



**SAMPSON COUNTY
BOARD OF COMMISSIONERS
MEETING AGENDA**

November 7, 2022

6:00 pm	Convene Regular Meeting (County Auditorium)	
	Invocation and Pledge of Allegiance	
	Approve Agenda as Published	
Item 1	Presentation of Recommendations for Resolution of Employee Compensation Issues	1
Item 2	Public Hearings	
	a. Public Hearing – Sampson Area Transportation State Grants	2 - 6
	b. Public Hearing – Road Naming	7 - 9
	c. Public Hearing – Program Amendment for the CDBG-NR Program	10 - 11
Item 3	Action Items	
	a. Award of Bid for Reconstruction of Two Homes in the CDBG-NR Program	12 - 13
	b. Award of Bid for Construction of Clement Area Water Main Project	14 - 16
Item 4	Consent Agenda	17
	a. Approve the minutes of the October 3, 2022 and October 26, 2022 meetings	18 - 32
	b. Adopt the Resolution Supporting Operation Green Light for Veterans	33
	c. Adopt the 2023 County Government Holiday Schedule	34
	d. Adopt the 2023 Board of Commissioners Meeting Schedule	35
	e. Approve Sampson County Public Library request to discard certain items weeded from collection from August 31, 2022-October 25, 2022 and other donated items pursuant to Collection Development Policy	36 - 50

Item 4 Consent Agenda, continued

- f. Adopt a resolution approving the purchase of an approximately 0.63-acre parcel of real property for airport use from Willie L. Rackley and wife, Yvonne S. Rackley (cost of purchase to be shared with City of Clinton) and authorizing the execution of the contract of sale **51 - 60**
- g. Approve ARPA project financial policies: Records Retention Policy, Eligible Use Policy, UG Cost Principles Policy, Nondiscrimination Policy, and Conflicts of Interest and Gifts Policy **61 - 86**
- h. Approve late disabled veterans tax exclusion requests for Nickie Smith, Robert Flynn Hollingsworth, and Darrell Wrampe **87 - 95**
- i. Approve the tax refunds and releases as submitted **96 - 124**
- j. Approve budget amendments as submitted **125 - 136**

Item 5 Consideration of Tax Appeal (Lamb Farms) 137 - 139

Item 6 County Manager's Report

Item 7 Public Comment Period 140 -141

Adjournment

**SAMPSON COUNTY
BOARD OF COMMISSIONERS**

ITEM ABSTRACT

ITEM NO. 1

Meeting Date: November 7, 2022	<input type="checkbox"/>	Information Only	<input type="checkbox"/>	Public Comment
	<input type="checkbox"/>	Report/Presentation	<input type="checkbox"/>	Closed Session
	<input checked="" type="checkbox"/>	Action Item	<input type="checkbox"/>	Planning/Zoning
	<input type="checkbox"/>	Consent Agenda	<input type="checkbox"/>	Water District Issue

SUBJECT: Presentation of Recommendations for Resolution of Employee Compensation Issues

DEPARTMENT: Governing Body

PUBLIC HEARING: No

CONTACT PERSON(S): County Manager Ed Causey

PURPOSE: Staff will offer recommendations to resolve employee recruitment, retention, and compensation challenges, per directives given on October 3, 2022

ATTACHMENTS: None

BACKGROUND:

At your October 3, 2022 meeting, the Board directed staff to develop options for addressing employee compensation issues that to the greatest extent possible achieve the following:

1. Improves the County's ability to recruit employees, particularly for the most critical positions in public safety, for example, law enforcement, emergency services and telecommunicators, and human services (DSS and Health Department);
2. Maintains equity in our pay classification system to avoid unintended consequences when one classification of employees receives consideration and others are not included; and
3. Remains mindful of the impact that any recommendation to current and future budgets so that the impact to our taxpayers is mitigated.

County Manager Causey will present staff recommendations for consideration.

RECOMMENDED ACTION OR MOTION:

Consider actions related to options

**SAMPSON COUNTY
BOARD OF COMMISSIONERS**

ITEM ABSTRACT

ITEM NO. 2 (a)

Meeting Date: November 7, 2022	<input type="checkbox"/> Information Only <input type="checkbox"/> Report/Presentation <input type="checkbox"/> Action Item <input type="checkbox"/> Consent Agenda	<input checked="" type="checkbox"/> Public Comment <input type="checkbox"/> Closed Session <input type="checkbox"/> Planning/Zoning <input type="checkbox"/> Water District Issue
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SUBJECT: Public Hearing – State Transportation Grant Funding

DEPARTMENT: Sampson Area Transportation

PUBLIC HEARING: Yes

CONTACT PERSON(S): Ro Oates-Mobley, Sampson Area Transportation Director

PURPOSE: To conduct required public hearing regarding state transportation grants

ATTACHMENTS: Ads

BACKGROUND:

Each year the County applies to the North Carolina Department of Transportation for Community Transportation Funding, which is used by our Sampson Area Transportation program to coordinate existing transportation programs operating in Sampson County and to provide transportation services within our communities. At your September 2022 meeting, the Board authorized Sampson Area Transportation to submit funding applications as follows:

CTP/5311 Funding (Admin Expenses)	\$285,000	Requires 15% local match of \$42,750
Capital (Vehicles, Computers)	\$250,000	Requires 20% local match of \$50,000
5310 Elderly/Disabled Services	\$40,000	Requires 50% local match (in kind) of \$20,000
Total Grant Requests	\$575,000	Total Local Share \$112,750

The grant match amounts will be budgeted later in the FY 23-24 Sampson Area Transportation budget. We are required to hold a public hearing to allow the public the opportunity to comment on these applications.

RECOMMENDED ACTION OR MOTION:

Receive comments; no further action needed

FY 2024 LOCAL SHARE CERTIFICATION FOR FUNDING

Sampson County

Requested Funding Amounts

<u>Project</u>	<u>Total Amount</u>	<u>Local Share**</u>
5311 Administrative	\$ <u>285,000</u>	\$ <u>42,750</u> (15%)
5311 Operating (No State Match)	\$ _____	\$ _____ (50%)
5310 Operating (No State Match)	\$ <u>40,000</u>	\$ <u>20,000</u> (50%)
5307 Operating	\$ _____	\$ _____ (50%)
5307 Planning	\$ _____	\$ _____ (10%)
Combined Capital	\$ <u>250,000</u>	\$ <u>50,000</u> (20%)
Mobility Management	\$ _____	\$ _____ (50%)
5310 Capital Purchase of Service	\$ _____	\$ _____ (10%)
_____	\$ _____	\$ _____ (___%)
_____	\$ _____	\$ _____ (___%)
_____	\$ _____	\$ _____ (___%)

Funding programs covered are 5311, 5310, 5339 Bus and Bus Facilities, 5307 (Small fixed route, regional, and consolidated urban-rural systems)

TOTAL	\$ <u>575,000</u>	\$ <u>112,750</u>
	Total Funding Requests	Total Local Share

****NOTE: Applicants should be prepared for the entire Local Share amount in the event State funding is not available.**

The Local Share is available from the following sources:

<u>Source of Funds</u>	<u>Apply to Grant</u>	<u>Amount</u>
<u>Revenue</u>	<u>5311-Admin</u>	\$ <u>42,750</u>
<u>Revenue</u>	<u>Combined Capital</u>	\$ <u>50,000</u>
<u>ROAP/EDTAP</u>	<u>5310</u>	\$ <u>20,000</u>
_____	_____	\$ _____
_____	_____	\$ _____
_____	_____	\$ _____

FY 2024 Local Share Certificate (page 2)

_____	_____	\$ _____
_____	_____	\$ _____
TOTAL		\$ <u>112,750</u>

**** Fare box revenue is not an applicable source for local share funding**

I, the undersigned representing (*Legal Name of Applicant*) **Sampson County** do hereby certify to the North Carolina Department of Transportation, that the required local funds for the FY2024 Community Transportation Program and 5307 Governors Apportionment will be available as of **July 1, 2023**, which has a period of performance of July 1, 2023 – June 30, 2024.

Signature of Authorized Official

Type Name and Title of Authorized Official

Date

PUBLIC HEARING NOTICE

**Section 5311 (ADTAP), 5310, 5339, 5307 and applicable
State funding, or combination thereof.**

This is to inform the public that a public hearing will be held on the proposed FY24 Community Transportation Program Application to be submitted to the North Carolina Department of Transportation no later than December 15, 2022. The public hearing will be held on Nov 7 at 6:00 pm before the Sampson County Board of Commissioners.

Those interested in attending the public hearing and needing either auxiliary aids and services under the Americans with Disabilities Act (ADA) or a language translator should contact Rosemarie Oates Mobley on or before October 26, 2022, at telephone number 910-299-0127 or via email at roates@sampsonnc.com.

The Community Transportation Program provides assistance to coordinate existing transportation programs operating in Sampson County as well as provides transportation options and services for the communities within this service area. These services are currently provided using public transportation vehicles. Services are rendered by Sampson Area Transportation.

The total estimated amount requested for the period July 1, 2024 through June 30, 2025.

NOTE: Local share amount is subject to State funding availability.

<u>Project</u>	<u>Total Amount</u>	<u>Local Share</u>	
Administrative	\$285,000	\$42,750	(15%)
Operating (5311)	\$	\$	(50%)
Capital (Vehicles & Other)	\$250,000	\$50,000	(20%)
5310 Operating	\$40,000	\$20,000	(50%)
Other _____	\$	\$	(%)
TOTAL PROJECT	\$575,000	\$113,750	
	Total Funding Request	Total Local Share	

This application may be inspected at Sampson Area⁵Transportation 311 County Complex Rd Clinton NC 28328 from 8:00 a.m.-5:00 p.m. Written comments should be directed to Rosemarie Oates Mobley before October 26, 2022.

AVISO DE AUDIENCIA PÚBLICA

Artículo 5311 (ADTAP), 5310, 5339, 5307 y Financiación Estatal aplicable, o combinación de los mismos.

Esto es para informar al público que se llevará a cabo una audiencia pública sobre la solicitud propuesta del Programa de Transporte Comunitario Año Fiscal 24 que se presentará al Departamento de Transporte de Carolina del Norte a más tardar el 15 de Diciembre de 2022. La audiencia pública se llevará a cabo el 7 de Noviembre a las 6:00 pm ante la Junta de Comisionados del Condado de Sampson (junta de gobierno).

Aquellos interesados en asistir a la audiencia pública que necesitan ayudas y servicios auxiliares bajo la Ley de Estadounidenses con Discapacidades (ADA) o un traductor de idiomas deben comunicarse con Rosemarie Oates Mobley antes del 26 de Octubre de 2022, al número de teléfono 910-299-0127 o por correo electrónico a roates@sampsonnc.com.

El Programa de Transporte Comunitario brinda asistencia para coordinar los programas de transporte existentes que operan en el Condado de Sampson, así como también proporciona opciones y servicios de transporte para las comunidades dentro de esta área de servicio. Estos servicios se prestan actualmente utilizando vehículos de transporte público. Los servicios son prestados por Sampson Area Transportation.

El monto total estimado solicitado para el período del 1 de Julio de 2024 al 30 de Junio de 2025.

NOTA: El monto de la participación local está sujeto a la disponibilidad de fondos Estatales.

Proyecto	Cantidad Total	Cuota Local
Administrativo	\$285,000	\$42,750 (15%)
Operando (5311)	\$	\$ (50%)
Capital (Vehículos y Otro)	\$250,000	\$ 50,000 (20%)
5310 Operando	\$40,000	\$20,000 (50%)
Otro _____	\$	\$ (%)
Proyecto Total	\$575,000	\$112,750

Solicitud Total de Financiación

Cuota Local Total

Esta solicitud puede ser inspeccionada en Sampson Area Transportation 311 County Complex Rd Clinton NC 28328 de 8:00 a.m. a 5:00 p.m. Los comentarios por escrito deben dirigirse a Rosemarie Oates Mobley antes del 26 de Octubre de 2022.

**SAMPSON COUNTY
BOARD OF COMMISSIONERS**

ITEM ABSTRACT

ITEM NO. **2 (b)**

Meeting Date: November 7, 2022	<input type="checkbox"/> Information Only <input type="checkbox"/> Report/Presentation <input checked="" type="checkbox"/> Action Item <input type="checkbox"/> Consent Agenda	<input checked="" type="checkbox"/> Public Comment <input type="checkbox"/> Closed Session <input type="checkbox"/> Planning/ Zoning <input type="checkbox"/> Water District Issue
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SUBJECT: Public Hearing – Naming of Private Roads

DEPARTMENT: Emergency Management (Addressing)/ Administration

PUBLIC HEARING: Yes

CONTACT PERSON(S): Susan J. Holder, Assistant County Manager

PURPOSE: To receive public input on the naming of certain private roads

ATTACHMENTS: Memo; Hearing Ad

BACKGROUND:

We have duly advertised this public hearing to receive comments on the recommendations of the Road Naming Committee with regard to the names of certain private roads:

PVT 1900-1941 Boyd Sutton Lane

RECOMMENDED ACTION OR MOTION:

Name private roads as recommended

NORTH CAROLINA'S
SAMPSON COUNTY
OFFICE OF EMERGENCY SERVICES

MEMORANDUM:

TO: Ms. Susan Holder, Assistant County Manager
FROM: Richard Sauer, Emergency Services *RS*
DATE: October 13, 2022
SUBJECT: Private Road Name/Public Hearing Request

The Road Naming Committee members have reviewed road name suggestions for the following pending private road. The Committee's recommendation has been listed below:

PVT 1900-1941

Boyd Sutton Ln

This is being forwarded for your review and if you concur, please place this on the Board's agenda for consideration at a public hearing.

Please review and advise.



NOTICE OF PUBLIC HEARING NAMING OF PRIVATE ROADS

The Sampson County Board of Commissioners will hold a public hearing at 6:00 p.m. (or as soon as possible thereafter) on Monday, November 7, 2022 in the County Auditorium, Sampson County Complex Building A, 435 Rowan Road, Clinton NC to consider public input on the naming of the following private roads:

PVT ROAD CODE

PVT 1900-1941

PROPOSED NAME

Boyd Sutton Lane

Only those roads listed will be considered at this time.

The Board will also accept written comments until 5:00 p.m. on November 7, 2022 via email at susanh@sampsonnc.com or via US Mail to Clerk to the Board, 406 County Complex Road, Building C, Clinton, NC 28328. Written comments submitted by members of the public will be read aloud by the Clerk and provided as part of the meeting minutes.

Questions or comments may be directed to the Office of the Clerk to the Board, 406 County Complex Road, Clinton, NC 28328 (tel: 910/592-6308)

**SAMPSON COUNTY
BOARD OF COMMISSIONERS**

ITEM ABSTRACT

ITEM NO. 2 (c)

Meeting Date: November 7, 2022	<input type="checkbox"/>	Information Only	<input checked="" type="checkbox"/>	Public Comment
	<input type="checkbox"/>	Report/Presentation	<input type="checkbox"/>	Closed Session
	<input checked="" type="checkbox"/>	Action Item	<input type="checkbox"/>	Planning/Zoning
	<input type="checkbox"/>	Consent Agenda	<input type="checkbox"/>	Water District Issue
	<input type="checkbox"/>		<input type="checkbox"/>	

SUBJECT: Public Hearing – CDBG-NR Program Amendment

DEPARTMENT: Finance

PUBLIC HEARING: Yes

CONTACT PERSON(S): David Clack, Finance Officer

PURPOSE: To conduct the required public hearing regarding an amendment to the CDBG-NR Program

ATTACHMENTS: Ad

BACKGROUND:

Prior to amendments to a CDBG program, the County must hold a public hearing offering citizens the opportunity to comment on those amendments. Notice has been given concerning the intention of the County to submit a program amendment to its CDBG-NR program to add one property for reconstruction and one property for rehabilitation (that meet the budget and state requirements), replacing two properties which opted out of the program.

The Chairperson should open the hearing and call upon Mr. Clack to explain the program amendment before receiving any public comment.

RECOMMENDED ACTION OR MOTION:

Receive comments; approve amendment to the CDBG-NR program as recommended

**NOTICE OF PUBLIC HEARING
PROGRAM AMENDMENT FOR
2020 COUNTY OF SAMPSON CDBG-NR**

Notice is hereby given that the Sampson County Board of Commissioners will conduct a Public Hearing on November 7, 2022 at 6:00 p.m. in the County Auditorium located in County Complex Building A at 435 Rowan Rd, Clinton, NC concerning the intention of the County to submit a program amendment to their CDBG-NR program. Two properties opted out of the program, and Sampson County proposes to add 1 property for reconstruction and 1 property for rehabilitation that meet the budget and state requirements.

The purpose of this public hearing is to notify citizens of the proposed amendment and receive comments relative to the proposed amendment. Formal written views concerning the proposed amendment submitted to the County Manager, Edwin Causey, will be responded to within ten (10) calendar days.

The total CDBG program cost is \$750,000.00 which represents 100% of the total project funds.

If you plan to attend and require special accommodations because of a disability or physical impairment, please contact the County Manager at 910-592-7181 (TDD 800-735-2962) at least 2 days prior to the hearing.

This information is available in Spanish or any other language upon request. Please contact the County Manager at 910-592-7181 or at 406 Complex Road, Suite 120, Clinton, NC 28328 for accommodations for this request.

Esta información está disponible en español o cualquier otro lenguaje a petición. Por favor, póngase en contacto con County Manager en 910-592-7181 o en 406 Complex Road, Suite 120, Clinton, NC 28328 de alojamiento para esta solicitud.

Sue Lee
Chairperson
County of Sampson
EEO Employer



**SAMPSON COUNTY
BOARD OF COMMISSIONERS**

ITEM ABSTRACT

ITEM NO. 3 (a)

Meeting Date: November 7, 2022	<input type="checkbox"/>	Information Only	<input type="checkbox"/>	Public Comment
	<input type="checkbox"/>	Report/Presentation	<input type="checkbox"/>	Closed Session
	<input checked="" type="checkbox"/>	Action Item	<input type="checkbox"/>	Planning/Zoning
	<input type="checkbox"/>	Consent Agenda	<input type="checkbox"/>	Water District Issue
	<input type="checkbox"/>		<input type="checkbox"/>	

SUBJECT: Award of Bid for Reconstruction of Two Homes in the CDBG-NR Program

DEPARTMENT: Finance

PUBLIC HEARING: No

CONTACT PERSON(S): David Clack, Finance Officer

PURPOSE: To consider award of bid for the reconstruction of two homes in the CDBG-NR program

ATTACHMENTS: Memo, Ad

BACKGROUND:

The County advertised for bids for the reconstruction of two homes in the 2020 Sampson County CDBG-NR program. At the time of agenda preparation, the bids are scheduled to be opened and read aloud on October 31, 2022. The Adams Company, the grant administrators, will review the bids and provide a Bid Tabulation Summary and recommendation of bid award. Mr. Clack will answer any questions the Board may have.

RECOMMENDED ACTION OR MOTION:

Award the bid for reconstruction of two homes in the CDBG-NR program as recommended by The Adams Company

THE **ADAMS COMPANY** INC.

ENGINEERING AND DESIGN

Firm License No. C-4438

708 Abner Phillips Road | Warsaw, NC 28398 | (910) 293-2770

MEMO

To: Juanita Brewington

From: David Carter

Subject: Action Item request for the November 7, 2022 BOC meeting
2020 Sampson County CDBG-NR Reconstruction

Date: October 21, 2022

Bid packages were sent out and advertised on October 10, 2022 for reconstruction of two houses in the 2020 Sampson County CDBG-NR program.

On October 31, 2022 at 2:00 pm, contractor bids will be received at the Sampson County Purchasing and Contracting Office. The Bids will be opened and read aloud. A Bid Tabulation Summary and recommendation of award will be sent by our office to Sampson County on November 1, 2022.

It is requested that the recommendation of award be placed on the agenda as an action item to be presented to the Board of Commissioners at the meeting on November 7, 2022. Upon their approval, a Notice of Award will also be provided for signing by the County Manager.

**SAMPSON COUNTY
BOARD OF COMMISSIONERS**

ITEM ABSTRACT

ITEM NO. 3 (b)

Meeting Date: November 7, 2022	<input type="checkbox"/>	Information Only	<input type="checkbox"/>	Public Comment
	<input type="checkbox"/>	Report/Presentation	<input type="checkbox"/>	Closed Session
	<input checked="" type="checkbox"/>	Action Item	<input type="checkbox"/>	Planning/Zoning
	<input type="checkbox"/>	Consent Agenda	<input checked="" type="checkbox"/>	Water District Issue
	<input type="checkbox"/>			

SUBJECT: Award of Bid for Construction of the Clement Area Water Main Project

DEPARTMENT: Public Works

PUBLIC HEARING: No

CONTACT PERSON(S): Lin Reynolds, Public Works Director
David Ross, Assistant Project Manager/Dewberry Engineers

PURPOSE: To consider the award of bid for the construction of the Clement Area Water Main Project

ATTACHMENTS: None (to be provided at the meeting)

BACKGROUND:

The County advertised for bids for the construction of the Clement Area Water Main Project, with a bid opening scheduled for November 3, 2022. Dewberry Engineers are reviewing the bids at the time of agenda preparation and will bring a recommendation for award at this meeting.

RECOMMENDED ACTION OR MOTION:

Award the bid for construction of the Clement Area Project as recommended by Dewberry engineering firm

ADVERTISEMENT FOR BIDS
SAMPSON COUNTY
CLINTON, NC
CLEMENT AREA WATER MAIN EXTENSIONS

General Notice

Sampson County is requesting Bids for the construction of the following Project:

CLEMENT AREA WATER MAIN EXTENSIONS
SRP-D-ARP-0002

Bids for the construction of the Project will be received at the **Sampson County Public Works Office** located at **827 Southeast Boulevard, Clinton, North Carolina 28328**, until **Thursday, November 3, 2022**, at **2:00pm** local time. At that time the Bids received will be **publicly** opened and read.

