



**SAMPSON COUNTY
BOARD OF COMMISSIONERS
MEETING AGENDA
March 2, 2020**

6:00 pm Convene Regular Meeting (County Auditorium)
Invocation and Pledge of Allegiance
Approve Agenda as Published

Tab 1 Reports & Presentations

a. NCDOT: Update on Closure of 421 Rest Area 1 - 2

Tab 2 Consent Agenda

a. Approve the minutes of the January 6, 2020 meeting 3

b. Adopt the resolution authorizing the County Manager, Finance Office and Deputy Finance Officer to conduct business with First Citizens Bank & Trust for the purposes of investing idle County funds 4 - 8

c. Approve revisions to the Sampson County Purchasing Manual 9 - 10

d. Approve the submission of applications for reimbursement of lottery funds for debt payments 11 - 32

e. Approve a delinquent tax exemption application for Panda Solar NC 7, LLC. 33 - 35

f. Approve tax refunds and releases as submitted 36 - 45

g. Approve budget amendments as submitted 46 - 54

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Adjournment

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**SAMPSON COUNTY
BOARD OF COMMISSIONERS**

ITEM ABSTRACT

ITEM NO. 1

| | | | | |
|-----------------------------|-------------------------------------|---------------------|--------------------------|----------------------|
| Meeting Date: March 2, 2020 | <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: Update on Closure of 421 Rest Area

DEPARTMENT: NCDOT

PUBLIC HEARING: No

CONTACT PERSON(S): Chad Kimes, Division Director
Keith Eason, District Director

PURPOSE: To discuss NCDOT plans for closure of 421 rest area

ATTACHMENTS: NCDOT Letter

BACKGROUND:

Division Director Chad Kimes will be present to discuss the Department's planned closure of the 421 rest area.

RECOMMENDED ACTION OR MOTION:

No action required



STATE OF NORTH CAROLINA
DEPARTMENT OF TRANSPORTATION

ROY COOPER
GOVERNOR

JAMES H. TROGDON, III
SECRETARY

Jan. 16, 2020

Mr. Edwin W. Causey
Sampson County Manager
406 County Complex Road
Clinton, NC 28328

County: Sampson
Description: Sampson County Rest Area located on U.S. 421 (Taylors Bridge Hwy.) near Six Runs Creek.
Subject: Closure of Sampson County Rest Area

Dear Mr. Causey,

The N.C. Department of Transportation currently administers a custodial operations and maintenance contract for the Sampson County Rest Area (including lawn and grounds maintenance) located on U.S. 421 and maintains this facility on a year-round basis. Due to budgetary constraints, NCDOT is in the process of reducing expenditures statewide. The department has reduced maintenance contracts for rest areas across the state by 24 percent. The current maintenance contract for this rest area in Sampson County is set to expire Jan. 31. In the effort to reduce expenditures, our plan is to temporarily close this site upon contract expiration and then pursue a permanent closure.

This rest area is among one of the three least visited rest areas of the 58 sites in the state serving 37,230 visitors annually in comparison with the busiest serving 982,918 visitors. The cost to maintain this rest area is the second highest of all 58 sites in the state. In fiscal year 2019, the average cost per user statewide of all 58 sites was \$0.61, when in comparison the cost per user of this facility was \$2.40.

We will be happy to discuss in more detail if you have any questions or concerns.

Please contact Daniel Jones at 910-259-4919, email dfjones@ncdot.gov, or myself.

Sincerely,

DocuSigned by:
Chad Kimes
356DD1D31BF34EC...
D. Chad Kimes, PE
Division Engineer

Ec: Anthony W. Law
Robert Vause, PE
David B. Harris, PE
Jimmy B. Parrish

Mailing Address:
NC Department of Transportation
Division of Highways
5501 Barbados Blvd.
Castle Hayne, NC 28429

Telephone: (910) 341-2000
Fax: (910) 675-0143
Customer Service: 1-877-368-4968

Website: www.ncdot.gov

Location:
5501 Barbados Blvd.
Castle Hayne, NC 28429

**SAMPSON COUNTY
BOARD OF COMMISSIONERS**

ITEM ABSTRACT

ITEM NO. **2**

Meeting Date: March 2, 2020

Information Only
 Report/Presentation
 Action Item
 Consent Agenda

Public Comment
 Closed Session
 Planning/Zoning
 Water District Issue

SUBJECT: Consent Agenda

DEPARTMENT: Administration/Multiple Departments

ITEM DESCRIPTIONS/ATTACHMENTS:

- a. Approve the minutes of the January 6, 2020 meeting
- b. Adopt the resolution authorizing the County Manager, Finance Office and Deputy Finance Officer to conduct business with First Citizens Bank & Trust for the purposes of investing idle County funds
- c. Approve revisions to the Sampson County Purchasing Manual
- d. Approve the submission of applications for reimbursement of lottery funds for debt payments
- e. Approve a delinquent tax exemption application for Panda Solar NC 7, LLC.
- f. Approve tax refunds and releases as submitted
- g. Approve budget amendments as submitted

RECOMMENDED ACTION OR MOTION:

Motion to approve Consent Agenda as presented

The Sampson County Board of Commissioners convened for their regular meeting at 6:00 p.m. on Monday, January 6, 2020, in the County Auditorium, 435 Rowan Road in Clinton, North Carolina. Members present: Chairman Clark Wooten, Vice Chairperson Sue Lee, and Commissioners Thaddeus Godwin, Jerol Kivett, and Harry Parker.

Chairman Wooten called the meeting to order and acknowledged Vice Chairperson Lee who then called on Projects and Communications Specialist Richard Carr for the invocation. Vice Chairperson Lee then acknowledged Commissioner Parker who then led the Pledge.

Approval of Agenda

Upon a motion made by Commissioner Kivett and seconded by Commissioner Godwin, the Board voted unanimously to approve the agenda with the following changes: Item 3 (g) Access Agreement Between County and Carl Warren was added.

Item 1: Presentations and Reports

Recognition of Retirees Service plaques were presented to Patricia Burch, Helen Kaleel, Olympia Lamb, and Lethia Lee for their years of service to the County. Retirees Annie Fennell and Debbie Tyson were not present to receive their service plaques.

Introduction of Library Director County Manager Ed Causey introduced newly hired Library Director Johnnie Pippin. The Board welcomed Mr. Pippin.

Presentation of Audit for Fiscal Year Ending June 30, 2019 Finance Officer David Clack introduced Wade Green of W. Green, PLLC who presented the Board with the audit. Mr. Green informed the Board that the audit had been submitted to the Local Government Commission and is under review. He noted that the County had zero instances of non-compliance and zero deficiencies in internal controls. Mr. Green then highlighted that the assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$49,772,546, which resulted in a total net position increase of \$1,482,846. Upon a motion made by Vice Chairperson Lee and seconded by Commissioner Godwin, the Board voted unanimously to accept and approve the audit subject to subsequent approval by the Local Government Commission.

Item 2: Action Items

Initiate Process for Abolition of Fire Service Districts and Creation of New Fire Service Districts County Attorney Joel Starling reviewed the process, noting that the Board members were receiving an updated map which reflected major roads and an updated draft resolution which clarified that locations within municipal corporate limits are not automatically included in the newly proposed districts. He noted that a municipality could be included by adopting a resolution opting into a district. Mr. Starling reported that the Sampson County Fire Commission had recommended the following: the Board abolish all existing county fire service districts pursuant to G.S. 153A-306; the Board create 20 new county fire service districts pursuant to G.S. 153A-302, as depicted on the revised map; and the Board modify the existing fire response district boundaries to coincide with the tax districts as depicted on the revised map. He then informed the Board that the resolution instructed staff to send public hearing notices at later date to be determined regarding the abolition of existing fire districts and modifying the existing fire response district boundaries, as well as instructing the Tax Office to provide necessary reports as requested by State law. Mr. Starling clarified that Board action begins the process, as required by State law, but does not constitute adoption of the proposed districts. Upon a motion made by Vice Chairperson Lee and seconded by Commissioner Godwin, the Board voted unanimously to adopt the enclosed resolution instructing staff to schedule and notice the required public hearings (Copy filed in Inc. Minute Book _____, Page _____). Upon a motion made by Vice Chairperson Lee and seconded by Commissioner Kivett, the Board voted unanimously to approve the budget amendment that will enable staff to complete the required mailings as follows:

| <u>EXPENDITURE</u> | | Tax Department | | |
|--------------------|--------|--|-----------------|-----------------|
| <u>Code Number</u> | | <u>Description (Object of Expenditure)</u> | <u>Increase</u> | <u>Decrease</u> |
| 11141400 | 544000 | Contract Services | 30,000.00 | |
| 11999000 | 509700 | Contingency | | 30,000.00 |

Award of Architect Bid for EMS Facilities Project County Manager Ed Causey informed the Board that staff had received 11 proposals for architectural and engineering services related to the EMS Facilities project, and after reviewing the submitted RFQs and interviewing four of the firms, the staff recommended that the Board award the bid to ADW Architect of Charlotte, NC and authorize staff to negotiate and execute the contract for services. Mr. Causey noted that staff would be prudent and hoped to be able to negotiate a more economical cost. Upon a motion made by Vice Chairperson Lee and seconded by Commissioner Godwin, the Board voted unanimously to award the bid to ADW Architect of Charlotte, NC, and authorized staff to negotiate and execute the contract for services (Copy filed in Inc. Minute Book ____ Page ____).

Scheduling of February (Pre-budget) Planning Session The Board agreed to schedule their pre-budget work sessions for February 18, 19, and 26 (if needed), 8:30 a.m. to 5:00 p.m. each day.

Public Hearing – Naming of Private Roads The Chairman opened the hearing and called upon Assistant County Manager Susan Holder who reviewed the recommendation for naming a certain private road. The floor was opened for public comments and none were received. The hearing was closed. Upon a motion made by Commissioner Kivett and seconded by Commissioner Parker, the Board voted unanimously to name the private road as follows:

| | |
|---------------------------------------|----------------------|
| SR-2 (temporary designation by State) | Leavy Faircloth Road |
| PVT 421N 7093 171 | Pepper Lane |

Appointments – Convention & Visitors Bureau Upon a motion made by Vice Chairperson Lee and seconded by Chairman Wooten, the Board voted unanimously to appoint Joel Rose to the Convention and Visitors Bureau to complete an unexpired term, ending June 30, 2022.

Appointments – Mid-Carolina Aging Advisory Council Upon a motion made by Vice Chairperson Lee and seconded by Chairman Wooten, the Board voted unanimously to appoint Donna Landes to the Mid-Carolina Aging Advisory Council.

Appointments – Safety and Wellness Committee Upon a motion made by Vice Chairperson Lee and seconded by Chairman Wooten, the Board voted unanimously to appoint the Facilities Maintenance Superintendent position to the Safety and Wellness Committee.

Item 3: Consent Agenda

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

- a. Approved the minutes of the December 2, 2019 and December 17, 2019 meetings
- b. Approved the Department of Aging’s submission of an application for 2020 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 facility (Candii Homes) (Copy filed in Inc. Minute Book ____ Page ____.)
- d. Approved late disabled veteran tax exclusions for Gail Ellison Alford Sands and William A. Goodman

e. Approved tax refunds and releases as submitted:

| | | |
|-------------|--------------------------------|----------|
| #9113 | Zolia Calada | \$215.78 |
| #9194 | Donell Lee | \$101.63 |
| Tax Release | Eric Matthis | \$116.47 |
| Tax Release | Autry Road Limited Partnership | \$476.85 |

f. Approved budget amendments as submitted:

| <u>EXPENDITURE</u> | | Sampson County Schools | | |
|---------------------------|--------|--|-----------------|-----------------|
| <u>Code Number</u> | | <u>Description (Object of Expenditure)</u> | <u>Increase</u> | <u>Decrease</u> |
| 11659140 | 555030 | Category 1 Capital Outlay | | \$82,324.00 |
| 11659140 | 555032 | Category 3 Capital Outlay | \$82,324.00 | |

| <u>EXPENDITURE</u> | | Human Resources | | |
|---------------------------|--------|--|-----------------|-----------------|
| <u>Code Number</u> | | <u>Description (Object of Expenditure)</u> | <u>Increase</u> | <u>Decrease</u> |
| 11999000 | 509700 | Contingency | | \$3,000.00 |
| 11141210 | 539500 | Employee Training | \$3,000.00 | |

| <u>EXPENDITURE</u> | | Aging | | |
|---------------------------|--------|--|-----------------|-----------------|
| <u>Code Number</u> | | <u>Description (Object of Expenditure)</u> | <u>Increase</u> | <u>Decrease</u> |
| 02558810 | 526200 | Family Caregiver – Dept Supplies | \$200.00 | |

| <u>REVENUE</u> | | | | |
|-----------------------|--------|------------------------------|-----------------|-----------------|
| <u>Code Number</u> | | <u>Source of Revenue</u> | <u>Increase</u> | <u>Decrease</u> |
| 02035881 | 408401 | Family Caregiver - Donations | \$200.00 | |

| <u>EXPENDITURE</u> | | Cooperative Extension | | |
|---------------------------|--------|--|-----------------|-----------------|
| <u>Code Number</u> | | <u>Description (Object of Expenditure)</u> | <u>Increase</u> | <u>Decrease</u> |
| 11449500 | 529900 | Departmental Supplies | \$2,600.00 | |
| 11449500 | 544000 | Contracted Services | \$800.00 | |
| 11449500 | 535200 | Maintenance & Repair Equipment | \$1,000.00 | |

| <u>REVENUE</u> | | | | |
|-----------------------|--------|--------------------------|-----------------|-----------------|
| <u>Code Number</u> | | <u>Source of Revenue</u> | <u>Increase</u> | <u>Decrease</u> |
| 11034950 | 408900 | Miscellaneous Revenue | \$4,400.00 | |

| <u>EXPENDITURE</u> | | Sheriff | | |
|---------------------------|--------|--|-----------------|-----------------|
| <u>Code Number</u> | | <u>Description (Object of Expenditure)</u> | <u>Increase</u> | <u>Decrease</u> |
| 11243100 | 555000 | Capital Outlay – Other Equip | \$36,400.00 | |

| <u>REVENUE</u> | | | | |
|-----------------------|--------|----------------------------|-----------------|-----------------|
| <u>Code Number</u> | | <u>Source of Revenue</u> | <u>Increase</u> | <u>Decrease</u> |
| 11034310 | 402603 | Federal Asset Funds (NARC) | \$36,400.00 | |

| | | | | |
|---------------------------|--------|--|-----------------|-----------------|
| <u>EXPENDITURE</u> | | Aging | | |
| <u>Code Number</u> | | <u>Description (Object of Expenditure)</u> | <u>Increase</u> | <u>Decrease</u> |
| 02558800 | 522100 | Nutrition – Meals | \$150.00 | |

| | | | | |
|-----------------------|--------|--------------------------|-----------------|-----------------|
| <u>REVENUE</u> | | | | |
| <u>Code Number</u> | | <u>Source of Revenue</u> | <u>Increase</u> | <u>Decrease</u> |
| 02035880 | 408401 | Nutrition – Donations | \$150.00 | |

| | | | | |
|---------------------------|--------|--|-----------------|-----------------|
| <u>EXPENDITURE</u> | | Aging | | |
| <u>Code Number</u> | | <u>Description (Object of Expenditure)</u> | <u>Increase</u> | <u>Decrease</u> |
| 02558810 | 526200 | Family Caregiver – Dept Supplies | \$470.00 | |

| | | | | |
|-----------------------|--------|------------------------------|-----------------|-----------------|
| <u>REVENUE</u> | | | | |
| <u>Code Number</u> | | <u>Source of Revenue</u> | <u>Increase</u> | <u>Decrease</u> |
| 02035881 | 408401 | Family Caregiver - Donations | \$470.00 | |

- g. Approved the Access Agreement Between Sampson County and Carl Warren (Copy filed in Inc. Minute Book ____ Page ____.)

