on real property exempt under this subsection shall be a lien on the property as provided in G.S. 105-355(a).The taxes shall be carried forward in the records of the taxing unit as deferred taxes.

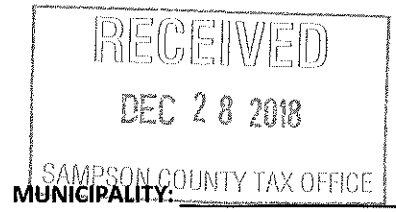
All of our properties in Sampson County are earmarked for individuals and families for Affordable Housing and therefore (as I read and understand the statute), qualify for the exemption. Please consider all of the property associated with our account number, 102329 and 120556, for exempt status. If you have any questions or comments, please let me know. Thanks!

Respectfully,

A handwritten signature in black ink, appearing to read "B. Price".

Brandon K. Price
Advocacy and Compliance Officer
Fayetteville Area Habitat for Humanity

Property Tax Exemption or Exclusion



COUNTY: Sampson

Full Name of Owner(s): Fayetteville Area Habitat For Humanity

Trade Name of Business: _____

Mailing Address of Owner: PO Box 3166 Fayetteville NC 28302

Phone Numbers: Home: _____ Work: (910) 483-0952 Cell: _____

List the Property Identification Numbers and addresses/locations for the properties included in this application (attach list if needed):

Property ID #: 12-0658540-03 Address/Location: W. Johnson Street

Property ID #: 12-0228680-03 Address/Location: W. Boney Street

Property ID #: 12-0666166-08 Address/Location: W. Johnson Street

Non-Deferment Exemptions and Exclusions—Check or write in the exemption or exclusion for which this application is made. These exemptions or exclusions do not result in the creation of deferred taxes. However, taxes for prior years of exemption or exclusion may be recoverable if it is later determined that the property did not actually qualify for exemption or exclusion for those prior years.

- | | | | |
|--|--|--|-------------------------------------|
| <input type="checkbox"/> G.S. 105-275(8) | Pollution abatement/recycling | <input type="checkbox"/> G.S. 105-278.6 | Religious educational assemblies |
| <input type="checkbox"/> G.S. 105-275(17) | Veterans organizations | <input type="checkbox"/> G.S. 105-278.6 | Home for the aged, sick, or infirm |
| <input type="checkbox"/> G.S. 105-275(18),(19) | Lodges, fraternal & civic purposes | <input type="checkbox"/> G.S. 105-278.6 | Low- or moderate-income housing |
| <input type="checkbox"/> G.S. 105-275(20) | Goodwill Industries | <input type="checkbox"/> G.S. 105-278.6 | YMCA, SPCA, VFD, orphanage |
| <input type="checkbox"/> G.S. 105-275(45) | Solar energy electric system | <input type="checkbox"/> G.S. 105-278.6A | CCRC-Attach Form AV-11 |
| <input type="checkbox"/> G.S. 105-275(46) | Charter school property | <input type="checkbox"/> G.S. 105-278.7 | Other charitable, educational, etc. |
| <input type="checkbox"/> G.S. 105-277.13 | Brownfields-Attach brownfields agreement | <input type="checkbox"/> G.S. 105-278.8 | Charitable hospital purposes |
| <input type="checkbox"/> G.S. 105-278.3 | Religious purposes | <input type="checkbox"/> G.S. 131A-21 | Medical Care Commission bonds |
| <input type="checkbox"/> G.S. 105-278.4 | Educational purposes (institutional) | <input type="checkbox"/> Other: | _____ |

Tax Deferment Programs—Check the tax deferment program for which this application is made. ***These programs will result in the creation of deferred taxes that will become immediately due and payable with interest when the property loses eligibility. The number of years for which deferred taxes will become due and payable varies by program. Read the applicable statute carefully.***

- | | |
|---|---|
| <input type="checkbox"/> G.S. 105-275(12) | Nonprofit corporation or association organized to receive and administer lands for conservation purposes |
| <input type="checkbox"/> G.S. 105-275(29a) | Historic district property held as a future site of a historic structure |
| <input type="checkbox"/> G.S. 105-277.14 | Working waterfront property |
| <input type="checkbox"/> G.S. 105-277.15A | Site infrastructure land |
| <input type="checkbox"/> G.S. 105-278 | Historic property-Attach copy of the local ordinance designating property as historic property or landmark. |
| <input checked="" type="checkbox"/> G.S. 105-278.6(e) | Nonprofit property held as a future site of low- or moderate-income housing |

Describe the property: _____

Describe how you are using the property. If another organization is using the property, give their name, how they are using the property, and any income you receive from their use: _____

AFFIRMATION: I, the undersigned, declare under penalties of law that this application and any attachments are true and correct to the best of my knowledge and belief. I have read the applicable exemption or exclusion statute. I fully understand that an ineligible transfer of the property or failure to meet the qualifications will result in the loss of eligibility. If applying for a tax deferment program, I fully understand that loss of eligibility will result in removal from the program and the immediate billing of deferred taxes.

Signature(s) of Owner(s): [Signature] Title: Compliance Office Date: 12-14-18

(All tenants of a tenancy _____ Title: _____ Date: _____

in common must sign.) _____ Title: _____ Date: _____

The Tax Assessor may contact you for additional information after reviewing this application.

Sampson County
Office of Tax Assessor
PO Box 1082
Clinton, NC 28329

Phone 910-592-8146

Fax 910-592-1227

To: Ed Causey, County Manager
From: Jim Johnson, Tax Administrator
Date: January 22, 2019
Subject: Late Property Tax Exemption Application

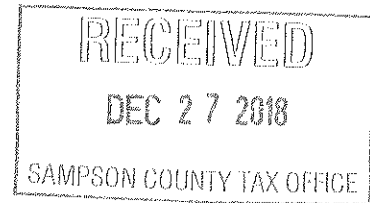
Please see the late property tax exemption application request for Human Development Council Inc. The tax parcels are 12100746602 and 16100746601.

The taxpayer is requesting exemption under G. S. 105-278.6(e), nonprofit property held as a future site of low or moderate incoming housing. The property must be improved for the purpose under which the request was made within 10 years from the year the request was submitted. The property taxes are deferred and become due and payable when the property loses eligibility due to a disqualifying event.

The unwritten policy in the past has been to approve late application requests as long as the request was submitted within the same calendar year. The 2018 property tax exemption request was received on December 27, 2018.

The late property tax exemption requests meets all statutory requirements other than being timely filed.

Please put on the next Board of Commissioners consent agenda for their action.



Human Development Council
PO Box 1513
Clinton, NC 28329

December 26, 2018

Sampson County Board of Commissioners
PO Box 1082
Clinton, NC 28329
Via USPS and email jjohnson@sampsonnc.com

Dear Sampson County Board of Commissioners,

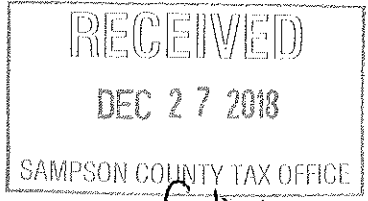
Due to the poor health of the main officer during the 2018 listing period and beyond, we are writing this letter to request that the attached application for property tax exemption/exclusion be accepted outside of the regular listing period. The main officer also resided outside of the county and was unable to attend to the affairs of the organization. We have assigned those duties to a different member of the organization, although this was done after the listing period; we are asking for the attached late application for property tax relief be accepted.

Sincerely,

A handwritten signature in cursive script, reading "Rachel E. Williams", with a horizontal line underneath.

Rachel E. Williams
Human Development Council

APPLICATION for TAX YEAR 2018



Property Tax Exemption or Exclusion

COUNTY: Sampson

MUNICIPALITY: Clinton

Full Name of Owner(s): Human Development Council Inc.

Trade Name of Business: _____

Mailing Address of Owner: PO Box 1513, Clinton, NC 28329

Phone Numbers: Home: 910 502 0739 Work: _____ Cell: _____

List the Property Identification Numbers and addresses/locations for the properties included in this application (attach list if needed):

Property ID #: 12100746602 Address/Location: Sampson St, Clinton, NC

Property ID #: 16100746601 Address/Location: Lamb Rd, Garland, NC

Property ID #: _____ Address/Location: _____

Non-Deferment Exemptions and Exclusions—Check or write in the exemption or exclusion for which this application is made. These exemptions or exclusions do not result in the creation of deferred taxes. However, taxes for prior years of exemption or exclusion may be recoverable if it is later determined that the property did not actually qualify for exemption or exclusion for those prior years.