The Project includes the following Work:

Provide water main extensions from an existing 6-inch water main located along Maxwell Road in the Clement Area of Sampson County. The total distance for the project is 44,400 linear feet (8.4 miles), which includes the following roads: Carroll Store Road (9,800 linear feet), Ernest Williams Road (12,300 linear feet), Howard Road (15,600 linear feet), Vander Road (3,800 linear feet), and Tyndall Bridge Road (2,900 linear feet).

The Project has an expected duration of **300** days.

Obtaining the Bidding Documents

The Issuing Office for the Bidding Documents is:

Dewberry Engineers Inc.
2610 Wycliff Road, Suite 410, Raleigh, NC 27607
Chase Gilstrap
cgilstrap@dewberry.com

Prospective Bidders may obtain or examine the Bidding Documents at the Issuing Office on Monday through Friday between the hours of **8 AM to 5 PM** and may obtain copies of the Bidding Documents from the Issuing Office as described above. Partial sets of Bidding Documents will not be available from the Issuing Office. Neither Owner nor Engineer will be responsible for full or partial sets of Bidding Documents, including addenda, if any, obtained from sources other than the Issuing Office.

Printed copies of the Bidding Documents may be obtained from the Issuing Office by paying a nonrefundable deposit of **\$300** for each set. Make deposit checks for Bidding Documents payable to **the Issuing Office**. Bidding Documents will be available on **Monday, October 17, 2022**.

Pre-bid Conference

A pre-bid conference for the Project will be held on **Monday, October 24, 2022**, at **2:00pm** virtually. Please contact the Issuing Office for access to the virtual meeting. Attendance at the pre-bid conference is encouraged but not required.

Bidders' Questions

All Bidders' questions and/or clarifications must be submitted in writing no later than **5:00 PM**, local time on **Thursday, October 27, 2022**. Bidders' questions and/or clarifications received after this date

will not receive a response. If warranted, Bidders' questions and/or clarifications may be answered by Addenda.

Instructions to Bidders

This project will be funded from the State Fiscal Recovery Fund utilizing ARP funds; therefore, the project is subject to **Federal** laws, regulations, executive orders, and terms and conditions associated with that program. The DWI Project No. is SRP-D-ARP-0002.

The County reserves the right to reject all bids if there is a sound documented reason.

The Bidder shall submit bids on a fixed price basis.

For all further requirements regarding bid submittal, qualifications, procedures, and contract award, refer to the Instructions to Bidders that are included in the Bidding Documents.

This Advertisement is issued by:

Owner: **Sampson County Public Works**

By: **Linwood Reynolds**

Title: **Public Works Director**

**SAMPSON COUNTY
BOARD OF COMMISSIONERS**

ITEM ABSTRACT

ITEM NO. 4

Meeting Date: November 7, 2022	<input type="checkbox"/>	Information Only	<input type="checkbox"/>	Public Comment
	<input type="checkbox"/>	Report/Presentation	<input type="checkbox"/>	Closed Session
	<input type="checkbox"/>	Action Item	<input type="checkbox"/>	Planning/Zoning
	<input checked="" type="checkbox"/>	Consent Agenda	<input type="checkbox"/>	Water District Issue

SUBJECT: Consent Agenda

DEPARTMENT: Administration/Multiple Departments

ITEM DESCRIPTIONS/ATTACHMENTS:

- a. Approve the minutes of the October 3, 2022 and October 26, 2022 meetings
- b. Adopt the Resolution Supporting Operation Green Light for Veterans
- c. Adopt the 2023 County Government Holiday Schedule
- d. Adopt the 2023 Board of Commissioners Meeting Schedule
- e. Approve Sampson County Public Library request to discard certain items weeded from collection from August 31, 2022-October 25, 2022 and other donated items pursuant to Collection Development Policy
- f. Adopt a resolution approving the purchase of an approximately 0.63-acre parcel of real property for airport use from Willie L. Rackley and wife, Yvonne S. Rackley (cost of purchase to be shared with City of Clinton) and authorizing the execution of the contract of sale
- g. Approve ARPA project financial policies: Records retention Policy, Eligible Use Policy, UG Cost Principles Policy, Nondiscrimination Policy, and Conflicts of Interest and Gifts Policy
- h. Approve late disabled veterans tax exclusion requests for Nickie Smith, Robert Flynn Hollingsworth, and Darrell Wrampe
- i. Approve the tax refunds and releases as submitted
- j. 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, October 3, 2022, in the County Auditorium, 435 Rowan Road in Clinton, North Carolina. Members present: Chairperson Sue Lee, Vice Chairperson Jerol Kivett, and Commissioners Thaddeus Godwin, Lethia Lee, and Clark Wooten.

Chairperson Sue Lee called the meeting to order and turned the meeting over to Vice Chairperson Kivett. Vice Chairperson Kivett called upon Commissioner Godwin who provided the invocation. Vice Chairperson Kivett then led the Pledge of Allegiance.

Approval of Agenda

Upon a motion by Commissioner Godwin and seconded by Commissioner Lee, the Board voted unanimously to approve the agenda as published.

Item 1: Direction for Staff Related to Resolution of Employee Compensation Issues

Chairperson Lee made the following statement:

Each of us, from the day we took our oaths as County Commissioners, have accepted our responsibility to ensure that our employees are supported and compensated fairly and equitably. Moreover, we have accepted our responsibility to comply with the fiscal policies of state law and our obligation to our taxpayers to use their tax dollars in a prudent manner that allows us to provide programs and services, either mandated or needed by our citizens, while at the same time limiting our tax rate so as to encourage the investment of industry here in Sampson County. That guarantees that our decisions may be difficult and unpopular at times. As we seek to do the right thing on the employee compensation matters at hand, we ask the County Manager to develop options for consideration at our November meeting that to the greatest extent possible achieve the following three items:

1. Improves the County's ability to recruit employees, particularly for the most critical positions in public safety, for example, law enforcement, emergency services and telecommunicators, and human services (DSS and Health Department).
2. Maintain equity in our pay classification system to avoid unintended consequences when one classification of employees receives consideration and others are not included.
3. Remains mindful of the impact that any recommendation to current and future budgets so that the impact to our taxpayers is mitigated.

Item 2: Public Hearings

Public Hearing – Proposed Expenditures for Economic Development Purchases (Exercise of Previously Negotiated Option and Acquisition of Warren Property) Pursuant to G.S. 158-7.1, the County is required to hold a public hearing before expending money for the purchase of an interest in real property. The hearing was previously advertised for August, but

additional due diligence needed to be completed. The hearing was readvertised for this meeting. Chairperson Lee opened the public hearing and called upon Economic Developer Stephen Barrington and County Attorney Joel Starling who reviewed the proposed exercise of an option to purchase ten parcels comprised of 210.85± acres near the intersection of I-40 and Harnett-Dunn Highway. Chairperson Lee then opened the floor for public comments. Hearing none, she closed the public hearing. Chairperson Lee suggested that the Board table this decision and reconvene on Wednesday, October 26, 2022, at 10:00 A.M. in the Administrative Board Room.

Item 3: Action Items

Airport – Consideration of Clinton-Sampson Airport Hangar Lease Chairperson Lee called upon County Attorney Joel Starling who explained that the County and City have been in negotiations with a prospective tenant, Moore’s Aerial Applicators, LLC, and Michael K. Rivenbark, for an airport hangar lease. Under the terms of the proposed lease agreement, the tenant would lease a 1.51± acre portion of the main Airport parcel and construct an 80’X80’ hangar which would become the property of the County and the City. The initial lease term would be for a period of thirty (30) years. This matter was initially noticed for the August 1, 2022 regular meeting but was continued to the September 12, 2022 meeting to give the tenant additional time to provide needed information to the County and the City. Prior to the September regular meeting, the tenant requested a change to the rent provisions of the lease, which required that a new public notice be published. The terms of the proposal have since been finalized. Upon a motion by Chairperson Lee and seconded by Vice Chairperson Kivett, the Board voted unanimously to adopt the resolution authorizing lease of real property. (Copy filed in Inc. Minute Book _____, Page _____.)

Award of Bid for Construction of Storage Building for Sheriff’s Office and Emergency Services Chairperson Lee called on Public Works Director Lin Reynolds who explained that Sampson County sought and received grant funding in the amount of \$3.0 million for the construction of a storage building serving the needs of the Sheriff’s Office and Emergency Services. At the August meeting, the Board approved the facility design and authorized bid of the project. Only two bids were received at the first scheduled bid opening, so the project was readvertised for bid. At the time of agenda preparation, bids were scheduled to be opened on September 28th and be subsequently reviewed by our architect for award recommendation. Mr. Reynolds informed the Board that the bids came in under the recommended budget. The architects and Public Works staff both recommended extending the size of the building in order to utilize available funding. The building size could increase from 150’ X 75’ to 150’ X 90’ and still stay within budget. Upon a motion by Vice Chairperson Kivett and seconded by Commissioner Godwin, the Board voted unanimously to award the bid for construction of the storage building to the lowest responsive responsible bidder, Jackson Builders Inc. as recommended, and to authorize expansion of the building. (Bid tabulation sheet filed in Inc. Minute Book _____, Page _____.)

Water District – Award of Bid for Construction of Elevated Storage Tanks Chairperson Lee called upon David Ross of Dewberry Engineers who discussed bids for the construction of

an elevated water tank which were originally scheduled to be opened on September 8, 2022. The bids could not be opened at that time as only two bids were received. The bids were readvertised and opened on September 22, 2022. Upon a motion by Commissioner Godwin and seconded by Commissioner Lethia Lee, the Board voted unanimously to award the bid for construction of the elevated storage tanks to the lowest responsive, responsible bidder, Caldwell Tanks, at a contract award of \$5,025,100.

Appointments – Workforce Development Board Upon a motion by Vice Chairperson Kivett and seconded by Chairperson Lee, the Board voted unanimously to appoint Mayor Alice Butler of Roseboro to the Workforce Development Board.

Item 4: Consent Agenda

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

- a. Approved the minutes of the September 12, 2022, September 21, 2022, and September 26, 2022 meetings
- b. Approved a request from Sampson-Clinton Public Library to apply for and accept (if awarded) Grassroots Arts Program Grant funding
- c. Accepted a Dollar General Youth Literacy Grant Award in the amount of \$3,000 for children’s literacy programs/materials
- d. Declared as surplus a Sig Sauer 9mm pistol (serial number 47A065112) and authorized transfer of the service weapon to retiring employee Christopher Oates
- e. Adopted a resolution requesting NCDOT add Enterprise Drive to the state secondary roads system (Copy filed in Inc. Minute Book ____, Page ____.)
- f. Authorized the execution of the EMS Clinical Internship Agreement between Sampson County and the Clinton City Board of Education (Copy filed in Inc. Minute Book ____, Page ____.)
- g. Approved the execution of contracts between Sampson County (DSS) and non-emergency medical transportation service providers: The Gardens of Roseboro and The Magnolia (Copy filed in Inc. Minute Book ____, Page ____.)
- h. Adopted a resolution authorizing execution of the Interlocal Agreement for Tax Collection with the Town of Autryville (Copy filed in Inc. Minute Book ____, Page ____.)
- i. Approved the Sampson County Ingestion Pathway Zone (IPZ) Emergency Plan (Copy filed in Inc. Minute Book ____, Page ____.)
- j. Approved late applications for disabled veterans tax exclusions for Charlie Junior Robinson, Darrell Wilson, and Michael F. Jones
- k. Approved the tax refunds and releases as submitted

#9973	Jerry Lavon Crutch	\$105.27
#9997	Jonathan Wiggins	\$170.80
#10005	Crystal Sessoms	\$134.06

#10001	Johnnie Lee Warren	\$416.25
#9999	Jerry Lawrence Lee Sr.	\$481.50
Tax Release	Carolina Custom	\$267.90
Tax Release	Thornton Homes Co.	\$164.40
Tax Release	Scott Westbrook, Jr.	\$530.61
Tax Release	Joyce Thornton	\$371.59
Tax Release	Chris & Susan Baillergeon	\$668.70

l. Approved budget amendments as submitted

EXPENDITURE		Health Department	
<u>Code Number</u>	<u>Description (Object of Expenditure)</u>	<u>Increase</u>	<u>Decrease</u>
12551250	512100 Salaries	\$83,952.	
12551250	518100 FICA	\$5,205.	
12551250	518120 Medicare FICA	\$1,218.	
12551250	518200 Retirement	\$10,075.	
12551250	518300 Dental Insurance	\$288.	
12551250	518901 401K	\$6,297.	

REVENUE			
<u>Code Number</u>	<u>Source of Revenue</u>	<u>Increase</u>	<u>Decrease</u>
12535125	404000 State Assistance	\$115,000.	

EXPENDITURE		Library	
<u>Code Number</u>	<u>Description (Object of Expenditure)</u>	<u>Increase</u>	<u>Decrease</u>
11761100	531100 Travel	\$1,164.	

REVENUE			
<u>Code Number</u>	<u>Source of Revenue</u>	<u>Increase</u>	<u>Decrease</u>
11036110	403625 Reimbursement for ASRL Scholarship From State Library	\$1,164.	

EXPENDITURE		Transportation	
<u>Code Number</u>	<u>Description (Object of Expenditure)</u>	<u>Increase</u>	<u>Decrease</u>
16145000	525100 Gas, Oil, and Tires	\$162,000.	

REVENUE			
<u>Code Number</u>	<u>Source of Revenue</u>	<u>Increase</u>	<u>Decrease</u>
16134500	403611 State ARRA Grant	\$162,000.	

Consent Agenda (as Board of Health)

- m. Approved the Tobacco Free Campus Policy Update (Copy filed in Inc. Minute Book _____, Page _____.)
- n. Approve a Fee/CPT Code Update (Copy filed in Inc. Minute Book _____, Page _____.)
- o. Approved the Fiscal Services Policy Update (Copy filed in Inc. Minute Book _____, Page _____.)

Item 5: Board Information

The Board received the following items as information only:

- a. Letter from Town of Salemburg Re: Law Enforcement Services
- b. Letter of Appreciation from Sampson County History Museum
- c. (Board of Health Item) July 18, 2022 Health Advisory Board Minutes

Item 6: County Manager's Report

Chairperson Lee called upon County Manager Ed Causey who discussed the Ivanhoe Water Project celebration event. He specifically acknowledged Matt West and David Ross of Dewberry Engineers and Public Works Director Lin Reynolds for their diligent work on the project. He then recognized Commissioner Lethia Lee's advocacy work for her community.

Item 7: Public Comment Period

Following a brief overview of Public Comment Period Policies and Procedures by Assistant County Manager Susan Holder, Chairperson Lee opened the floor for public comments. The following were received:

Robert McKenzie, 35 Oak Hill Drive, Dunn, North Carolina – I just want to talk about funding the Sheriff's Department. I just hope and pray because the Sheriff's Department don't have enough backup, that if one of them happens to be killed, and one of you goes to the wake, and the Sheriff's Department officers turn their back on you and showing they did not respect you because they didn't have back up. You will be just guilty as whoever pulled that trigger or however they were killed, you will have the blood of those officers on your hands. We were just lucky that the young lady was only shot in the legs. And that's about all I've got to say. I've seen other places. I lived in Washington, D.C. and I saw how the police department went down, the criminals took over and you can bet these criminals are talking amongst themselves about having only four officers on duty at night. That's all I've got to say. Thank you.

Jackie Cashwell, 470 Bucktown Road, Clinton, NC – I would also like to talk about funding the Sheriff's Department. I know we have thirty-three officers that work for the Clinton Police Department. About eight square miles. A little over nine hundred officers for the rural community of over nine hundred square miles. And they're all divided out, so we have nothing really to protect us. We need them to be our first responders because they are the first responders and they don't just arrest bad people, they save lives. And the pay scale needs to be even. So, whatever needs to happen, my taxpayer dollars need to be even, and not just one way or the other. I think you mentioned equality in pay, and I'd like to see that happen and more officers hired to protect the citizens. Thank you.

Brenda Blakely, 470 Bucktown Road, Clinton, NC – My father was an advocate for the County Sheriff's Department. He's no longer with us and I'm going to take up his stance. I actually called one of the Board members a couple of weeks ago and I was told that there was no funding for the Sheriff's Department and I'm not sure you said something that we have to raise taxes, well, whatever we have to do, because we don't feel safe. We see it in the news all the time. I'm watching, it pops up on my phone, things happening in Clinton, things are

happening out in the county — we don't have enough sheriffs. It's just not acceptable. We don't feel safe. And I was born and raised here. We need our officers to be supported in every way. Thank you.

Wayne High, 1235 Timberlake Drive, Clinton, NC – Good evening. Not to break the trend I'm going to talk about the Sheriff's Department also. Over the last months we've had considerable discussions and everything for wages and salaries has been in percentages. In my forty-two years of building budgets percentages didn't mean a whole lot. So, in order to add some clarity I went back to the year prior to the great pay plan and I picked randomly seven departments within the County and I looked at the department heads and above. Interesting enough, three of those people have received increases in excess of \$45,000, one in excess of \$40,000, one in excess of \$25,000, one in excess of \$18,000. Keep in mind that some of those departments didn't even exist prior to the pay plan. Then I slipped over to the Sheriff's Department and a starting Deputy 1 over that time period received an increase of four dollars short of \$10,000. Ladies and gentlemen, if that's equity, I got a problem. I think we need to look at where are our tax dollars really going. We bought a lot of land. We didn't have any trouble doing that. But, yet, we don't have enough money to fund the Sheriff's Department. Thank you for your time.

Eddie Waters, 306 Royal Road, Roseboro, North Carolina – I can tell you first hand what the first gentleman spoke about. If we are talking about the shortage of deputies and equipment and funding, there's other people that are talking about it. It got so bad in the area that I lived in, that my wife and I had to sell our house and we have recently moved. I can see that effect that it's having on the deputies and it's pitiful that our deputies feel like they do. I had a deputy tell me that, if I didn't like where I lived, to move. And it got bad enough, it got bad enough that I didn't want to leave my wife at home to go to work because I was afraid that I would come home and she would be shot. I've heard bullets going through the trees in my yard. I've had people riding dirt bikes up to my front door. I'm going to tell everybody; I think it's a crying shame that that man back there has got to beg for help to protect Sampson County. I think we need to do whatever it takes to take care of the Sheriff's Department so they can take care of us. Thank you.

Reed Mattocks, 305 Pineview Road, Clinton, North Carolina – Ladies and gentlemen, I'm not going to repeat what has been touched on. What I am going to comment on is two extra things. I don't have enough time to go through all the numbers. I've been in emergency services, volunteer and paid, for twenty years. I've never had a failure to be able to fund my department. Also, I want Deputy Caitlin Emanuel's incident to be a wake-up call to everyone. What happened to her that night — a gunshot wound that should have been fatal — is a divine intervention that there was a deputy close enough to her to render medical aid, save her life and get her definitive care. You've got these men and women spread out. They don't have backup. They get shot, it's over. And whose feet does that land at? The people that fund them. Jimmy Thornton should not have to beg to protect his deputies. We're not safe and our deputies are not safe. You can't have government, you can't have commerce, and you can't have agriculture without safety. You can't even have safe schools. So, when you look at a \$170 million budget, and yes, he does get \$14 million. But if he needs more, you find it. It's that simple. You find it. I understand money here, money there, but it's priorities. Cause like I said, without safety, nothing else happens. You lose everything without safety. And right now Sampson County is experiencing a monumental crime spike. Thank you for your time.

Wendy Taylor, 2556 Greens Bridge Road, Garland, North Carolina – I stand before you today as a taxpaying citizen, friend to some, and current Sampson County Republican Party Secretary. It's unfortunate for those of us who have unwillingly been placed in the position to choose between our Sheriff and our Republican Commissioners. Let me be clear, I stand behind our Sheriff. Support for law enforcement is one of the many reasons that I have been a life-long Republican and it is also the reason that I am embarrassed to be standing here pleading for adequate funding from a Republican-controlled Board. As I watched Mrs. Holder's September 21st ninety-plus page presentation, I learned that she spent a lot of time monitoring the Sheriff's social media page and her rebuttal was geared toward fact-checking his claims. I did find it awfully convenient that this workshop was held during the middle of the day when most people are working and in such a way that the public wasn't allowed to ask questions, and none of the information that she presented as fact could be refuted. Also, during this segment, I learned that Mr. Causey has thirty-plus years of government experience, which immediately helped me identify our county's problem. Never once has a life-long bureaucrat solved a problem or made the lives of the people they were hired to serve better. Mr. Causey has reigned supremely in Sampson County for years now aided and abetted by Clark Wooten. While we the people can't fire Mr. Causey, District One certainly fired Mr. Wooten. His constituents spoke loud and clear despite tens of thousands of dollars spent, an expensive appearance by Lara Trump, and Chairwoman Sue Lee's warm and fuzzy endorsement. I honestly thought that our Board would take that as a sign that we were fed up with the direction the Causey/Wooten duo was taking our County. Yet here you all sit continuing to allow the County Manager to take you down the same political suicide path in which he led Clark Wooten. Our Sheriff is elected, so if we thought he wasn't doing his job we'd fire him too. This Sheriff doesn't answer to the County Manager, and I commend him for that. I don't want a Sheriff that answers to a bureaucrat regardless of their political affiliation. Absolute power corrupts absolutely. In conclusion, Mr. Boykin and Ms. Lee, I don't expect push back from the County Manager for you two considering your party's stance on defunding the police. That doesn't mean that your inaction is excusable. Mr. Wooten, there is no point in addressing you because you're on the way out and I doubt anyone will miss your ego or your toddler-like temper tantrums. Chairwoman Lee, you're on the wrong side of history on this one. Your alignment with Mr. Causey and Mr. Wooten will be your downfall in the next election. The people will not forget your lack of action and leadership during this crisis. We also won't forget your social media misinformation campaign from the comforts of your home in a low crime area protected fully by the fully funded Clinton City Police. Mr. Kivett, I know you've worked with the Sheriff many times helping him in ways other commissioners refused to and it's not fair that you get lumped in with the other four. That must be frustrating for you and as your friend and as a person who has a great deal of respect for you, I hope you'll eventually decide to take a stand for what's right because I truly believe you want to fix the problem. It takes courage to be the lone dissenting voice and I hope you find the courage to do that soon. Sampson County needs your leadership now more than ever. You two are going to have to pick a side just like the rest of us. The County Manager or the Sheriff because you can't support both in this and we need experienced deputies far more than we need an experienced County Manager.