Item 4: Tax Appeals

Upon a motion made by Chairman Wooten and seconded by Commissioner Kivett, the Board voted unanimously to adjust the penalty applied to the following tax accounts for failure to timely list business personal property by forgiving one-half of the assessed penalties.

B&B Farm Service (Tax \$4,837.22) Assessed Penalty \$1,745.63 Adjusted by Half

County Manager’s Reports

County Manager Ed Causey lauded the efforts of the Finance Office, the Department Heads, the Board, and staff for their work on the audit. He reminded the Board of the upcoming budget planning sessions and the significance of the meetings.

Public Comments

The Chairman opened the floor for comments and no comments were received.

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



Sampson County Finance Department
David K. Clack, Finance Officer

MEMORANDUM

TO: Board of Commissioners

FROM: David K. Clack

DATE: February 21, 2020

SUBJECT: Investment Resolution First Citizens Bank

Attached please find a resolution authorizing the County Manager, Finance Officer, and Deputy Finance Officer as the authorized personnel to conduct business with First Citizens Bank and Trust Company for the purposes of investing idle County funds.

We respectfully request that the Board adopt the resolution.

Resolution

RESOLVED, that the officers listed below are authorized Representatives of Sampson County, NC with the authority to conduct all Trust Business on behalf of the entity with First-Citizens Bank and Trust Company.

| <u>Name</u> | <u>Title</u> | <u>Signature</u> |
|-----------------|------------------------|------------------|
| Edwin W. Causey | County Manager | _____ |
| David K. Clack | Finance Officer | _____ |
| Melissa Burton | Deputy Finance Officer | _____ |

Adopted on this 2nd day of March, 2020

Clark H. Wooten, Chairman Board of Commissioners

Susan J. Holder, Clerk to the Board

NORTH CAROLINA'S
SAMPSON COUNTY
OFFICE *of the* COUNTY ATTORNEY

MEMORANDUM

TO: Susan J. Holder
FROM: Joel Starling
DATE: February 21, 2020
RE: Purchasing Manual Amendments

Staff recommend the following amendments to the existing Sampson County Purchasing Manual:

1. Section X of the Manual should be amended to reflect different informal bidding ranges for construction and repair contracts (which can be informally bid up to the formal bid threshold of \$500,000) and the purchase of apparatus, supplies, materials, and equipment (which can be informally bid up to the formal bid threshold of \$90,000).
2. Section XI of the Manual currently sets forth the old threshold amount for formal bidding of construction and repair contracts (\$300,000) and should be amended to reflect the current formal threshold amount (\$500,000).
3. A new Section XIA should be added to the Manual to address the qualification-based selection requirements for architect, engineer, surveyor, construction manager at risk, and design-build contracts and reflect the fact that Sampson County has exempted itself from qualification based selection for projects where the estimated professional fee is less than \$50,000.

Materials:

1. Draft Purchasing Manual Amendments

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I. INTRODUCTION

This manual has been prepared to serve as a guideline to all departments and divisions of Sampson County in obtaining apparatus, supplies, materials, equipment and services.

A special attempt has been made to design policies and procedures that will serve the County's needs and provide for a more effective and efficient buying process. Like all policies and procedures, they can be effective only if the individuals involved are aware of what they are, how they apply, and the problems to be encountered when they are not followed. For this reason we have tried to explain each directive in detail giving the purpose, the policy, and the procedure for carrying it out.

To get the most value from this manual the following suggestions are offered:

1. All Department Heads should be familiar with this manual.
2. All personnel involved in the purchasing process should review the manual.
3. All new personnel who may be involved in purchasing items for the County should review this manual before participating in any purchasing.
4. The manual should be accessible to everyone concerned with purchasing items for the County.

Purchasing hopes this manual will be a worthwhile working tool for your department. Any comments or suggestions for improving any of the contents are welcomed by Purchasing. You can contact us at any time by calling 592-7181.

II. MINORITY BUSINESS PARTICIPATION GOALS AND GUIDELINES

2.1 Participation Goals

The **annual verifiable goal** for Sampson County for minority business participation in construction projects (other provisions apply depending on project type & funding), procurement projects, professionals and other service projects are as follows:

- Construction – 10% overall for all minorities
- Procurement – 10% overall for all minorities
- Professional – 10% overall for all minorities
- Other Services – 10% overall for all minorities

Effective January 1, 2000, the Minority Business Plan changed to include a 72-hour delay for minimum compliance. The Bidder must provide, with the bid, documented proof in the form of MB (Minority Business) Form 1 (MB Utilization Commitment) or MB Form 2 (letter of Intent To Perform Work Without Subcontracting) that goals have been met or exceeded. Other forms **must** be submitted, as noted in the following statements, with the MB Form 1 either at the time the bid is due or 72 business hours after the bid opening by the lowest responsible bidder or bidders who wish to be considered.

As of January 2002, there are separate forms for building construction with the approval of Senate Bill 914. It provides for different criteria in reporting minority participation and good faith efforts at the local government level. Those forms will be used for building construction projects only.

If MB subcontract goals are not achieved, additional types of documentation will be required. Failure to provide the documentation as listed in these provisions may result in rejection of the bid and award to the next lowest responsible bidder. Sampson County reserves the right to waive any informality if they can be resolved prior to award of the contract and it is in their best interest to do so and award the contract. If the successful contractor fails to make or maintain best faith efforts to meet or maintain goals for minority business participation, there may be a penalty of 5% of the contract price imposed.

2.2 Subcontracting Payment Requirements

North Carolina General Statute 143-134.1 states that the percentage of retainage on payments made by the prime contractor to the subcontractor shall not exceed the percentage of retainage on payments made by Sampson County to the prime contractor. Failure to comply with this provision shall be considered a breach of the contract, and contract may be terminated in accordance with the termination provisions of the contract.

The Contractor must provide to Sampson County an itemized statement of payments made to each MB subcontractor with each request for payment and before final payment. The Office of Minority Affairs will request this information on a quarterly basis in order to report payment information by the successful bidder. The form is MB Form 5, which is the documentation of contract payments by general contractors to minority and women firms. The Office of Minority Affairs monitors projects by County to ensure that all parties are meeting their obligations.

2.3 Program Compliance Requirements

All written statements, certifications or intentions made by the Bidder shall become a part of the agreement between the Contractor and Sampson County for performance of the contract. Failure to comply with any of these statements, certifications or intentions or with the MB Plan shall constitute a breach of the contract. A finding by the County that any information submitted either prior to award of the contract or during performance of the contract is inaccurate, false or incomplete, shall also constitute a breach of the contract. Any such breach may result in termination of the contract in accordance with the termination provisions contained in the contract. It shall be solely at the option of Sampson County whether to terminate the contract for breach. In determining whether a contractor has made best faith efforts, Sampson County will evaluate all efforts made by the Contractor and will determine compliance in regards to quantity intensity and results of these efforts. Both of these governmental bodies may take into account those factors listed in the MB Plan.

III. GENERAL GUIDELINES FOR PURCHASING SUPPLIES & MATERIAL

3.1 Local Buying

It is the desire of the County to purchase from vendors located within Sampson County whenever possible. This can be accomplished by insuring that local vendors who have goods or services available which are needed by the County are included in the competitive purchasing process. The County has a responsibility to its residents; however, to insure that maximum value is obtained for each public dollar spent, **the County cannot and will not make purchasing decisions solely on the basis of vendor residence.** Rather, the County will endeavor to encourage local vendors and suppliers to compete for all County business.

3.2 Planning

Planning for purchases should be done on a short-term and long-term basis, thereby minimizing small orders and last minute purchases. Planning will also reduce the number of trips required to obtain materials and minimize clerical and supervisory time spent on documenting purchases.

3.3 Buying Proper Quality

Quality and service are as important as price; and it is the duty of the requesting department to secure the best, most economical, quality that will meet but not exceed the requirements for which the goods or services are intended. In some instances the lowest price does not necessarily mean the lowest cost.

IV. PURCHASING PROCEDURES

This section outlines the County's purchasing procedure. The procedure outlined is designed to take full advantage of the purchasing system. This procedure covers the purchase of apparatus, supplies, materials and/or equipment for any amount. You may choose to use blanket purchase orders for items used regularly, oil changes, vehicle repairs, etc.

4.1 Request to Purchase

The requisition initiates the procurement cycle. The receipt of the request with the required information and appropriate approvals gives Purchasing the authority to proceed with competitive pricing and to issue a purchase order to the most suitable vendor. The Department Head or his /her designee must approve all requests within the department.

V. VENDOR SELECTION

5.1 Selection Policy

Vendors will be selected on a competitive basis. Formal bids, informal bids, or telephone quotations will be solicited by Purchasing. Bid awards, purchase orders and or contracts will be issued to the lowest responsible, responsive bidder in accordance with G.S. 143-129 and 143-131.

5.2 Selection Procedures

For the procurement of supplies, materials and/or equipment, and for construction or repair, Purchasing will observe the following procedures:

- a. In accordance with North Carolina General Statute 143-129, invitation for formal bids will be used for purchases of \$90,000 and greater (\$300,000 and greater for construction and repairs). Formal bidding procedures require advertising in the local newspaper and/or electronic advertisement via the County website. The bids should be

received in a sealed envelope with the bid number written on the front

- b. In accordance with North Carolina General Statute 143-131, informal quotes for purchases for \$5,000 to \$89,999 may be obtained by written bid, telephone quote, or faxed quote.

VI. PURCHASE ORDERS

To be valid, a County Purchase Order must be completed by the Purchasing Agent or by his/her designee. The Purchasing Agent and Finance Officers' signature must be on the completed document. **Purchase orders will not be issued without a properly executed requisition.**

6.1 The Purchase Order Process

A purchase order is a contract between the County and a vendor and is not binding until accepted by the vendor. The issuance of purchase orders by unauthorized County employees or officials will not be recognized by the County and payment of these obligations will not be approved. Obtaining supplies, materials, equipment or services without a purchase order is also an unauthorized purchase.

In order to properly process the vendor's invoices(s) for payment, the department head or designee must assign an account number to the invoice, sign an authority for payment, and then forward to the Finance Department.

6.2 Change Orders

In order to change, modify, or cancel an existing purchase order, the user department must initiate a Change Order Form with the Department Head's or his/her designee's approval. All pertinent information needed to make changes should be completed. The change order is to be forwarded to Purchasing for review and approval. Purchasing will be responsible for the distribution of information to the vendor.

Change order will not be allowed:

- a. That would alter the procurement procedures that were used in the original process (i.e., from informal to formal).
- b. After the scope of services have been rendered or materials have been received.
- c. Would increase a blanket purchase order.
- d. Would add additional items to the purchase order.

VII. AVAILABILITY AND TRANSFER OF BUDGETARY FUNDS

7.1 Policy

It is the policy of Sampson County to require a Line Item Transfer for any purchase or commitment of County funds for which there are insufficient funds available in the budgetary account against which a purchase or commitment is to be applied.

7.2 Responsibility

Line Item Transfer must be requested by the Department Head or his/her designee and forwarded to the Finance Department before any commitments are approved against an expenditure line item which would exceed the amount budgeted for that particular line item.

VIII. SPECIAL PROCUREMENT PROCEDURES

8.1 Blanket Purchase Orders

The Purchasing Agent will issue blanket purchase orders to selected vendors for the procurement of large volume items such as sand, bakery products, dairy, library books, oil tires, vehicle repairs and etc.

Request for blanket purchase orders must, in addition to the required information, indicate the following: items covered by the blanket purchase order and an amount in the Purchasing Order comments. The issued purchase order will instruct the vendor that unauthorized purchases will not be allowed. It is the responsibility of the individual authorized to purchase under a blanket purchase order to insure that an unspent balance remains to cover the purchases to be made. Any purchase that exceeds funds available under a blanket purchase order will be classified as an unauthorized purchase.

8.2 Emergency Purchases

In case of emergencies, the Department Head or his/her designee may purchase directly from any vendor, supplies, or services whose immediate procurement is essential to prevent delays in work which may affect the life, health, or either safety or convenience of Sampson County employees or citizens.