- | | | | |
|--|--|--|-------------------------------------|
| <input type="checkbox"/> G.S. 105-275(8) | Pollution abatement/recycling | <input type="checkbox"/> G.S. 105-278.5 | Religious educational assemblies |
| <input type="checkbox"/> G.S. 105-275(17) | Veterans organizations | <input type="checkbox"/> G.S. 105-278.6 | Home for the aged, sick, or infirm |
| <input type="checkbox"/> G.S. 105-275(18),(19) | Lodges, fraternal & civic purposes | <input type="checkbox"/> G.S. 105-278.6 | Low- or moderate-income housing |
| <input type="checkbox"/> G.S. 105-275(20) | Goodwill Industries | <input type="checkbox"/> G.S. 105-278.6 | YMCA, SPCA, VFD, orphanage |
| <input type="checkbox"/> G.S. 105-275(45) | Solar energy electric system | <input type="checkbox"/> G.S. 105-278.6A | CCRC-Attach Form AV-11 |
| <input type="checkbox"/> G.S. 105-275(46) | Charter school property | <input type="checkbox"/> G.S. 105-278.7 | Other charitable, educational, etc. |
| <input type="checkbox"/> G.S. 105-277.13 | Brownfields-Attach brownfields agreement | <input type="checkbox"/> G.S. 105-278.8 | Charitable hospital purposes |
| <input type="checkbox"/> G.S. 105-278.3 | Religious purposes | <input type="checkbox"/> G.S. 131A-21 | Medical Care Commission bonds |
| <input type="checkbox"/> G.S. 105-278.4 | Educational purposes (institutional) | <input type="checkbox"/> Other: | _____ |

Tax Deferment Programs—Check the tax deferment program for which this application is made. ***These programs will result in the creation of deferred taxes that will become immediately due and payable with interest when the property loses eligibility. The number of years for which deferred taxes will become due and payable varies by program. Read the applicable statute carefully.***

- | | |
|---|---|
| <input type="checkbox"/> G.S. 105-275(12) | Nonprofit corporation or association organized to receive and administer lands for conservation purposes |
| <input type="checkbox"/> G.S. 105-275(29a) | Historic district property held as a future site of a historic structure |
| <input type="checkbox"/> G.S. 105-277.14 | Working waterfront property |
| <input type="checkbox"/> G.S. 105-277.15A | Site infrastructure land |
| <input type="checkbox"/> G.S. 105-278 | Historic property-Attach copy of the local ordinance designating property as historic property or landmark. |
| <input checked="" type="checkbox"/> G.S. 105-278.6(e) | Nonprofit property held as a future site of low- or moderate-income housing |

Describe the property: Sampson Street/Clinton, NC: Vacant land next to low income housing project
Lamb Road/Garland, NC: Forest/swampland within/adjacent to small community in Garland, NC

Describe how you are using the property. If another organization is using the property, give their name, how they are using the property, and any income you receive from their use: Property is being used as a future site for a low income housing project. Beginning in 2017, an application to develop site.

AFFIRMATION: I, the undersigned, declare under penalties of law that this application and any attachments are true and correct to the best of my knowledge and belief. I have read the applicable exemption or exclusion statute. I fully understand that an ineligible transfer of the property or failure to meet the qualifications will result in the loss of eligibility. If applying for a tax deferment program, I fully understand that loss of eligibility will result in removal from the program and the immediate billing of deferred taxes.

Signature(s) of Owner(s): <u>[Signature]</u>	Title: <u>President</u>	Date: <u>12/21/18</u>
(All tenants of a tenancy in common must sign.) <u>[Signature]</u>	Title: <u>Officer</u>	Date: <u>12/21/18</u>
_____	Title: _____	Date: _____

The Tax Assessor may contact you for additional information after reviewing this application.

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

271485

FILED

JUL 31 10 32 AM '61

ARTICLES OF INCORPORATION

THOMAS EURE
SECRETARY OF STATE
NORTH CAROLINA

OF
HUMAN DEVELOPMENT COUNCIL, INCORPORATED
(Name of Corporation)

A NON-PROFIT CORPORATION

We, the undersigned natural persons of the age of twenty-one years or more, acting as incorporators for the purpose of creating a non-profit corporation under the laws of the State of North Carolina, as contained in Chapter 55A of the General Statutes of North Carolina, entitled "Non-Profit Corporation Act", and the several amendments thereto, do hereby set forth:

1. The name of the corporation is HUMAN DEVELOPMENT COUNCIL, INCORPORATED

2. The period of duration of the corporation shall be perpetual
(May be perpetual or for a limited period)

3. The purposes for which the corporation is organized are:

- A. To apply for, receive, and coordinate funds from various governmental and or philanthropic organizations for the purpose of implementing, operating, and coordinating various public service programs.
- B. To provide assistance to individuals and groups engaged in civic, cultural, and economic endeavors.
- C. To motivate the culturally deprived and economically disadvantaged to become self-sustaining members of the community, who will contribute to the progress of the county, state, and nation.
- D. To organize and implement various worthwhile community projects to help the needy and underprivileged.
- E. To establish and administer a Scholarship Fund for needy and worthy individuals.

4. The corporation is to have the following class or classes of members: (If there are to be no members, so state.)

The corporation may have members which will be divided into such classes as shall be provided in the Constitution and By-Laws. All members shall be accepted, appointed, elected or designated in the manner provided in the Constitution and By-Laws.

5. Directors of the corporation shall be elected in the following manner:

The Directors of the Corporation shall be elected by the members in the manner provided in the Constitution and By-Laws.

6. The address of the initial registered office of the corporation is as follows:

Street address, (if none, so state) 706 McKoy Street

City or town Clinton

County Sampson

The name of the initial registered agent of the corporation at the above address is _____

Joseph C. Williams

7. The number of directors constituting the initial board of directors shall be six, and the names and addresses (including street and number, if any) of the persons who are to serve as directors until the first meeting of the corporation or until their successors are elected and qualified are:

NAME	STREET ADDRESS (If none, so state)	CITY OR TOWN
Mr. Robert E. Williams	110 W. Lee Street	Clinton
Mr. Johnny C. Bridgen, Jr.	814 W. Main Street	Clinton
Mr. Ernest L. Fryar	1002 Holmes Street	Clinton
Ms. Patricia Warren	P. O. Box 547	Roseboro
Ms. Sallie Watson	P. O. Box 343	Newton Grove
Mr. Joseph C. Williams	706 McKoy Street	Clinton

8. The names and addresses (including street and number, if any) of all the incorporators are:

NAME	STREET ADDRESS (If none, so state)	CITY OR TOWN
Mr. Johnny C. Bridgen, Jr.	814 W. Main Street	Clinton
Mr. Joseph C. Williams	706 McKoy Street	Clinton

9. In addition to the powers granted corporations under the laws of the State of North Carolina, the corporation shall have full power and authority to

No part of the net earnings of the corporation shall inure to the benefit of, or be distributable to its members, trustees, officers, or other private persons, except that the corporation shall be authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of the purposes set forth in Article Third hereof. No substantial part of the activities of the corporation shall be the carrying on of propaganda, or otherwise attempting to influence legislation, and the corporation shall not participate in, or intervene in (including the publishing or distribution of statements) any political campaign on behalf of any candidate for public office.

Notwithstanding any other provision of these articles, the corporation shall not carry on any other activities not permitted to be carried on (a) by a corporation exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code of 1954 (or the corresponding provision of any future United States Internal Revenue Law) or (b) by a corporation, contributions to which are deductible under section 170(c)(2) of the Internal Revenue Code of 1954 (or the corresponding provision of any future United States Internal Revenue Law).

Upon the dissolution of the corporation, the Board of Trustees shall, after paying or making provision for the payment of all of the liabilities of the corporation, dispose of all of the assets of the corporation exclusively for the purposes of the corporation in such manner, or to such organization or organizations organized and operated exclusively for charitable, educational, religious, or scientific purposes as shall at the time qualify as an exempt organization or organizations under section 501(c)(3) of the Internal Revenue Code of 1954 (or the corresponding provision of any future United States Internal Revenue Law), as the Board of Trustees shall determine. Any such assets not so disposed of shall be disposed of by the Court of Common Pleas of the county in which the principal office of the corporation is then located, exclusively for such purposes or to such organization or organizations, as said Court shall determine, which are organized and operated exclusively for such purposes.