Bob Graczyk, 2556 Greens Bridge Road, Parkersburg, North Carolina – Since January 1, Sampson County, I'm not saying just the Sheriff's Department, but the entire county has lost seventeen law enforcement officers from the Sheriff's Department, including detention.

Seventeen. I'm glad the number one priority now of the Commissioners is to get the County Manager to do something about it. We lost seventeen officers that had knowledge, skills, and abilities that would save us. All of them had training before they became a sheriff. Some retired, but some went for different pay. Matter of fact, the average pay for sheriff's deputies or police officers around the area is actually \$42,446. Oh, this can't be refuted. This is the fact. The detention officer starting salary is \$38,864 and that's all without experience. Sampson County law enforcement salary is \$38,160 for a law enforcement officer. The starting salary for a detention officer is \$32,892. Why did we lose a deputy today to another county? Today. Why did we lose another one? Sampson County isn't a county without the Sheriff's Department. Why do you divide a line between the Sheriff's Department and the rest of the County? It's all one. We don't have a county without law enforcement. Leaders lead. Step up to the plate and lead us through to some resolution to get law enforcement officers out on the beat where they need to be. In vehicles. And how many law enforcement officers did we have for the hurricane with the bad rains that we got? I don't think any overtime was authorized. Leaders lead. Thank you for your time.

Ken Davis, 101 King Road, Clinton, North Carolina - The first thing I would like to say, every morning, to all the people, I know I can't ask questions, but every morning when a deputy puts his uniform on, he walks there and tells his wife and his little child, children, whatever, goodbye. That might be the last goodbye because when he gets out and he calls for backup and there is no backup, and somebody puts a bullet in him...what, what? There's no excuse for this. I think Mr. Jimmy needs funding 100%. Each and every one of us has family. I'm sure y'all do. If you don't, I'm sorry you don't. But I'm sure everybody that's here is represented by a family and we need to wake up because at night when we're sitting at home watching TV drinking a drink in our recliner, our big fancy TV, them deputies are out there at the mercy of the world. Because when the sun goes down here in Sampson County it's a damn disgusting rat race. Drugs, crime and everything. And I hope everybody stands up. And I hope the County Commissioners need to wake up. And we would like to see y'all fund and support the Sheriff's Department 100%. Thank you.

Bonnie Bruce, 960 West Darden Road, Clinton, North Carolina - I've lived here, I'm from Raleigh, I lived in Raleigh in Wake County. I moved down here to get away from Raleigh. Anyway, but I became immediately impressed with Sheriff Jimmy Thornton, who I only just met tonight, but I want you to understand that I felt his presence. I felt his dedication. I've had occasion to meet some of his deputies. Some of the finest people I've ever met. I read over that ninety-five-page report and I was very impressed with the detail, the analysis, and the effort. But my biggest question that I came away from, with, from is your priorities. I appreciate that you want to build a new, I think, facility, new football facility at Lakewood High School. You can spend a quarter of a million dollars there, but you can't fund some more deputies? We've got the biggest county I believe in North Carolina. That's a big obstacle right there. You should have more deputies here than just about anywhere. I know that we don't have as many people which is one of the things that I find appealing. But they've got a lot of ground to cover and the times have changed, y'all. You've got to wake up. We live in a different world than we did two, three years ago. There are more criminals walking free and people, these judges letting them out and turning around. That eighty-year-old grandmother getting killed up in Person County by a violent felon who had just been let go. I don't know who has lost their minds, but y'all get y'all's back and get your priorities in right order. We have got to have more deputies.

Period. Okay? You just have to wrap your heads around that, and you are all very inventive people and you're all smart to have figured all the details. I worked in government. I know how documentation and the tedious cross the t's and dot the i's, y'all have got that down pat. You've just got to squeeze some money out from somewhere. I believe I heard you say, correct me if I'm wrong, y'all are going to let somebody build a hangar on County property and charge them \$2,000 per year rent, and after what forty years or whatever they're going to have paid us \$90,000 and we're going to own a forty-year-old building? Y'all got to think better than that now, I mean, you could get more money out of him. He's going to be making more than that. I mean come on now, squeeze some out of that and get some deputies in here. I'll help you. I'll help you but y'all got to do right, now. Come on. Do it. Just do right. Get us some deputies. Keep our people safe. Keep our deputies safe for crying out loud. See the writing on the walls.

Dee Bryant, 309 Parker Drive, Clinton, North Carolina - Good evening. I agree with the need for additional funding for the Sheriff's Department and the deputies, but I'm here to talk about the detention center. I've worked with Dr. Sessoms in providing jail health care since 2007. It's been our objective since day one to provide efficient and quality care for all the inmates that enter the detention center. We've witnessed a decrease in the detention center staffing and the shortage has now begun to affect the medical department. I'd like to present and case and point for you. An inmate was admitted to the facility on August 26. It is our policy to perform a medical intake screen within 48 hours, however, her screen was not performed until August 30 because she came in intoxicated, and she was withdrawing from heroin and from meth. On her initial screen she was a very poor historian, but all she could allude to was her drug problem and she stated she was getting suboxone for withdrawal from the Wayne Family Medical. However, we requested records and there were none. We did not receive any. On the 10th she did place in a sick call to be seen for her ear. Dr. Sessoms saw her on the 10th and she was treated for this. He asked to see her again on the 12th for a follow-up evaluation, however, we were told that because of staffing shortages she couldn't be brought to the medical to be seen. On the 14th an officer requested us to see her because she was having some difficulties and still complaining about her ears. Upon her arrival to medical Dr. Sessoms saw that she could hardly walk. They did a blood sugar on her, and it was over 700. She did not have a history of being diabetic. She was then transferred to Sampson Regional ER and was diagnosed with diabetic ketoacidosis. She was placed in observation 48 hours there and from that she was admitted inpatient status on the 16th where she remained until the 20th. It was determined at the hospital that she was a new onset diabetic and had some other medical issues. Due to her condition an attempt was made by administration to contact her attorney to have her bond reduced, for early out, to get her court appearance earlier, and probation was also contacted. However, all attempts to get her released failed. She is currently in women's prison for medical safekeeping due to the critical nature of her illness. This is just one case of medical issues due to shortage in staffing at the detention center. Shortage not only results in the delay of care, but also in the cost for us, for the County. I implore you to help us help you by increasing the staffing in the detention center. Thank you.

Valerie Choate, 9090 US Hwy. 701 S., Newton Grove, North Carolina - I'm an outreach minister in Johnston County. I was asked by Sheriff Jimmy Thornton to be here tonight. I am in the process, God willing, hopefully purchasing a church and a piece of property here in your county on Highway 701 in between Newton Grove and Clinton and after being here tonight and hearing all your citizens of your county speak, I'm kind of hesitant now, because, yeah, this

is, this is wow, crazy. I'm a wife, I'm a mother of five beautiful children, and I'm also a minister as well. But before I became a minister, I was a student of criminal justice and I'm the first one to admit that I backed down. I left my training, Phi Sigma, straight A student, and I walked away from it when all the officers started getting shot in the very beginning. When I looked my husband in the face and I told him that there was no way that I could pull out of my driveway in that uniform not knowing if I would be able to go back home or not. Not knowing that I would live to see the end of the day because of my uniform. Now I stand above all with the officers of any form in any state, but because without law enforcement we would have total chaos and craziness. We need our officers, and we need them alive. We need them to stay alive. We need them to be able to go back home to their families, to their children. Whether they're male, female, it doesn't matter. They need to be protected by their government and if I'm going to be a part of your county, I would want to see an abundance of officers in this county. I travel Highway 13 to Fayetteville every single day to drive my disabled daughter back and forth to Fayetteville State University and there have been multiple times that I have had to call Sampson County officers to ask them was there any way that they could assist me because people were going around me on that highway head on with other vehicles at seventy plus miles an hour. I just hope y'all can realize what you're doing if you don't help these officers.

Eugene Pearsall, 10422 Faison Highway, Faison, North Carolina - Good evening. I stand before you tonight, not just as a resident, but as a business owner. I have great concerns about our safety for the community. And I also have concerns as a taxpayer that these concerns that I've heard Jimmy Thornton...I've been reading Facebook, I've been reading the paper, and it seems to have gone ignored. I hear many people saying, "Are you guys just like the people in Raleigh and Washington D.C. not listening to the voters?" Let's not let that come to our county. I also stand before you as a tax paying resident that believes that you guys support us. Not what you think, it's what we need. I'm asking. I'm begging. I'm pleading here. These deputies work hard. Mr. Causey, you guys talk about the budget and say that they should be satisfied with what they're getting, but I say here, they need more. Safety has no limits. Also Mr. Causey, you stated one good thing here. You stated that contingency funds are meant for emergencies. Okay? We have an emergency here, and I ask that one of the commissioners make a motion to declare this an emergency so we can fund our police officers. Sampson County is getting paid \$4,000 less than the Duplin County Sheriffs. So, we can do this with emergency funds. Let's declare this an emergency. I ask that of you now. We can do that. Thank you.

Charlie Hale, 27 Corinth Church Road, Salemburg, North Carolina - I'm here for the Sheriff's Department because me, personally, as a mom...I have three kids. My oldest is in middle school. I mean of course, you know, we need cops. School shootings. There's not enough officers to back them up. But just for me personally, I mean, I'm a mom, I see the news, people get kidnapped everywhere. You know, everything goes wrong. I could be at home by myself. Somebody could break in. Who knows what's going to happen? I mean, we need our officers. I mean, are we all going to have to start being cops if we only have four cops in Sampson County? That's going to be a lot of self-defense cases in courts coming up if we all have to be cops out here. Defend ourselves. I'm going to defend mine. I don't shoot a gun. Never shot a gun in my life, but you best believe when it comes to my kids it's going to be some bullets blazing. Second of all, I don't know if I'm allowed to announce it yet, but we've been working and talking with Sheriff Jimmy Thornton and all the officers coming up and Saturday,

November 12th, from 11:00-1:00, we've already applied for a permit, we're going to be doing a walk for the officers to back the blue, get the community involved, get the public involved, get our voices out, whatever we need to do. Just something just to show support for our officers. This is a time the community needs to come together to support our officers and it's going to be, so, with that being said I hope y'all change your minds. I mean, we need our cops. Thank you.

Ruth Cantrell, 235 Gilmore Lane, Clinton, North Carolina - The 9/21 meeting was about inaccuracies. Well, I watched it and there were several inaccuracies in that meeting. There was a meeting moved back last year, it was a special meeting, not the normal monthly commissioner's meeting, a lot of deputies showed up and at the last minute the location was moved and none of them were allowed to be there. You could have fixed that by simply acknowledging them. Also, um, animal control, those deputies were not pulled off the road when the Clear the Shelter event started. Those deputies were pulled off the road back the end of July, first of August to fill court vacancies that were left by retiring officers so that was inaccurate statement. They were not pulled off the road for Clear the Shelter. Now Mr. Causey said that employees of Sampson County had significant salary increases. Well Mr. Causey, from 2019-2020 year to 2022-2023 year you had a \$10,836 salary increase, which is \$903 a month. That's pretty significant. Mrs. Holder had an \$18,660 increase or \$1,555 a month. Again, that's significant. Ms. Dillman \$14,256 or \$1,188 a month. Significant. Deputy, \$5,040 or \$420 a month. A detention officer, God bless them, \$2,928 or \$244 a month. Man, that is significant. That's making a difference. I'm going to tell you right now, great job. Great job. Um, since 2014 both the County Manager and the Assistant County Manager have had raises higher than the salary that a current deputy makes, much less a detention officer, but yet many times, um, it was stated that detention jobs are very tough and not everyone can do that job. Thank you.

Bruce McLamb, 787 Old US 701 Highway, Clinton, North Carolina - I want to tell you about first responders. I am a first responder and first responders in this county includes fire department, EMS, 911 center, police department, and the Sheriff's Department. And if you call 911 you better have some trained people to tell you where to go when you have an emergency. When you have an emergency, you don't want a tax collector to be called to go there you want a sheriff's department or fire department or whoever is required to go there. My main problem is the Sheriff's Department isn't getting their due money and I feel like y'all are taking all the money from the jail and allocating it somewhere else. If the Sheriff's Department has to do that jail, has to manage it and do everything and y'all take all the money and use it somewhere else. It would be like me running an automobile shop and Friday comes and my two mechanics want to get paid and I say, "Well, I had to spend the money somewhere else, but I spent it so you can keep a job. You're working for free. That's alright." You need to at least if that jail, I don't know how much it brings in, I imagine it brings in millions of dollars, but if that jail brings in \$6 million, you need to give the Sheriff's Department half of it. Period. That's all I've got to say.

David Haney, 2980 Old Warsaw Road, Clinton, North Carolina - I'm not much of a speaker. I shoot from the hip. I'll go ahead and tell y'all what I think. After twenty-four years I retired from the fire department in Sampson County. You wouldn't believe this; we had a crack problem. And meth labs going on in Sampson County and all this. And who came and saved my butt? Mr. Jimmy Thornton did and the Sheriff's Department. I come out of that house when it was on fire. It was fixing to blow up. Mr. Jimmy Thornton and a deputy was standing there right there looking at me. Now I've got a problem. And this is something else I'm going

to say and I ain't going to say nothing else. If somebody came to your house and Mr. Jimmy had deputies in Newton Grove and in Roseboro and say he had one in say Spivey's Corner. Okay, you live in Clinton. What's the response time on Mr. Jimmy's officers getting to your house? Y'all haven't got no answer to that because you don't know. Well, if it's over two or three minutes, I'm going to take care of the problem and I'm going to dial my next-door neighbor and ask does he see anybody over there in the other yard and let him finish. And Mr. Jimmy, when you come and get me you don't need no handcuffs. I'll go willingly, but I'm going to protect my family and that's the way I look at it. I pulled twenty-four years on a fire department. I'm retired now. I ain't healthy enough to be fighting nobody. That's all I got to say. Thank you. Ma'am, you can smile all you want to, I'm sorry, I don't disrespect nobody. Okay, thank you.

Gwen Morrison, 575 John Rich Road, Warsaw, North Carolina - I used to live in Sampson County for over twenty-five years. I have a child that is in law enforcement in Sampson County, and I want to tell you that I know that when a deputy is in Roseboro, a deputy is in Newton Grove, and a deputy's down in Garland, when something happens, they can not get to each other. They can not to the call. And the reason that that is is because you guys have failed them. You have failed Sampson County. You have failed all of these citizens. I may move back to Sampson County at some point. Depends. It really depends. But what I don't understand is how y'all can take raises for yourselves, how y'all can take money from the jail, how y'all can take money from wherever its coming from, the tax coffers and say that there is not enough. I don't believe that. I just believe that your priorities are screwed. I believe that you do not care that you are so separated from us that you are making your own decisions according to what you desire, to what you think you should do, to what you think should happen. Y'all drive county cars, maybe you don't, but I'm sure you got a gas expense. But what do we have? We have Sampson County Sheriff's Department. We have fire and rescue. We have the dog catchers. They are our people. They are our children. They are our brothers and sisters. But you guys are so separated from us you have no compassion for this county and the fact that people do die of heart attacks, they die of strokes because you can't get people there to help because how many times does a deputy get there before rescue does and begin CPR? Because I know that my daughter has done CPR on so many people, but you don't care. Y'all have nice salaries and nice homes. You live in nice districts I'm sure and I know that at least one of you doesn't even live in Sampson County but you have a house here, so you use that as your reason to stay here. But that's okay. God is watching. God is watching and we're praying for our deputies, but y'all don't care and we know that and that's what we feel. That's what everybody in this room feels, that you do not care about Sampson County citizens. And I lived here for twenty-five years, and I loved this county, I didn't want to move away, but I had a stroke and I had to. I had to go live with my daughter. But y'all just don't care and that's all I got to say. Y'all just live with that. Live with these words that you hear. We feel that you do not care that y'all are flush. Y'all got your money. Y'all got your raises that you voted for each other. So be it. God is watching.

Closed Session - Pursuant to GS 143-318.11(a)(3), Attorney-Client Privilege

Upon a motion made by Chairperson Lee and seconded by Vice Chairperson Kivett, the Board voted unanimously to enter into closed session pursuant to GS 143-318.11(a)(3). In closed session, Attorney Joel Starling briefed the Board on matters related to the Opioid Settlement and

other legal matters. Upon a motion by Commissioner Wooten and seconded by Chairperson Lee, the Board voted unanimously to come out of closed session. No action was taken.

Recess to Reconvene

Upon a motion made by Commissioner Wooten and seconded by Vice Chairperson Kivett, the Board voted unanimously to recess to reconvene on Wednesday, October 26, 2022, at 10:00 A.M. in the Administrative Board Room.

Sue L. Lee, Chairperson

Susan J. Holder, Clerk to the Board

The Sampson County Board of Commissioners convened for a recessed meeting at 10:00 a.m. on Wednesday, October 26, 2022, in the Administrative Board Room, 406 County Complex Road in Clinton, North Carolina. Members present: Chairperson Sue Lee, Vice Chairperson Jerol Kivett, and Commissioners Lethia Lee and Clark Wooten. Absent: Commissioner Thaddeus Godwin.

Chairperson Sue Lee called the meeting to order and acknowledged Vice Chairperson Kivett who provided the invocation and led the Pledge of Allegiance.

Item 1: Proposed Expenditures for Economic Development Purchases (Exercise of Previously Negotiated Option and Acquisition of Warren Property)

Chairperson Lee called upon Economic Developer Stephen Barrington and County Attorney Joel Starling who both provided remarks on this matter. At the October 3, 2022, meeting, the Board held the public hearing required under G.S. 158-7.1 prior to expending money for the purchase of an interest in real property, specifically the proposed exercise of an option to purchase ten parcels comprised on 210.85+ acres near the intersection of I-40 and Harnett-Dunn Highway. Action on the matter was tabled until this recessed meeting. Commissioner Kivett made the following motion: Understanding the critical role economic development will play in the long-term financial stability of our county and assured by the availability and eligibility of ARPA funding to meet certain other current budgetary needs, we believe the purchase of this property to be both prudent and necessary. Therefore, finding the exercise of this option will increase the business prospects for the County, I move that we adopt the resolution approving the expenditure of funds for economic development. The motion was seconded by Commissioner Wooten as passed by unanimous vote of those present. (Copy filed in Inc. Minute Book ____, Page ____.)

Item 2: Approval of Lamar Sign Leases 205-9205-01 and 205-9206-01 (located on Warren Property)

County Attorney Joel Starling explained to the Board that action was needed to approve the sign leases associated with this property. The leases are effective for 12 months and then may be terminated by the County as desired. Upon a motion by Chairperson Lee and seconded by Vice Chairperson Kivett, the Board voted unanimously to approve sign leases 205-9205-01 (Copy filed in Inc. Minute Book ____, Page ____.) and 205-9206-01 (Copy filed in Inc. Minute Book ____, Page ____.) located on the Warren property.

Adjournment

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

Sue L. Lee, Chairperson

Susan J. Holder, Clerk to the Board

Resolution Supporting Operation Green Light for Veterans

WHEREAS, the residents of Sampson County have great respect, admiration, and the utmost gratitude for all of the men and women who have selflessly served our country and this community in the Armed Forces; and

WHEREAS, the contributions and sacrifices of the men and women who served in the Armed Forces have been vital in maintaining the freedoms and way of life enjoyed by our citizens; and

WHEREAS, veterans continue to serve our community in the American Legion, Veterans of Foreign Wars, religious groups, civil service, and by functioning as County Veteran Service Officers in 29 states to help fellow former service members access more than \$52 billion in federal health, disability and compensation benefits each year; and

WHEREAS, approximately 200,000 service members transition to civilian communities annually and an estimated 20 percent increase of service members will transition to civilian life in the near future; and

WHEREAS, studies indicate that 44-72 percent of service members experience high levels of stress during transition from military to civilian life; active military service members transitioning from military service are at a high risk for suicide during their first year after military service; and

WHEREAS, veterans make up roughly 11 percent of adults experiencing homelessness and some 70% of veterans experiencing homelessness also experience substance abuse, and 50 percent live with mental illnesses like post-traumatic stress disorder (PTSD); and

WHEREAS, the National Association of Counties encourages all counties, parishes, and boroughs to recognize Operation Green Light for Veterans, calling attention to the needs of veterans and to inspire veterans to reach out to their county Veteran Service Officers.