The user department shall exercise good judgment and use established vendors when making emergency purchases. Always obtain the best possible price and limit purchases to those items emergency related. Not anticipating needs does not constitute an emergency situation. First, determine if a true emergency does exist. Second, anticipate needs and avoid emergency situation whenever possible. Emergency orders are always costly.

Vendors usually charge top prices if supplies or service must be obtained on an emergency basis.

During work hours, the following procedure should be used for emergency purchases:

Contact Purchasing and give all pertinent information to obtain a purchase order. The information needed will include vendor name, item(s) to be purchased with quantities, expenditure account to which the item(s) will be charged and the reason for the emergency purchase. After verifying available funds, a purchase order number will be issued for the expenditure and a confirming purchase order will be issued to the vendor. Should the purchase over encumber the account balance, a Request for Transfer of Funds form will need to be completed as soon as possible.

After working hours, the following procedure should be used for emergency purchases:

An Emergency Purchase Order Form should be obtained the next working day from the Purchasing Agent, and filled out in its entirety. The form, accompanied by the invoice or receipt, must be signed by the Finance Officer.

Emergency purchases, although sometimes necessary, are costly both in time and money. The use of emergency procedures should be limited and will be monitored for abuse.

8.3 Purchase Order Cut-Off Date

Purchase requests for materials, supplies, services and equipment (not included in blanket purchase orders or service contracts) for the ending current fiscal year must be in the Finance & Purchasing Department at a predetermined date provided to departments, by the Finance & Purchasing Department. Purchase request of a routine nature that could have been scheduled prior to the cutoff date, and are not critical, will be returned to the department for disposition in the new fiscal year. This procedure affords the Finance & Purchasing Department the opportunity to complete fiscal year end activities in a timely and proper manner.

8.4 Sole source of Supply

In the event there is only one vendor capable of providing particular goods or services, the competitive pricing procedures outline in this manual may be waived by the Purchasing Agent. Whenever a Department Head or his/her designee determines to purchase goods or services from a "sole Source", he/she shall document on the request why only one company or individual is capable of providing the goods or services required. The provisions of G.S. 143-129 will be followed asking the County Commissioners for this sole source exception.

8.5 State of North Carolina Purchase Contract

Purchasing may utilize the State of North Carolina Department of Administration Purchase and Contract Division whenever possible for procurement of capital and non-capital items. This system expedites the purchase of goods, offers pricing compatible with quotes received from formal and informal bids and satisfies North Carolina General Statutes. Examples of goods on state contract are: Law enforcement vehicles, office furniture, copiers, janitorial supplies, copier paper and light bulbs. Contact Purchasing with questions about what is on State contract.

8.6 Piggybacking

North Carolina General Statutes § 143-129(g) allows municipalities, counties or other subdivisions to piggyback for supplies, materials, or equipment from another governmental entity that has within the previous 12 months, completed a formal bid process, to purchase similar supplies, materials, or equipment if agreed upon by the vendor. The Statute requires approval by the Board of Commissioners and advertisement of intent to award.

8.7 Professional Services

Normal competitive procedures cannot be utilized in securing professional services such as attorney, planners and other professional people who, in keeping with the standards of their discipline, will not enter into a competitive bidding process. When an agreement between a professional service company and the county is established, a purchase order amount shall be issued to satisfy accounting and statutory requirements.

8.8 Computer Hardware and Software

All requisitions for computer hardware and software shall have prior approval from the Information Technology Department.

IX. FORMAL BIDS – SUPPLIES AND MATERIALS (\$90,000 AND GREATER)

Purchasing staff will perform the following as deemed necessary in accordance with Local Policy and North Carolina General Statutes § 143-129 for purchases of supplies and materials with an estimated cost of \$90,000 or more.

9.1 Requisitions

The requesting department shall identify the goods or services to be procured. This shall be submitted to Purchasing by a requisition.

9.2 Specifications

Detailed written specifications will be prepared by the Purchasing Agent or designated Buyer with the assistance of the requesting department.

9.3 Request for Proposal

A request for Proposal will be issued and will contain at a minimum the following information:

- a. The name of the requesting department.
- b. A brief description of the goods or services to be procured.
- c. The date and time of the bid opening.
- d. The date and time of the pre-bid conference, if applicable.
- e. The name of the Purchasing Agent or responsible Buyer.
- f. General Conditions, which are applicable for a Formal Bid Proposal.
- g. Specific Requirements for the goods or services to be procured.

9.4 Advertisements

Advertisement of Bids: North Carolina General Statute 143-129(b) requires that at least seven (7) full days must lapse between the date the advertisement appears and the date of the opening of formal bids. However, due to the Minority Business Plan, normal practice requires that a lapse of ten (10) full days be allowed between the date of the advertisement and the public bid opening. The County of Sampson publicizes bidding opportunities by newspaper and electronically using the County Website.

9.5 Pre-bid Conference

A pre-bid conference is a meeting between the Purchasing Agent or designated staff, the requesting departmental staff and prospective vendors during which the specifications will be reviewed in detail. The Purchasing Agent will explain the scope and objectives and techniques of the procurement, emphasize critical elements of the Request for Proposal and encourages input from the vendors. A site visit allows the vendors to observe physical characteristics of the land or structures that are relevant to the procurement. A pre-bid conference and site visit are collectively referred to as a "Pre-Bid Conference".

- a. When a pre-bid conference should be held: Pre-bid conferences may be particularly advisable when the County seeks to procure goods or services that are highly technical or complex
- b. Notice of the pre-bid conference: If a pre-bid conference is conducted, the Request for Proposal must provide the time, date and location of the conference. The conference should be held as soon as possible after the Request for Proposal is issued.

- c. Attendance at the pre-bid conference: Attendance of vendors at pre-bid conferences is encouraged but is not mandatory, unless otherwise specified in the bid package, in order to assure that qualified vendors who are unable to attend are not excluded from bidding.
- d. Oral representations at the pre-bid conference: The Purchasing Agent shall make a written note of all inquiries and points of contention raised by the prospective bidders. Clarification may be provided at the pre-bid conference so long as the specifications or conditions are not altered. Oral representations made at the pre-bid conference by the Purchasing Agent or the requesting department shall not be binding upon the County. All material clarifications of any provision of the invitation for bids, or the amendment of a specification or condition of the Request for Proposal, shall be made only in writing as an addendum.
- e. Minimum requirements: The Purchasing Agent may add any additional requirements to a pre-bid conference as is deemed appropriate by the Purchasing Agent.

9.6 Submitting Bids

The Submittal of Bids: Proposals for Formal Bids shall comply with the following:

- a. Use of the Bid Form: All bidders shall use the bid form included in the Request for Proposal when submitting their bid prices.
- b. Changes to the Bid Form: All erasures, additions/deletions, and other changes in the bid form shall be signed or initialed by the bidder.
- c. Oral, telephone, or faxed bids not acceptable: The Purchasing Agent shall not accept oral bids or bids received by telephone, fax or other form of electronic transmission for formal bids.
- d. Deviations: Bids containing conditions, omissions, erasures, alterations, or items not called for in the bid may be rejected by the County as being incomplete.
 - 1. Bid form must be signed: The bid form must be signed in order to be considered. If a bidder is a corporation, the bid must be submitted in the name of the corporation, not the corporation's trade name. The bidder must indicate the corporate title of the individual signing the bid.
 - 2. Bid must be submitted in a sealed envelope: The bid form and all other documents required to be submitted as part of the bid shall be enclosed in a sealed envelope. The envelope containing the bid

should be sealed and marked with the Request for Proposal bid number and the hour and date upon which the bid must be received.

9.7 Receipt of Bids

The Purchasing Agent shall receive bids only as provided as follows:

- a. Bids must be timely received by Purchasing Agent: All sealed bids shall be delivered in person, through the postal mail, or by parcel service, in the Purchasing Office, unless otherwise designated, until, but no later than, the time and date set for the receipt of bids in the Request for Proposal. The clock in the Purchasing Office shall be the sole clock used to determine whether a bid is timely received.
- b. Bids must be kept in a secure location until opened: All bids received will be kept in a secure location in the County Vault until the time and date set for the opening of bids.
- c. Identity of Bidders confidential: Prior to the time and date of opening, the identity of the vendors submitting bids and the number of bids received is confidential, and may be disclosed only to County officials only when disclosure is considered necessary for the proper conduct of the bidding process.
- d. Inadvertent opening of bid: If a bid envelope does not contain the proper identification, and it is inadvertently opened in advance of the prescribed bid opening, the Purchasing Agent shall write an explanation of the inadvertent opening on the envelope, with the bid number, time and date of opening. The envelope shall be resealed and deposited with the other bids.
- e. Late Bids: Late bids shall not be considered under any circumstances, and shall be returned unopened with a letter of explanation to the sender.

9.8 The Opening of Bids

The Purchasing Agent shall open formal bids according to the following procedure:

- a. Bids opened and read aloud: All bids timely received in the Purchasing Department shall be opened and publicly read aloud at the time and date established for such opening in the Request for Proposal.
- b. Information Recorded: The Purchasing Agent shall record the following information for each competitive sealed bid received and opened:

1. Name of Vendor

2. Bid prices and delivery
3. Acknowledgment of addenda, if any
4. Bid security received or not, if required
5. Exceptions taken by the vendor, if allowed
6. Any other information the Purchasing Agent deems pertinent

9.9 Evaluation of Bids

The bids timely received shall be examined by the Purchasing Agent for compliance with the requirements set forth in the Request for Proposal. The Purchasing Agent shall first review each bid to determine whether it has facial deficiencies that preclude it from being examined further.

Bids are awarded in accordance with North Carolina General Statutes §143-129(b) to the lowest responsible bidder taking into consideration quality, performance, and the time specified in the proposal for the performance of the contract.

X. INFORMAL BIDS – *CONSTRUCTION AND REPAIR (\$5,000 - \$499,999) AND SUPPLIES AND MATERIALS (\$5,000 - \$89,999)*

The Purchasing Department will perform the following as deemed necessary in accordance with local policy and North Carolina General Statutes §143-131 for construction or repair work *with an estimated cost of \$5,000 - \$499,999* or for the purchase of supplies and materials with an estimated cost of \$5,000 - \$89,999.

10.1 Requisitions

The requesting department shall identify the goods or services to be procured. This shall be submitted to the Purchasing Department by a requisition.

10.2 Specifications

A complete and detailed description should be on the requisition, ie., type of service, supply or product with model number, etc. Quantities are to be entered. If known, a unit cost is to be entered or if unknown, enter \$.00. If the requester has obtained prices, the vendor and pricing with details should be submitted to the Purchasing Department.

10.3 Request for Proposal

An informal quote will be obtained via phone, fax, or a written Informal Request for Proposal will be issued and will contain at a minimum the following information:

- The name of the requesting department.
- A brief description of the goods or services to be procured.
- The due date.
- The date and time of the pre-bid conference, if applicable.
- The name of the Purchasing Agent or responsible Buyer.
- General Conditions, which are applicable for an Informal Bid.
- Specific Requirements for the goods or services to be procured.

10.4 Advertisements

No advertisement is required but two (2) quotes are needed for an informal bid. The County is to maintain a record of the bids received.

10.5 Pre-bid Conference

A pre-bid conference is a meeting between the Purchasing Agent or designated staff, the requesting departmental staff and prospective vendors during which the specifications will be reviewed in detail. The Purchasing Agent will explain the scope and objectives and techniques of the procurement, emphasize critical elements of the Request for Proposal and encourage input from the vendors. A site visit allows the vendors to observe physical characteristics of the land or structures that are relevant to the procurement. A pre-bid conference and site visit are collectively referred to as a "Pre-bid Conference".

- a. When a pre-bid conference should be held: Pre-bid conferences may be advisable when the County seeks to procure goods or services that are highly technical or complex.
- b. Notice of the pre-bid conference: If a pre-bid conference is conducted, the Request for Proposal must provide the time, date, and location of the conference. The conference should be held as soon as possible after the Request for Proposal is issued.
- c. Attendance at the pre-bid conference: Attendance of vendors at pre-bid conferences is encouraged but is not mandatory, unless otherwise specified in the bid package, in order to assure that qualified vendors who are unable to attend are not excluded from bidding.
- d. Oral representations at the pre-bid conference: The Purchasing Agent shall make a written note of all inquiries and points of contention raised by the prospective bidders. Clarification may be provided at the pre-bid conference so long as the specifications or conditions are not altered. Oral representations made at the pre-bid conference by the Purchasing Agent or the requesting department shall not be binding upon the County. All

material clarifications of any provision of the invitation for bids, or the amendment of a specification or condition of the Request for Proposal, shall be made only in writing as an addendum.

- e. These are minimum requirements: The Purchasing Agent may add any additional requirements to a pre-bid conference as is deemed appropriate by the Purchasing Agent.

10.6 Submitting Bids

For written informal bids, the bid must be received by the date and time specified in the bid documents. All other documents required as part of the bid shall be enclosed in with the bid.

If written informal bids are solicited and a bid form is to be filled out, the form should be signed by an appropriate official of the vendor in order to be considered. If a bidder is a corporation, the bid must be submitted in the name of the corporation, not the corporation's trade name. The bidder must indicate the corporate title of the individual signing the bid.

10.7 Evaluation of Bids

Only bids that are received by the due date and time will be examined by the Purchasing Agent or Buyer for compliance with the requirements set forth in the Request for Proposal. Late bids shall not be considered under any circumstances.

Informal bids are not subject to public inspection until the contract is awarded.

Informal bids are evaluated and awarded to the lowest responsible, responsive bidder taking into consideration the quality, performance, and time specified in performance of a contract or the delivery of goods.

Informal bids are awarded in accordance with North Carolina General Statutes § 143-131 to the lowest responsible bidder taking into consideration quality, performance, and the time specified in the proposal for the performance of the contract.

XI. CONSTRUCTION AND REPAIR

General statute § 143-129 requires counties to obtain formal bids for construction or repair for projects of ~~\$300,000~~ \$500,000 and above. An advertisement must run one time at least ten days before the bid opening. The advertisement must list the date and time of the bid opening, mention where the specifications may be obtained, and state that the Board reserves the right to reject any and all bids.