IN TESTIMONY WHEREOF, we have hereunto set our hands, this the 25th day
of July, A.D. 1980.

Joseph C. Williams
Johnny C. Pridgen Jr.

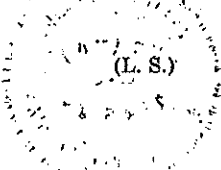
STATE OF NORTH CAROLINA
COUNTY OF SAMPSON

This is to certify that on the 25th day of July, A.D. 1980, before
me, a Notary Public of said County and State personally appeared
Messrs. Joseph C. Williams and Johnny C. Pridgen, Jr.

who, I am satisfied, are the persons named in and who executed the foregoing Article of Incorporation, and I having first made known to them the contents thereof, they did each acknowledge that they signed and delivered the same as their voluntary act and deed for the uses and purposes therein expressed.

In Testimony Whereof, I have hereunto set my hand and official seal, this the 25th day
of July, A.D. 1980.

Marrell J. Pridgen



My Commission Expires May 9, 1984

*Insert any provisions desired to be included in the Articles of Incorporation such as: regulation of internal affairs of the corporation, any matters required to be set forth in the by-laws, etc. See Chapter 55A of the General Statutes.

OFFICE OF THE SAMPSON COUNTY TAX ADMINISTRATOR

P. O. BOX 1082 - CLINTON, NORTH CAROLINA 28329-1082

8869

JIM JOHNSON
Tax Administrator

Telephone 910-592-8146
910-592-8147

SAMPSON COUNTY BOARD OF COMMISSIONERS
406 COUNTY COMPLEX ROAD, BUILDING C
CLINTON, NORTH CAROLINA 28328

Members:

Pursuant to North Carolina G. S. 105-381, I hereby demand refund and remission of taxes assessed and collected by Sampson County against the property owned by Darrell Frederick Wright in _____ Township, Sampson County, for the year(s) and in the amount(s) of:

YEAR	
2018	\$ 144.48
	\$
	\$
	\$
	\$

TOTAL REFUND \$ 144.48

These taxes were assessed through clerical error as follows.

Bill # 0043800212
EKR4296
Tax Turn in (sold)
2014 Chev

602	County Tax	125.86
	School Tax	
	Fire Tax	
607	City Tax	15.62
	TOTAL \$	144.48

Mailing Address.

3006 EASH ST
Goldsboro NC 27534

Yours very truly

Darrell Wright
Taxpayer

Social Security # _____

RECOMMEND APPROVAL:

Jim Johnson
Sampson County Tax Administrator

Board Approved _____
Date _____ Initials _____

OFFICE OF THE SAMPSON COUNTY TAX ADMINISTRATOR

P. O. BOX 1082 - CLINTON, NORTH CAROLINA 28329-1082

8867

JIM JOHNSON
Tax Administrator

Telephone 910-592-8146
910-592-8147

SAMPSON COUNTY BOARD OF COMMISSIONERS
406 COUNTY COMPLEX ROAD, BUILDING C
CLINTON, NORTH CAROLINA 28328

Members:

Pursuant to North Carolina G. S. 105-381, I hereby demand refund and remission of taxes assessed and collected by Sampson County against the property owned by Lucy Strickland Burnette in _____ Township, Sampson County, for the year(s) and in the amount(s) of:

YEAR	
2019	\$ _____
1	\$ _____
	\$ _____
	\$ _____
	\$ _____

TOTAL REFUND \$ 167.79

These taxes were assessed through clerical error as follows.

2018 Toyota
Vehicle Totalled, Tag turned In
TAG # FJT 3184

County Tax	<u>152.12</u>
School Tax	_____
FIS Fire Tax	<u>15.67</u>
City Tax	_____
TOTAL \$	<u>167.79</u>

Mailing Address.

X 7648 N US 421 Hwy.
Clinton, NC 28328

Yours very truly

Lucy Burnette
Taxpayer

X
Social Security # _____

RECOMMEND APPROVAL:

Jim Johnson
Sampson County Tax Administrator

Board Approved _____
Date _____ Initials _____

OFFICE OF THE SAMPSON COUNTY TAX ADMINISTRATOR

P. O. BOX 1082 - CLINTON, NORTH CAROLINA 28329-1082

8875

JIM JOHNSON
Tax Administrator

Telephone 910-592-8146
910-592-8147

SAMPSON COUNTY BOARD OF COMMISSIONERS
406 COUNTY COMPLEX ROAD, BUILDING C
CLINTON, NORTH CAROLINA 28328

Members:

Pursuant to North Carolina G. S. 105-381, I hereby demand refund and remission of taxes assessed and collected by Sampson County against the property owned by Tony Wood in _____ Township, Sampson County, for the year(s) and in the amount(s) of:

YEAR	
<u>2017</u>	\$ <u>156.73</u>
<u>S</u>	\$ <u>S</u>
	\$ _____
	\$ _____
	\$ _____
	\$ _____
	\$ _____
TOTAL REFUND	\$ <u>156.73</u>

These taxes were assessed through clerical error as follows.

Bill # 0021124362
Jenny 289
Tag Turn in (sold)
2013 Lexus

602	County Tax	<u>94.38</u>
501	School Tax	<u>16.59</u>
	Fire Tax	_____
T02	City Tax	<u>45.76</u>
	TOTAL \$	<u>156.73</u>

Mailing Address.

303 STEWART AVE.
CLINTON NC 28328


Yours very truly



Taxpayer

Social Security:

RECOMMEND APPROVAL



Sampson County Tax Administrator

Board Approved _____
Date _____ Initials _____

OFFICE OF THE SAMPSON COUNTY TAX ADMINISTRATOR

P. O. BOX 1082 - CLINTON, NORTH CAROLINA 28329-1082

8857

JIM JOHNSON
Tax Administrator

Telephone 910-592-8146
910-592-8147

SAMPSON COUNTY BOARD OF COMMISSIONERS
406 COUNTY COMPLEX ROAD, BUILDING C
CLINTON, NORTH CAROLINA 28328

Members:

Pursuant to North Carolina G. S. 105-381, I hereby demand refund and remission of taxes assessed and collected by Sampson County against the property owned by Jesse Cleve Sumner in _____ Township, Sampson County, for the year(s) and in the amount(s) of:

YEAR	\$
<u>2019</u>	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____

TOTAL REFUND \$ 133.26

These taxes were assessed through clerical error as follows.

*2015 Chev
White Gold Tag Transfer
Tag # YH 6984*

6020 County Tax	<u>118.85</u>
School Tax	_____
FI9 Fire Tax	<u>14.41</u>
City Tax	_____
TOTAL \$	<u>133.26</u>

Yours very truly

Taxpayer

Social Security # _____

RECOMMEND APPROVAL:

Sampson County Tax Administrator

Mailing Address.

L 5005 Garland Hwy
Clinton NC 28328

Board Approved _____ Date _____ Initials _____

OFFICE OF THE SAMPSON COUNTY TAX ADMINISTRATOR

P. O. BOX 1082 - CLINTON, NORTH CAROLINA 28329-1082

8872

JIM JOHNSON
Tax Administrator

Telephone 910-592-8146
910-592-8147

SAMPSON COUNTY BOARD OF COMMISSIONERS
406 COUNTY COMPLEX ROAD, BUILDING C
CLINTON, NORTH CAROLINA 28328

Members:

Pursuant to North Carolina G. S. 105-381, I hereby demand refund and remission of taxes assessed and collected by Sampson County against the property owned by Linda Faye Wynn in _____ Township, Sampson County, for the year(s) and in the amount(s) of:

YEAR	\$
<u>2019</u>	<u>/</u>
<u>/</u>	<u>/</u>
<u>/</u>	<u>/</u>
<u>/</u>	<u>/</u>
<u>/</u>	<u>/</u>

TOTAL REFUND \$ 343.08

These taxes were assessed through clerical error as follows.

*2016 GMC
Vehicle Sold, Tag Turned In
Tag # PEY 7167*

G02 County Tax	<u>264.52</u>
501 School Tax	<u>46.49</u>
F19 Fire Tax	<u>32.07</u>
City Tax	<u>/</u>
TOTAL \$	<u>343.08</u>

Mailing Address.