THEREFORE, BE IT RESOLVED that:

The Sampson County Board of Commissioners seeks to honor these individuals who have paid the high price for freedom by placing themselves in harm's way for the good of all and hereby declares November 7-13 as a time to salute and honor the service and sacrifice of our men and women in uniform transitioning from Active Service; and

In observance of Operation Green Light, the Sampson County Board of Commissioners encourages its citizens in patriotic tradition to recognize the importance of honoring all those who made immeasurable sacrifices to preserve freedom by displaying a green light in a window of their place of business or residence.

ADOPTED this 7th day of November, 2022.

Sue Lee, Chairperson

Susan J. Holder, Clerk to the Board

NORTH CAROLINA'S SAMPSON COUNTY

2023 HOLIDAY SCHEDULE

Holiday	Observance Date	Day of Week
New Year's Day	January 2, 2023	Monday
Martin Luther King, Jr. Birthday	January 23, 2023	Monday
Good Friday	April 7, 2023	Friday
Memorial Day	May 29, 2023	Monday
Independence Day	July 4, 2023	Tuesday
Labor Day	September 4, 2023	Monday
Veterans Day	November 10, 2023	Friday
Thanksgiving	November 23 & 24, 2023	Thursday & Friday
Christmas	December 22, 25, & 26, 2023	Friday, Monday, & Tuesday



2023 BOARD OF COMMISSIONERS MEETING SCHEDULE

Monday, January 9, 2023

(delayed a week to avoid New Year's Day closure)

Monday, February 6, 2023

Monday, March 6, 2023

Monday, April 3, 2023

Monday, May 1, 2023

Monday, June 5, 2023

Monday, July 10, 2023

Monday, August 7, 2023

Monday, September 11, 2023

(delayed a week to avoid Labor Day closure)

Monday, October 2, 2023

Monday, November 6, 2023

Monday, December 4, 2023

All regular meetings are held at 6:00 pm in the County Auditorium, 435 Rowan Road in Clinton, North Carolina, unless otherwise advertised.

Memo

To: Sampson County Board of Commissioners
From: Kelsey Edwards, Library Director
CC: Ed Causey, County Manager & Susan Holder, Assistant County Manager
Date: October 26, 2022
Re: Request to Discard Items

I request that I be allowed to withdraw all items that have been weeded from the collections of the Sampson-Clinton Public Library System from August 31, 2022-October 25, 2022 due to disuse, damage, or out-of-date/inaccurate information.

I also request that the Board of Commissioners write off these titles and all items that have been donated to the library but not placed in the collection as of October 25, 2022. The library will dispose of all items per our Collection Development Policy.

Thank you.

Barcode	Title
8.1E+14	The music box
8.1E+14	Summer by the sea
8.1E+14	The Billionaire Affair
8.1E+14	Dark sky
8.11E+14	Montana
8.1E+14	Death dance
8.1E+14	Waiting for Summer's return : a novel
8.1E+14	Answered prayers
8.1E+14	A sister's secret / LP.
8.11E+14	Exclusive
8.1E+14	4th of July
8.1E+14	Journey
8.1E+14	Sam's letters to Jennifer
8.1E+14	The horsemaster's daughter
8.1E+14	The brushstroke legacy : a novel
8.1E+14	The Ravenscar dynasty
8.1E+14	Saving CeeCee Honeycutt : a novel
8.1E+14	Finding Stefanie
8.1E+14	Legacy a novel
8.1E+14	Let that be the reason
8.1E+14	Sweetwater Creek a novel
8.1E+14	Minding Frankie
8.1E+14	Beyond summer
8.1E+14	The choir director
8.1E+14	Welcome to harmony
8.1E+14	Unbroken a World War II story of survival, resilience, and redemption
8.1E+14	The Stranger
8.1E+14	The taking
8.1E+14	Pride, prejudice and cheese grits
8.1E+14	The key on the quilt : the quilt chronicles / LP
8.1E+14	Reckless love
8.1E+14	Accused A Rosato & Associates Novel
8.1E+14	Hard knocks
8.1E+14	The 9th girl
8.1E+14	Island girls
8.1E+14	Love finds you in Sunset Beach, Hawaii
8.1E+14	Mountain homecoming
8.1E+14	Five miles south of Peculiar : a novel
8.1E+14	The richest hill on earth
8.1E+14	Can't stop believing : a Harmony Novel
8.1E+14	All necessary force : a Pike Logan thriller
8.1E+14	The Attenbury emeralds
8.1E+14	The apple orchard
8.1E+14	Between us girls
8.1E+14	The beekeeper's ball
8.1E+14	Heaven help Heidi

8.1E+14 Bad blood
 8.1E+14 Badlands
 8.1E+14 The murder house
 8.1E+14 The theory of death : a Decker/Lazarus novel
 8.1E+14 His Texas Forever Family.
 8.1E+14 Take a chance on me
 8.1E+14 NYPD Red 3
 8.1E+14 A light in the wilderness
 8.1E+14 After Tex : [a Whispering Wind novel]
 8.1E+14 The lake house
 8.1E+14 A reluctant bride
 8.1E+14 Their frontier family
 8.1E+14 Twice in a lifetime
 8.1E+14 Cavendon Hall
 8.1E+14 Daughter of the regiment : a novel
 8.1E+14 No place like home
 8.1E+14 Inherit the dead
 8.1E+14 Her convenient cowboy
 8.1E+14 An unbroken heart : an Amish of Birch Creek novel
 8.1E+14 Extreme prey
 8.1E+14 Change of heart
 8.11E+14 Petals on the river
 8.1E+14 Magic a novel
 8.1E+14 The second half
 8.1E+14 The billionaire's baby swap
 8.1E+14 Woman of God
 8.1E+14 Marrying Daisy Bellamy
 8.1E+14 Sex, lies, and serious money
 8.1E+14 A love made new
 8.1E+14 A daughter's dream
 8.1E+14 A sister's wish
 8.1E+14 A son's vow
 8.1E+14 Dust up with the detective
 8.1E+14 The devil's triangle
 8.1E+14 Wild Montana
 8.1E+14 An uncommon protector : a lone star hero's love story
 8.1E+14 Without warning
 8.1E+14 The Memory of You
 8.1E+14 Finding Margo
 8.11E+14 The switch a novel
 8.1E+14 Murder games
 8.1E+14 The marriage pact a novel
 8.1E+14 Map of the heart
 8.1E+14 Dead man switch
 8.11E+14 Enigma
 8.1E+14 Haunted
 8.1E+14 A legacy of spies

8.1E+14 Killing season a thriller
 8.11E+14 The Amish widow's secret
 8.1E+14 The other girl
 8.1E+14 Mr. Taken
 8.1E+14 The bomb maker
 8.1E+14 The engagement plot
 8.1E+14 Cipriani's innocent captive
 8.1E+14 Deadly rumors
 8.1E+14 The Regency brides collection : seven romances set in England during the early nineteenth centur
 8.11E+14 Red alert
 8.1E+14 The third victim
 8.11E+14 The affliction
 8.1E+14 The woman in the window
 8.11E+14 Princess
 8.1E+14 The innocent's one-night surrender [large print]
 8.1E+14 The death of Mrs. Westaway
 8.1E+14 The magnate's holiday proposal
 8.1E+14 Summer on the river
 8.1E+14 When the English fall
 8.1E+14 One intrepid SEAL
 8.1E+14 Texas takedown
 8.1E+14 War room : prayer is a powerful weapon : a novelization
 8.1E+14 Falling for the Venetian billionaire
 8.1E+14 A deal for her innocence
 8.1E+14 Ghosted a novel
 8.1E+14 Target Alex Cross
 8.1E+14 Their Amish reunion
 8.1E+14 What you don't know
 8.1E+14 The Banks sisters 3
 8.1E+14 The Labor Day challenge
 8.1E+14 Things left unsaid
 8.1E+14 Judgment a novel
 8.1E+14 I'll get by
 8.1E+14 Ransom of the heart
 8.1E+14 We hope for better things
 8.1E+14 The betting vow
 8.11E+14 Over the fence
 8.1E+14 Something like happy
 8.1E+14 Storm front
 8.1E+14 Project Duchess
 8.1E+14 Always my girl
 8.1E+14 Red clocks
 8.1E+14 The priority unit
 8.1E+14 Found art
 8.1E+14 Heartbreaker hero Eddie's story
 8.1E+14 The cat of the baskervilles : a Sherlock Holmes bookshop mystery
 8.1E+14 Body on Baker Street a Sherlock Holmes bookshop mystery

8.1E+14 Harp on the willow
 8.1E+14 His shock marriage in Greece
 8.1E+14 The things they carried
 8.1E+14 Locked in temptation
 8.1E+14 The ice house
 8.1E+14 Elementary, she read a Sherlock Holmes Bookshop mystery
 8.1E+14 Black and blue
 8.1E+14 The prince's forbidden bride
 8.1E+14 In the cradle lies
 8.1E+14 Every breath you take an under suspicion novel
 8.1E+14 The Italian's Christmas proposition
 8.1E+14 The golden bride
 8.1E+14 The express bride
 8.1E+14 Terminal city
 8.1E+14 The nanny's homecoming
 8.1E+14 The Amish widow's secret
 8.1E+14 Credible threat
 8.1E+14 Lethal game
 8.1E+14 Indian prince's hidden son
 8.1E+14 The holdout
 8.1E+14 Amish Christmas search
 8.1E+14 Savage son
 8.1E+14 The moonlight school
 8.1E+14 All that really matters
 8.1E+14 This time next year
 8.1E+14 The curator's daughter
 8.1E+14 The devil's hand
 8.1E+14 I am fire
 8.1E+14 Arthur, clean your room!
 8.1E+14 It's too windy!
 8.1E+14 The beach house
 8.1E+14 Fall leaves
 8.1E+14 Grow a pumpkin pie!
 8.1E+14 Dr. Ernest Drake's dragonology : the complete book of dragons
 8.1E+14 Chicken for a day
 8.1E+14 Ah-choo!
 8.1E+14 Thomas goes fishing
 8.1E+14 Apples : and how they grow by
 8.1E+14 Wizardology : the book of the secrets of Merlin
 8.1E+14 Arthur loses a friend
 8.1E+14 Big book of transportation
 8.1E+14 Elizabeth I
 8.1E+14 Shrek the third : friends and foes
 8.1E+14 Max and Ruby's show-and-tell
 8.1E+14 Arthur's classroom fib
 8.1E+14 Wizard of oz
 8.1E+14 Magic tree house collection #1, Books 1-4

8.1E+14 No kisses, please!
 8.1E+14 I'm no turkey!
 8.1E+14 Around town
 8.1E+14 Credit repair
 8.1E+14 Giant tortoise adventure
 8.1E+14 Trucks
 8.1E+14 3, 2, 1, liftoff!
 8.1E+14 Spongebob squarepants christmas
 8.1E+14 Fancy Nancy and the too-loose tooth
 8.1E+14 Weeds, Season 6
 8.1E+14 Moms are the best!
 8.1E+14 The Spring Chicken
 8.1E+14 I can be...president
 8.1E+14 Barbie I can be-- a baby doctor
 8.1E+14 Focus
 8.1E+14 Belly flop!
 8.1E+14 I love my mami!
 8.1E+14 Anna's best friends
 8.1E+14 Wonderful world of sharks
 8.1E+14 Jurassic World dinosaur field guide
 8.1E+14 Double-team!
 8.1E+14 Sisters
 8.11E+14 National geographic kids almanac 2018.
 8.11E+14 Chomp goes the alligator
 8.1E+14 Wild cats!
 8.11E+14 Robo-Rabbit Boy, go!
 8.1E+14 Pok mon deluxe essential handbook : the need-to-know stats and facts on over 700 Pok mo
 8.1E+14 Pup on the run
 8.1E+14 Positive options for Crohn's disease : self-help and treatment
 8.1E+14 Here comes the snow
 8.1E+14 One snowy day
 8.1E+14 The anxiety & phobia workbook
 8.1E+14 The complete book of pregnancy and childbirth
 8.1E+14 The complete book of pregnancy and childbirth
 8.1E+14 The Knot's complete guide to weddings in the real world : the ultimate source of ideas, advice, an
 8.1E+14 Seeds grow!
 8.1E+14 Biscuit's new trick
 8.1E+14 Tell me what to eat if I have diabetes : nutrition you can live with
 8.1E+14 The new 8-week cholesterol cure : the ultimate program for preventing heart disease
 8.1E+14 Twins in the park
 8.1E+14 Eat away diabetes
 8.1E+14 Little Witch learns to read
 8.1E+14 The South Beach diet : the delicious, doctor-designed, foolproof plan for fast and healthy weight l
 8.1E+14 Hello, school bus!
 8.1E+14 Hello, fire truck!
 8.1E+14 Mayo Clinic guide to a healthy pregnancy
 8.1E+14 Stopping ADHD : a unique and proven drug-free program for treating ADHD in children and adults

8.1E+14 Draw 50 dinosaurs and other prehistoric animals

8.1E+14 Arthur, clean your room!

8.1E+14 Arthur's reading race

8.1E+14 A pet for a princess

8.1E+14 Draw 50 monsters, creeps, superheroes, demons, dragons, nerds, dirt, ghouls, giants, vampires,

8.1E+14 Butterfly & moth

8.1E+14 Quick Chick

8.1E+14 Learn to Draw Donald and Daisy

8.1E+14 Learn to draw Uncle Scrooge, Huey, Dewey and Louie.

8.1E+14 Learn to draw Goofy and Pluto.

8.1E+14 Vitamins, herbs, minerals & supplements

8.1E+14 Reptiles and Amphibians

8.1E+14 The stubborn pumpkin

8.1E+14 Fluffy's 100th day of school

8.1E+14 Fun with Dick and Jane.

8.1E+14 The peace of mind prescription : an authoritative guide to finding the most effective treatment fo

8.1E+14 Three billy goats gruff

8.1E+14 What shall I draw?

8.1E+14 It's St. Patrick's Day!

8.1E+14 Ultimate Spider-Man

8.1E+14 Haunted Halloween Party.

8.1E+14 Care Bears : Most valuable bear

8.1E+14 Mary & the Empty Tomb

8.1E+14 Easter Egg Surprise

8.1E+14 Easter is Here!

8.1E+14 Delivered from distraction : getting the most out of life with attention deficit disorder

8.1E+14 Sammy's bumpy ride

8.1E+14 You--the owner's manual : an insider's guide to the body that will make you healthier and younge

8.1E+14 Johnny Appleseed

8.1E+14 I can help : hello reader level 1

8.1E+14 Type 2 diabetes for beginners

8.1E+14 Rafi and Rosi

8.1E+14 Your pregnancy & birth

8.1E+14 The pumpkin patch

8.1E+14 I spy a penguin

8.1E+14 Hog and Dog

8.1E+14 In Style weddings

8.1E+14 Sealed with a kiss

8.1E+14 I want to be a ballerina

8.1E+14 The koala king

8.1E+14 The big bug dug

8.1E+14 Pirate Mom

8.1E+14 Beans Baker's best shot

8.1E+14 I spy a pumpkin

8.1E+14 Henry's bad day : a write-in reader, based on the Railway series by the Rev. W. Awdry

8.1E+14 Angelina has the hiccups!

8.1E+14 Lost in the snow

8.1E+14 Draw 50 famous cartoons

8.1E+14 The Easter egg hunt

8.1E+14 Clean up, grumpy bunny

8.1E+14 Uh-oh!

8.1E+14 The 7 pillars of health

8.1E+14 Miss Spider's sunny patch friends after school rules

8.1E+14 Henry and the elephant

8.1E+14 Lionel in the fall

8.1E+14 Angelina's silly little sister

8.1E+14 Attention deficit disorder : the unfocused mind in children and adults

8.1E+14 Hello, fish

8.1E+14 The blood pressure cure : 8 weeks to lower blood pressure without prescription drugs

8.1E+14 The haunted Halloween party

8.1E+14 Dragon egg

8.1E+14 I love snow!

8.1E+14 Self magazine's 15 minutes to your best self : quick fixes for a healthier, happier life

8.1E+14 The thyroid solution : a revolutionary mind-body program for regaining your emotional and physi

8.1E+14 Honey Bunny's honey bear

8.1E+14 Natural supplements for diabetes : practical and proven health suggestions for Type 1 and Type 2

8.1E+14 Opposites with polar animals

8.1E+14 My happy pumpkin : God's love shining through me

8.1E+14 Magic tree house collection #1, Books 1-4

8.1E+14 Charlie and the chocolate factory

8.1E+14 Puss in Boots

8.1E+14 The great fairy race

8.1E+14 Curious George : the dog show

8.1E+14 Arthur in New York

8.1E+14 Fibromyalgia : the complete guide from medical experts and patients

8.1E+14 What to expect when you're expecting

8.1E+14 Noodles the puppy

8.1E+14 Fancy Nancy at the museum

8.1E+14 Taking sides : clashing views on controversial issues in human sexuality

8.1E+14 Pok mon : save the Sheldon

8.1E+14 A Chipmunk family Christmas

8.1E+14 Eloise and the snowman

8.1E+14 You, being beautiful : the owner's manual to inner and outer beauty

8.1E+14 Your body : a user's guide

8.1E+14 Marley & me : Marley to the rescue!

8.1E+14 What you must know about vitamins, minerals, herbs, and more

8.1E+14 No kisses, please!

8.1E+14 A fairy tale

8.1E+14 My hero

8.1E+14 Spider-man versus the Vulture

8.1E+14 A game of hide-and-peek

8.1E+14 Thomas and the jet engine

8.1E+14 Medieval adventures : Troll attack

8.1E+14 Too many cats

8.1E+14 Puppy takes a bath

8.1E+14 What's bugging Bubbles?

8.1E+14 Eloise skates!

8.1E+14 The very best baby name book in the whole wide world

8.1E+14 The very best baby name book in the whole wide world

8.1E+14 ADD success stories : a guide to fulfillment for families with Attention Deficit Disorder : maps, gui

8.1E+14 Beyond ADD : hunting for reasons in the past and the present

8.1E+14 The Berenstain Bears' sleepover

8.1E+14 Healing and preventing autism : a complete guide

8.1E+14 Bird's best friend

8.1E+14 Spider-man versus Electro

8.1E+14 Health care

8.1E+14 Going bananas

8.1E+14 BURN-E the fix-it bot

8.1E+14 Fancy Nancy, poison ivy expert

8.1E+14 Cure for lower back pain : a step-by-step guide to diagnose and eliminate your back pain in only 5

8.1E+14 Surprise for a princess

8.1E+14 The Christmas penguin

8.1E+14 Arthur Tricks the Tooth Fairy

8.1E+14 Arthur Tricks the Tooth Fairy

8.1E+14 Ruby scores a goal.

8.1E+14 Rudolph the red-nosed reindeer

8.1E+14 The complete guide to digestive health : plain answers about IBS, constipation, diarrhea, heartbu

8.1E+14 Shampoodle

8.1E+14 Kiss the frog

8.1E+14 Why Do I Still Have Thyroid Symptoms? When My Lab Tests Are Normal: A Revolutionary Breakth

8.1E+14 I am Ruby Bridges

8.1E+14 Windows 7 quicksteps

8.1E+14 Living well beyond breast cancer : a survivor's guide for when treatment ends and the rest of you

8.1E+14 Teach yourself visually Windows 7

8.1E+14 Windows 7 for seniors in easy steps for the over 50s

8.1E+14 Handbook of signs & symptoms.

8.1E+14 No new pets!

8.1E+14 Kisses for daddy

8.1E+14 Overcoming complications of LASIK and other eye surgeries

8.1E+14 100 questions & answers about cancer symptoms and cancer treatment side effects

8.1E+14 On the farm

8.1E+14 Whiplash!

8.1E+14 Turkey day

8.1E+14 Angelina's new school

8.1E+14 iPad : the missing manual

8.1E+14 I love Christmas!

8.1E+14 Microsoft Office 2010 for dummies

8.1E+14 NCLEX-RN : strategies, practice, and review for the registered nursing licensing exam

8.1E+14 Baker, baker, cookie maker

8.1E+14 The feeling good handbook

8.1E+14 I love Easter!