Three bids are required and if three are not received, the project must be re-advertised at least ten days before the next bid opening. If three are still not received, a contract can be awarded by the Board of Commissioners after evaluation, to the lowest responsible bidder, taking into consideration quality, performance, and the time specified for performance of the contract.

Sampson County requires that contractors make a good faith effort to use minority owned businesses for subcontracting needs as set forth by the Office of Minority Affairs and the Minority Business Plan. Failure to comply is grounds for rejection of bids.

XIA. QUALIFICATION-BASED SELECTION PROCEDURE

The selection of architects, engineers, surveyors, construction managers at risk, or design-build contractors and the award of contracts for these professionals must comply with the qualification-based selection process set forth in North Carolina General Statutes §§ 143-64.31 and 143-64.32. Pursuant to North Carolina General Statutes § 143-64.32, Sampson has exempted itself from the qualification-based selection process for projects where the estimated professional fee is less than \$50,000.

XII. SPECIFICATIONS

When goods or services are procured under the formal or informal bidding process, specifications must be prepared. All specifications should do at least four things:

- Identify minimum requirements
- Encourage competitive bids
- Be capable of objective review
- Provide for an equitable award at the lowest possible cost

Specifications shall be as simple as possible while maintaining the degree of exactness required to prevent bidders from avoiding supplying the goods or services required or otherwise taking advantage of their competitors.

All specifications utilizing a name brand must include the term “or substantially equivalent” to avoid being restrictive and eliminating fair competition from the bidding process. A photocopy will assist Purchasing in procuring the desired item(s).

Different methods of structuring specifications include:

- Qualified products on acceptable vendor list
- Specification by blueprint or dimension sheet
- Specification by chemical analysis or physical properties
- Specification by performance, purpose or use
- Specification by identification with industry standards

- Specification by samples

XIII. DELIVERY AND PERFORMANCE

A completed and accepted purchase order by the parties concerned must produce the intended results or objectives before it can be considered a successful or completed purchase. The terms and conditions must clearly define the delivery and performance requirements of the services, supplies or equipment.

13.1 Delivery Schedule

The importance of the delivery schedule will be emphasized to the vendor. Delivery requirements will be clearly written and fully understood by all vendors. If several items are required by the purchase order, there may be a different delivery schedule for each item. It is necessary to clearly indicate the delivery location on the requisition.

13.2 Non-performance

If a vendor fails to meet any requirements of the specifications or terms and conditions of the contract or purchase order, the vendor can be cited for non-performance. The seriousness of non-performance will be evaluated based upon the circumstances of each violation.

XIV. INSPECTION AND TESTING

Life and safety as well as successful operation of expensive equipment and supplies may depend upon how well a purchased item meets the design and performance specifications.

Goods and materials should be checked at the time of receipt for damage or defects. The inspection shall include assuring goods comply with the specifications. If damage is found or the goods fail to comply with the specifications, the item(s) shall be rejected as outlined below.

14.1 Rejection

In order to protect the County's rights in the event of rejection, for whatever reason, the vendor shall be informed immediately. Reasons for the rejection must be documented in memo form, attached to a copy of the purchase order and forwarded to the Purchasing Division in a timely manner. Purchasing will notify the vendor of the reason(s) for the rejection.

XV. VENDOR RELATIONS

Good vendor relations are valuable business assets established through mutual confidence and satisfactory business relationships between buyer and seller. An important contribution toward promoting and preserving these relations is a clear understanding of the method of contract between buyer and seller.

The Purchasing Department maintains a vendor file for recording the performance of vendors the County engages in business. Should a department experience difficulties with or have a complaint with a particular vendor, document your concerns in a memo to the Purchasing Department. Be as specific as possible, detailing the circumstances, dates, personnel involved (including titles) and phone numbers. This information will be helpful in determining if the vendor shall remain on the vendor list.

XVI. CODE OF ETHICS

The staff of the Purchasing Department is committed to the following Code of Ethics:

- Conduct all purchasing activities in accordance with the applicable North Carolina General Statutes, County policies and procedures, ordinances and Federal rules and regulations;
- Develop and maintain good public, supplier and internal relationships;
- Ensure fair and open competition by ethical means;
- Uphold the practices and principles of the professional purchaser;
- Extend honest, courteous and impartial treatment to all interested suppliers;
- Maintain supplier confidence to the extent permissible;
- Respect the authority of the department and not use it for personal advantage or gain.

16.1 Gifts and Favors from Vendors

North Carolina General Statute § 133-32 addresses the legal implications of governmental employees accepting gifts and favors from vendors. Briefly summarized, this statute states it is unlawful for any vendor who has a current contract with a governmental agency, has performed under such a contract within the past year, or anticipates bidding on such a contract in the future to give gifts or favors to any employee of a governmental agency who is charged with preparing plans, specifications, or estimates for public contract, awarding or administering such contracts, or inspecting or supervising construction. It is also unlawful for a governmental employee to willfully receive or accept such gifts or favors.

XVII. SURPLUS

The Surplus Property form, must be filled out in its entirety and forwarded to the Finance Department by interoffice mail and signed by the Finance Officer before any item(s) can be considered surplus. Purchasing will schedule a time for pickup of items to the sales site.

The Purchasing Department will not take any items that have no redeemable value. A surplus form must be filled out and forwarded to Finance through interoffice mail. The Finance Officer or his/her representative must declare as “junk property” before being disposed of by County departments.

All surplus property will be offered to County departments before being offered to the public at auction. Departments will have one week to notify Purchasing of any departmental request for surplus, and these items will be tagged for departments. If proper notice is not given, the surplus items will be sold at auction.

If County employees wish to acquire surplus property for their own personal use, they must bid on the items the same as the general public. The winning bidder must arrange for pick up of merchandise at the time announced the day of the sale. Please listen to the “Terms and Conditions” before bidding on merchandise.

Surplus vehicles will be offered to County departments if they have a need. All vehicles that do not go to County departments can be offered to non-profit Fire Departments and Municipalities. At this time surplus vehicles will be offered for sale at public auction.

XVIII. PURCHASING AND CENTRAL RECORDS FORMS

Forms included in this Manual:

- Central Records File Request
- Requisition for Purchase
- Purchase Order
- Property Disposal Form
- Check Request
- Budget Amendment
- Vendor Registration Form



Sampson County Finance Department
David K. Clack, Finance Officer

MEMORANDUM

TO: Board of Commissioners

FROM: David K. Clack, Finance Officer

DATE: February 21, 2020

SUBJECT: Lottery Funds Applications for Debt Payments

Attached please find our application for lottery funds to reimburse the County for the debt payments on the school buildings.

We respectfully request that the Board approve the applications.

**APPLICATION
PUBLIC SCHOOL BUILDING CAPITAL FUND
NORTH CAROLINA EDUCATION LOTTERY**

Approved: _____

Date: _____

County: Sampson

Contact Person: David K. Clack

LEA: Sampson County

Title: Finance Director

Address: 406 County Complex Rd., Ste 120, Clinton, NC 28328

Phone: 910-592-7181

Project Title: 2006 COPs Issue School Construction

Location: Clinton, NC 28328

Type of Facility: New Union and Midway High Schools

North Carolina General Statutes, Chapter 18C, provides that a portion of the proceeds of the North Carolina State Lottery Fund be transferred to the Public School Building Capital Fund in accordance with G.S. 115C-546.2. Further, G.S. 115C-546.2 (d) has been amended to include the following:

- (3) No county shall have to provide matching funds...
- (4) A county may use monies in this Fund to pay for school construction projects in local school administrative units and to retire indebtedness incurred for school construction projects.
- (5) A county may not use monies in this Fund to pay for school technology needs.

As used in this section, "Public School Buildings" shall include only facilities for individual schools that are used for instructional and related purposes, and does not include central administration, maintenance, or other facilities. **Applications must be submitted within one year following the date of final payment to the Contractor or Vendor.**

Short description of Construction Project: Debt payment on \$55,060,000 Certificates of Participation issued November, 2006 Refunded in FY 2017-2018 Debt payment FY 19-20

Estimated Costs:

| | | |
|------------------------------------|-----------------|-------------------|
| Purchase of Land _____ | \$ _____ | |
| Planning and Design Services _____ | _____ | |
| New Construction _____ | _____ | |
| Additions / Renovations _____ | _____ | |
| Repair _____ | _____ | |
| Debt Payment / Bond Payment _____ | | 815,000.00 |
| TOTAL _____ | \$ _____ | 815,000.00 |

Estimated Project Beginning Date: _____ Est. Project Completion Date: _____

We, the undersigned, agree to submit a statement of state monies expended for this project within 60 days following completion of the project.

The County Commissioners and the Board of Education do hereby jointly request approval of the above project, and request release of \$ 695,500.00 from the Public School Building Capital Fund (Lottery Distribution). We certify that the project herein described is within the parameters of G.S. 115C-546.

(Signature — Chair, County Commissioners) (Date)

(Signature — Chair, Board of Education) (Date)

**APPLICATION
PUBLIC SCHOOL BUILDING CAPITAL FUND
NORTH CAROLINA EDUCATION LOTTERY**

Approved: _____

Date: _____

County: Sampson

Contact Person: David K. Clack

LEA: Clinton City

Title: Finance Director

Address: 406 County Complex Rd, Ste 120 Clinton, NC 28328

Phone: 910-592-7181

Project Title: USDA Loan Clinton High School

Location: Clinton, NC 28328

Type of Facility: New High School

North Carolina General Statutes, Chapter 18C, provides that a portion of the proceeds of the North Carolina State Lottery Fund be transferred to the Public School Building Capital Fund in accordance with G.S. 115C-546.2. Further, G.S. 115C-546.2 (d) has been amended to include the following:

- (3) No county shall have to provide matching funds...
- (4) A county may use monies in this Fund to pay for school construction projects in local school administrative units and to retire indebtedness incurred for school construction projects.
- (5) A county may not use monies in this Fund to pay for school technology needs.

As used in this section, "Public School Buildings" shall include only facilities for individual schools that are used for instructional and related purposes, and does not include central administration, maintenance, or other facilities. **Applications must be submitted within one year following the date of final payment to the Contractor or Vendor.**

Short description of Construction Project: Debt payment on USDA Community Facilities Loan issued July, 2006 refunded 2017-2018 Debt payment 19-20

Estimated Costs:

| | | |
|------------------------------------|-----------------|-------------------|
| Purchase of Land _____ | \$ _____ | |
| Planning and Design Services _____ | _____ | |
| New Construction _____ | _____ | |
| Additions / Renovations _____ | _____ | |
| Repair _____ | _____ | |
| Debt Payment / Bond Payment _____ | | 660,000.00 |
| TOTAL _____ | \$ _____ | 660,000.00 |

Estimated Project Beginning Date: _____ Est. Project Completion Date: _____

We, the undersigned, agree to submit a statement of state monies expended for this project within 60 days following completion of the project.

The County Commissioners and the Board of Education do hereby jointly request approval of the above project, and request release of \$ 660,000.00 from the Public School Building Capital Fund (Lottery Distribution). We certify that the project herein described is within the parameters of G.S. 115C-546.

(Signature — Chair, County Commissioners) (Date)

(Signature — Chair, Board of Education) (Date)

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: February 18, 2020
Subject: Late Property Tax Exemption Application

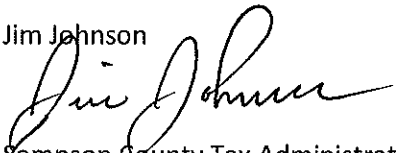
The Sampson County Tax Office has completed a discovery on business personal property assets for Panda Solar NC 7, LLC. The taxpayer failed to timely list the assets for tax years 2018 and 2019.

The taxpayer meets all exemption requirements for General Statute 105-275(45), Eighty percent (80%) of the appraised value of a solar energy electric system is excluded from the tax base.

General Statute 105-282.1.(C) states when an owner of property that may be eligible for exemption or exclusion neither lists the property nor files an application for exemption or exclusion, the Assessor shall proceed to discover the property. If, upon appeal, the owner demonstrates that the property meets the conditions for exemption or exclusion, the body hearing the appeal may approve the exemption or exclusion.

With the request meeting all statutory requirements for the exemption, other than being time filed, I recommend approval of the late application.

Jim Johnson



Sampson County Tax Administrator

Property Tax Exemption or Exclusion

COUNTY: Sampson

MUNICIPALITY: Faison

Full Name of Owner(s): Panda Solar NC 7, LLC

Trade Name of Business: N/A

Mailing Address of Owner: 850 Canal Street, Suite 3d, Stamford, CT 06902

Phone Numbers: Home: N/A Work: 203-550-7157 Cell: N/A

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

Property ID #: 13010134601 Address/Location: 812 Spencer Road, Faison

Property ID #: _____ Address/Location: _____

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 checked="" 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 type="checkbox"/> G.S. 105-278.6(e) | Nonprofit property held as a future site of low- or moderate-income housing |

Describe the property: The property is solar energy electric system equipment.

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: The property is being used directly and exclusively for the conversion of solar energy to electricity.

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.

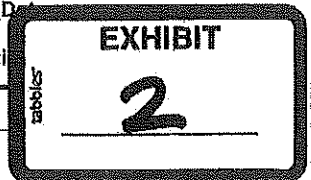
Signature(s) of Owner(s): [Signature] Title: PRESIDENT Date: 02/07/2020

(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.