X 109 DUFFERS WALK
CLINTON NC 28328

Yours very truly

X
Taxpayer

Social Security _____

RECOMMEND APPROVAL

Jim Johnson
Sampson County Tax Administrator

Board Approved _____

Date

Initials

OFFICE OF THE SAMPSON COUNTY TAX ADMINISTRATOR

P. O. BOX 1082 - CLINTON, NORTH CAROLINA 28329-1082

8859

JIM JOHNSON
Tax Administrator

Telephone 910-592-8146
910-592-8147

SAMPSON COUNTY BOARD OF COMMISSIONERS
406 COUNTY COMPLEX ROAD, BUILDING C
CLINTON, NORTH CAROLINA 28328

Members:

Pursuant to North Carolina G. S. 105-381, I hereby demand refund and remission of taxes assessed and collected by Sampson County against the property owned by Smith, Catherine Diane C. + Strickland Swike in Piney Grove Township, Sampson County, for the year(s) and in the amount(s) of: 13021796002

YEAR	
<u>2018</u>	\$ <u>79.77</u>
<u>2017</u>	\$ <u>81.68</u>
<u>2016</u>	\$ <u>82.18</u>
	\$ _____
	\$ _____
TOTAL REFUND	\$ <u>243.63</u>

These taxes were assessed through clerical error as follows.

Taxed on 150 acres too much. Released 34.50 acres to Wayne County but didn't correct acreage here in 2015.

60/ County Tax 243.63
 School Tax _____
 Fire Tax _____
 City Tax _____
 TOTAL \$ 243.63

Mailing Address.

Yours very truly
Catherine Diane Smith
Strickland Swike
Taxpayer

671 Hollingsworth Rd
Mt Olive NC 28365

Social Security # _____

RECOMMEND APPROVAL:

Jim Johnson
Sampson County Tax Administrator

Board Approved _____
Date _____ Initials _____

OFFICE OF THE SAMPSON COUNTY TAX ADMINISTRATOR

P. O. BOX 1082 - CLINTON, NORTH CAROLINA 28329-1082

8861

JIM JOHNSON
Tax Administrator

Telephone 910-592-8146
910-592-8147

SAMPSON COUNTY BOARD OF COMMISSIONERS
406 COUNTY COMPLEX ROAD, BUILDING C
CLINTON, NORTH CAROLINA 28328

Members:

Pursuant to North Carolina G. S. 105-381, I hereby demand refund and remission of taxes assessed and collected by Sampson County against the property owned by Noel Thompson in Piney Grove Township, Sampson County, for the year(s) and in the amount(s) of: 176 Scarlet Ln (lot 10)

YEAR	
<u>2018</u>	\$ <u>652.71</u>
<u>2016</u>	\$ <u>656.35</u>
<u>2015</u>	\$ <u>656.35</u>
<u>2014</u>	\$ <u>656.35</u>
	\$ _____
	\$ _____
TOTAL REFUND	\$ <u>2621.76</u>

These taxes were assessed through clerical error as follows.
Parcel 13100944012 -
Dw was DL here in error
by Retail in 2011. Dw
listed & billed correctly
on LH 13016914801 -
2017 was released -

601 - County Tax	<u>2417.56</u>
School Tax	_____
F10 - Fire Tax	<u>204.20</u>
City Tax	_____
TOTAL \$	<u>2621.76</u>

Mailing Address.

Noel Thompson
2750 Rowan Rd
Clinton NC 28328

Yours very truly

Noel Thompson
Taxpayer

Social Security # _____

RECOMMEND APPROVAL
Jim Johnson
Sampson County Tax Administrator

Board Approved _____
Date _____ Initials _____



Account Information

Parcel 13-1009440-12
 Location *** MULTIPLE ***
 Name *** VARIOUS ***

Preferences

Notes/Alerts

Special Conditions/Notes

Special conditions exist for one or more account bills.

Effective Date
 Due 01/04/2019

Account Bills

Year	Type	Bill	NSC	Reference	Due Date	Billed	Abt/Adj	Pmt/Crd	Unpaid	Interest Paid
2002	RE-R	30046	0	LOT#10BI THOM...	09/01/2002	27.61	0.00	27.61	0.00	0.00
2003	RE-R	37993	0	LOT#10BI THO...	09/01/2003	39.47	0.00	39.47	0.00	0.00
2004	RE-R	30868	0	LOT#10BI THO...	09/10/2004	39.47	0.00	39.47	0.00	0.00
2005	RE-R	38689	0	LOT#10BI THO...	09/01/2005	45.26	0.00	45.26	0.00	0.00
2006	RE-R	39182	0	LOT#10BI THO...	09/01/2006	47.47	0.00	47.47	0.00	0.00
2007	RE-R	31963	0	LOT#10BI THO...	09/01/2007	47.47	0.00	47.47	0.00	0.00
2008	RE-R	32233	0	LOT#10BI THO...	09/01/2008	49.95	2.00	51.95	0.00	2.52
2009	RE-R	32410	0	LOT#10BI THO...	09/01/2009	49.95	0.00	49.95	0.00	1.75
2010	RE-R	32586	0	LOT#10BI THO...	09/01/2010	49.95	0.00	49.95	0.00	1.75
2011	RE-R	41768	0	LOT#10BI THO...	09/01/2011	683.29	0.00	683.29	0.00	0.00
2012	RE-R	42072	0	LOT#10BI THO...	09/01/2012	683.29	0.00	683.29	0.00	0.00
2013	RE-R	42728	0	LOT#10BI THO...	09/01/2013	691.37	0.00	691.37	0.00	0.00
2014	RE-R	42849	0	LOT#10BI THO...	09/01/2014	727.76	0.00	727.76	0.00	0.00
2015	RE-R	43040	0	LOT#10BI THO...	09/01/2015	727.76	0.00	727.76	0.00	0.00
2016	RE-R	43252	0	LOT#10BI THO...	09/01/2016	727.76	0.00	727.76	0.00	0.00
2017	RE-R	43451	1	LOT#10BI THO...	09/01/2017	723.72	-649.71	0.00	74.01	0.00
2018	RE-R	35115	0	LOT#10BI THO...	09/01/2018	723.72	0.00	723.72	0.00	0.00
Totals:						6,085.27	-647.71	5,363.55	74.01	6.02

Owners: BANEGAS, ELDENIDA YANIRA MOREL
 176 SCARLET LN
 FAISON NC 28341

Subd: DP Dirt Private Road

Parcel: A average
 Sale Dt: 06/11/09 Price: Db/Pq Valid. Code
 Fronting: 12/07/07 Location: LH/DW
 Parking: No Valid Sale
 Utility: ;
 Zoning:

Sketch Vectors
Vector
 A00CU28R72D28L72 A01R43CD12R16U12L16 A02U28R14CU4R11D4L11

Improvement Description: R1 double wide moho

Story:	1	FP Stacks:	2	Phys Cond:	A	% Complete:	
Class:	single family	BSMT:	Gar:	CDU:	AV	Grade:	D
Ext Wall:	aluminum/steel	Attic:	no attic/unfinis	Over Depr Tb:		C&D Fact:	
Yr Bt:	2000	Rooms:	7	Fnct Dep %:		C&D Desc:	
Eff Year:		Bedrooms:	4	Fnct Desc:		TV/SF	21.47
Heating:	heat pump	Unfin Area:		Econ Dep%:		SP/SF	0.00
Fuel:		Fin Bsm Area:		Econ Desc:		RCN/SF	35.78
System:	heat and a/c	Rec Room Area:		N-Fact:		RCNLD/SF	21.47

L#	Low	1st	2nd	3rd	Description	Area	Value(RCN)	Yr Bt	EFYr	Bt	Grd	CDU	%Gd	Table	% Cmp	RCNLD					
0					Double Wide Moho	2,016	69,636	2000			D	AV	60		60	41,782					
1	ST				Stoop	192	1,901	2000			D	AV	60		60	1,141					
2	WD				Wood Deck	44	587	2000			D	AV	60		60	352					
A																					
D																					
N																					
S																					
<table border="0" style="width:100%"> <tr> <td style="width:15%">HSF:</td> <td style="width:15%">2,016</td> <td style="width:15%">TSF:</td> <td style="width:15%">72,124</td> <td style="width:15%">Total:</td> <td style="width:15%">43,275</td> </tr> </table>																HSF:	2,016	TSF:	72,124	Total:	43,275
HSF:	2,016	TSF:	72,124	Total:	43,275																