8.1E+14 Panther's prey!
 8.1E+14 Please don't feed the tiger lily!
 8.1E+14 The anxiety & phobia workbook
 8.1E+14 Tatooine adventures
 8.1E+14 A fairy ballet
 8.1E+14 PDR consumer guide to prescription drugs
 8.1E+14 Origins of marvel comics
 8.1E+14 Diabetes and you : a comprehensive, holistic approach
 8.1E+14 Never fear cancer again : how to prevent and reverse cancer
 8.1E+14 Friday the scaredy cat
 8.1E+14 Beware the beast from below
 8.1E+14 Follow those feet!
 8.1E+14 A fairy frost
 8.1E+14 Lucky School Bus
 8.1E+14 Amelia Bedelia makes a friend
 8.1E+14 Barbie : a perfect Christmas
 8.1E+14 Secret Agent Mater
 8.1E+14 I hate bullies!
 8.1E+14 The snow giant
 8.1E+14 Flynn saves the day
 8.1E+14 The Merck manual home health handbook
 8.1E+14 Tired trucks
 8.1E+14 The scary night : a Robot and Rico story
 8.1E+14 Batman's Hero Files (DC Super Friends)
 8.1E+14 Wash Your Hands!
 8.1E+14 Cracking the SAT (2015)
 8.1E+14 Stop the Thyroid Madness II: How Thyroid Experts Are Challenging Ineffective Treatments and Im
 8.1E+14 Official SAT Study Guide (2016 Edition)
 8.1E+14 Meet Teddy Rex!
 8.1E+14 Biscuit is thankful
 8.1E+14 Big Nate makes the grade
 8.11E+14 Big Nate : Mr. Popularity
 8.1E+14 A tale of two sisters
 8.1E+14 Big Nate : the crowd goes wild!
 8.1E+14 Heroes in action
 8.1E+14 Amelia Bedelia chucks one up
 8.1E+14 Magic friends
 8.1E+14 Batman versus the Riddler
 8.1E+14 Petting zoo.
 8.1E+14 Vacation in the wild
 8.1E+14 Monkey play
 8.1E+14 How to do everything : Kindle Fire
 8.1E+14 Thank you day
 8.1E+14 Fixing your computer : absolute beginner's guide
 8.1E+14 Just a little love
 8.1E+14 Monkeys.
 8.1E+14 Donald takes a trip

8.1E+14 Look for the Lorax
 8.1E+14 A snowy day in Bugland!
 8.11E+14 Big Nate : genius mode
 8.1E+14 School day!
 8.1E+14 Pretty pearl mermaid
 8.1E+14 Christmas toys
 8.1E+14 Yoda Bird's heroes
 8.1E+14 The bunny surprise
 8.1E+14 Fire in the forest!
 8.1E+14 Show me the bunny!
 8.1E+14 Batman and friends
 8.1E+14 Marley : not a peep!
 8.1E+14 Loud Louie
 8.1E+14 Fly, Dumbo, fly!
 8.1E+14 Dragon : time for a picnic
 8.1E+14 Olivia builds a house
 8.1E+14 Inch and Roly make a wish
 8.1E+14 Sams teach yourself iCloud in 10 minutes
 8.1E+14 Meet the super hero squad!
 8.1E+14 Man of Steel : Superman's superpowers
 8.1E+14 Iron Man fights back
 8.1E+14 I am Wonder Woman
 8.1E+14 Just one of the princes
 8.1E+14 Springtime in Bugland!
 8.1E+14 Meet my friends!
 8.1E+14 Captain Underpants and the invasion of the incredibly naughty cafeteria ladies from outer space ()
 8.1E+14 Aaron has a lazy day
 8.1E+14 Five miles south of Peculiar : a novel
 8.1E+14 Splat the cat : up in the air at the fair
 8.1E+14 Biscuit plays ball
 8.1E+14 Max has a fish
 8.1E+14 The Berenstain Bears' sleepover
 8.1E+14 The wiggle & giggle busy book
 8.1E+14 The women's pill book : your complete guide to prescription and over-the-counter medications
 8.1E+14 My giant tractor
 8.1E+14 Winter
 8.1E+14 Diego saves a butterfly
 8.1E+14 Camp Berry
 8.1E+14 The very best baby name book
 8.1E+14 Pokemon Comic Reader #2: Wrath of the Legends.
 8.1E+14 Windows 8 for Seniors in Easy Steps.
 8.1E+14 Windows 8 Tips, Tricks & Shortcuts in Easy Steps.
 8.1E+14 A son's vow
 8.1E+14 Builder Goose : it's construction rhyme time!
 8.1E+14 Sing it out
 8.1E+14 Pet Parade.
 8.11E+14 Big Nate : here goes nothing

8.1E+14 A kissing hand for Chester Raccoon

8.1E+14 The 7-minute back pain solution : 7 simple exercises to heal your back in just minutes a day

8.1E+14 The fire station

8.1E+14 Clawback : an Ali Reynolds novel

8.1E+14 Colors

8.1E+14 Big egg

8.1E+14 A daughter's dream

8.1E+14 In the ocean

8.1E+14 The 8-week blood sugar diet : how to beat diabetes fast (and stay off medication)

8.1E+14 A sister's wish

8.1E+14 Super soap

8.1E+14 An uncommon protector

8.1E+14 If you're happy and you know it-- = Si te sientes bien contento--

8.1E+14 The hidden kingdom

8.11E+14 Restart

8.1E+14 Snake : the essential visual guide to the world of snakes

8.11E+14 Meet Tracker!

8.1E+14 Pups save the day!.

8.11E+14 Big Nate strikes again

8.11E+14 Summer on the river : a novel

8.11E+14 Merry Christmas

8.1E+14 The healing herbs : the ultimate guide to the curative power of nature's medicines

8.1E+14 American Sign Language the easy way

8.1E+14 Codependent no more : how to stop controlling others and start caring for yourself

8.1E+14 Beekeeping for dummies

8.1E+14 The complete book of hairstyling

8.1E+14 The discovery of dragons

8.1E+14 Black house : a novel

8.1E+14 The Indian in the cupboard

8.1E+14 Behold! : a collection of Christian Poetry

8.1E+14 New "BEHOLD!" : a mini-collection of Christian Poetry

8.1E+14 Practical Cooking : Chicken

8.1E+14 A guide to dinosaurs

8.1E+14 The pick of the litter

8.1E+14 Don't make a black woman take off her earrings : Madea's uninhibited commentaries on love and c

8.1E+14 Great hair : elegant styles for every occasion

8.1E+14 Goosed!

8.1E+14 Popular mechanics moneySmart makeovers. Porches, decks & patios

8.1E+14 Chicken soup for the soul : a tribute to moms

8.1E+14 Signing made easy : a complete program for learning sign language, includes sentence drills and e

8.1E+14 Bad kitty gets a bath

8.1E+14 Girl, get your mind right! : the tell-it-like-it-is advice your love life has been missing

8.1E+14 Blast off!

8.1E+14 Star Wars : complete vehicles

8.1E+14 Sunny and the royal party

8.1E+14 Sunny and the snowy surprise

8.1E+14 Dare to dream : life as One Direction

8.1E+14 Amelia Bedelia goes wild!
 8.1E+14 Little Women.
 8.1E+14 The rough-face girl
 8.1E+14 Michael Jordan : basketball's soaring star
 8.1E+14 The magic school bus : in the time of the dinosaurs
 8.1E+14 Diane Goode's book of giants & little people
 8.1E+14 My teacher sleeps in school
 8.1E+14 You're only old once!
 8.1E+14 Did dinosaurs live in your backyard?
 8.1E+14 Law for dummies
 8.1E+14 Fever
 8.1E+14 Pirateology : the Pirate hunter's companion
 8.1E+14 Captain Underpants and the perilous plot of Professor Poopypants : the fourth epic novel
 8.1E+14 Sound off!
 8.1E+14 Ricky Ricotta's mighty robot vs. the mecha-monkeys from Mars : the fourth robot adventure novel
 8.1E+14 The maze of bones
 8.1E+14 Pig takes a bath
 8.1E+14 Daniel X : alien hunter
 8.1E+14 Bad to the bone boxer
 8.1E+14 My first book of Spanish words
 8.1E+14 Super Diaper Baby 2 : the invasion of the potty snatchers : the third epic novel by George Beard and
 8.1E+14 If I Could Keep You Little.
 8.1E+14 Super Amoeba. 1
 8.1E+14 Pokemon Adventures, Vol. 27.
 8.1E+14 Plant vs. Zombies: Plant Your Path Junior Novel.
 8.1E+14 Brave new pond
 8.1E+14 The Storm in the Barn.
 8.1E+14 Lego ninjago : tournament of elements (graphic novel #1)
 8.1E+14 Pow! : a Peanuts collection
 8.1E+14 M.K. saves the day
 8.1E+14 Pokemon adventures Ruby & Sapphire, vol. 15
 8.1E+14 First base blues
 8.1E+14 The beagle has landed, Charlie Brown!
 8.1E+14 Pretty Guardian Sailor Moon Short Stories, Volume 1.
 8.1E+14 Tinker Bell and Her Stories for a Rainy Day.
 8.1E+14 Legendary Journeys: Trains.
 8.1E+14 Love
 8.1E+14 Space dumplings
 8.1E+14 Babymouse : bad babysitter
 8.1E+14 Tommysaurus rex
 8.1E+14 Babymouse : burns rubber!
 8.1E+14 The Angry Birds movie : big movie eggstravaganza
 8.11E+14 Daniel goes to the potty
 8.11E+14 Pokemon. Volume 4 Omega Ruby, Alpha Sapphire
 8.1E+14 Giant seek & find : look inside!
 8.11E+14 Pokemon XY, vol. 11
 8.1E+14 Pokemon XY, vol. 12

8.11E+14 Modo : ember's end
8.1E+14 Making friends
8.1E+14 Hometown reunion
8.1E+14 Miraculous. Volume one
8.1E+14 The unicorn whisperer : another Phoebe and her unicorn adventure
8.1E+14 The story of the Easter Bunny
8.1E+14 The spooky smells of Halloween
8.1E+14 Can you see what I see? : on a scary scary night
8.1E+14 Game of hearts
8.1E+14 Scooby-doo! and you : the case of the doughy creature
8.1E+14 Bed of roses
8.1E+14 Texas blood feud
8.1E+14 Who was Albert Einstein?
8.1E+14 Kingdom of color
8.1E+14 Truth or dare
8.1E+14 Spectacular hair : a step-by-step guide to 46 gorgeous styles
8.1E+14 Snow
8.1E+14 Winter
8.1E+14 Give thanks for each day
8.1E+14 Arthur Christmas : Elf invasion
8.1E+14 What is Thanksgiving?
8.1E+14 Captain Awesome and the Easter egg bandit
8.1E+14 Despicable Me: The Junior Novel.
8.1E+14 The night the lights went out on Christmas
8.1E+14 Don't be a jerk--it's Christmas
8.1E+14 The princess of pink slumber party
8.1E+14 A tale of two sisters
8.1E+14 Jay : ninja of lightning
8.1E+14 Licensed to drive
8.1E+14 Big Nate : what could possibly go wrong?
8.1E+14 Hot Dog
8.1E+14 Captain Awesome to the rescue!
8.1E+14 A tale of dragons
8.1E+14 Molly the pony : a true story
8.1E+14 Captain Awesome takes a dive
8.1E+14 Captain Awesome takes a dive
8.1E+14 Captain Awesome vs. Nacho Cheese Man
8.1E+14 Captain Underpants and the wrath of the wicked Wedgie Woman : the fifth epic novel
8.1E+14 The new puppy
8.1E+14 Happy birthday, Princess!
8.1E+14 Dora's Christmas Star.
8.1E+14 My Christmas List.
8.1E+14 Captain Underpants Extra-Crunchy Book O'Fun #2, the All New.
8.1E+14 Peppa's Easter egg hunt.
8.1E+14 The secret life of pets. Dog days
8.1E+14 The Berenstain Bears : we love baseball!
8.1E+14 How to be a boss

8.1E+14 Paddington's prize picture
8.1E+14 National geographic kids almanac 2018.
8.1E+14 Swift Walker : a space adventure
8.11E+14 Meet the cast!
8.11E+14 Hero school
8.1E+14 Happy Thanksgiving, Snoopy!
8.1E+14 Kids bake!: 100+ sweet and savory recipes
8.1E+14 Disney princess little book of big ideas
8.1E+14 Daddy and me.
8.1E+14 Rocket's 100th day of school
8.1E+14 F is for farm
8.1E+14 The killing kind
8.1E+14 Let's go for a drive!
8.1E+14 The wolf in winter : a Charlie Parker thriller
8.1E+14 A game of ghosts
8.1E+14 The poet

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

MEMORANDUM

TO: Susan J. Holder
FROM: Joel Starling
DATE: October 25, 2022
RE: Acquisition of Rackley Hangar Property

Sampson County and the City of Clinton have negotiated the purchase of an approximately 0.63 acre parcel located off of Sampson Airport Road and Barnstormers Lane in close proximity to the Clinton-Sampson Airport. The proposed purchase price is \$210,000.00. The County and City will each own a one-half undivided interest in the property. At closing, the County will pay \$175,000.00 towards the purchase price, and the City will pay \$35,000.00 towards the purchase price. The City will pay the County two reimbursement payments of \$35,000 each, the first of which shall be due on or before August 1, 2023 and the second of which shall be due on or before August 1, 2024, thereby fully reimbursing the County for the City's one-half share of the purchase price.

Materials:

1. Resolution Authoring County Manager to Execute the Agreement for Purchase and Sale of Real Estate;
2. Agreement for Purchase and Sale of Real Estate.

RESOLUTION OF THE BOARD OF COMMISSIONERS OF SAMPSON COUNTY

WHEREAS, N.C. Gen. Stat. §§ 63-4 and 63-6 authorize counties and municipalities to jointly establish and operate airports and to acquire private property for airport use; and

WHEREAS, Sampson County and the City of Clinton jointly own and operate the Clinton-Sampson Airport; and

WHEREAS, Sampson County and the City of Clinton have negotiated the purchase of an approximately 0.63 acre parcel of real property for airport use from Willie L. Rackley and wife, Yvonne S. Rackley, for the purchase price of \$210,000.00. The County shall initially pay \$175,000.00 of the purchase price and shall be reimbursed by the City of Clinton in the total amount of \$70,000.00 during fiscal years 2023-24 and 2024-25; and

WHEREAS, the real property is assigned Sampson County Parcel No. 15-0783750-07 and is the same property described in Book 1459, Page 51 of the Sampson County Registry;

NOW, THEREFORE, BE IT RESOLVED that the Sampson County Board of Commissioners hereby approves the purchase of the above-described real property, subject to the terms and conditions set forth in the Agreement for Purchase and Sale of Real Estate included in the agenda materials of the Board’s November 7, 2022 regular meeting, and authorizes the County Manager to execute a contract of sale substantially similar to said Agreement for Purchase and Sale of Real Estate as well as any other documents as may be necessary to effectuate the purchase.

ADOPTED, this the 7th day of November, 2022.

SUE L. LEE, Chair,
Sampson County Board of Commissioners

ATTEST:

SUSAN J. HOLDER, Clerk,
Sampson County Board of Commission

AGREEMENT FOR PURCHASE AND SALE OF REAL ESTATE

County of Sampson and the City of Clinton, as Buyer, hereby agree to purchase and **Willie L. Rackley and wife, Yvonne S. Rackley**, as Seller, agree to sell and convey, all of that land described below, together with all improvements located thereon and such fixtures and personal property as are listed below (collectively referred to as “the Property”), upon the following terms and conditions:

1. **REAL PROPERTY:** Being that tract or parcel of land lying and being in South Clinton Township, Sampson County, North Carolina with assigned property identification number of **15-0783750-07** and being more particularly described on attached **Exhibit A**.

2. **PERSONAL PROPERTY: None**

3. **PURCHASE PRICE:** The purchase price for the Property is **Two Hundred Ten Thousand and No/100 Dollars (\$210,000.00)**. The purchase price shall be due and payable in full at Closing. At Closing, the County of Sampson shall pay the sum of One Hundred Seventy-Five Thousand and No/100 Dollars (\$175,000.00), and the City of Clinton shall pay the sum of Thirty-Five Thousand and No/100 Dollars (\$35,000.00). On or before August 1, 2023, the City of Clinton shall pay the County of Sampson the sum of Thirty-Five Thousand and No/100 Dollars (\$35,000.00) as partial reimbursement for the City of Clinton’s one-half share of the purchase price. On or before August 1, 2024, the City of Clinton shall pay the County of Sampson an additional sum of Thirty-Five Thousand and No/100 Dollars (\$35,000.00) as a final partial reimbursement for the City of Clinton’s one-half share of the purchase price.

4. **EARNEST MONEY:** On or before November 15, 2022, Buyer shall pay an earnest money deposit to a closing attorney of Buyer’s choice in the amount of Four Thousand Two Hundred and No/100 Dollars (\$4,200.00) (the "Earnest Money"). In the event of a Closing of the purchase of the Property by Buyer, the Earnest Money shall be applied to the Purchase Price. In the event Buyer elects to terminate this Agreement during the Feasibility Period (as hereinafter described), the Earnest Money shall be returned to Buyer by the closing attorney.

5. **FEASIBILITY PERIOD:** Buyer shall have a period which (i) commences immediately after the execution of this Agreement and (ii) expires at 11:59 p.m. on December 15, 2022 to perform all necessary title examination, surveys, tests, and studies of the Property (the "Feasibility Period"). Buyer shall have the right to terminate this Agreement at any time during the Feasibility Period without penalty. Buyer, its employees, and agents shall be given full access to the Property during the Feasibility Period for the purposes of appraisal, inspection, surveys, tests, studies and/or evaluation. Buyer may also conduct a walk-through inspection of the Property prior to Closing.

Buyer agrees to indemnify and hold harmless Seller from any losses, costs, or damages actually incurred by Seller as a result of Buyer's entrance on the Property to conduct said appraisals, surveys, tests, studies, and/or evaluations.

6. CONDITIONS: The obligation of Buyer to consummate the transaction contemplated hereby is subject to the fulfillment of all of the following conditions:

(a) The Property must be in substantially the same or better condition at Closing as on the date of this Agreement, reasonable wear and tear excepted.

(b) All deeds of trust, liens, and other charges against the Property must be paid and satisfied by Seller prior to or at Closing such that cancellation may be promptly obtained following closing. Seller shall remain obligated to obtain any such cancellations following Closing.

(c) Title must be delivered at Closing by GENERAL WARRANTY DEED, and must be fee simple marketable title, free of all encumbrances except: ad valorem taxes for the current year (prorated through the date of Closing); utility easements and unviolated restrictive covenants that do not materially affect the value of the Property; and such other encumbrances as may be assumed or specifically approved by Buyer. The Property must have legal access to a public right of way. Furthermore, Buyer's obligation to close shall be contingent upon Seller fully complying with the right of first refusal retained by Walter Eugene Parsons and wife, Pamela Thornton Parsons, and providing Buyer with satisfactory evidence of Seller's compliance with said right of first refusal.

(d) The results of any surveys, examinations, and tests shall be satisfactory to permit the development and use of the Property intended by Buyer.

(e) There shall be no suit or proceeding pending or threatened by or against Seller (i) relating to bankruptcy, insolvency, any assignment for the benefit of creditors, the appointment of any receiver or trustee for business or affairs generally or for the Property, or like matters; or (ii) of any other nature, which would, if adversely determined, impair the ability of Seller to perform all of Seller's obligations hereunder.

(f) Buyer's obligation to close is contingent upon the County of Sampson selling that certain 17.21 acre tract of land more particularly described as "New Tract 2" on the survey map entitled "Subdivision Plat – Roseboro Tank for Sampson County" prepared by Dewberry Engineers, Inc. under date of August 24, 2022 and recorded in Map Book 111 at Page 47 of the Sampson County Registry.

(g) The representations and warranties of Seller, as set forth in this Agreement, shall be materially true and correct as of the execution of this Agreement and shall remain materially true and correct as of the date of Closing.

6. TAX PRORATIONS AND ADJUSTMENTS: Unless otherwise provided, the following items shall be prorated and either adjusted between the parties or paid in full at Closing: (a) Ad valorem taxes on real property shall be prorated on a calendar year basis through the date of Closing; (b) All late listing penalties, if any, shall be paid by Seller; (c) If the property is currently enrolled in the agricultural present use value program, Seller shall be solely responsible for the payment at Closing of any rollback taxes due upon sale, such rollback taxes to be computed by the Sampson County Tax Administrator.

7. CLOSING EXPENSES: Seller shall pay for preparation of a deed and all other documents necessary to perform Seller's obligations under this Agreement and for the excise tax (revenue stamps) required by law. Buyer shall pay for recording the deed.

8. EVIDENCE OF TITLE: Seller agrees to use best efforts to deliver to Buyer as soon as reasonably possible after the execution of this Agreement copies of all title information in possession of or available to Seller, including but not limited to: title insurance policies, attorney's opinions on title, surveys, covenants, deeds, notes and deeds of trust, and easements relating to the Property.

9. SELLER REPRESENTATIONS AND WARRANTIES: Seller hereby represents and warrants that, as of the date hereof and as of the date of Closing:

(a) Seller has not received notice of any violation of and, to the best of Seller's knowledge, there are not any violations of any zoning regulations, municipal ordinances, or any other laws (including, without limitation, all environmental, health, and safety laws), rules, regulations, restrictions, and/or easements;

(b) The improvements located on the Property do not encroach on adjacent property or streets or rights-of-way or easements, and the improvements located on adjacent property do not encroach on the Property;

(c) Seller has not used the Property, and to Seller's actual knowledge, the Property has never been used as a landfill, waste disposal site, or burial site, and there are no drilling holes, wellheads, underground storage tanks, or hazardous materials on the Property;

(d) To Seller's knowledge, there are no shared expense agreements, repayment agreements, reimbursement agreements, or development payback agreements that affect all or any portion of the Property;

(e) There is no person or entity, other than the undersigned persons signing this Agreement as "Seller," who has any ownership or leasehold interest in the Property;

(f) There are no proceedings pending, and to Seller's knowledge, threatened, for condemnation or exercise of the right of eminent domain as to any part of the Property or for limiting or denying any right of access thereto;

(g) The execution of this Agreement and the consummation of the transaction contemplated herein will not conflict with any provision of law applicable to Seller nor result in any breach of any provision, or constitute a default under any agreement or instrument to which Seller is a party or by which the Seller is bound;

(h) Seller agrees that it will reimburse Buyer for and hold Buyer harmless from all fines or penalties made or levied against Buyer by any governmental agency or authority as a result of or in connection with the use of the Property or of the facilities thereon by Seller or use by others permitted by Seller prior to Buyer's acquisition of title to the Property, or as a result of any release of any nature onto the ground or into the water or air from or upon the Property by Seller prior to Buyer's acquisition thereof. Seller also agrees that it will reimburse Buyer for and hold Purchaser harmless from any and all costs, expenses, (including reasonable attorney's fees), and for all civil judgments or penalties incurred, entered, assessed, or levied against Buyer as a result of Seller's use of the Property or as a result of any release of any nature onto the ground or upon the Property. Such reimbursement or indemnification shall include but not be limited to any and all judgments or penalties to recover the cost of cleanup of any such release by Seller from or upon the Property and all expenses incurred by Buyer as a result of such a civil action including but not limited to reasonable attorneys' fees.