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





Kay Miller Hobart
Partner
Telephone: 919.835.4597
Direct Fax: 919.834.4564
kayhobart@parkerpoe.com

Atlanta, GA
Charleston, SC
Charlotte, NC
Columbia, SC
Greenville, SC
Raleigh, NC
Spartanburg, SC
Washington, DC

February 13, 2020

Via Certified United States Mail and Email

Sampson County Board of Commissioners
Attn: Jim Johnson, Tax Administrator
406 County Complex Road
Clinton, North Carolina 28328
jjohnson@sampsoncounty.com

Re: Listing Forms and Application for Exclusion for Panda Solar NC 7, LLC

Dear Mr. Johnson:

We represent ReneSola Power Holdings, LLC ("ReneSola"), the owner of Panda Solar NC 7, LLC ("Panda 7"), a solar energy electric system located in Sampson County. Because ReneSola was under the impression it was not required to file listing forms with the county until the project was operational, it inadvertently did not file listing forms for tax years 2018 and 2019. For the same reason, it did not file an application for the exclusion applicable to a solar energy electric system. The business personal property owned by Panda 7 qualifies as a solar energy electric system and is eligible for the exclusion pursuant to N.C. Gen. Stat. § 105-275(45).

We contacted the county to discuss the situation and spoke to Sandy Spell, the Sampson County Business Listing Supervisor. Ms. Spell advised that ReneSola should submit a business personal property listing form for tax years 2018 and 2019 and a single AV-10 application for exclusion to your attention, which would apply to tax years beginning in 2018. In accordance with her instructions, we are sending those documents as Exhibits 1 and 2. We respectfully request that the Sampson County Board of Commissions approve the AV-10 application for exclusion for tax year 2018 and future years. If the application is approved, we further request that the Tax Department prepare and issue tax bills for 2018 and 2019 reflecting the 80% exclusion, which ReneSola will promptly pay. Those bills and future correspondence should be directed to:

ReneSola Power Holdings, LLC
850 Canal Street, Suite 3d
Stamford, Connecticut 06902
Attn: John Ewen

Sampson County Board of Commissioners
February 13, 2020
Page 2

With copies to:

Kay Miller Hobart
Parker Poe Adams & Bernstein LLP
301 Fayetteville Street, Suite 1400
Raleigh, North Carolina 27601

We very much appreciate your assistance and would be happy to answer any questions or provide additional information.

Sincerely,

A handwritten signature in black ink, appearing to read 'KMH', followed by a long horizontal line extending to the right.

Kay Miller Hobart

Enclosures

cc: Sandy Spell (via email sandys@sampsonnc.com)
John Ewen (via email only)
Brett Smith (via email only)

| FOR DEPARTMENT USE ONLY | ACCOUNT NUMBER | DATE | TWP | DISTRICT | CITY | PENALTY | VALUE |
|-------------------------|----------------|------|-----|----------|------|---------|-------|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| B | D | E | F | TOTAL | | | |

Business Legal Name or Individual's Name
PANDA SOLAR NC 7, LLC

Trade Name or DBA
N/A

Address
850 CANAL STREET, SUITE 3D

City
STAMFORD

State
CT

Zip
06902

PRINCIPAL BUSINESS IN THIS COUNTY
Solar Farm

SIC # OR NAICS CODE
NAICS Code 221114

DATE BUSINESS BEGAN IN THIS COUNTY
10-01-17

DATE BUSINESS (FISCAL) YEAR ENDS
12-31-19

FILL IN APPLICABLE CIRCLE:

PARTNERSHIP SOLE PROPRIETORSHIP UNINCORPORATED ASSOCIATION

LLC

CORPORATION OTHER (SPECIFY) _____

FILL IN APPLICABLE CIRCLE: BUSINESS CATEGORY

RETAIL WHOLESALE MANUFACTURING

SERVICE LEASING/RENTAL FARMING

OTHER (SPECIFY) _____

IF OUT OF BUSINESS COMPLETE THIS SECTION

DATE CEASED _____

FILL IN APPLICABLE CIRCLE:

SOLD CLOSED BANKRUPT OTHER

SOLD EQUIPMENT, FIXTURES, SUPPLIES TO _____

BUYER'S ADDRESS & PHONE _____

OTHER N.C. COUNTIES WHERE PERSONAL PROPERTY IS LOCATED
N/A

CONTACT PERSON FOR AUDIT
SANDY LIU

ADDRESS & PHONE
850 CANAL ST., STE. 3D, STAMFORD, CT 06902

CONTACT PERSON FOR PAYMENT & PHONE
SANDY LIU; 347-577-9055

PHYSICAL ADDRESS
812 SPENCER ROAD, FAISON, NC 28341

REAL ESTATE OWNED BY
ELAINE JORDAN

NAME IN WHICH BUSINESS WAS LISTED LAST YEAR
N/A

NOTE: Business owners who acquired an existing business in the previous year must contact the county tax office for important listing instructions. Click on the link below for a list of county tax office phone numbers and addresses.

SCHEDULE A PERSONAL PROPERTY - SEE INSTRUCTIONS

| YEAR ACQUIRED | GROUP (1) MACHINERY & EQUIPMENT | | | |
|---------------|---------------------------------|-----------|-----------|----------------|
| | PRIOR YR. COST | ADDITIONS | DELETIONS | CURR. YR. COST |
| 2017 | | 960,395 | | 960,395 |
| 2016 | 0 | 0 | 0 | 0 |
| 2015 | 0 | 0 | 0 | 0 |
| 2014 | 0 | 0 | 0 | 0 |
| 2013 | 0 | 0 | 0 | 0 |
| 2012 | 0 | 0 | 0 | 0 |
| 2011 | 0 | 0 | 0 | 0 |
| 2010 | 0 | 0 | 0 | 0 |
| 2009 | 0 | 0 | 0 | 0 |
| 2008 | 0 | 0 | 0 | 0 |
| 2007 | 0 | 0 | 0 | 0 |
| 2006 | 0 | 0 | 0 | 0 |
| 2005 | 0 | 0 | 0 | 0 |
| 2004 | 0 | 0 | 0 | 0 |
| 2003 | 0 | 0 | 0 | 0 |
| 2002 | 0 | 0 | 0 | 0 |
| PRIOR | 0 | 0 | 0 | 0 |
| TOTAL | 0 | 0 | 0 | 0 |

| YEAR ACQUIRED | GROUP (3) OFFICE FURNITURE & FIXTURES | | | |
|---------------|---------------------------------------|-----------|-----------|----------------|
| | PRIOR YR. COST | ADDITIONS | DELETIONS | CURR. YR. COST |
| 2017 | | 0 | | 0 |
| 2016 | 0 | 0 | 0 | 0 |
| 2015 | 0 | 0 | 0 | 0 |
| 2014 | 0 | 0 | 0 | 0 |
| 2013 | 0 | 0 | 0 | 0 |
| 2012 | 0 | 0 | 0 | 0 |
| 2011 | 0 | 0 | 0 | 0 |
| PRIOR | 0 | 0 | 0 | 0 |
| TOTAL | 0 | 0 | 0 | 0 |

| YEAR ACQUIRED | GROUP (4) COMPUTER EQUIPMENT | | | |
|---------------|------------------------------|-----------|-----------|----------------|
| | PRIOR YR. COST | ADDITIONS | DELETIONS | CURR. YR. COST |
| 2017 | | 0 | | 0 |
| 2016 | 0 | 0 | 0 | 0 |
| 2015 | 0 | 0 | 0 | 0 |
| 2014 | 0 | 0 | 0 | 0 |
| PRIOR | 0 | 0 | 0 | 0 |
| TOTAL | 0 | 0 | 0 | 0 |

GROUP (2) CONSTRUCTION IN PROGRESS

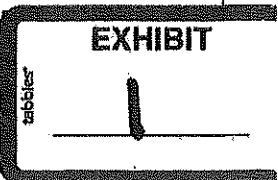
LIST TOTAL OF ALL PERSONAL PROPERTY EXPENDITURES IN CIP ACCOUNT ON JANUARY 1, BUT NOT INCLUDED ABOVE - ITEMIZE IN SCHEDULE G

TOTAL CIP: \$ 0.00

DO NOT REMIT THIS FORM TO NC DEPARTMENT OF REVENUE

County addresses and additional schedules at http://www.dorncc.com/downloads/property_list

Send to appropriate county tax office



SCHEDULE A - CONTINUED

PERSONAL PROPERTY - SEE INSTRUCTIONS

| YEAR ACQUIRED | GROUP (5) IMPROVEMENTS TO LEASED PROPERTY | | | | GROUP (7) SUPPLIES | | | | COST |
|---------------|---|-----------|-----------|----------------|---|--|--|--|------|
| | PRIOR YR. COST | ADDITIONS | DELETIONS | CURR. YR. COST | | | | | |
| 2017 | | 0 | | 0 | 1. OFFICE, MAINTENANCE, JANITORIAL, MEDICAL, DENTAL, BARBER AND BEAUTY SUPPLIES | | | | 0 |
| 2016 | 0 | 0 | 0 | 0 | 2. FUELS HELD FOR CONSUMPTION | | | | 0 |
| 2015 | 0 | 0 | 0 | 0 | 3. REPLACEMENT PARTS AND SPARE PARTS | | | | 0 |
| 2014 | 0 | 0 | 0 | 0 | 4. RESTAURANT AND HOTEL ITEMS SUCH AS LINENS, CLEANING SUPPLIES AND COOKWARE NOT LISTED ELSEWHERE IN SCHEDULE A | | | | 0 |
| 2013 | 0 | 0 | 0 | 0 | 5. RENTAL ITEMS NOT SOLD IN THE NORMAL COURSE OF BUSINESS AND NOT LISTED ELSEWHERE IN SCHEDULE A | | | | 0 |
| 2012 | 0 | 0 | 0 | 0 | 6. ALL OTHER MISCELLANEOUS SUPPLIES NOT LISTED ABOVE | | | | 0 |
| 2011 | 0 | 0 | 0 | 0 | 7. TOTAL | | | | 0 |
| 2010 | 0 | 0 | 0 | 0 | | | | | |
| 2009 | 0 | 0 | 0 | 0 | | | | | |
| 2008 | 0 | 0 | 0 | 0 | | | | | |
| 2007 | 0 | 0 | 0 | 0 | | | | | |
| 2006 | 0 | 0 | 0 | 0 | | | | | |
| 2005 | 0 | 0 | 0 | 0 | | | | | |
| 2004 | 0 | 0 | 0 | 0 | | | | | |
| PRIOR | 0 | 0 | 0 | 0 | | | | | |
| TOTAL | 0 | 0 | 0 | 0 | | | | | |

| YEAR ACQUIRED | GROUP (8) OTHER - TO BE USED WITH COUNTY APPROVAL | | | |
|---------------|---|-----------|-----------|----------------|
| | PRIOR YR. COST | ADDITIONS | DELETIONS | CURR. YR. COST |
| 2017 | | 0 | | 0 |
| 2016 | 0 | 0 | 0 | 0 |
| 2015 | 0 | 0 | 0 | 0 |
| 2014 | 0 | 0 | 0 | 0 |
| 2013 | 0 | 0 | 0 | 0 |
| 2012 | 0 | 0 | 0 | 0 |
| 2011 | 0 | 0 | 0 | 0 |
| 2010 | 0 | 0 | 0 | 0 |
| 2009 | 0 | 0 | 0 | 0 |
| 2008 | 0 | 0 | 0 | 0 |
| 2007 | 0 | 0 | 0 | 0 |
| 2006 | 0 | 0 | 0 | 0 |
| PRIOR | 0 | 0 | 0 | 0 |
| TOTAL | 0 | 0 | 0 | 0 |

| YEAR ACQUIRED | GROUP (6) EXPENSED ITEMS <small>Capitalization Threshold</small> | | | |
|---------------|--|-----------|-----------|----------------|
| | PRIOR YR. COST | ADDITIONS | DELETIONS | CURR. YR. COST |
| 2017 | | 0 | | 0 |
| 2016 | 0 | 0 | 0 | 0 |
| PRIOR | 0 | 0 | 0 | 0 |
| TOTAL | 0 | 0 | 0 | 0 |

SCHEDULE B

VEHICULAR EQUIPMENT & MOBILE HOMES OR MOBILE OFFICES

If you answer yes to any of questions 1-7 below, you must attach the appropriate Schedule which corresponds with the equipment type listed below. If you answer yes to any of questions 1, 2, 3, or 4 attach Schedule B-1, attach Schedule B-2 for watercraft, attach Schedule B-3 for Mobile Homes or Mobile Offices, and attach Schedule B-4 for aircraft. Indicate number of short-term rental vehicles owned for question 8.

1. Does your business own any Unregistered Motor Vehicles? YES NO **If yes attach schedule** **B-1**

2. Does your business own any Multi-year or permanently registered Trailers? YES NO

3. Does your business own any special bodies on vehicles? YES NO

4. Does your business own any IRP (International Registration Plan) plated vehicles? YES NO
NOTE: Effective January 1, 2014, IRP plated vehicles are required to be listed with the local county tax office as part of the business personal property listing form process, unless they are already being reported as part of your Public Service Valuation with the N.C. Department of Revenue.

5. Does your business own any watercraft or engines for watercraft? YES NO **If yes attach schedule** **B-2**

6. Does your business own any Mobile Homes or Mobile Offices? YES NO **If yes attach schedule** **B-3**

7. Does your business own any Aircraft? YES NO **If yes attach schedule** **B-4**

8. Does your business own any vehicles held for short-term rental? YES NO Number

SCHEDULE C

LEASED PROPERTY OR OTHER PROPERTY IN YOUR POSSESSION THAT IS OWNED BY OTHERS

N.C.G.S. 105-315 AND 105-316 requires every person having custody of taxable tangible personal property that has been entrusted to him by another for any business purpose to furnish a separate list containing name, address and description of this property. If you answer yes to one of the following three questions or are otherwise required to supply this list, you must return the list or separate Schedule C-1 by January 15.

1. Does your business hold any Leased Property, owned by another party (are you a lessee)? YES NO

2. Do you have any property used by your business, or in your possession that is owned by others? YES NO

3. Do you operate a mobile home park, campground, marina, aircraft storage facility or similar business? YES NO

SCHEDULE D SEPARATELY SCHEDULED PROPERTY

1. Does your business own any artwork, displays, statues, or other personal property that is separately scheduled for insurance purposes? YES NO

Please describe the items and estimated value of items if applicable.