Account Information

Parcel 13-0169148-
 Location
 Name BANEGAS, ELDENIDA YANIRA MOREL

Effective Date
 Due 01/04/2019

Notes/Alerts
 Special Conditions/Notes

Account Bills

Year Type	Bill	NSC	Reference	Due Date	Billed	Abt/Adj	Pmt/Crd	Unpaid	Interest Paid
2017	RE-D	201721	0	09/01/2017	387.31	0.00	387.31	0.00	7.75
Totals:					387.31	0.00	387.31	0.00	7.75



Account Information

Parcel 13-0169148-01
 Location *** MULTIPLE ***
 Name *** VARIOUS ***

Notes/Alerts

Special Conditions/Notes

Effective Date
 Due 01/04/2019

Account Bills

Year Type	Bill	NSC	Reference	Due Date	Billed	Abt/Adj	Pmt/Crd	Unpaid	Interest Paid
2008	RE-R	32517	0 176 SCARLET LN	09/01/2008	313.53	2.00	315.53	0.00	15.32
2009	RE-R	30958	0 176 SCARLET LN	09/01/2009	313.53	0.00	313.53	0.00	0.00
2010	RE-R	31106	0 176 SCARLET LN	09/01/2010	313.53	0.00	313.53	0.00	6.27
2011	RE-R	1594	0 176 SCARLET LN	09/01/2011	365.68	0.00	365.68	0.00	0.00
2012	RE-R	1616	0 176 SCARLET LN	09/01/2012	365.68	0.00	365.68	0.00	7.31
2013	RE-R	1647	0 176 SCARLET LN	09/01/2013	370.00	3.00	373.00	0.00	15.86
2014	RE-R	1651	0 176 SCARLET LN	09/01/2014	389.47	0.00	389.47	0.00	7.79
2015	RE-R	1671	0 176 SCARLET LN	09/01/2015	389.47	0.00	389.47	0.00	0.00
2016	RE-R	1700	0 176 SCARLET LN	09/01/2016	389.47	15.00	404.47	0.00	13.63
2017	RE-R	1706	0 176 SCARLET LN	09/01/2017	0.00	0.00	0.00	0.00	0.00
2018	RE-R	34067	0 176 SCARLET LN	09/01/2018	387.31	0.00	387.31	387.31	0.00
Totals:					3,597.67	20.00	3,230.36	387.31	64.18

OFFICE OF THE SAMPSON COUNTY TAX ADMINISTRATOR

P. O. BOX 1082 - CLINTON, NORTH CAROLINA 28329-1082

8836

JIM JOHNSON
Tax Administrator

Telephone 910-592-8146
910-592-8147

SAMPSON COUNTY BOARD OF COMMISSIONERS
406 COUNTY COMPLEX ROAD, BUILDING C
CLINTON, NORTH CAROLINA 28328

Members:

Pursuant to North Carolina G. S. 105-381, I hereby demand refund and remission of taxes assessed and collected by Sampson County against the property owned by Christopher Keith Matthews in Taylor's Bridge Township, Sampson County, for the year(s) and in the amount(s) of: 17-0646801-03

YEAR	
<u>2017</u>	\$ <u>863.17</u>
<u>2016</u>	\$ <u>868.00</u>
<u>2015</u>	\$ <u>868.00</u>
<u>2014</u>	\$ <u>868.00</u>
	\$ _____
	\$ _____
TOTAL REFUND	\$ <u>3467.17</u>

These taxes were assessed through clerical error as follows.

Tax Parcel Assessed with Six Swine Houses. Contains only 5 Swine Houses.

601 County Tax	<u>3197.13</u>
School Tax	_____
F23 Fire Tax	<u>270.04</u>
City Tax	_____
TOTAL \$	<u>3467.17</u>

Mailing Address.

161 Raven Ln
Clinton, NC 28328

Yours very truly

[Signature]
Taxpayer

Social Security # _____

RECOMMEND APPROVAL

[Signature]
Sampson County Tax Administrator

Board Approved _____

Date

Initials



Bill Information

Year 2017 Category RE-R Number 27771

Notes/Alerts

JAN 1 Owner: MATTHIS, CHRISTOPHER

- Special Conditions/Notes
- View prior unpaid bills
- View ancestor prior unpaid bills

Effective Date

Due 12/11/2018

Billed Item Information

Year_Parcel 2017_17064680103 View Source
 Owner of record's customer number 111502
 Owner of record's name MATTHIS, CHRISTOPHER KEITH

Customer Information

Customer ID 111502 View Bills

MATTHIS, CHRISTOPHER KEITH
 161 RAVEN LN
 CLINTON, NC 28328
 592-2200

Property Information

Parcel ID 17-0646801-03 View Bills
 Alt Parc 2410-77-5746
 Prop Loc L15 0 548 SR 421

Installments Charges History Events Audits

Due Date	Billed	Abt/Adj	Pmt/Crd	Unpaid	Interest Paid	Interest Due	Total Due
09/01/2017	5,300.40	0.00	5,300.40	0.00	145.76	0.00	0.00
Totals:	5,300.40	0.00	5,300.40	0.00	145.76	0.00	0.00

Attachments (0)

17 of 18

OVR



Ownership Information

Name1: MATTHIS, CHRISTOPHER KEITH
 Name2: _____
 Owner SSN: 242339874
 DBA: _____
 Add'l names: N
 Own: _____
 Lender: _____
 Acct: _____
 Serv: _____
 Legal Description: _____
 L15 0 54B SR 421

Parcel Information

Year: 2017 Bill: 27771 Tax year(s): 2017
 Parcel: 17-0646801-03
 Alt: 2410-77-5746
 Street: _____
 Unit: _____
 Juris: 17 Class: AG Status: A
 Subdiv: 0 Zone: _____ List: L
 # farm: _____ SIC: _____ Exempt: N
 SF: 4701866 Bk/pg: 1223/953
 Acres: 107.940 Date: 02/07/1996

Chgs/Taxes
 Values
 Inquiry

Taxes/Abatements/Exemptions/Prelim Adjustments

Charge	Rate	Amount
F23	0.070000	414.56
G01	0.823000	4885.84
Totals		
Taxes		5,300.40
Exempt/abated		.00
Net taxes		5,300.40

Assessment Values

	Prev year	This year
Land val	96,013	96,013
Bldg val	549,184	549,184
Pers val		
Gross	645,197	645,197
Spec assmnt bal		.00
Curr land use	AG	52,974
Curr val exem		
Curr taxable		592,223

Display charges and taxes for the current record.

OVR



Customer Information

Customer ID: 111502 [View Bills](#)
 MATTHIS, CHRISTOPHER KEITH
 161 RAVEN LN
 CLINTON, NC 28328
 592-2200

Property Information

Parcel ID: 17-0646801-03 [View Bills](#)
 Alt Parc: 2410-77-5746
 Prop Loc: L15 0 548 SR 421

Bill Information

Year: 2016 Category: RE-R Number: 27621
 Notes/Alerts: JAN 1 Owner: MATTHIS, CHRISTOPHER

- [Special Conditions/Notes](#)
- [View prior unpaid bills](#)
- [View ancestor prior unpaid bills](#)

Effective Date: Due 12/11/2018

Billed Item Information

Year_Parc: 2016_17064680103 [View Source](#)
 Owner of record's customer number
 Owner of record's name

Installments

Charges History Events Audits

Due Date	Billed	Abt/Adj	Pmt/Crd	Unpaid	Interest Paid	Interest Due	Total Due
09/01/2016	5,330.01	0.00	5,330.01	0.00	0.00	0.00	0.00
Totals:	5,330.01	0.00	5,330.01	0.00	0.00	0.00	0.00



Parcel Information

Year: 2016 Bill: 27621 Tax year(s): 2016

Parcel: 17-0646801-03

Alt: 2410-77-5746

Street: L15 0 54B SR 421

Juris: 17 Class: AG Status: A

Subdiv: 0 Zone: List: L

fam: SIC: Exempt: N

SF: 4701866 8k/pg 1223/953

Acres: 107.940 Date: 02/07/1996

Ownership Information

Name1: MATTHIS, CHRISTOPHER KEITH

Name2:

Owner SSN: 242339874 Add'l names: N

DBA: Own:

IAN 1 Owner: MATTHIS, CHRISTOPHER KEITH

Lender: Acct: Serv:

Legal Description: L15 0 54B SR 421

- Chgs/Taxes
- Values
- Inquiry

Assessment Values

	Prev year	This year
Land val	96,013	96,013
Blgd val	549,184	549,184
Pers val		
Gross	645,197	645,197
Spec assmnt bal		.00
Curr land use	AG	52,974
Curr val exam		
Curr taxable		592,223

Taxes/Abatements/Exemptions/Prelim Adjustments

Charge	Rate	Amount
F23	0.070000	414.56
G01	0.830000	4915.45
Exemption	Date <td>Amount</td>	Amount

Totals

Taxes	5,330.01
Exempt/abated	.00
Net taxes	5,330.01

Display charges and taxes for the current record.