10. LABOR AND MATERIAL: Seller shall furnish at Closing an affidavit and indemnification agreement in form satisfactory to Buyer showing that all labor and materials, if any, furnished to the Property within one hundred twenty (120) days prior to the date of Closing have been paid for and agreeing to indemnify Buyer against all loss from any cause or claim arising therefrom.

11. CLOSING: Closing shall be defined as the date and time of recording of the deed of conveyance. All parties agree to execute any and all documents and papers necessary in connection with Closing and transfer of title on or before **January 10, 2023**, at a place agreed upon by the parties. The deed is to be made to **County of Sampson and the City of Clinton**.

12. POSSESSION: Unless otherwise provided herein, possession shall be delivered at Closing.

13. OTHER PROVISIONS AND CONDITIONS:

(a) Seller may remain in possession of the Property after Closing until 5:00 p.m. on June 30, 2023. During this time, Seller shall keep all utilities registered in Seller's name and shall pay the costs of all utilities (sewer, water, gas, electricity, etc.). Seller shall procure and maintain insurance on the Property and any personal property located thereon during this time and shall provide Buyer with evidence of such insurance upon Buyer's request. The policy of insurance shall include adequate coverage for bodily injury and property damage for which Seller may be liable. Time is of the essence with regard to this provision.

(b) Seller shall remove the metal building and all other fixtures and personal property located on the Property on or before 5:00 p.m. on June 30, 2023. In the event that Seller fails to remove said building, fixtures, and personal property on or before 5:00 p.m. on June 30, 2023, Seller shall forfeit Seller's right to remove and take possession of said property and shall further pay to the County of Sampson and City of Clinton the sum of Thirty Thousand and No/100 Dollars (\$30,000.00). It is understood and agreed by the parties that time is of the essence and the sum of Thirty Thousand and No/100 Dollars (\$30,000.00) represents the actual damages that the County of Sampson and the City of Clinton will have sustained by failure of Seller to complete the removal of the building, fixtures, and personal property within the specified time and is agreed upon as liquidated damages; and that this provision for damages is a bona fide provision for such and not a penalty. It is further understood and agreed this provision for liquidated and agreed upon damages has been incorporated in this Agreement as a provision beneficial to all parties.

14. RISK OF LOSS: The risk of loss or damage by fire or other casualty prior to Seller relinquishing possession of the Property shall be upon Seller. If the improvements on the Property are destroyed or materially damaged prior to Closing, Buyer may terminate this Agreement by written notice delivered to Seller or Seller's agent and all deposits shall be returned to Buyer.

15. ASSIGNMENTS: This Agreement may not be assigned without the written consent of all the parties, but if assigned by consent, then this Agreement shall be binding on the assignee and its heirs, successors, and assigns.

16. PARTIES: This Agreement shall be binding upon and shall inure to the benefit of the parties i.e., Buyer and Seller and their heirs, successors, and assigns. As used herein, words in the singular include the plural and the masculine includes the feminine and neuter genders, as appropriate.

17. SURVIVAL: If any provision herein contained which by its nature and effect is required to be observed kept or performed after the Closing, it shall survive the Closing and remain binding upon and for the benefit of the parties hereto until fully observed, kept, or performed.

18. ENTIRE AGREEMENT: This Agreement contains the entire agreement of the parties and there are no representation, inducements, or other provisions other than those expressed herein. All changes, additions, deletions hereto must be in writing and signed by all parties.

IN WITNESS WHEREOF the Seller and the Buyer have executed this Agreement for Purchase and Sale of Real Property as of the date indicated below.

Date: _____

Date: _____

BUYER:

SELLER:

COUNTY OF SAMPSON

By: _____ (SEAL)
Edwin W. Causey, County Manager

_____ (SEAL)
Willie L. Rackley

CITY OF CLINTON

By: _____ (SEAL)
James P. Duncan, City Manager

_____ (SEAL)
Yvonne S. Rackley

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

David K. Clack, Sampson County Finance Officer

City of Clinton Finance Officer

EXHIBIT "A"

TRACT NO. 1: BEGINNING at an existing iron pipe set, a joint corner with the lands of Sampson County and the City of Clinton (Book 1284, Page 597, Sampson County Registry), said beginning iron pipe being located North 58 degrees 52 minutes 13 seconds East 585.09 feet and South 37 degrees 49 minutes 04 seconds East 145.31 feet from an existing iron stake set in the centerline of State Secondary Road No. 1291 directly over the center of a 24-inch concrete pipe culvert passing beneath; thence from said BEGINNING, so located, and runs with the line of the lands of Sampson County and the City of Clinton (Book 1284, Page 597, Sampson County Registry), North 58 degrees 52 minutes 13 seconds East 142.35 feet to an iron pipe set in the line of the lands now or formerly owned by James Claybrone Woody, Jr. (Book 1006, Page 07, Sampson County Registry); thence with the line of the lands now or formerly owned by James Claybrone Woody, Jr., South 31 degrees 07 minutes 47 seconds East 10.38 feet to an existing iron stake (buried); thence again with the line of the lands now or formerly owned by James Claybrone Woody, Jr., South 88 degrees 53 minutes 14 seconds East 116.39 feet to an existing iron stake in the line of the lands now or formerly owned by R.M. Bryant, Jr.; thence with the line of the lands now or formerly owned by R.M. Bryant, Jr., South 00 degrees 48 minutes 58 seconds West 122.01 feet to a point, a joint corner with the lands of Sampson County and the City of Clinton (Book 1284, Page 597, Sampson County Registry); thence with the line of the lands of Sampson County and the City of Clinton, South 86 degrees 00 minutes 03 seconds West 186.00 feet to an existing concrete monument; thence again with the line of the lands of Sampson County and the City of Clinton, North 37 degrees 49 minutes 04 seconds West 91.80 feet to the beginning, containing 0.61 of an acre, more or less. This being a portion of the lands conveyed to Walter Eugene Parsons and wife, Pamela Thornton Parsons, by deed from Patricia B. Jordan and husband, Haywood Jordan, dated November 20, 1980, recorded in Book 969, at Page 62, of the Sampson County Registry. Also see correction deed conveyed to Walter Eugene Parsons and wife, Pamela Thornton Parsons, from Patricia B. Jordan (divorced) and Haywood Jordan and wife, Brenda B. Jordan, dated August 6, 1987, recorded in Book 1059, at Page 629, of the Sampson County Registry.

TRACT NO. 2: BEGINNING at an existing iron pipe set, the Southwestern corner of the 0.11 acre tract conveyed to William H. Prestage (Book 1061, Page 916, Sampson County Registry) said beginning iron pipe being located South 07 degrees 52 minutes 27 seconds East 52.30 feet, North 86 degrees 00 minutes 03 seconds East 583.04 feet and North 03 degrees 59 minutes 57 seconds West 2.00 feet from an existing iron stake set in the centerline of State Secondary Road No. 1291, directly over the center of a 24-inch concrete pipe culvert passing beneath; thence from said BEGINNING, so located, and runs with the Southern line of the lands now or formerly owned by William H. Prestage (Book 1061, Page 916, Sampson County Registry) to and with the Southern line of the lands now or formerly owned by Coharie Incorporated (Book 1061, Page 920, Sampson County Registry) to and with the Southern line of the lands now or formerly owned by William Lawton Miller, Jr., and wife, Betty Sue Miller (Book 1061, Page 912, Sampson County Registry), North 86 degrees 00 minutes 03 seconds East 240.00 feet to an existing iron pipe set; thence again with the Eastern line of the lands now or formerly owned by William Lawton Miller, Jr. and wife, Betty Sue Miller (Book 1061, Page 912, Sampson County Registry), North 03 degrees 59 minutes 57 seconds West 60.00 feet to an existing iron pipe; thence with the line of the lands of Sampson County and the City of Clinton (Book 1284, Page 597, Sampson County Registry), North 86 degrees 00 minutes 03 seconds East 5.05 feet to a point in the line of the lands now or formerly owned by R.M. Bryant, Jr.; thence with the line of the lands now or formerly owned by R.M. Bryant, Jr., South 01 degree 01 minute 12 seconds East 62.08 feet to an existing iron stake; thence with the line of the lands now or formerly owned by Haywood Jordan, South 86 degrees 00 minutes 03 seconds West 241.84 feet to an existing iron pipe; thence North 03 degrees 59 minutes 57 seconds West 2.00 feet to the beginning, containing 0.02 of an acre, more or less. This being a portion of the lands conveyed to Walter Eugene Parsons and wife, Pamela Thornton Parsons, by deed from Patricia B. Jordan and husband, Haywood Jordan, dated November 20, 1980, recorded in Book 969, at Page 62, of the Sampson County Registry. Also see correction deed conveyed to Walter Eugene Parsons and wife, Pamela Thornton Parsons, from Patricia B. Jordan (divorced)

and Haywood Jordan and wife, Brenda B. Jordan, dated August 6, 1987, recorded in Book 1059, at Page 629, of the Sampson County Registry.

**Record Retention Policy: Documents Created or Maintained Pursuant to the
ARP/CSLFRF Award**

Retention of Records: The Coronavirus Local Fiscal Recovery Funds (“CSLFRF”) [Award Terms and Conditions](#) and the [Compliance and Reporting Guidance](#) set forth the U.S. Department of Treasury’s (“Treasury”) record retention requirements for the ARP/CSLFRF award. It is the policy of Sampson County to follow Treasury’s record retention requirements as it expends CSLFRF pursuant to the APR/CSLFRF award. Accordingly, Sampson County agrees to the following:

- Retain all financial and programmatic records related to the use and expenditure of CSLFRF pursuant to the ARP/CSLFRF award for a period of five (5) years after all CLFRF funds have been expended or returned to Treasury, whichever is later.
- Retain records for real property and equipment acquired with CSLFRF for five years after final disposition.
- Ensure that the financial and programmatic records retained sufficiently evidence compliance with section 603(c) of the Social Security Act “ARPA,” Treasury’s regulations implementing that section, and guidance issued by Treasury regarding the foregoing.
- Allow the Treasury Office of Inspector General and the Government Accountability Office, or their authorized representatives, the right of timely and unrestricted access to any records for the purpose of audits or other investigations.
- If any litigation, claim, or audit is started before the expiration of the 5-year period, the records will be retained until all litigation, claims, or audit findings involving the records have been resolved.

Covered Records: For purposes of this policy, records are information, regardless of physical form or characteristics, that are created, received, or retained that evidence Sampson County’s expenditure of CSLFRF funds on eligible projects, programs, or activities pursuant to the ARP/CSLFRF award. Records that shall be retained pursuant to this policy include, but are not limited to, the following:

- Financial statements and accounting records evidencing expenditures of CSLFRF for eligible projects, programs, or activities.
- Documentation of rationale to support a particular expenditure of CSLFRF (e.g., expenditure constitutes a general government service);
- Documentation of administrative costs charged to the ARP/CSLFRF award;
- Procurement documents evidencing the significant history of a procurement, including, at a minimum, the rationale for the method of procurement, selection of contract type, contractor selection or rejection, and the basis for contract cost or price;
- Subaward agreements and documentation of subrecipient monitoring;
- Documentation evidencing compliance with the Uniform Guidance property management standards set forth in 2 C.F.R. §§ 200.310-316 and 200.329;
- Personnel and payroll records for full-time and part-time employees compensated with CSLFRF, including time and effort reports; and
- Indirect cost rate proposals

Storage: Sampson County's records must be stored in a safe, secure, and accessible manner. Wherever practicable, such records should be collected, transmitted, and stored in open and machine-readable formats.

Departmental Responsibilities: Any department or unit of Sampson County, and its employees, who are responsible for creating or maintaining the covered documents in this policy shall comply with the terms of this policy. Failure to do so may subject Sampson County to civil and/or criminal liability. Any employee who fails to comply with the record retention requirements set forth herein may be subject to disciplinary sanctions, including suspension or termination.

The Finance Officer is responsible for identifying the documents that Sampson County must or should retain and arrange for the proper storage and retrieval of records. The Finance Officer shall also ensure that all personnel subject to the terms of this policy are aware of the record retention requirements set forth herein.

Reporting Policy Violations: Sampson County is committed to enforcing this policy as it applies to all forms of records. Any employee that suspects the terms of this policy have been violated shall report the incident immediately to that employee's supervisor. If an employee is not comfortable bringing the matter up with the supervisor, the employee may bring the matter to the attention of the Finance Officer. Sampson County prohibits any form of discipline, reprisal, intimidation, or retaliation for reporting incidents of inappropriate conduct of any kind, pursuing any record destruction claim, or cooperating in related investigations.

Questions About the Policy: Any questions about this policy should be referred to David K. Clack 910-592-6308; davec@sampsonnc.com, who is in charge of administering, enforcing, and updating this policy.

**ELIGIBLE PROJECT POLICY FOR THE EXPENDITURE OF
AMERICAN RESCUE PLAN ACT OF 2021 CORONAVIRUS STATE AND
LOCAL FISCAL RECOVERY FUNDS BY SAMPSON COUNTY**

WHEREAS, Sampson County has received an allocation of funds from the Coronavirus State and Local Fiscal Recovery Funds of H.R. 1319 American Rescue Plan Act of 2021 (ARP/CSLFRF); and

WHEREAS, US Treasury is responsible for implementing ARP/CSLFRF and has enacted a Final Rule outlining eligible projects; and

WHEREAS, the funds may be used for projects within these categories, to the extent authorized by state law.

1. Support COVID-19 public health expenditures, by funding COVID-19 mitigation and prevention efforts, medical expenses, behavioral healthcare, preventing and responding to violence, and certain public health and safety staff;
2. Address negative economic impacts caused by the public health emergency, including economic harms to households, small businesses, non-profits, impacted industries, and the public sector;
3. Replace lost public sector revenue, using this funding to provide government services to the extent of the reduction in revenue experienced due to the pandemic;
4. Provide premium pay for essential workers, offering additional support to those who have borne and will bear the greatest health risks because of their service in critical infrastructure sectors; and,
5. Invest in water, sewer, and broadband infrastructure, making necessary investments to improve access to clean drinking water, support vital wastewater and stormwater infrastructure, and to expand access to broadband internet; and

WHEREAS, the ARP/CSLFRF are subject to the provisions of the federal Uniform Grant Guidance, 2 CFR Part 200 (UG), as provided in the [Assistance Listing](#); and

WHEREAS, US Treasury has issued a [Compliance and Reporting Guidance v.2.1 \(November 15, 2021\)](#) dictating implementation of the ARP/CSLFRF award terms and compliance requirements; and

WHEREAS, the Compliance and Reporting Guidance states on page 6 that

Per 2 CFR Part 200.303, your organization must develop and implement effective internal controls to ensure that funding decisions under the SLFRF award constitute eligible uses of funds, and document determinations.

BE IT RESOLVED that Sampson County hereby ratifies the following Eligibility Determination Policy for ARP/CSLFRF funds:

Eligibility Determination Policy for American Rescue Plan Act of 2021 Coronavirus State and Local Fiscal Recovery Funds

This policy defines the permissible and prohibited uses of the Coronavirus State and Local Fiscal Recovery Funds of H.R. 1319 American Rescue Plan Act of 2021 (ARP/CSLFRF) funds. It also outlines the procedures for determining how Sampson County will spend its ARP/CSLFRF funds.

I. PERMISSIBLE USES OF ARP/CSLFRF FUNDING

US Treasury issued its [Final Rule](#) regarding use of ARPA funds on January 6, 2022. (The Final Rule is effective as of April 1, 2022. Until that date, a local government may proceed under the regulation promulgated by US Department of the Treasury in its [Interim Final Rule](#) or the Final Rule.) The Final Rule (and the Interim Final Rule) identify permissible uses of ARP/CSLFRF funds and certain limitations and process requirements. Local governments must allocate ARP/CSLFRF funds no later than December 31, 2024 and disburse all funding no later than December 31, 2026. Failure of an entity to expend all funds by December 31, 2026 will result in forfeiture of ARPA funds. ARP/CSLFRF funds may be used for projects within the following categories of expenditures:

1. Support COVID-19 public health expenditures, by funding COVID-19 mitigation and prevention efforts, medical expenses, behavioral healthcare, preventing and responding to violence, and certain public health and safety staff;
2. Address negative economic impacts caused by the public health emergency, including economic harms to workers, households, small businesses, non-profits, impacted industries, and the public sector;
3. Replace lost public sector revenue, using this funding to provide government services to the extent of the reduction in revenue experienced due to the pandemic;
4. Provide premium pay for essential workers, offering additional support to those who have borne and will bear the greatest health risks because of their service in critical infrastructure sectors; and
5. Invest in water, sewer, and broadband infrastructure, making necessary investments to improve access to clean drinking water, support vital wastewater and stormwater infrastructure, and to expand access to broadband internet; and

II. PROHIBITED USES OF ARPA FUNDING

The ARP/CSLFRF and US Treasury’s Final Rule prohibit certain uses of ARP/CSLFRF funds. Specifically, ARP/CSLFRF funds may not be used for projects within the following categories of expenditures:

1. To make a deposit into a pension fund that constitutes an extraordinary payment of an accrued, unfunded liability (Note that routine contributions as part of a payroll obligation for an eligible project are allowed.);
2. To borrow money or make debt service payments;
3. To replenish rainy day funds or fund other financial reserves;
4. To satisfy an obligation arising from a settlement agreement, judgment, consent decree, or judicially confirmed debt restricting in a judicial, administrative, or regulatory proceeding (There is an exception to this prohibition if the settlement or judgment requires Sampson County to provide services to respond to the COVID-19 public health emergency or its negative economic impacts or to provide government services, then the costs of those otherwise ARP/CSLFRF-eligible projects are allowed.);
5. For a project that includes a term or condition that undermines efforts to stop the spread of COVID-19 or discourages compliance with recommendations and guidelines in CDC guidance for stopping the spread of COVID-19;
6. In violation of the conflict-of-interest requirements imposed by the award terms and 2 CFR 200.318(c).
7. For any expenditure that would violate other applicable federal, state, and local laws and regulations.

Sampson County and any of its contractors or subrecipients may not expend any ARP/CSLFRF funds for these purposes.

III. PROCEDURES FOR PROJECT APPROVAL

The following are procedures for ARP/CSLFRF project approvals. All Sampson County employees and officials must comply with these requirements.

1. Requests for ARP/CSLFRF funding, must be made in writing and include all the following:
 - a. Brief description of the project
 - b. Identification of ARP/CSLFRF Expenditure Category (EC) (A list of ECs in in the Appendix to the [US Treasury Compliance and Reporting Guidance](#).)
 - c. Required justifications for applicable projects, according to the requirements in the Final Rule. Employees or any applicant seeking ARPA funding should review the [Final Rule](#) and [Final Rule Overview](#) prior to submitting a proposal.
 - d. Proposed budget, broken down by cost item, in accordance with Sampson County's Allowable Cost Policy.
 - e. A project implementation plan and estimated implementation timeline (All ARP/CSLFRF funds must be fully obligated by December 31, 2024, and fully expended by December 31, 2026.)

2. Requests for funding must be submitted to the County Manager for approval. All requests will be reviewed by the County Manager for ARP/CSLFRF compliance and by the Finance Officer for allowable costs and other financial review.
3. No ARP/CSLFRF may be obligated or expended before final written approval by the County Manager. Board of Commissioner approval and budget amendment will be required before final approval.
4. If a proposal does not meet the required criteria, it will be returned to the requesting party for revision and resubmittal.
5. Following approval, employees responsible for implementing the project must conform actual obligations and expenditures to the pre-approved project budget. Changes in project budgets must be approved by the County Manager and may require a budget amendment before proceeding. Any delay in the projected project completion date shall be communicated to the County Manager immediately.
6. The Finance Officer must collect and document required information for each EC, for purposes of completing the required Project and Expenditure reports.
7. The Finance Department must maintain written project requests and approvals, all supporting documentation, and financial information at least until December 31, 2031.

Ratified and adopted this the 7th day of November, 2022.

SUE L. LEE, Chair,
Sampson County Board of Commissioners

Attest:

SUSAN J. HOLDER, Clerk to the
Sampson County Board of Commissioners

**POLICY FOR ALLOWABLE COSTS AND COST PRINCIPLES FOR
EXPENDITURE OF AMERICAN RESCUE PLAN ACT CORONAVIRUS STATE
AND LOCAL FISCAL RECOVERY FUNDS**

WHEREAS, Sampson County has received an allocation of funds from the Coronavirus State and Local Fiscal Recovery Funds of H.R. 1319 American Rescue Plan Act of 2021 (ARP/CSLFRF); and

WHEREAS, the funds may be used for projects within these categories, to the extent authorized by state law.