SCHEDULE E FARM EQUIPMENT

Does your business own any tractors, implements, bulk barns, and/or other farm equipment? YES NO Cost on schedule A

If so, list and attach separate schedule E-1. If listed by cost on Schedule A, indicate above, but still include information on separate schedule E-1.

SCHEDULE F INTANGIBLE PERSONAL PROPERTY

Do you lease or rent real property from exempt owners, such as a church, local, state or federal government, an airport authority, university, or other exempt owner? YES NO

If yes, include lease information below. Attach additional schedule if necessary.

| NAME AND ADDRESS OF OWNER | DESCRIPTION OF PROPERTY | DATE OF LEASE AND LEASE TERM | MONTHLY PAYMENT | ACCT. # |
|---------------------------|-------------------------|------------------------------|-----------------|---------|
| | | | | |
| | | | | |

SCHEDULE G ACQUISITIONS AND DISPOSALS DETAIL

Acquisitions and disposals detail of machinery, equipment, furniture and fixtures and computer equipment, and improvements to leased property in the prior year. If there is not enough room below, attach separate Schedule G-1.

| ACQUISITIONS - ITEMIZE IN DETAIL | 100% ORIGINAL COST | DISPOSALS - ITEMIZE IN DETAIL | YEAR ACQUIRED | 100% ORIGINAL COST |
|----------------------------------|--------------------|-------------------------------|---------------|--------------------|
| | | | | |
| | | | | |
| | | | | |

SCHEDULE H REAL ESTATE IMPROVEMENTS

During the past calendar year, did your business make improvements and/or other additions to real property owned by your business? If yes, attach separate schedule H-1 with information on such improvements. YES NO

SCHEDULE I BILLBOARDS - OUTDOOR ADVERTISING STRUCTURES

Does your business own any billboards - outdoor advertising structures? If yes, attach separate Schedule I-1 with requested information. YES NO

SCHEDULE J LEASED EQUIPMENT

Does your business lease equipment to others? If yes, attach separate Schedule J-1 with requested information. YES NO

AFFIRMATION

LISTING MUST BE SIGNED BY A LEGALLY AUTHORIZED PERSON - Please check the capacity in which you are signing the affirmation.

For Individual Taxpayers: Taxpayer Guardian Authorized Agent Other person having knowledge of and charged with the care of the person and property of the taxpayer.

For Corporations, Partnerships, Limited Liability Companies, Unincorporated Associations:

Principal Officer of the Taxpayer Full-time employee of the taxpayer who has been officially empowered by a principal officer to list the property and sign the affirmation. Title PRESIDENT

Authorized agent. If this capacity is selected, I certify that I have NCDOR Form AV-59 on file for this taxpayer: Yes No

Under penalties prescribed by law, I affirm that to the best of my knowledge and belief this listing, including any accompanying statements, inventories, schedules, and any other information is true and complete. (If this is signed by an individual other than the taxpayer, he affirms that he is familiar with the extent and true value of all of the taxpayer's property subject to taxation in this county and that his affirmation is based on all the information of which he has any knowledge.)

Signature: [Signature] Date: 02/07/2020 Authorized Agent Address: 850 CANAL ST., STE 3D, STAMFORD, CT 06902

Telephone Number: (347) 562-6501 Fax Number: _____ Email Address: john.ewen@renesolapower.com

Any individual who willfully makes and subscribes an abstract listing required by the Subchapter II of Chapter 105 of the North Carolina General Statutes which he does not believe to be true and correct as to every material matter shall be guilty of a Class 2 misdemeanor. (Punishable by imprisonment up to 60 days).

| FOR DEPARTMENT USE ONLY | ACCOUNT NUMBER | DATE | TWP | DISTRICT | CITY | PENALTY | VALUE |
|-------------------------|----------------|------|-----|----------|-------|---------|-------|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | |
| 8 | B | D | E | F | TOTAL | | |

Business Legal Name or Individual's Name
PANDA SOLAR NC 7, LLC

Trade Name or DBA
N/A

Address
850 CANAL STREET, SUITE 3D

City
STAMFORD State **CT** Zip **06902**

OTHER N.C. COUNTIES WHERE PERSONAL PROPERTY IS LOCATED
N/A

CONTACT PERSON FOR AUDIT
SANDY LIU

ADDRESS & PHONE
850 CANAL ST., STE. 3D, STAMFORD, CT 06902

CONTACT PERSON FOR PAYMENT & PHONE
SANDY LIU; 347-577-9055

PHYSICAL ADDRESS
812 SPENCER ROAD, FAISON, NC 28341

REAL ESTATE OWNED BY
ELAINE JORDAN

NAME IN WHICH BUSINESS WAS LISTED LAST YEAR
PANDA SOLAR NC 7, LLC

NOTE: Business owners who acquired an existing business in the previous year must contact the county tax office for important listing instructions. Click on the link below for a list of county tax office phone numbers and addresses.

PRINCIPAL BUSINESS IN THIS COUNTY
Solar Farm

SIC # OR NAICS CODE
NAICS Code 221114

DATE BUSINESS BEGAN IN THIS COUNTY
10-01-17

DATE BUSINESS (FISCAL) YEAR ENDS
12-31-19

FILL IN APPLICABLE CIRCLE:
 PARTNERSHIP SOLE PROPRIETORSHIP UNINCORPORATED ASSOCIATION
 LLC CORPORATION OTHER (SPECIFY) _____

FILL IN APPLICABLE CIRCLE: BUSINESS CATEGORY
 RETAIL WHOLESALE MANUFACTURING
 SERVICE LEASING/RENTAL FARMING
 OTHER (SPECIFY) _____

IF OUT OF BUSINESS COMPLETE THIS SECTION
 DATE CEASED _____

FILL IN APPLICABLE CIRCLE:
 SOLD CLOSED BANKRUPT OTHER _____

SOLD EQUIPMENT, FIXTURES, SUPPLIES TO
 BUYER'S ADDRESS & PHONE _____

SCHEDULE A PERSONAL PROPERTY - SEE INSTRUCTIONS

| YEAR ACQUIRED | GROUP (1) MACHINERY & EQUIPMENT | | | |
|---------------|---------------------------------|-----------|-----------|----------------|
| | PRIOR YR. COST | ADDITIONS | DELETIONS | CURR. YR. COST |
| 2018 | | 138,358 | | 1,098,753 |
| 2017 | 0 | 960,395 | 0 | 960,395 |
| 2016 | 0 | 0 | 0 | 0 |
| 2015 | 0 | 0 | 0 | 0 |
| 2014 | 0 | 0 | 0 | 0 |
| 2013 | 0 | 0 | 0 | 0 |
| 2012 | 0 | 0 | 0 | 0 |
| 2011 | 0 | 0 | 0 | 0 |
| 2010 | 0 | 0 | 0 | 0 |
| 2009 | 0 | 0 | 0 | 0 |
| 2008 | 0 | 0 | 0 | 0 |
| 2007 | 0 | 0 | 0 | 0 |
| 2006 | 0 | 0 | 0 | 0 |
| 2005 | 0 | 0 | 0 | 0 |
| 2004 | 0 | 0 | 0 | 0 |
| 2003 | 0 | 0 | 0 | 0 |
| PRIOR | 0 | 0 | 0 | 0 |
| TOTAL | 0 | 0 | 0 | 0 |

| YEAR ACQUIRED | GROUP (3) OFFICE FURNITURE & FIXTURES | | | |
|---------------|---------------------------------------|-----------|-----------|----------------|
| | PRIOR YR. COST | ADDITIONS | DELETIONS | CURR. YR. COST |
| 2018 | | 0 | | 0 |
| 2017 | 0 | 0 | 0 | 0 |
| 2016 | 0 | 0 | 0 | 0 |
| 2015 | 0 | 0 | 0 | 0 |
| 2014 | 0 | 0 | 0 | 0 |
| 2013 | 0 | 0 | 0 | 0 |
| 2012 | 0 | 0 | 0 | 0 |
| PRIOR | 0 | 0 | 0 | 0 |
| TOTAL | 0 | 0 | 0 | 0 |

| YEAR ACQUIRED | GROUP (4) COMPUTER EQUIPMENT | | | |
|---------------|------------------------------|-----------|-----------|----------------|
| | PRIOR YR. COST | ADDITIONS | DELETIONS | CURR. YR. COST |
| 2018 | | 0 | | 0 |
| 2017 | 0 | 0 | 0 | 0 |
| 2016 | 0 | 0 | 0 | 0 |
| 2015 | 0 | 0 | 0 | 0 |
| PRIOR | 0 | 0 | 0 | 0 |
| TOTAL | 0 | 0 | 0 | 0 |

GROUP (2) CONSTRUCTION IN PROGRESS

LIST TOTAL OF ALL PERSONAL PROPERTY EXPENDITURES IN CIP ACCOUNT ON JANUARY 1, BUT NOT INCLUDED ABOVE - ITEMIZE IN SCHEDULE G

TOTAL CIP: \$ 0.00

DO NOT REMIT THIS FORM TO NC DEPARTMENT OF REVENUE

County addresses and additional schedules are available at:
<https://www.ncdor.gov/documents/north-carolina-county-assessors-list>

Send to appropriate county tax office.

SCHEDULE A - CONTINUED

PERSONAL PROPERTY - SEE INSTRUCTIONS

| YEAR ACQUIRED | GROUP (5) IMPROVEMENTS TO LEASED PROPERTY | | | | YEAR ACQUIRED | GROUP (6) EXPENSED ITEMS <small>Capitalization Threshold</small> | | | |
|---------------|---|-----------|-----------|----------------|---------------|--|-----------|-----------|----------------|
| | PRIOR YR. COST | ADDITIONS | DELETIONS | CURR. YR. COST | | PRIOR YR. COST | ADDITIONS | DELETIONS | CURR. YR. COST |
| 2018 | | 0 | | 0 | 2018 | | 0 | | 0 |
| 2017 | 0 | 0 | 0 | 0 | 2017 | 0 | 0 | 0 | 0 |
| 2016 | 0 | 0 | 0 | 0 | 2016 | 0 | 0 | 0 | 0 |
| 2015 | 0 | 0 | 0 | 0 | 2015 | 0 | 0 | 0 | 0 |
| 2014 | 0 | 0 | 0 | 0 | 2014 | 0 | 0 | 0 | 0 |
| 2013 | 0 | 0 | 0 | 0 | 2013 | 0 | 0 | 0 | 0 |
| 2012 | 0 | 0 | 0 | 0 | 2012 | 0 | 0 | 0 | 0 |
| 2011 | 0 | 0 | 0 | 0 | 2011 | 0 | 0 | 0 | 0 |
| 2010 | 0 | 0 | 0 | 0 | 2010 | 0 | 0 | 0 | 0 |
| 2009 | 0 | 0 | 0 | 0 | 2009 | 0 | 0 | 0 | 0 |
| 2008 | 0 | 0 | 0 | 0 | 2008 | 0 | 0 | 0 | 0 |
| 2007 | 0 | 0 | 0 | 0 | 2007 | 0 | 0 | 0 | 0 |
| 2006 | 0 | 0 | 0 | 0 | 2006 | 0 | 0 | 0 | 0 |
| 2005 | 0 | 0 | 0 | 0 | 2005 | 0 | 0 | 0 | 0 |
| PRIOR | 0 | 0 | 0 | 0 | PRIOR | 0 | 0 | 0 | 0 |
| TOTAL | 0 | 0 | 0 | 0 | TOTAL | 0 | 0 | 0 | 0 |

GROUP (7) SUPPLIES LIST COST ON HAND AS OF JANUARY 1

| | COST | | COST |
|---|------|--|------|
| 1. OFFICE, MAINTENANCE, JANITORIAL, MEDICAL, DENTAL, BARBER AND BEAUTY SUPPLIES | 0 | 5. RENTAL ITEMS NOT SOLD IN THE NORMAL COURSE OF BUSINESS AND NOT LISTED ELSEWHERE IN SCHEDULE A | 0 |
| 2. FUELS HELD FOR CONSUMPTION | 0 | 6. ALL OTHER MISCELLANEOUS SUPPLIES NOT LISTED ABOVE | 0 |
| 3. REPLACEMENT PARTS AND SPARE PARTS | 0 | TOTAL | 0 |
| 4. RESTAURANT AND HOTEL ITEMS SUCH AS LINENS, CLEANING SUPPLIES AND COOKWARE NOT LISTED ELSEWHERE IN SCHEDULE A | 0 | | |

SCHEDULE B

VEHICULAR EQUIPMENT & MOBILE HOMES OR MOBILE OFFICES

If you answer yes to any of questions 1-7 below, you must attach the appropriate Schedule which corresponds with the equipment type listed below. If you answer yes to any of questions 1, 2, 3, or 4 attach Schedule B-1, attach Schedule B-2 for watercraft, attach Schedule B-3 for Mobile Homes or Mobile Offices, and attach Schedule B-4 for aircraft. Indicate number of short-term rental vehicles owned for question 8.

- Does your business own any Unregistered Motor Vehicles? YES NO **If yes attach schedule** **B-1**
- Does your business own any Multi-year or permanently registered Trailers? YES NO
- Does your business own any special bodies on vehicles? YES NO
- Does your business own any IRP (International Registration Plan) plated vehicles? YES NO
NOTE: Effective January 1, 2014, IRP plated vehicles are required to be listed with the local county tax office as part of the business personal property listing form process, unless they are already being reported as part of your Public Service Valuation with the N.C. Department of Revenue.
- Does your business own any watercraft or engines for watercraft? YES NO **If yes attach schedule** **B-2**
- Does your business own any Mobile Homes or Mobile Offices? YES NO **If yes attach schedule** **B-3**
- Does your business own any Aircraft? YES NO **If yes attach schedule** **B-4**
- Does your business own any vehicles held for short-term rental? YES NO Number

SCHEDULE C

LEASED PROPERTY OR OTHER PROPERTY IN YOUR POSSESSION THAT IS OWNED BY OTHERS

N.C.G.S. 105-315 AND 105-316 requires every person having custody of taxable tangible personal property that has been entrusted to him by another for any business purpose to furnish a separate list containing name, address and description of this property. If you answer yes to one of the following three questions or are otherwise required to supply this list, you must return the list or separate Schedule C-1 by January 15.