OVR

My File Edit Tools Help

- Original Bill
- Reprint
- Garnish
- Preferences
- Diagnostics

Bill Information
 Year Category Number
 2015 RE-R 27445
 Notes/Alerts
 JAN 1 Owner: MATTHIS, CHRISTOPHER

- Special Conditions/Notes
- View prior unpaid bills
- View ancestor prior unpaid bills

Effective Date
 Due 12/11/2018

Billed Item Information
 Year_Parcels 2015_17064680103 [View Source](#)
 Owner of record's customer number
 Owner of record's name

Customer Information
 Customer ID 111502 [View Bills](#)
 MATTHIS, CHRISTOPHER KEITH
 161 RAVEN LN
 CLINTON, NC 28328
 592-2200

Property Information
 Parcel ID 17-0646801-03 [View Bills](#)
 Alt Parc 2410-77-5746
 Prop Loc L15 0 548 SR 421

Installments Charges History Events Audits

Due Date	Billed	Abt/Adj	Unpaid	Interest Paid	Interest Due	Total Due
09/01/2015	5,330.01	0.00	0.00	0.00	0.00	0.00
Totals:	5,330.01	0.00	0.00	0.00	0.00	0.00

15 of 18 [Attachments \(0\)](#)



Parcel Information

Year: 2015 Bill: 27445 Tax year(s): 2015

Parcel: 17-0646801-03

Alt: 2410-77-5746

Street: L15 0 54B SR 421

Juris: I7 Class: AG Status: A

Subdiv: 0 Zone: List: L

farm: SIC: Exempt: N

SF: 4701866 Bk/pg: 1223/953

Acres: 107.940 Date: 02/07/1996

Ownership Information

Name1: MATTHIS, CHRISTOPHER KEITH

Name2:

Owner SSN: 242339874 Add'l names: N

DBA: Own

IAN 1 Owner: MATTHIS, CHRISTOPHER KEITH

Lender: Acct: Serv:

Legal Description: L15 0 54B SR 421

- Chgs/Taxes
- Values
- Inquiry

Assessment Values

	Prev year	This year
Land val	96,013	96,013
Bldg val	549,184	549,184
Pers val		
Gross	645,197	645,197
Spec assmnt bal		
Curr land use	AG	
Curr val exem		
Curr taxable		592,223

Taxes/Abatements/Exemptions/Prelim Adjustments

Charge	Rate	Amount
F23	0.070000	414.56
G01	0.830000	4915.45
Exemption	Date	Amount

Totals

Taxes	5,330.01
Exempt/abated	.00
Net taxes	5,330.01

Display charges and taxes for the current record.

OVR



Bill Information

Year: 2014
 Category: RE-R
 Number: 27267

Notes/Alerts

JAN 1 Owner: MATTHIS, CHRISTOPHER

- Special Conditions/Notes
- View prior unpaid bills
- View ancestor prior unpaid bills

Effective Date

Due 12/11/2018

Billed Item Information

Year_Parcel: 2014_17064680103 [View Source](#)

Owner of record's customer number

Owner of record's name

Customer Information

Customer ID: 111502 [View Bills](#)

MATTHIS, CHRISTOPHER KEITH
 161 RAVEN LN
 CLINTON, NC 28328
 592-2200

Property Information

Parcel ID: 17-0646801-03 [View Bills](#)
 Alt Parc: 2410-77-5746
 Prop Loc: L15 0 54B SR 421

Installments

Due Date	Billed	Abt/Adj	Pmt/Crd	Unpaid	Interest Paid	Interest Due	Total Due
09/01/2014	5,330.01	0.00	5,330.01	0.00	106.60	0.00	0.00
Totals:	5,330.01	0.00	5,330.01	0.00	106.60	0.00	0.00

Attachments (0)

14 of 18

OVR



Parcel Information

2014 Bill 27267 Tax year(s) 2014
 17-0646801-03
 2410-77-5746
 L15 0 54B SR 421
 Juris 17 Class AG Status A
 Subdiv 0 Zone Exempt L
 # fam SIC N
 SF 4701866 Bk/pg 1223/953
 Acres 107.940 Date 02/07/1996

Ownership Information

Name1 MATTHIS, CHRISTOPHER KEITH
 Name2
 Owner SSN 242339874 Add'l names N
 DBA Owrn
 Lender JAN 1 Owner: MATTHIS, CHRISTOPHER KEITH Acct Serv
 Legal Description I.15 0 54B SR 421

- Chgs/Taxes
- Values
- Inquiry

Assessment Values

	Prev year	This year
Land val	96,013	96,013
Bldg val	549,184	549,184
Pers val		
Gross	645,197	645,197
Spec assmnt bal		.00
Curr land use	AG	AG
Curr val exem		
Curr taxable		592,223

Taxes/Abatements/Exemptions/Prelim Adjustments

Charge	Rate	Amount
F23	0.070000	414.56
G01	0.830000	4915.45
Exemption	Date	Amount

Totals	Amount
Taxes	5,330.01
Exempt/abated	.00
Net taxes	5,330.01

Display charges and taxes for the current record.

OVR

2008 Hensat



OFFICE OF THE SAMPSON COUNTY TAX ADMINISTRATOR

Members:

Pursuant to North Carolina G. S. 105-381, I hereby demand a release and adjustment of taxes assessed by Sampson County against the property owned by L4H Farms LLC

in _____ Township, Sampson County, for the year(s) and in the amount(s) of:

Year	<u>2018</u>	\$	<u>212.36</u>
	_____	\$	_____
	_____	\$	_____
	_____	\$	_____
	_____	\$	_____
Total Release/Adjustment		\$	_____

County Tax	\$	<u>127.88</u>
School Tax	\$	<u>22.48</u>
Fire Tax	\$	_____
City Tax	\$	<u>- 62.~</u>
Total	\$	<u>212.36</u>

The taxes were assessed through clerical error or an illegal tax as follows:

2007 EBY TRAILER listed
IN Duplin Co.

Acct# 30859

PID# 6493

Release # 31328

Taxpayer:

L4H Farms, LLC

Tax Administrator:

[Signature]

Board Approved:

_____ Date

_____ Initials

OFFICE OF THE SAMPSON COUNTY TAX ADMINISTRATOR

Members:

Pursuant to North Carolina G. S. 105-381, I hereby demand a release and adjustment of taxes assessed

by Sampson County against the property owned by Noel Thompson

in Piney Grove Township, Sampson County, for the year(s) and in the

amount(s) of: (13100944012) 176 Scarlet Ln

Year	<u>2017</u>	\$	<u>652.71</u>
		\$	
		\$	
		\$	
		\$	
Total Release/Adjustment		\$	

<u>601</u> -	County Tax	\$	<u>601.66</u>
	School Tax	\$	
<u>F10</u> -	Fire Tax	\$	<u>51.05</u>
	City Tax	\$	
	Total	\$	<u>652.71</u>

The taxes were assessed through clerical error or an illegal tax as follows:

DW located + billed on this parcel was placed in error during Reval 2011 - this DW is listed + paid on LH (3016914801) -

Taxpayer: Noel Thompson

Tax Administrator: [Signature]

Board Approved: _____
Date Initials

OFFICE OF THE SAMPSON COUNTY TAX ADMINISTRATOR

Members:

Pursuant to North Carolina G. S. 105-381, I hereby demand a release and adjustment of taxes assessed by Sampson County against the property owned by Hog Heaven Farming, LLC in Taylor's Bridge Township, Sampson County, for the year(s) and in the amount(s) of: Parcel 17-0644920-01

Year		\$
<u>2018</u>		<u>784.30</u>
_____		\$ _____
_____		\$ _____
_____		\$ _____
_____		\$ _____
Total Release/Adjustment		\$ _____

<u>601 -</u> County Tax	\$	<u>722.96</u>
School Tax	\$	_____
<u>F23 -</u> Fire Tax	\$	<u>61.34</u>
City Tax	\$	_____
Total	\$	<u>784.30</u>