1. Support public health expenditures, by funding COVID-19 mitigation efforts, medical expenses, behavioral healthcare, and certain public health and safety staff;
2. Address negative economic impacts caused by the public health emergency, including economic harms to workers, households, small businesses, impacted industries, and the public sector;
3. Replace lost public sector revenue, using this funding to provide government services to the extent of the reduction in revenue experienced due to the pandemic;
4. Provide premium pay for essential workers, offering additional support to those who have borne and will bear the greatest health risks because of their service in critical infrastructure sectors; and,
5. Invest in water, sewer, and broadband infrastructure, making necessary investments to improve access to clean drinking water, support vital wastewater and stormwater infrastructure, and to expand access to broadband internet; and

WHEREAS, the ARP/CSLFRF are subject to the provisions of the federal Uniform Grant Guidance, 2 CFR Sect. 200 (UG), as provided in the [Assistance Listing](#); and

WHEREAS, the [Compliance and Reporting Guidance for the State and Local Fiscal Recovery Funds](#) provides, in relevant part:

Allowable Costs/Cost Principles. As outlined in the Uniform Guidance at 2 CFR Part 200, Subpart E regarding Cost Principles, allowable costs are based on the premise that a recipient is responsible for the effective administration of Federal awards, application of sound management practices, and administration of Federal funds in a manner consistent with the program objectives and terms and conditions of the award. Recipients must implement robust internal controls and effective monitoring to ensure compliance with the Cost Principles, which are important for building trust and accountability.

ARP/CSLFRF Funds may be, but are not required to be, used along with other funding sources for a given project. Note that ARP/CSLFRF Funds may not be used for a non-Federal cost share or match where prohibited by other Federal programs, e.g., funds may not be used for the State share for Medicaid.

Treasury's Interim Final Rule and guidance and the Uniform Guidance outline the types of costs that are allowable, including certain audit costs. For example, per 2 CFR 200.425, a reasonably proportionate share of the costs of audits required by the Single Audit Act Amendments of 1996 are allowable; however, costs for audits that were not performed in accordance with 2 CFR Part 200, Subpart F are not allowable. Please see 2 CFR Part 200, Subpart E regarding the Cost Principles for more information.

- a. Administrative costs: Recipients may use funds for administering the SLFRF program, including costs of consultants to support effective management and oversight, including consultation for ensuring compliance with legal, regulatory, and other requirements. Further, costs must be reasonable and allocable as outlined in 2 CFR 200.404 and 2 CFR 200.405. Pursuant to the ARP/CSLFRF Award Terms and Conditions, recipients are permitted to charge both direct and indirect costs to their SLFRF award as administrative costs. Direct costs are those that are identified specifically as costs of implementing the ARP/CSLFRF program objectives, such as contract support, materials, and supplies for a project. Indirect costs are general overhead costs of an organization where a portion of such costs are allocable to the ARP/CSLFRF award such as the cost of facilities or administrative functions like a director's office. Each category of cost should be treated consistently in like circumstances as direct or indirect, and recipients may not charge the same administrative costs to both direct and indirect cost categories, or to other programs. If a recipient has a current Negotiated Indirect Costs Rate Agreement (NICRA) established with a Federal cognizant agency responsible for reviewing, negotiating, and approving cost allocation plans or indirect cost proposals, then the recipient may use its current NICRA. Alternatively, if the recipient does not have a NICRA, the recipient may elect to use the de minimis rate of 10 percent of the modified total direct costs pursuant to 2 CFR 200.414(f).
- b. Salaries and Expenses: In general, certain employees' wages, salaries, and covered benefits are an eligible use of ARP/CSLFRF award funds; and

WHEREAS Subpart E of the UG dictates allowable costs and cost principles for expenditure of ARP/CSLFRF funds; and

WHEREAS Subpart E of the UG (specifically, 200.400) states that:

The application of these cost principles is based on the fundamental premises that:

- (a) The non-Federal entity is responsible for the efficient and effective administration of the Federal award through the application of sound management practices.
- (b) The non-Federal entity assumes responsibility for administering Federal funds in a manner consistent with underlying agreements, program objectives, and the terms and conditions of the Federal award.

- (c) The non-Federal entity, in recognition of its own unique combination of staff, facilities, and experience, has the primary responsibility for employing whatever form of sound organization and management techniques may be necessary in order to assure proper and efficient administration of the Federal award.
- (d) The application of these cost principles should require no significant changes in the internal accounting policies and practices of the non-Federal entity. However, the accounting practices of the non-Federal entity must be consistent with these cost principles and support the accumulation of costs as required by the principles, and must provide for adequate documentation to support costs charged to the Federal award.
- (e) In reviewing, negotiating and approving cost allocation plans or indirect cost proposals, the cognizant agency for indirect costs should generally assure that the non-Federal entity is applying these cost accounting principles on a consistent basis during their review and negotiation of indirect cost proposals. Where wide variations exist in the treatment of a given cost item by the non-Federal entity, the reasonableness and equity of such treatments should be fully considered.
- (f) For non-Federal entities that educate and engage students in research, the dual role of students as both trainees and employees (including pre- and post-doctoral staff) contributing to the completion of Federal awards for research must be recognized in the application of these principles.
- (g) The non-Federal entity may not earn or keep any profit resulting from Federal financial assistance, unless explicitly authorized by the terms and conditions of the Federal award;

BE IT RESOLVED that the governing board of Sampson County hereby ratifies the following US Cost Principles Policy for the expenditure of ARP/CSLFRF

ALLOWABLE COSTS AND COSTS PRINCIPLES POLICY

OVERVIEW

[Title 2 U.S. Code of Federal Regulations Part 200](#), Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, commonly called Uniform Guidance (UG), specifically Subpart E, defines those items of cost that are allowable, and which are unallowable. The tests of allowability under these principles are: (a) the costs must be reasonable; (b) they must be allocable to eligible projects under the Coronavirus State and Local Fiscal Recovery Funds of H.R. 1319 American Rescue Plan Act of 2021 (ARP/CSLFRF); (c) they must be given consistent treatment through application of those generally accepted accounting principles appropriate to the circumstances; and (d) they must conform to any limitations or exclusions set forth in these principles or in the ARP/CSLFRF grant award as to types or amounts of cost items. Unallowable items fall into two categories: expenses which are by their nature unallowable (e.g., alcohol), and unallowable activities (e.g., fund raising).

Sampson County shall adhere to all applicable cost principles governing the use of federal grants. This policy addresses the proper classification of both direct and indirect charges to ARP/CSLFRF funded projects and enacts procedures to ensure that proposed and actual expenditures are

consistent with the ARP/CSLFRF grant award terms and all applicable federal regulations in the UG.

Responsibility for following these guidelines lies with the County Manager and Finance Officer, who are charged with the administration and financial oversight of the ARP/CSLFRF. Further, all local government employees and officials who are involved in obligating, administering, expending, or monitoring ARP/CSLFRF grant funded projects should be well versed with the categories of costs that are generally allowable and unallowable. Questions on the allowability of costs should be directed to the Finance Officer. As questions on allowability of certain costs may require interpretation and judgment, local government personnel are encouraged to ask for assistance in making those determinations.

GENERAL COST ALLOWABILITY CRITERIA

All costs expended using ARP/CSLFRF funds must meet the following general criteria:

1. Be necessary and reasonable for the proper and efficient performance and administration of the grant program.

A cost must be *necessary* to achieve a project object. When determining whether a cost is necessary, consideration may be given to:

- Whether the cost is needed for the proper and efficient performance of the grant project.
- Whether the cost is identified in the approved project budget or application.
- Whether the cost aligns with identified needs based on results and findings from a needs assessment.
- Whether the cost addresses project goals and objectives and is based on program data.

A cost is *reasonable* if, in its nature and amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision to incur the cost was made. For example, reasonable means that sound business practices were followed, and purchases were comparable to market prices. When determining reasonableness of a cost, consideration must be given to:

- Whether the cost is a type generally recognized as ordinary and necessary for the operation of Sampson County or the proper and efficient performance of the federal award.
- The restraints or requirements imposed by factors, such as: sound business practices; arm's-length bargaining; federal, state, and other laws and regulations; and terms and conditions of the ARP/CSLFRF award.
- Market prices for comparable goods or services for the geographic area.

- Whether individuals concerned acted with prudence in the circumstances considering their responsibilities to Sampson County, its employees, the public at large, and the federal government.
 - Whether Sampson County significantly deviates from its established practices and policies regarding the incurrence of costs, which may unjustifiably increase the ARP/CSLFRF award's cost.
- 2. Be allocable to the ARP/CSLFRF federal award.** A cost is allocable to the ARP/CSLFRF award if the goods or services involved are chargeable or assignable to the ARP/CSLFRF award in accordance with the relative benefit received. This means that the ARP/CSLFRF grant program derived a benefit in proportion to the funds charged to the program. *For example, if 50 percent of a local government program officer's salary is paid with grant funds, then the local government must document that the program officer spent at least 50 percent of his/her time on the grant program.*

If a cost benefits two or more projects or activities in proportions that can be determined without undue effort or cost, the cost must be allocated to the projects based on the proportional benefit. If a cost benefits two or more projects or activities in proportions that cannot be determined because of the interrelationship of the work involved, then the costs may be allocated or transferred to benefitted projects on any reasonable documented basis. Where the purchase of equipment or other capital asset is specifically authorized by the ARP/CSLFRF, the costs are assignable to the Federal award regardless of the use that may be made of the equipment or other capital asset involved when no longer needed for the purpose for which it was originally required.

- 3. Be authorized and not prohibited under state or local laws or regulations.**
- 4. Conform to any limitations or exclusions set forth in the principles, federal laws, ARP/CSLFRF award terms, and other governing regulations as to types or amounts of cost items.**
- 5. Be consistent with policies, regulations, and procedures that apply uniformly to both the ARP/CSLFRF federal award and other activities of Sampson County.**
- 6. Be accorded consistent treatment.** A cost MAY NOT be assigned to a federal award as a direct cost and also be charged to a federal award as an indirect cost. And a cost must be treated consistently for both federal award and non-federal award expenditures.
- 7. Be determined in accordance with generally accepted accounting principles (GAAP), unless provided otherwise in the UGG.**
- 8. Be net of all applicable credits.** The term "applicable credits" refers to those receipts or reduction of expenditures that operate to offset or reduce expense items allocable to the federal award. Typical examples of such transactions are purchase discounts; rebates or allowances; recoveries or indemnities on losses; and adjustments of overpayments or erroneous charges. To the extent that such credits accruing to and received by the local government related to the federal award, they shall be credited to the ARP/CSLFRF award,

either as a cost reduction or a cash refund, as appropriate and consistent with the award terms.

9. Be adequately documented.

SELECTED ITEMS OF COST [THIS SECTION DOES NOT APPLY TO EXPENDITURES IN THE REVENUE REPLACEMENT CATEGORY. SEE [US TREASURY FAQ 13.15.](#)]

The UGG examines the allowability of fifty-five (55) specific cost items (commonly referred to as Selected Items of Cost) at 2 CFR § 200.420-.475.

The Finance Officer, who is responsible for determining cost allowability, must be familiar with the Selected Items of Cost. Sampson County must follow the applicable regulations when charging these specific expenditures to the ARP/CSLFRF grant. Finance Department personnel will check costs against the selected items of cost requirements to ensure the cost is allowable and that all process and documentation requirements are followed. In addition, State laws, Sampson County regulations, and program-specific rules may deem a cost as unallowable, and Finance Department personnel must follow those non-federal rules as well.

Exhibit A identifies and summarizes the Selected Items of Cost.

DIRECT AND INDIRECT COSTS

Allowable and allocable costs must be appropriately classified as direct or indirect charges. It is essential that each item of cost be treated consistently in like circumstances either as a direct or an indirect cost.

Direct costs are expenses that are specifically associated with a particular ARP/CSLFRF-eligible project and that can be directly assigned to such activities relatively easily with a high degree of accuracy. Common examples of direct costs include salary and fringe benefits of personnel directly involved in undertaking an eligible project, equipment and supplies for the project, subcontracted service provider, or other materials consumed or expended in the performance of a grant-eligible project.

Indirect costs are (1) costs incurred for a common or joint purpose benefitting more than one ARP/CSLFRF-eligible project, and (2) not readily assignable to the project specifically benefited, without effort disproportionate to the results achieved. They are expenses that benefit more than one project or even more than one federal grant. Common examples of indirect costs include utilities, local telephone charges, shared office supplies, administrative or secretarial salaries.

For indirect costs, Sampson County may charge a 10 percent (10%) de minimis rate of modified total direct costs (MTDC). According to UGG Section 200.68 MTDC means all direct salaries and wages, applicable fringe benefits, materials and supplies, services, travel, and up to the first \$25,000 of each subaward (regardless of the period of performance the subawards under the award). MTDC EXCLUDES equipment, capital expenditures, charges for patient care, rental costs, tuition remission, scholarships and fellowships, participant support costs and the portion of each subaward in excess of \$25,000.

SPECIAL PROVISIONS FOR STATE AND LOCAL GOVERNMENTS [2 CFR 200.444 DOES NOT APPLY TO EXPENDITURES IN THE REVENUE REPLACEMENT CATEGORY OR EXPENDITURES IN OTHER CATEGORIES FOR ADMINISTRATIVE AND OTHER GENERAL GOVERNMENT EXPENSES THAT ARE SPECIFICALLY ALLOWED IN THE ARP/CSLFRF FINAL RULE.]

There are some special provisions of the UG that apply only to states, local governments, and Indian Tribes.

§ 200.444 General costs of government.

(a) For states, local governments, and Indian Tribes, the general costs of government are unallowable (except as provided in [§ 200.475](#)). Unallowable costs include:

(1) Salaries and expenses of the Office of the Governor of a [state](#) or the chief executive of a [local government](#) or the chief executive of an [Indian tribe](#);

(2) Salaries and other expenses of a [state](#) legislature, tribal council, or similar local governmental body, such as a county supervisor, city council, school board, etc., whether incurred for purposes of legislation or executive direction;

(3) Costs of the judicial branch of a government;

(4) Costs of prosecutorial activities unless treated as a direct cost to a specific program if authorized by statute or regulation (however, this does not preclude the allowability of other legal activities of the Attorney General as described in [§ 200.435](#)); and

(5) Costs of other general types of government services normally provided to the general public, such as fire and police, unless provided for as a direct cost under a program statute or regulation.

(b) For [Indian tribes](#) and Councils of Governments (COGs) (see definition for *Local government* in [§ 200.1](#) of this part), up to 50% of salaries and expenses directly attributable to managing and operating [Federal programs](#) by the chief executive and his or her staff can be included in the indirect cost calculation without documentation.

§ 200.416 COST ALLOCATION PLANS AND INDIRECT COST PROPOSALS.

(a) For states, local governments and Indian tribes, certain services, such as motor pools, computer centers, purchasing, accounting, etc., are provided to operating agencies on a centralized basis. Since Federal awards are performed within the individual operating agencies, there needs to be a process whereby these central service costs can be identified and assigned to benefitted activities on a reasonable and consistent basis. The central service cost allocation plan provides that process.

(b) Individual operating agencies (governmental department or agency), normally charge Federal awards for indirect costs through an indirect cost rate. A separate indirect cost rate(s) proposal for each operating agency is usually necessary to claim indirect costs under Federal awards. Indirect costs include:

(1) The indirect costs originating in each department or agency of the governmental unit carrying out Federal awards and

(2) The costs of central governmental services distributed through the central service cost allocation plan and not otherwise treated as direct costs.

(c) The requirements for development and submission of cost allocation plans (for central service costs and public assistance programs) and indirect cost rate proposals are contained in appendices V, VI and VII to this part.

§ 200.417 INTERAGENCY SERVICE.

The cost of services provided by one agency to another within the governmental unit may include allowable direct costs of the service plus a pro-rated share of indirect costs. A standard indirect cost allowance equal to ten percent of the direct salary and wage cost of providing the service (excluding overtime, shift premiums, and fringe benefits) may be used in lieu of determining the actual indirect costs of the service. These services do not include centralized services included in central service cost allocation plans as described in Appendix V to Part 200.

COST ALLOWABILITY REVIEW PROCESS

PREAPPROVAL COST ALLOWABILITY REVIEW

Before an ARP/CSLFRF-funded project is authorized, the County Manager and Finance Officer must review the proposed cost items within an estimated project budget to determine whether they are allowable and allocable and whether cost items will be charged as direct or indirect expenses. This review will occur concurrently with the review of project eligibility and *before* obligating or expending any ARP/CSLFRF funds.

- Local government personnel must submit proposed ARP/CSLFRF projects to the County Manager for review. In addition to other required information, all proposed project submissions must delineate estimated costs by cost item.
- Along with a general review of project eligibility and conformance with other governing board management directives, if required, the Finance Department must review estimated costs for specific allowable cost requirements, budget parameters, indirect rates, fringe benefit rates, and those activities/costs that require pre-approval by the US Treasury.
- If a proposed project includes a request for an unallowable cost, the Finance Department will return the proposal to the requesting party for review and, if practicable, resubmission with corrected cost items.
- Once a proposed project budget is pre-approved by the Finance Department, the local government personnel responsible for implementing the project must conform actual obligations and expenditures to the pre-approved project budget.

POST-EXPENDITURE COST ALLOWABILITY REVIEW

Once an expenditure is incurred related to an eligible project, and an invoice or other demand for payment is submitted to the local government, the Finance Department must perform a second review to ensure that actual expenditures comprise allowable costs.

- All invoices or other demands for payment must include a breakdown by cost item. The cost items should mirror those presented in the proposed budget for the project. If an invoice or other demand for payment does not include a breakdown by cost item, the Finance Department will return the invoice to the project manager and/or vendor, contractor, or subrecipient for correction.
- The Finance Department must review the individual cost items listed on the invoice or other demand for payment to determine their allowability and allocability.
- If all cost items are deemed allowable and properly allocable, the Finance Department must proceed through the local government's normal disbursement process.
- If any cost item is deemed unallowable, the Finance Department will notify the project management and/or vendor, contractor, or subrecipient that a portion of the invoice or other demand for payment will not be paid with ARP/CSLFRF funds. The Finance Department may in their discretion, and consistent with this policy, allow an invoice or other demand for payment to be resubmitted with a revised cost allocation. If the local government remains legally obligated by contract or otherwise to pay the disallowed cost item, it must identify other local government funds to cover the disbursement. Sampson County's governing board must approve any allocation of other funds for this purpose.
- The Finance Department must retain appropriate documentation of budgeted cost items per project and actual obligations and expenditures of cost items per project.

COST TRANSFERS

Any costs charged to the ARP/CSLFRF federal award that do not meet the allowable cost criteria must be removed from the award account and charged to an account that does not require adherence to federal UGG or other applicable guidelines.

Failure to adequately follow this policy and related procedures could result in questioned costs, audit findings, potential repayment of disallowed costs and discontinuance of funding.

Ratified and adopted this the 7th day of November, 2022.

SUE L. LEE, Chair,
Sampson County Board of Commissioners

Attest:

SUSAN J. HOLDER, Clerk to the
Sampson County Board of Commissioners

EXHIBIT A

Selected Items of Cost	Uniform Guidance General Reference	Allowability
Advertising and public relations costs	2 CFR § 200.421	Allowable with restrictions
Advisory councils	2 CFR § 200.422	Allowable with restrictions
Alcoholic beverages	2 CFR § 200.423	Unallowable
Alumni/ae activities	2 CFR § 200.424	Not specifically addressed
Audit services	2 CFR § 200.425	Allowable with restrictions
Bad debts	2 CFR § 200.426	Unallowable
Bonding costs	2 CFR § 200.427	Allowable with restrictions
Collection of improper payments	2 CFR § 200.428	Allowable
Commencement and convocation costs	2 CFR § 200.429	Not specifically addressed
Compensation – personal services	2 CFR § 200.430	Allowable with restrictions; Special conditions apply (e.g., § 200.430(i)(5))
Compensation – fringe benefits	2 CFR § 200.431	Allowable with restrictions
Conferences	2 CFR § 200.432	Allowable with restrictions
Contingency provisions	2 CFR § 200.433	Unallowable with exceptions
Contributions and donations	2 CFR § 200.434	Unallowable (made by non-federal entity); not reimbursable but value may be used as cost sharing or matching (made to non-federal entity)

Defense and prosecution of criminal and civil proceedings, claims, appeals and patent infringements	2 CFR § 200.435	Allowable with restrictions
Depreciation	2 CFR § 200.436	Allowable with qualifications
Employee health and welfare costs	2 CFR § 200.437	Allowable with restrictions
Entertainment costs	2 CFR § 200.438	Unallowable with exceptions
Equipment and other capital expenditures	2 CFR § 200.439	Allowability based on specific requirement
Exchange rates	2 CFR § 200.440	Allowable with restrictions
Fines, penalties, damages and other settlements	2 CFR § 200.441	Unallowable with exceptions
Fund raising and investment management costs	2 CFR § 200.442	Unallowable with exceptions
Gains and losses on disposition of depreciable assets	2 CFR § 200.443	Allowable with restrictions
General costs of government	2 CFR § 200.444	Unallowable with exceptions
Goods and services for personal use	2 CFR § 200.445	Unallowable (goods/services); allowable (housing) with restrictions
Idle facilities and idle capacity	2 CFR § 200.446	Idle facilities - unallowable with exceptions; Idle capacity - allowable with restrictions
Insurance and indemnification	2 CFR § 200.447	Allowable with restrictions
Intellectual property	2 CFR § 200.448	Allowable with restrictions
Interest	2 CFR § 200.449	Allowable with restrictions
Lobbying	2 CFR § 200.450	Unallowable