- Does your business hold any Leased Property, owned by another party (are you a lessee)? YES NO
- Do you have any property used by your business, or in your possession that is owned by others? YES NO
- Do you operate a mobile home park, campground, marina, aircraft storage facility or similar business? YES NO

SCHEDULE D SEPARATELY SCHEDULED PROPERTY

1. Does your business own any artwork, displays, statues, or other personal property that is separately scheduled for insurance purposes? YES NO

Please describe the items and estimated value of items if applicable.

SCHEDULE E FARM EQUIPMENT

Does your business own any tractors, implements, bulk barns, and/or other farm equipment? YES NO Cost on schedule A

If so, list and attach separate schedule E-1. If listed by cost on Schedule A, indicate above, but still include information on separate schedule E-1.

SCHEDULE F INTANGIBLE PERSONAL PROPERTY

Do you lease or rent real property from exempt owners, such as a church, local, state or federal government, an airport authority, university, or other exempt owner? YES NO

If yes, include lease information below. Attach additional schedule if necessary.

| NAME AND ADDRESS OF OWNER | DESCRIPTION OF PROPERTY | DATE OF LEASE AND LEASE TERM | MONTHLY PAYMENT | ACCT. # |
|---------------------------|-------------------------|------------------------------|-----------------|---------|
| | | 12-12-121222 | | |

SCHEDULE G ACQUISITIONS AND DISPOSALS DETAIL

Acquisitions and disposals detail of machinery, equipment, furniture and fixtures and computer equipment, and improvements to leased property in the prior year. If there is not enough room below, attach separate Schedule G-1.

| ACQUISITIONS - ITEMIZE IN DETAIL | 100% ORIGINAL COST | DISPOSALS - ITEMIZE IN DETAIL | YEAR ACQUIRED | 100% ORIGINAL COST |
|----------------------------------|--------------------|-------------------------------|---------------|--------------------|
| | | | | |
| | | | | |
| | | | | |

SCHEDULE H REAL ESTATE IMPROVEMENTS

During the past calendar year, did your business make improvements and/or other additions to real property owned by your business? If yes, attach separate schedule H-1 with information on such improvements. YES NO

SCHEDULE I BILLBOARDS - OUTDOOR ADVERTISING STRUCTURES

Does your business own any billboards - outdoor advertising structures? If yes, attach separate Schedule I-1 with requested information. YES NO

SCHEDULE J LEASED EQUIPMENT

Does your business lease equipment to others? If yes, attach separate Schedule J-1 with requested information. YES NO

AFFIRMATION

LISTING MUST BE SIGNED BY A LEGALLY AUTHORIZED PERSON - Please check the capacity in which you are signing the affirmation.

For Individual Taxpayers: Taxpayer Guardian Authorized Agent Other person having knowledge of and charged with the care of the person and property of the taxpayer.

For Corporations, Partnerships, Limited Liability Companies, Unincorporated Associations:

Principal Officer of the Taxpayer Title PRESIDENT Full-time employee of the taxpayer who has been officially empowered by a principal officer to list the property and sign the affirmation. Title _____

Authorized agent. If this capacity is selected, I certify that I have NCDOR Form AV-59 on file for this taxpayer: Yes No

Under penalties prescribed by law, I affirm that to the best of my knowledge and belief this listing, including any accompanying statements, inventories, schedules, and any other information is true and complete. (If this is signed by an individual other than the taxpayer, he affirms that he is familiar with the extent and true value of all of the taxpayer's property subject to taxation in this county and that his affirmation is based on all the information of which he has any knowledge.)

Signature [Signature] Date 02/07/2020 850 CANAL ST., STE 3D, STAMFORD, CT 06902
 Telephone Number (347) 562-6501 Fax Number _____ Email Address john.ewen@renesolapower.com

Any individual who willfully makes and subscribes an abstract listing required by the Subchapter II of Chapter 105 of the North Carolina General Statutes which he does not believe to be true and correct as to every material matter shall be guilty of a Class 2 misdemeanor. (Punishable by imprisonment up to 60 days).

OFFICE OF THE SAMPSON COUNTY TAX ADMINISTRATOR

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

9257

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 Randy L. Simmons in SC Township, Sampson County, for the year(s) and in the amount(s) of:

| YEAR | |
|-------------|------------------|
| <u>2018</u> | \$ <u>100.08</u> |
| _____ | \$ _____ |
| _____ | \$ _____ |
| _____ | \$ _____ |
| _____ | \$ _____ |

TOTAL REFUND \$ 100.08

These taxes were assessed through clerical error as follows.

*Surrendered Tag
Son got vehicle
2014 GMC
Tag # ASP6194*

| | |
|-----------------------|---------------|
| <u>202</u> County Tax | <u>77.17</u> |
| <u>501</u> School Tax | <u>13.56</u> |
| <u>FI9</u> Fire Tax | <u>9.35</u> |
| City Tax | _____ |
| TOTAL \$ | <u>100.08</u> |

Mailing Address.

Randy L. Simmons
386 Tram Rd
Clinton, NC 28328

Yours very truly

Randy Simmons
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

9252

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

| YEAR | |
|--------------|-----------|
| 2018 | \$ 174.96 |
| | \$ |
| | \$ |
| | \$ |
| | \$ |
| | \$ |
| TOTAL REFUND | \$ 174.96 |

These taxes were assessed through clerical error as follows.

Bill # 0037545218
PH # ECDKA
Turn in
17 Jeep MP

| | | |
|-----|------------|--------|
| 601 | County Tax | 134.90 |
| 501 | School Tax | 23.71 |
| 719 | Fire Tax | 16.35 |
| | City Tax | |
| | TOTAL \$ | 174.96 |

Mailing Address.

Cassell Delane
120 TIMBERLAKE DR
CLINTON NC 28328

Yours very truly

Cassell

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

9247

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

| YEAR | |
|--------------|------------------|
| <u>2019</u> | \$ <u>122.85</u> |
| | \$ _____ |
| | \$ _____ |
| | \$ _____ |
| | \$ _____ |
| | \$ _____ |
| TOTAL REFUND | \$ <u>122.85</u> |

These taxes were assessed through clerical error as follows.

Bill # 0050239395
ADM 8304
Tas Turned in (totalled)
2019 Tot

| | |
|----------------|---------------|
| 302 County Tax | <u>113.24</u> |
| School Tax | _____ |
| F/V Fire Tax | <u>9.61</u> |
| City Tax | _____ |
| TOTAL \$ | <u>122.85</u> |

Mailing Address.

P.O. Box 94
Clinton, NC
28329

Yours very truly

Anita Blue Faircloth
Taxpayer

Board Approved _____
Date _____ Initials _____

Social Security : _____
RECOMMEND APPROVAL:
Jim Johnson
Sampson County Tax Administrator

OFFICE OF THE SAMPSON COUNTY TAX ADMINISTRATOR

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

9233

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

| YEAR | |
|--------------|-----------------|
| <u>2018</u> | \$ <u>12278</u> |
| <u>S</u> | \$ <u>S</u> |
| | \$ _____ |
| | \$ _____ |
| | \$ _____ |
| TOTAL REFUND | \$ <u>12278</u> |

These taxes were assessed through clerical error as follows.

Bill # 003035 3760
EC5 1294
Tag Turned in (sold)
2014 Ford

| | |
|----------------|---------------|
| 602 County Tax | <u>113.18</u> |
| School Tax | _____ |
| F25 Fire Tax | <u>9.60</u> |
| City Tax | _____ |
| TOTAL \$ | <u>122.78</u> |

Mailing Address.

Triple M Inc
5607 Moseley Ave
Clinton NC 28328

Yours very truly,

[Signature]
Taxpayer

Social Security # _____

RECOMMEND APPROVAL:

[Signature]
Sampson County Tax Administrator

Board Approved _____
Date _____ Initials _____

OFFICE OF THE SAMPSON COUNTY TAX ADMINISTRATOR

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

9230

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

| YEAR | |
|--------------|------------------|
| <u>2019</u> | \$ <u>65.79</u> |
| <u>2018</u> | \$ <u>73.10</u> |
| <u>2017</u> | \$ <u>79.31</u> |
| <u>2016</u> | \$ <u>97.78</u> |
| | \$ _____ |
| TOTAL REFUND | \$ <u>315.98</u> |

These taxes were assessed through clerical error as follows.

Acct# 38264
Double Billed
listed in BP Acct# 187451
Roat

| | |
|----------------|---------------|
| 602 County Tax | <u>289.76</u> |
| School Tax | _____ |
| F17 Fire Tax | <u>26.22</u> |
| City Tax | _____ |
| TOTAL \$ | <u>315.98</u> |

Mailing Address.

2580 GOSHEN Church Rd
N Faison NC 28341

Yours very truly

X Tracey D. Meyer
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

9213

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 Deliverance Victory Temple Ministries in Franklin Township, Sampson County, for the year(s) and in the amount(s) of: 03019034801

| YEAR | |
|--------------|------------------|
| <u>2016</u> | \$ <u>69.30</u> |
| <u>2017</u> | \$ <u>70.30</u> |
| _____ | \$ _____ |
| _____ | \$ _____ |
| _____ | \$ _____ |
| TOTAL REFUND | \$ <u>139.60</u> |

These taxes were assessed through clerical error as follows.

Should have been exempt. This is a Cemetery per DB 1932/555608 + MB 32/54

| | |
|------------|---------------|
| County Tax | <u>126.04</u> |
| School Tax | _____ |
| Fire Tax | <u>12.18</u> |
| Interest | _____ |
| City Tax | <u>1.38</u> |
| TOTAL \$ | <u>139.60</u> |

Mailing Address.

PO Box 280
Harrells, NC 28444

Yours very truly

Deliverance Victory Temple
Taxpayer

Lonnie
Social Security # _____

RECOMMEND APPROVAL:

Jim Johnson
Sampson County Tax Administrator

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 Andres Fleury Guzman in North Clinton Township, Sampson County, for the year(s) and in the amount(s) of:

Year 2019 \$ _____
 _____ \$ _____
 _____ \$ _____
 _____ \$ _____
 _____ \$ _____

Total Release/Adjustment \$ 150.59

| | | |
|----------------|------------------|----------------|
| 601 County Tax | \$ <u>82.43</u> | LL <u>8.25</u> |
| 501 School Tax | \$ <u>14.49</u> | LL <u>1.45</u> |
| Fire Tax | \$ _____ | |
| 002 City Tax | \$ <u>39.97</u> | LL <u>4.00</u> |
| Total | \$ <u>150.59</u> | |

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

Acct # 201354
Value Adj 2018 Carolina Skiff boat
incorrect value - Keying error

Taxpayer: Andres F. Guzman

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 Henry J. Carr, Jr. Dr. in McDaniels Township, Sampson County, for the year(s) and in the amount(s) of: 09018928001

| | |
|--------------------------|------------------|
| Year | |
| <u>2019</u> | \$ <u>257.32</u> |
| _____ | \$ _____ |
| _____ | \$ _____ |
| _____ | \$ _____ |
| _____ | \$ _____ |
| Total Release/Adjustment | \$ <u>257.32</u> |
| <u>60%</u> County Tax | \$ <u>257.32</u> |
| School Tax | \$ _____ |
| Fire Tax | \$ _____ |
| City Tax | \$ _____ |
| Total | \$ <u>257.32</u> |

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

Land unmapped and no deed found.

Taxpayer: Henry J. Carr, Jr.
Tax Administrator: Jim Johnson
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 Norris, Danny E. + Joan in Plainview Township, Sampson County, for the year(s) and in the amount(s) of: 14018389454

| | | |
|--------------------------|-------------|------------------|
| Year | <u>2019</u> | \$ <u>208.13</u> |
| | _____ | \$ _____ |
| | _____ | \$ _____ |
| | _____ | \$ _____ |
| | _____ | \$ _____ |
| Total Release/Adjustment | | \$ <u>208.13</u> |

| | |
|-------------------------|------------------|
| County Tax | \$ <u>185.63</u> |
| School Tax | \$ _____ |
| ^{FOM} Fire Tax | \$ <u>22.50</u> |
| City Tax | \$ _____ |
| Total | \$ <u>208.13</u> |

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

Combined with 14018389430 + 14018389428
per DB 2004/444 + MB 93/14 both recorded
in 2018.

Taxpayer: Danny E. Norris

Tax Administrator: [Signature]

Board Approved: _____

Date _____ Initials _____

**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 2019-2020

1. It is requested that the budget for the Schools Capital Outlay be amended as follows:

| <u>Expenditure Account Code</u> | <u>Description (Object of Expenditure)</u> | <u>Increase</u> | <u>Decrease</u> |
|---------------------------------|--|-----------------|-----------------|
| 11659140-555030 | Category 1 capital outlay County | | 331,488.00 |
| 11659140-555031 | Category 2 capital outlay County | 331,488.00 | |
| 11659110-555031 | Category 2 capital outlay City | 82,503.00 | |
| 11659110-555032 | Category 3 capital outlay City | 30,000.00 | |
| 19959110-582096 | Transfer to general fund | 112,503.00 | |

| <u>Revenue Account Code</u> | <u>Source of Revenue</u> | <u>Increase</u> | <u>Decrease</u> |
|-----------------------------|--------------------------------------|-----------------|-----------------|
| 19932320-409900 | Fund balance appropriated | 112,503.00 | |
| 11035911-409612 | Transfer from school capital reserve | 112,503.00 | |

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

To reallocate capital outlay funds and bring forward unexpended capital funds from prior year.