The taxes were assessed through clerical error or an illegal tax as follows:

(8) Chix houses billed as 48x600 as directed on permit & application - Notice of value sent - Owner came in 12/2018 & said houses were 46x600 - Release based on change -

Taxpayer: Hog Heaven Farming LLC
 Tax Administrator: Jim [Signature]
 Board Approved: _____
 Date: _____ Initials: _____

**COUNTY OF SAMPSON
BUDGET AMENDMENT**

MEMO:

January 15, 2019

FROM: Sampson County Public Works

Date

TO: Sampson County Board of Commissioners

VIA: County Manager & Finance Officer

SUBJECT: Budget Amendment for fiscal year 2018-2019

1. It is requested that the budget for the Public Works Department be amended as follows:

<u>Expenditure Account</u>	<u>Expenditure Account Description</u>	<u>Increase</u>	<u>Decrease</u>
61971000-544000	CONTRACTED SERVICES	82,950.00	

<u>Revenue Account</u>	<u>Revenue Account Description</u>	<u>Increase</u>	<u>Decrease</u>
61937100-408900	MISCELLANEOUS REVENUE	82,950.00	

2. Reason(s) for the above request is/are as follows:

Need to allocate funds to pay for repairs to water lines due to NCDOT construction.



(Signature of Department Head)

ENDORSEMENT

1. Forwarded, recommending approval/disapproval.

1/23, 2019



(County Finance Officer)

ENDORSEMENT

1. Forwarded, recommending approval/disapproval.

_____, 20____



(County Manager & Budget Officer)

Date of approval/disapproval by B.O.C.

**COUNTY OF SAMPSON
BUDGET AMENDMENT**

MEMO:

01/10/19

FROM: Eileen Coite

Date

TO: Sampson County Board of Commissioners

VIA: County Manager & Finance Officer

SUBJECT: Budget Amendment for Fiscal Year 2018-2019

1. It is requested that the budget for the Cooperative Extension Department be amended as follows:

<u>Expenditure Account</u>	<u>Expenditure Account Description</u>	<u>Increase</u>	<u>Decrease</u>
04449570-526200	DEPARTMENTAL SUPPLIES	100.00	

<u>Revenue Account</u>	<u>Revenue Account Description</u>	<u>Increase</u>	<u>Decrease</u>
04034957-404012	HEALTH & WELLNESS REVENUE	100.00	

2. Reason(s) for the above request is/are as follows:

To budget funds received from Cape Fear Farm Credit for the EFNEP Health & Wellness Program.

Eileen A. Coite

(Signature of Department Head)

ENDORSEMENT

1. Forwarded, recommending approval/disapproval. ①

1/23, 20 19

M. H. [Signature]

(County Finance Officer)

ENDORSEMENT

1. Forwarded, recommending approval/disapproval. ①

_____, 20____

[Signature]

(County Manager & Budget Officer)

Date of approval/disapproval by B.O.C.

**COUNTY OF SAMPSON
BUDGET AMENDMENT**

MEMO:

10/2/2018

FROM: SAMPSON COUNTY HEALTH DEPARTMENT

Date

TO: Sampson County Board of Commissioners

VIA: County Manager & Finance Officer

SUBJECT: Budget Amendment for fiscal year 2018-2019

1. It is requested that the budget for the MATERNAL HEALTH Department be amended as follows:

<u>Expenditure Account</u>	<u>Expenditure Account Description</u>	<u>Increase</u>	<u>Decrease</u>
12551630-526201	DEPARTMENT SUPPLIES EQUIPMENT	20,757.00	

<u>Revenue Account</u>	<u>Revenue Account Description</u>	<u>Increase</u>	<u>Decrease</u>
12535163-404000	STATE ASSISTANCE	20,757.00	

2. Reason(s) for the above request is/are as follows:

ALLOCATE NEW STATE FUNDS FOR COMPUTER UPGRADES

Wanda Palmer
(Signature of Department Head)

ENDORSEMENT

1. Forwarded, recommending approval/disapproval.

1/23, 2019
[Signature]
(County Finance Officer)

ENDORSEMENT

1. Forwarded, recommending approval/disapproval.

_____, 20____
[Signature]
(County Manager & Budget Officer)

Date of approval/disapproval by B.O.C.

**COUNTY OF SAMPSON
BUDGET AMENDMENT**

MEMO:

FROM: David K. Clack, Finance Officer
 TO: Sampson County Board of Commissioners
 VIA: County Manager & Finance Officer
 SUBJECT: Budget Amendment for fiscal year 2018-2019

1. It is requested that the budget for the Eastpointe Allocation be amended as follows:

<u>Expenditure Account Code</u>	<u>Description (Object of Expenditure)</u>	<u>Increase</u>	<u>Decrease</u>
11552100-506800	Contrib to mental health	10,000.00	
11999000-509700	Contingency		10,000.00

<u>Revenue Account Code</u>	<u>Source of Revenue</u>	<u>Increase</u>	<u>Decrease</u>
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2. Reason(s) for the above request is/are as follows:

To allocate additional funds to provide for the transport of patients by deputies.



 (Signature of Department Head)

ENDORSEMENT

1. Forwarded, recommending approval/disapproval.

 1/23, 2019

 (County Finance Officer)

ENDORSEMENT

1. Forwarded, recommending approval/disapproval.

 _____, 20____

 (County Manager & Budget Officer)

 Date of approval/disapproval by B.O.C.

COUNTY OF SAMPSON
BUDGET AMENDMENT

January 24, 2019

MEMO:

FROM: Sarah W. Bradshaw

Date

TO: Sampson County Board of Commissioners

VIA: County Manager & Finance Officer

SUBJECT: Budget Amendment for fiscal year 2018-2019

1. It is requested that the budget for the Social Services Department be amended as follows:

Expenditure Account	Expenditure Account Description	Increase	Decrease
13554810-568414	LIEAP	78,361.00	

Revenue Account	Revenue Account Description	Increase	Decrease
13535480-403314	LIEAP	78,361.00	

2. Reason(s) for the above request is/are as follows: To adjust budgeted revenue to actual funding authorization received.



(Signature of Department Head)

ENDORSEMENT

1. Forwarded, recommending approval/disapproval.

1/25, 2019



(County Finance Officer)

ENDORSEMENT

1. Forwarded, recommending approval/disapproval.

20

Date of approval/disapproval by B.O.C.

(County Manager & Budget Officer)

SAMPSON COUNTY HEALTH DEPARTMENT

Wanda Robinson
Health Director

360 County Complex Road, Suite 200
Clinton NC 28328



To: Mr. Edwin Causey
County Manager

From: Wanda Robinson
Health Director

Subject: County Commissioner's Agenda Items

Date: January 22, 2019

Attached are items for approval by the County Commissioners:

Consent Agenda: Labcorp fee revision

Board of Health Agenda:

- a. Communicable Disease Report 2018
This is an annual report that is submitted to the County Commissioners for their review. It summarizes the Communicable Disease Activity (CD) in Sampson County for the previous year. Please note the increase in the number of reportable diseases for last fiscal year.
The staff monitors CD activity daily to identify and follow up on any diseases reported.
- b. ~~State of the County Health Report 2018~~
~~Sampson County Health Department and the Sampson County Partners for Healthy Carolinians Task Force are pleased to provide the 2018 State of the County Health Report (SOTCH) annual review for the top health concerns determined during the 2017 Community Health Assessment. The 2018 SOTCH includes: a review of major morbidity and mortality data for the county; health concerns; progress made in the past year on the selected priorities; and other changes in Sampson County that affects health concerns. The report addresses new and emerging issues that affect the county's health status and ways community members can get involved with ongoing efforts. This was done at the November 2018 Board meeting.~~

Attachments: Labcorp fee revision
Communicable Disease Report 2018
State of the County Health Report 2018

**Sampson County Health Department
Laboratory Fee Revision
1/22/2019**

Request for fee revision for reference labs retroactive to September 1st, 2018. LabCorp test for drug screens test number 7237 changed to 735314. The new LabCorp rate for 735314 is \$24.00 with an additional \$35.00 for reflex testing if needed.