 (Signature of Department Head)

ENDORSEMENT

1. Forwarded, recommending approval/disapproval.

_____ 2/21, 20 20


 (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:

FROM: David K. Clack, Finance Officer
 TO: Sampson County Board of Commissioners
 VIA: County Manager & Finance Officer
 SUBJECT: Budget Amendment for fiscal year 2019-2020

1. It is requested that the budget for the Employee Health Insurance Fund be amended as follows:

| <u>Expenditure Account Code</u> | <u>Description (Object of Expenditure)</u> | <u>Increase</u> | <u>Decrease</u> |
|---------------------------------|--|-----------------|-----------------|
| 72154000-545100 | Administration/claims | 1,600,000.00 | |

| <u>Revenue Account Code</u> | <u>Source of Revenue</u> | <u>Increase</u> | <u>Decrease</u> |
|-----------------------------|--------------------------|-----------------|-----------------|
| 72035400-408900 | Miscellaneous revenue | 1,600,000.00 | |

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

To budget funds received from specific stop loss insurance policy to pay claims.



 (Signature of Department Head)

ENDORSEMENT

1. Forwarded, recommending approval/disapproval.

_____, 2020


 (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:

FROM: David K. Clack, Finance Officer
 TO: Sampson County Board of Commissioners
 VIA: County Manager & Finance Officer
 SUBJECT: Budget Amendment for fiscal year 2019-2020

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

| <u>Expenditure Account Code</u> | <u>Description (Object of Expenditure)</u> | <u>Increase</u> | <u>Decrease</u> |
|---------------------------------|--|-----------------|-----------------|
| 11141300-599900 | Disaster relief | 119,375.00 | |

| <u>Revenue Account Code</u> | <u>Source of Revenue</u> | <u>Increase</u> | <u>Decrease</u> |
|-----------------------------|--------------------------|-----------------|-----------------|
| 11033010-402605 | FEMA funds | 119,375.00 | |

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

To budget additional FEMA funds to pay remaining costs related to Hurricane Dorian.



 (Signature of Department Head)

ENDORSEMENT

1. Forwarded, recommending approval/disapproval.

_____, 2/21, 2020


 (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:

FROM: David K. Clack, Finance Officer
 TO: Sampson County Board of Commissioners
 VIA: County Manager & Finance Officer
 SUBJECT: Budget Amendment for fiscal year 2019-2020

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

| <u>Expenditure Account Code</u> | <u>Description (Object of Expenditure)</u> | <u>Increase</u> | <u>Decrease</u> |
|---------------------------------|--|-----------------|-----------------|
| | Acquisition relocation gap funds | 181,500.00 | |

| <u>Revenue Account Code</u> | <u>Source of Revenue</u> | <u>Increase</u> | <u>Decrease</u> |
|-----------------------------|--------------------------|-----------------|-----------------|
| | SARF grant | 181,500.00 | |

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


To budget additional grant funds to pay for acquisitions of property as a result of Hurricane Matthew.



 (Signature of Department Head)

ENDORSEMENT

1. Forwarded, recommending approval/disapproval.

_____, 2020


 (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:

FROM: David K. Clack, Finance Officer
 TO: Sampson County Board of Commissioners
 VIA: County Manager & Finance Officer
 SUBJECT: Budget Amendment for fiscal year 2019-2020

1. It is requested that the budget for the JCPC Programs be amended as follows:

| <u>Expenditure Account Code</u> | <u>Description (Object of Expenditure)</u> | <u>Increase</u> | <u>Decrease</u> |
|---------------------------------|--|-----------------|-----------------|
| 05558310-561002 | Conflict resolution | 23,435.00 | |
| 05558310-510000 | Administration | 3,471.00 | |

| <u>Revenue Account Code</u> | <u>Source of Revenue</u> | <u>Increase</u> | <u>Decrease</u> |
|-----------------------------|--------------------------|-----------------|-----------------|
| 05435831-303612 | Grant JCPC programs | 26,906.00 | |

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

To budget additional funds received from State related to the raise the age initiative.



 (Signature of Department Head)

ENDORSEMENT

1. Forwarded, recommending 6 approval/disapproval.

_____ ^{2/21}, 20 ²⁰

 (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:

FROM: SAMPSON COUNTY PUBLIC WORKS

Date: JANUARY 27, 2020

TO: Sampson County Board of Commissioners

VIA: County Manager & Finance Officer

SUBJECT: Budget Amendment for fiscal year 2019-2020

1. It is requested that the budget for the PUBLIC WORKS WATER Department be amended as follows:

| <u>Expenditure Account</u> | <u>Expenditure Account Description</u> | <u>Increase</u> | <u>Decrease</u> |
|----------------------------|--|-----------------|-----------------|
| 61971000-544000 | CONTRACTED SERVICES | 41,880.00 | |

| <u>Revenue Account</u> | <u>Revenue Account Description</u> | <u>Increase</u> | <u>Decrease</u> |
|------------------------|------------------------------------|-----------------|-----------------|
| 61937100-408900 | MISCELLANEOUS REVENUE | 41,880.00 | |

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

Need to allocate funds reimbursement from NCDOT for water line relocation.



 (Signature of Department Head)

ENDORSEMENT

1. Forwarded, recommending approval/disapproval.

_____, 2020


 (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:

February 17, 2020

FROM: Lorie Sutton, Director of Aging

Date

TO: Sampson County Board of Commissioners

VIA: County Manager & Finance Officer

SUBJECT: Budget Amendment for fiscal year 2019-2020

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

| <u>Expenditure Account</u> | <u>Expenditure Account Description</u> | <u>Increase</u> | <u>Decrease</u> |
|----------------------------|---|-----------------|-----------------|
| 02558670-525000 | HOME REPAIRS - UNITED WAY - MAT/LABOR | \$ 3,930.00 | |
| 02558670-555000 | HOME REPAIRS - CAPITAL OUTLAY - OTH EQL | \$ 3,570.00 | |

| <u>Revenue Account</u> | <u>Revenue Account Description</u> | <u>Increase</u> | <u>Decrease</u> |
|------------------------|------------------------------------|-----------------|-----------------|
| 02035867-43602 | HOME REPAIRS - UNITED WAY FUNDING | \$ 7,500.00 | |

2. Reason(s) for the above request is/are as follows:
To budget United Way Funding for 2020 allocation.

Lorie B Sutton
(Signature of Department Head)

ENDORSEMENT

1. Forwarded, recommending approval/disapproval.

2/21, 2020
[Signature]
(County Finance Officer)

ENDORSEMENT

1. Forwarded, recommending approval/disapproval.

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

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

**COUNTY OF SAMPSON
BUDGET AMENDMENT**

MEMO:

02/17/20

FROM: Eileen Coite

Date

TO: Sampson County Board of Commissioners

VIA: County Manager & Finance Officer

SUBJECT: Budget Amendment for Fiscal Year 2019-2020

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> |
|----------------------------|--|-----------------|-----------------|
| 05558330-544000 | CONTRACTED SERVICES | 960.00 | |
| 05558330-522100 | FOOD & PROVISIONS | 1155.00 | |
| 05558330-526200 | DEPARTMENTAL SUPPLIES | 750.00 | |
| 05558330-531100 | TRAVEL | 741.00 | |

| <u>Revenue Account</u> | <u>Revenue Account Description</u> | <u>Increase</u> | <u>Decrease</u> |
|------------------------|------------------------------------|-----------------|-----------------|
| 05035833-303612 | REV-JUVENILE INNOV | 3,606.00 | |

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

INCREASE IN DPS/JCPC REVENUE TO PROVIDE ADDITIONAL TRAINING SESSIONS DUE TO RAISE THE AGE LEGISLATIVE DECISION (DEC 2019)

Eileen A. Coite

(Signature of Department Head)

ENDORSEMENT

1. Forwarded, recommending approval/disapproval.

2/21, 2020

[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: JOHNNIE PIPPIN

2/14/2020

TO: Sampson County Board of Commissioners

VIA: County Manager & Finance Officer

SUBJECT: Budget amendment for fiscal year 2019-2020

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

| <u>Expenditure Account</u> | <u>Expenditure Account Description</u> | <u>Increase</u> | <u>Decrease</u> |
|----------------------------|--|-----------------|-----------------|
| 11761100-544200 | Cultural Programming | \$392.00 | |

| <u>Revenue Account</u> | <u>Revenue Account Description</u> | <u>Increase</u> | <u>Decrease</u> |
|------------------------|------------------------------------|-----------------|-----------------|
| 11036110-408900 | Misc. Revenue | \$392.00 | |

2. Reason(s) for the above request is/are as follows:
To budget Grassroots Grant to have DLW Storyteller series at Library event


 _____ Johnnie Pippin
 (Signature of Department Head)

ENDORSEMENT

1. Forwarded, recommending approval/disapproval. _____, 20__

(County Finance Officer)

ENDORSEMENT

1. Forwarded, recommending approval/disapproval. _____, 20__



 (County Manager & Budget Officer)

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

FEB 14 AM 11:28

**COUNTY OF SAMPSON
BUDGET AMENDMENT**

MEMO:

FROM: Anna Ellis

TO: Sampson County Board of Commissioners

VIA: County Manager & Finance Officer

SUBJECT: Budget Amendment for fiscal year 2019-2020

1. It is requested that the budget for the Animal Shelter Department be amended as follows:

| <u>Expenditure Account</u> | <u>Expenditure Account Description</u> | <u>Increase</u> | <u>Decrease</u> |
|----------------------------|--|-----------------|-----------------|
| 11243800-526200 | DEPARTMENTAL SUPPLIES | 942.00 | |

| <u>Revenue Account</u> | <u>Revenue Account Description</u> | <u>Increase</u> | <u>Decrease</u> |
|------------------------|------------------------------------|-----------------|-------------------|
| 11034380-408401 | Donations | 942.00 | 942.00 |

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

To budget donations received to department supplies

Anna Ellis

(Signature of Department Head)

ENDORSEMENT

1. Forwarded, recommending approval/disapproval.

2/20, 2020

Paul H. Clark

(County Finance Officer)

ENDORSEMENT

1. Forwarded, recommending approval/disapproval.

_____, 20____

Erin W. G.

(County Manager & Budget Officer)

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

**COUNTY OF SAMPSON
BUDGET AMENDMENT**

MEMO:

FROM: Sheriff Jimmy Thornton

TO: Sampson County Board of Commissioners

VIA: County Manager & Finance Officer

SUBJECT: Budget Amendment for 2020-2021

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

| <u>Expenditure Account</u> | <u>Expenditure Account Description</u> | <u>Increase</u> | <u>Decrease</u> |
|----------------------------|--|-----------------|-----------------|
| 11243100-535200 | Maint. Repair and Equipment | 7,080.00 | |

| <u>Revenue Account</u> | <u>Revenue Account Description</u> | <u>Increase</u> | <u>Decrease</u> |
|---|------------------------------------|-----------------|---------------------|
| 11011100-111001 11034310-403631 | Substance Abuse Narcotics | 7,080.00 | 7,080.00 |

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

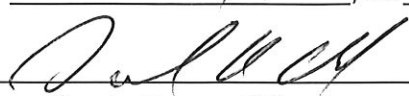
To purchase two additional licenses for a 60 month contract to connect to the Casper surveillance system used for undercover operations



 (Signature of Department Head)

ENDORSEMENT

1. Forwarded, recommending approval/disapproval.

_____, 2021


 (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:

21-Feb-20

FROM: Sarah W. Bradshaw

Date

TO: Sampson County Board of Commissioners

VIA: County Manager & Finance Officer

SUBJECT: Budget Amendment for fiscal year 2019-2020

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

| <u>Expenditure Account</u> | <u>Expenditure Account Description</u> | <u>Increase</u> | <u>Decrease</u> |
|----------------------------|--|-----------------|-----------------|
| 13554910-568415 | Progress Energy-Energy Neighbor | \$414 | |

| <u>Revenue Account</u> | <u>Revenue Account Description</u> | <u>Increase</u> | <u>Decrease</u> |
|------------------------|------------------------------------|-----------------|-----------------|
| 13535480-403315 | Progress Energy-Energy Neighbor | \$414 | |

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

To record additional funding received from Progress Energy Neighbor for CIP



(Signature of Department Head)

ENDORSEMENT

1. Forwarded, recommending approval/disapproval.

2/21, 2020



(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:

21-Feb-20

FROM: Sarah W. Bradshaw _____ Date

TO: Sampson County Board of Commissioners

VIA: County Manager & Finance Officer

SUBJECT: Budget Amendment for fiscal year 2019-2020

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

| <u>Expenditure Account</u> | <u>Expenditure Account Description</u> | <u>Increase</u> | <u>Decrease</u> |
|----------------------------|--|-----------------|-----------------|
| 13553100-512100 | Salaries | \$15,032 | |

| <u>Revenue Account</u> | <u>Revenue Account Description</u> | <u>Increase</u> | <u>Decrease</u> |
|------------------------|------------------------------------|-----------------|-----------------|
| 13535310-403372 | SSBG | \$15,032 | |

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

Additional funding received from the State via funding authorization dated Feb. 12, 2020. Match not required. To be used for FY 19/20 Salaries (Adult Services).



(Signature of Department Head)

ENDORSEMENT


1. Forwarded, recommending approval/disapproval.

2/21, 2020


(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:

February 21, 2020

FROM: Lorie Sutton, Director of Aging

Date

TO: Sampson County Board of Commissioners

VIA: County Manager & Finance Officer

SUBJECT: Budget Amendment for fiscal year 2019-2020

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

| <u>Expenditure Account</u> | <u>Expenditure Account Description</u> | <u>Increase</u> | <u>Decrease</u> |
|----------------------------|--|-----------------|-----------------|
| 02558680-526200 | SENIOR CENTER - DEPT SUPPLIES | \$ 600.00 | |

| <u>Revenue Account</u> | <u>Revenue Account Description</u> | <u>Increase</u> | <u>Decrease</u> |
|------------------------|------------------------------------|-----------------|-----------------|
| 02035868-403601 | Senior Center - Mid-Carolina | \$ 600.00 | |

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

To budget contribution made to Garland Senior Center from Mid-Carolina Council of Government - Elder Abuse Funds for the Older Americans Month Celebration.

Lorie B Sutton
(Signature of Department Head)

ENDORSEMENT

1. Forwarded, recommending approval/disapproval.

2/21, 2020
[Signature]
(County Finance Officer)

ENDORSEMENT

1. Forwarded, recommending approval/disapproval.

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

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

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.