CPT code	Test	Current Fee	Revised Fee
G0478	Ethanol Testing	\$64.10	\$24.00
G0478R	Ethanol Reflex testing	\$35.00	\$35.00
Other codes- New code			
0L001	Anemia Profile B (042077)		\$328.00

SAMPSON COUNTY HEALTH DEPARTMENT

Wanda Robinson
Health Director

360 County Complex Road, Suite 200
Clinton NC 28328



To: Mr. Edwin Causey
County Manager

From: Wanda Robinson
Health Director

Subject: County Commissioner's Agenda Items

Date: January 22, 2019

Attached are items for approval by the County Commissioners:

Consent Agenda: Labcorp fee revision

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Attachments: Labcorp fee revision
Communicable Disease Report 2018
State of the County Health Report 2018

Sampson County Board of Health
Communicable Disease Report 2018

The Health Department Communicable Disease (CD) Program involves several communicable disease sections that include: Communicable Diseases, such as Rabies or Salmonella; Tuberculosis; Vaccine-Preventable Diseases, such as Pertussis/Whooping Cough; and Sexually Transmitted Diseases, such as HIV or Gonorrhea.

The Communicable Disease (CD) Program staff consists of four nurses that are responsible for the surveillance, reporting, investigation and follow-up of communicable diseases in our county. The CD staff works with medical providers and the public to prevent, manage, and provide treatment for disease cases and their contacts. The staff follows the North Carolina Communicable Disease Branch guidelines and notifies the appropriate authorities as needed regarding specific communicable diseases.

The CD Program staff is required to use NCEDSS, the North Carolina Electronic Disease Surveillance System, which is an electronic data entry system for monitoring, managing and reporting of diseases in Sampson County and throughout the North Carolina. The staff is responsible for monitoring NCEDSS daily to identify and follow-up on any diseases reported through the system.

Sampson County CD Report 2018

Sampson County CD Report 2017

All Communicable Diseases	Totals		All Communicable Diseases	Totals
Communicable Disease			Communicable Disease	
Campylobacter Infection	16		Campylobacter Infection	2
Legionellosis	1		Legionellosis	1
Shigellosis	2		Cryptosporidiosis	2
Hepatitis C	83		Hepatitis C	78
Lyme disease	2		Lyme disease	5
Rocky Mountain Spotted Fever	6		Rocky Mountain Spotted Fever	9
Salmonellosis	18		Salmonellosis	4
Haemophilus Influenzae	1		Haemophilus Influenzae	1
Strep Group A, Invasive	4		Strep Group A, Invasive	1
E. Coli	2		Staph Aureus (VRSA)	1
Total	135		Total	104
Tuberculosis			Tuberculosis	
TB Disease Cases	1		TB Disease Cases	2
Vaccine-Preventable Disease			Vaccine-Preventable Disease	
Influenza, death	5		Influenza, adult death	1
Pertussis	3		Hepatitis B – Acute	1
Hepatitis B - Chronic	4		Hepatitis B - Chronic	4
Hepatitis A	2		Hepatitis A	1
Total	15		Total	9
Sexually Transmitted Disease			Sexually Transmitted Disease	
AIDS	0		AIDS	2
HIV	11		HIV	7
Chlamydia	310		Chlamydia	270
Gonorrhea	109		Gonorrhea	86
Syphilis	14		Syphilis	15
NGU	9		NGU	13
Total	453		Total	393
TOTAL	603		TOTAL	506

Hepatitis C: Test, Link, Cure (TLC) Program

North Carolina is experiencing a dramatic increase in reported acute hepatitis C (HCV) infections as a result of the current epidemic of opioid abuse. Between 2010 and 2015, the number of acute cases reported has more than doubled. According to the CDC, the true incidence is likely 10–15 times higher than the incidence of reported cases.

Sampson County Health Department has been selected to be a participant in a program, “North Carolina Hepatitis C: Test, Link, Cure (TLC)” that was launched by NCDHHS to combat the increasing Hepatitis C epidemic. The program’s specific focus is Hepatitis C screening, testing, prevention education, linkage to care and treatment. Through this program, our county is able to provide free anti-HCV and HCV RNA testing through the state lab. Screening is focused on high-risk populations such as: IV drug users (past and current), people that are HIV positive, and people born during 1945-1965.

In 2018, we have tested approximately 30 patients and of those, 5 have tested positive for Hepatitis C. We will continue to screen as many people as we can in our community to assist in combating this epidemic.

Sexually Transmitted Diseases

Sampson County experienced a significant increase in STDs from 2017 to 2018. Sampson County Health Department saw a total of 874 STD visits during calendar year 2018. Each visit entails a detailed history, a thorough physical exam, education and treatment if needed. These visits usually take between 30 minutes and 1 hour each. Of 874 visits, 158 were positive for Chlamydia and 116 were positive for Gonorrhea.

PUBLIC COMMENT POLICIES AND PROCEDURES
Revised June, 2018

In accordance with NCGS 153A-52.1, a period reserved for comments from the public on topics not otherwise included on that evening's agenda will be included as an item of business on all agendas of regularly-scheduled Board of Commissioners meetings and shall be deemed the "Public Comment" segment of the agenda. The Public Comment segment of the agenda will be placed at the end of the agenda, following the conclusion of all other open session business. Because subjects of Special and Emergency Meetings are often regulated by General Statutes, there will be no Public Comments segment reserved on agendas of these meetings; however, Special and Emergency Meetings are open for public attendance.

As with public hearings, the Chair (or presiding officer) will determine and announce limits on speakers at the start of the Public Comment period. Each speaker will be allocated no more than five (5) minutes. The Chairman (or presiding officer) may, at their discretion, decrease this time allocation if the number of persons wishing to speak would unduly prolong the meeting. A staff member will be designated as official timekeeper, and the timekeeper will inform the speaker when they have one minute remaining of their allotted time. When the allotted time is exhausted, the speaker will conclude their remarks promptly and leave the lectern. Speakers may not yield their time to another speaker, and they may not sign up to speak more than once during the same Public Comment period.

An individual wishing to address the Board during the Public Comment period shall register with the Clerk/Deputy Clerk to the Board prior to the opening of the meeting by signing his or her name, and providing an address and short description of his or her topic on a sign-up sheet stationed at the entrance of the meeting room. Any related documents, printed comments, or materials the speaker wishes distributed to the Commissioners shall be delivered to the Clerk/Deputy Clerk in sufficient amounts (10 copies) at least fifteen minutes prior to the start of the meeting. Speakers will be acknowledged to speak in the order in which their names appear on the sign-up sheet. Speakers will address the Commissioners from the lectern, not from the audience, and begin their remarks by stating their name and address.

To ensure the safety of board members, staff and meeting attendees, speakers are not allowed to approach the Board on the seating platform, unless invited by the Board to approach.

Speakers who require accommodation for a disabling condition should contact the office of the County Clerk or County Manager not less than twenty-four (24) hours prior to the meeting.

If time allows, those who fail to register before the meeting may be allowed speak during the Public Comment period. These individuals will be offered the opportunity to speak following those who registered in advance. At this time in the agenda, an individual should raise his or her hand and ask to be recognized by the Board Chair (or presiding officer) and then state his or her name, address and introduce the topic to be addressed.

A total of thirty (30) minutes shall be set aside for public comment. At the end of this time, those who signed up to speak but have not yet been recognized may be requested to hold their comments until the next meeting's public comment period, at which time they will be given priority for expression. Alternatively, the Board, in its discretion, may extend the time allotted for public comment.

Items of discussion during the Public Comment segment of the meeting will be only those appropriate to Open Meetings. Closed Meeting topics include, but are not limited to, such subjects as personnel,

acquisition of real property, and information protected by the client-attorney privilege. Closed Meeting subjects will not be entertained. Speakers will not discuss matters regarding the candidacy of any person seeking public office, including the candidacy of the person addressing the Board.

Speakers will be courteous in their language and presentation, shall not use profanity or racial slurs and shall not engage in personal attacks that by irrelevance, duration or tone may threaten or perceive to threaten the orderly and fair progress of the discussion. Failure to abide by this requirement may result in forfeiture of the speaker's right to speak.

The Public Comments segment of the agenda is intended to provide a forum for the Board of Community to listen to citizens; there shall be no expectation that the Board will answer impromptu questions. However, Board members, through the presiding officer, may ask the speaker questions for clarification purposes. Any action on items brought up during the Public Comment period will be at the discretion of the Board. When appropriate, items will be referred to the Manager or the proper Department Head for further review.

A copy of the Public Comments Policy will be included in the agenda of each regular meeting agenda and will be made available at the speaker registration table. The policy is also available on the County's website.