Losses on other awards or contracts	2 CFR § 200.451	Unallowable (however, they are required to be included in the indirect cost rate base for allocation of indirect costs)
Maintenance and repair costs	2 CFR § 200.452	Allowable with restrictions
Materials and supplies costs, including costs of computing devices	2 CFR § 200.453	Allowable with restrictions
Memberships, subscriptions, and professional activity costs	2 CFR § 200.454	Allowable with restrictions; unallowable for lobbying organizations
Organization costs	2 CFR § 200.455	Unallowable except federal prior approval
Participant support costs	2 CFR § 200.456	Allowable with prior approval of the federal awarding agency
Plant and security costs	2 CFR § 200.457	Allowable; capital expenditures are subject to § 200.439
Pre-award costs	2 CFR § 200.458	Allowable if consistent with other allowabilities and with prior approval of the federal awarding agency
Professional services costs	2 CFR § 200.459	Allowable with restrictions
Proposal costs	2 CFR § 200.460	Allowable with restrictions
Publication and printing costs	2 CFR § 200.461	Allowable with restrictions
Rearrangement and reconversion costs	2 CFR § 200.462	Allowable (ordinary and normal)
Recruiting costs	2 CFR § 200.463	Allowable with restrictions
Relocation costs of employees	2 CFR § 200.464	Allowable with restrictions
Rental costs of real property and equipment	2 CFR § 200.465	Allowable with restrictions
Scholarships and student aid costs	2 CFR § 200.466	Not specifically addressed

Selling and marketing costs	2 CFR § 200.467	Unallowable with exceptions
Specialized service facilities	2 CFR § 200.468	Allowable with restrictions
Student activity costs	2 CFR § 200.469	Unallowable unless specifically provided for in the federal award
Taxes (including Value Added Tax)	2 CFR § 200.470	Allowable with restrictions
Termination costs	2 CFR § 200.471	Allowable with restrictions
Training and education costs	2 CFR § 200.472	Allowable for employee development
Transportation costs	2 CFR § 200.473	Allowable with restrictions
Travel costs	2 CFR § 200.474	Allowable with restrictions
Trustees	2 CFR § 200.475	Not specifically addressed

NONDISCRIMINATION POLICY PURSUANT TO CSLFRF AWARD TERMS AND CONDITIONS

WHEREAS, Sampson County has received an allocation of funds from the “Coronavirus State Fiscal Recovery Fund” or “Coronavirus Local Fiscal Recovery Fund” (together “CSLFRF funds”), established pursuant to Sections 602 and 603 of the Social Security Act, as added by Section 9901 of the American Rescue Plan Act of 2021, Pub. L. No. 117-2 (the “ARP/CSLFRF award”); and

WHEREAS, CSLFRF funds are subject to the U.S. Department of Treasury (“Treasury”) regulations, including the Final Rule, the Award Terms and Conditions, and the Title VII implementing regulations at 31 C.F.R. Part 22; and

WHEREAS, pursuant to the ARP/CSLFRF Award Terms and Conditions, and as a condition of receiving CSLFRF funds, Sampson County agrees to follow all federal statutes and regulations prohibiting discrimination in its administration of CSLFRF under the terms and conditions of the ARP/CSLFRF award, including, without limitation, the following:

- i. Title VI of the Civil Rights Act of 1964 (42 U.S.C. §§ 2000d et seq.) and Treasury’s implementing regulations at 31 C.F.R. Part 22, which prohibit discrimination on the basis of race, color, or national origin within programs or activities receiving federal financial assistance;
- ii. The Fair Housing Act, Title VIII of the Civil Rights Act of 1968 (42 U.S.C. §§ 3601 et seq.), which prohibits discrimination in housing on the basis of race, color, religion, national origin, sex, familial status, or disability;
- iii. Section 504 of the Rehabilitation Act of 1973, as amended (29 U.S.C. § 794), which prohibits discrimination on the basis of disability under any program or activity receiving Federal financial assistance;
- iv. The Age Discrimination Act of 1975, as amended (42 U.S.C. §§ 6101 et seq.), and Treasury’s implementing regulations at 31 C.F.R. Part 23, which prohibit discrimination on the basis of age in programs or activities receiving federal financial assistance; and
- v. Title II of the Americans with Disabilities Act of 1990, as amended (42 U.S.C. §§ 12101 et seq.), which prohibits discrimination on the basis of disability under programs, activities, and services provided or made available by state and local governments or instrumentalities or agencies thereto.

BE IT RESOLVED that the Sampson County Board of Commissioners hereby ratifies the following nondiscrimination policy, which shall apply to the operations of any program, activity, or facility that is supported in whole, or in part, by expenditures CSLFRF pursuant to the ARP/CSLFRF award.

Nondiscrimination Policy Statement

It is the policy of Sampson County to ensure that no person shall, on the ground of race, color, national origin (including limited English Proficiency), familial status, sex, age, or disability, be excluded from participation in, be denied the benefits of, or be otherwise subject to discrimination

under any program or activity administered by Sampson County, including programs or activities that are funded in whole or part, with Coronavirus State and Local Fiscal Recovery Funds (“CSLFRF”), which Sampson County received from the U.S. Department of Treasury (“Treasury”) pursuant to Sections 602 and 603 of the Social Security Act, as added by Section 9901 of the American Rescue Plan Act of 2021, Pub. L. No. 117-2 (herein the “ARP/CSLFRF award”).

I. Governing Statutory & Regulatory Authorities

As required by the CSLFRF [Award Terms and Conditions](#), Sampson County shall ensure that each “activity,” “facility,” or “program”¹ that is funded in whole, or in part, with CSLFRF and administered under the ARP/CSLFRF award, will be facilitated, operated, or conducted in compliance with the following federal statutes and federal regulations prohibiting discrimination. These include, but are not limited to, the following:

- i. Title VI of the Civil Rights Act of 1964 (42 U.S.C. §§ 2000d et seq.) and Treasury’s implementing regulations at 31 C.F.R. Part 22, which prohibit discrimination on the basis of race, color, or national origin under programs or activities receiving federal financial assistance;
- ii. The Fair Housing Act, Title VIII of the Civil Rights Act of 1968 (42 U.S.C. §§ 3601 et seq.), which prohibits discrimination in housing on the basis of race, color, religion, national origin, sex, familial status, or disability;
- iii. Section 504 of the Rehabilitation Act of 1973, as amended (29 U.S.C. § 794), which prohibits discrimination on the basis of disability under any program or activity receiving federal financial assistance;
- iv. The Age Discrimination Act of 1975, as amended (42 U.S.C. §§ 6101 et seq.), and Treasury’s implementing regulations at 31 C.F.R. Part 23, which prohibit discrimination on the basis of age within programs or activities receiving federal financial assistance; and
- v. Title II of the Americans with Disabilities Act of 1990, as amended (42 U.S.C. §§ 12101 et seq.), which prohibits discrimination on the basis of disability under programs, activities, and services provided or made available by state and local governments or instrumentalities or agencies thereto.

II. Discriminatory Practices Prohibited in the Administration of the ARP/CSLFRF Award

To ensure compliance with Title VII of the Civil Rights Act of 1964, and Title 31 Code of Federal Regulations, Part 22, the Civil Rights Restoration Act of 1987, and other pertinent

¹ 22 C.F.R. § 22.3 defines “program” and “activity” as all operations of an entity, including local governments, that receive Federal financial assistance, and the departments, agencies, or special purpose districts of the local governments to which Federal financial assistance is distributed. “Federal financial assistance” includes, among other things, grants and loans of federal funds. “Facility” includes all or any part of structures, equipment, or other real or personal property or interests therein, and the provision of facilities includes the construction, expansion, renovation, remodeling, alteration, or acquisition of facilities.

nondiscrimination authorities, Sampson County shall prohibit, at a minimum, the following practices in its administration of CSLFRF pursuant to the ARP/CSLFRF award:

1. Denying to a person any service, financial aid, or other program benefit without good cause;
2. Providing to a person any service, financial aid, or another benefit which is different in quantity or quality, or is provided in a different manner, from that provided to others under the program.
3. Subjecting a person to segregation or separate treatment in any matter related to the receipt of any service, financial aid, or other benefit under the program;
4. Restricting a person in the enjoyment of any advantages, privileges, or other benefits enjoyed by others receiving any service, financial aid, or other benefit under the program;
5. Treating a person differently from others in determining whether that person satisfies any admission, enrollment, quota, eligibility, membership, or other requirement or condition which persons must meet to be provided any service, financial aid, or other benefit provided under the program;
6. Implementing different standards, criteria, or other requirements for admission, enrollment, or participation in planning, advisory, contractual, or other integral activities to the program;
7. Adopting methods of administration which, directly or through contractual relationships, would defeat or substantially impair the accomplishment of effective nondiscrimination;
8. Selecting a site or location of facilities with the purpose or effect of excluding persons from, denying them the benefits of, subjecting them to discrimination, or with the purpose or effect of defeating or substantially impairing the accomplishment of the objectives of Title VI or related acts and regulations;
9. Discriminating against any person, either directly or through a contractual agreement, in any employment resulting from the program, a primary objective of which is to provide employment;
10. Committing acts of intimidation or retaliation, including threatening, coercing, or discriminating against any individual for the purpose of interfering with any right or privilege secured by any pertinent nondiscrimination law, or because an individual made a complaint, testified, assisted, or participated in an investigation, proceeding, or hearing.

III. Reporting & Enforcement

1. Sampson County shall cooperate in any enforcement or compliance review activities by the Department of the Treasury. Enforcement may include investigation, arbitration, mediation, litigation, and monitoring of any settlement agreements that may result from these actions. Sampson County shall comply with information requests, on-site compliance reviews, and reporting requirements.
2. Sampson County shall maintain a complaint log and inform the Treasury of any complaints of discrimination on the grounds of race, color, or national origin (including limited English proficiency covered by Title VI of the Civil Rights Act of 1964 and

implementing regulations and provide, upon request, a list of all such reviews or proceedings based on the complaint, whether pending or completed, including the outcome. Sampson County shall inform the Treasury if it has received no complaints under Title VI.

3. Any person who believes they have been aggrieved by a discriminatory practice under Title VI has a right to file a formal complaint with the Treasury. Any such complaint must be in writing and filed with the Treasury's Title VI Coordinator within one hundred eighty (180) days following the date of the alleged discriminatory occurrence.
4. Any person who believes that because of that person's race, color, national origin, limited English proficiency, familial status, sex, age, religion, or disability that he/she/they have been discriminated against or unfairly treated by Sampson County in violation of this policy should contact the following office within 180 days from the date of the alleged discriminatory occurrence:

Juanita Brewington
Purchasing & Contracting Officer
406 County Complex Rd., Bldg. C (Ste. 120)
Clinton, NC 28328
T. (910) 592-6308
jbrewington@sampsonnc.com

Ratified and adopted this the 7th day of November, 2022.

SUE L. LEE, Chair,
Sampson County Board of Commissioners

Attest:

SUSAN J. HOLDER, Clerk to the
Sampson County Board of Commissioners

CONFLICTS OF INTEREST AND GIFT POLICY
GOVERNING PROCUREMENTS PAID FOR BY FEDERAL AND STATE FUNDS

I. Purpose.

The purpose of this Conflicts of Interest and Gift Policy Governing Procurements Paid for by Federal and State Funds (the “Policy”) is to establish conflicts of interest guidelines for Sampson County (the “County”) that meet or exceed the requirements under federal and state law and local policy when procuring goods (apparatus, supplies, materials, and equipment), services, and construction or repair projects paid for in whole or part by federal and/or state funds and required under 2 C.F.R. § 200.318(c)(1).

II. Policy.

This Policy applies when procuring goods (apparatus, supplies, materials, and equipment), services, and construction or repair projects funded in whole or part with federal and/or state financial assistance (direct or reimbursed). This Policy also applies to any subrecipient of the funds.

The employee responsible for managing the federal and/or state financial assistance award shall review the notice of award to identify any additional conflicts of interest prohibitions or requirements associated with the award, and shall notify all employees, officers, county commissioners, and agents, including subrecipients, of the requirements of this policy and any additional prohibitions or requirements.

A. Conflicts of Interest.

In addition to the prohibition against self-benefiting from a public contract and other conflicts of interest under N.C. Gen. Stat. §§ 14-234, 14-234.1, and 14-234.3, no officer, employee, county commissioner, or agent of the County may participate directly or indirectly in the selection, award, or administration of a contract supported by a federal and/or state award if he or she has a real or apparent conflict of interest. A real or apparent conflict exists when any of the following parties has a financial or other interest in or receives a tangible personal benefit from a firm considered for award of a contract:

1. The employee, officer, county commissioner, or agent involved in the selection, award, or administration of a contract;
2. Any member of his or her immediate family;
3. His or her partner; or

4. An organization which employs or is about to employ any of these parties.

Any officer, employee, county commissioner, or agent with an actual, apparent, or potential conflict of interest as defined in this Policy shall report the conflict to his or her immediate supervisor or, in the case of a county commissioner, to the county manager. Any such conflict shall be disclosed in writing to the federal and/or state award agency or pass-through entity in accordance with applicable federal and/or state awarding agency policy.

B. Gifts.

In addition to the prohibition against accepting gifts and favors from vendors and contractors under N.C. Gen. Stat. § 133-32, officers, employees, county commissioners, and agents of the County are prohibited from accepting or soliciting gifts, gratuities, favors, or anything of monetary value from contractors, suppliers, or parties to subcontracts. Items of nominal value valued at less than \$15.00 which fall into one of the following categories may be accepted:

1. Promotional items;
2. Honorariums for participation in meetings; or
3. Meals furnished at banquets.

Any officer, employee, county commissioner, or agent who knowingly accepts an item of nominal value allowed under this Policy shall report the item to his or her immediate supervisor or, in the case of a county commissioner, to the county manager.

III. Violation.

Employees violating this Policy will be subject to discipline up to and including termination. County Commissioners violating this Policy will be subject to those penalties and remedies provided by law. Contractors violating this Policy will result in termination of the contract and may not be eligible for future contract awards.

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: October 25, 2022
Subject: Disabled Veteran Exclusion
(GS 105-277.1 c)

The attached disabled veteran exclusion application was received after June 1, 2022. After that date, the Board of Commissioners must approve the application.

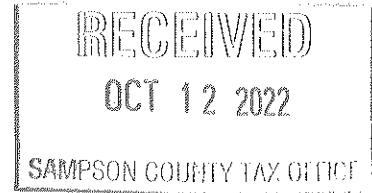
The applicant is as follows:

Nickie N. Smith

A letter is submitted requesting approval of the late application.

The application meets the statutory requirements for the disabled veteran exclusion other than being timely filed. The late application was received on October 12, 2022.

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



October 11, 2022

Sampson County Board of Commissioners
Rowan Rd
Clinton, NC 28328

Re: Nickie N. Smith

Dear Commissioners,

I am an honorably discharged Veteran. I received a permanent and total rating with the Veterans Administration for my service connected disabilities in July 2012. I just became aware of the property tax exclusion, and I am requesting the Sampson County Commissioners accept my application and grant me the Property Tax Exclusion.

Thank you for your consideration.

Sincerely,

A handwritten signature in black ink that reads "Nickie N. Smith". The signature is written in a cursive style with a large, looping "S" at the end.

Nickie N. Smith
175 Fork Lake Dr.
Clinton, NC 28328

182264

15-0500660-01

Aact: 182264 Parcel #: 15050066001	State of North Carolina Certification for Disabled Veteran's Property Tax Exclusion (G.S. 105-277.1C)	Sampson County Veterans Service Office COUNTY
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SECTION 1	TO BE COMPLETED BY THE VETERAN OR THE SURVIVING SPOUSE WHO HAS NOT REMARRIED
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Nickie N. Smith NAME (Print or Type)	Nickie N. Smith DISABLED VETERAN'S FULL NAME (PRINT OR TYPE)
175 Fork Lake Dr STREET ADDRESS OR P.O. BOX NUMBER	SURVIVING SPOUSE'S FULL NAME (PRINT OR TYPE) <i>(If Applicable)</i>
Clinton NC 28382 CITY STATE ZIP CODE	U.S. DEPT. OF VETERANS AFFAIRS FILE NUMBER
VETERAN'S SOCIAL SECURITY NUMBER	

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

SECTION 2	Disabled Veteran's Signature
I have provided the North Carolina Department of Military and Veterans Affairs (NCDMVA) with my Annual Tax Abatement Letter for the processing of this form. I authorize the Secretary of NCDMVA, or the Secretary's designee, to release information regarding my disability as needed for this certification.	
DISABLED VETERAN'S SIGNATURE	10-11-2022 DATE

SECTION 3	Surviving Spouse's (who has not remarried) Signature
I have provided the North Carolina Department of Military and Veterans Affairs (NCDMVA) with my Annual Tax Abatement Letter for the processing of this form. I authorize the Secretary of NCDMVA, or the Secretary's designee, to release information regarding my disability as needed for this certification.	
SURVIVING SPOUSE'S SIGNATURE	10-11-2022 DATE

SECTION 4	To be completed by Secretary of NC Department of Military and Veterans Affairs, or Secretary's designee
Please check all that apply:	
A. <input type="checkbox"/> Veteran does not meet either B, C, D, or E of the below criteria. B. <input checked="" type="checkbox"/> Veteran has a service-connected permanent and total disability that existed as of <u>07/17/2012</u> C. <input type="checkbox"/> Veteran received benefits on _____ from U.S. Department of Veterans Affairs for specially adapted housing under 38 U.S.C. 2101 for the veteran's permanent residence. D. <input type="checkbox"/> Veteran died on _____ and had a service-connected permanent and total disability at death. E. <input type="checkbox"/> Veteran died on _____ and the death was either (1) the result of a service-connected condition or (2) death occurred while on active duty in the line of duty and not due to service member's own willful misconduct.	

Character of Disabled Veteran's Service at Separation: (DD-214)	<input checked="" type="checkbox"/> Honorable <input type="checkbox"/> Under Honorable Conditions	<input type="checkbox"/> Under Other than Honorable Conditions
---	--	--

The NCDMVA has verified the Department of Veterans Affairs certification for the veteran above.	
SIGNATURE OF NCDMVA OFFICIAL	Sherry M. Hope PRINTED NAME OF NCDMVA OFFICIAL
10-11-2022 DATE	Sampson Co. VSO TITLE OF NCDMVA OFFICIAL

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

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: October 25, 2022
Subject: Disabled Veteran Exclusion
(GS 105-277.1 c)

The attached disabled veteran exclusion application was received after June 1, 2022. After that date, the Board of Commissioners must approve the application.

The applicant is as follows:

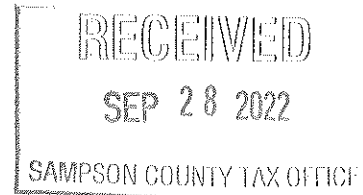
Robert Flynn Hollingsworth

A letter is submitted requesting approval of the late application.

The application meets the statutory requirements for the disabled veteran exclusion other than being timely filed. The late application was received on September 28, 2022.

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

September 28, 2022



Sampson County Board of Commissioners
Rowan Road
Clinton, North Carolina 28328


RE: Hollingsworth, Robert Flynn

Dear Commissioners:

I am a Total and Permanently Disabled Honorably Discharged Veteran that served in the Gulf War. I am receiving Veterans Compensation from the Department of Veterans Affairs for disabilities that occurred while in the Vietnam War. I served from December 23, 1968 to December 10, 1970. I am a resident of Sampson County and became aware of the Application for the Property Tax Exclusion for Disabled Veteran's through the Sampson County Veterans Office in Clinton recently. I am requesting the Sampson County Commissioners to please accept this application and grant me the Tax Exclusion on my County Property Tax for the year 2022.

Thank you for your consideration and I wait anxiously for your decision.

Sincerely,


Robert Flynn Hollingsworth
748 Hill Circle (PO Box 102)
Garland, NC 28441

122371

16-0844720-04

# 122371 16-0844720-04	State of North Carolina Certification for Disabled Veteran's Property Tax Exclusion (G.S. 105-277.1C)	Sampson County Veterans Service Office COUNTY
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SECTION 1 TO BE COMPLETED BY THE VETERAN OR THE SURVIVING SPOUSE WHO HAS NOT REMARRIED

Robert Flynn Hollingsworth NAME (Print or Type)	Robert Flynn Hollingsworth DISABLED VETERAN'S FULL NAME (PRINT OR TYPE)
748 Hill Circle STREET ADDRESS OR P.O. BOX NUMBER	Beverly Hill Hollingsworth SURVIVING SPOUSE'S FULL NAME (PRINT OR TYPE) <i>(If Applicable)</i>
Garland NC 28441 CITY STATE ZIP CODE	
	U.S. DEPT. OF VETERANS AFFAIRS FILE NUMBER
	VETERAN'S SOCIAL SECURITY NUMBER

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

SECTION 2 Disabled Veteran's Signature

I have provided the North Carolina Department of Military and Veterans Affairs (NCDMVA) with my Annual Tax Abatement Letter for the processing of this form. I authorize the Secretary of NCDMVA, or the Secretary's designee, to release information regarding my disability as needed for this certification.

09-28-2022

DISABLED VETERAN'S SIGNATURE DATE

SECTION 3 Surviving Spouse's (who has not remarried) Signature

I have provided the North Carolina Department of Military and Veterans Affairs (NCDMVA) with my Annual Tax Abatement Letter for the processing of this form. I authorize the Secretary of NCDMVA, or the Secretary's designee, to release information regarding my disability as needed for this certification.

09-28-2022

SURVIVING SPOUSE'S SIGNATURE DATE

SECTION 4 To be completed by Secretary of NC Department of Military and Veterans Affairs, or Secretary's designee

Please check all that apply:

A. Veteran does not meet either B, C, D, or E of the below criteria.

B. Veteran has a service-connected permanent and total disability that existed as of June 25, 2010

C. Veteran received benefits on _____ from U.S. Department of Veterans Affairs for specially adapted housing under 38 U.S.C. 2101 for the veteran's permanent residence.

D. Veteran died on _____ and had a service-connected permanent and total disability at death.

E. Veteran died on _____ and the death was either (1) the result of a service-connected condition or (2) death occurred while on active duty in the line of duty and not due to service member's own willful misconduct.

Character of Disabled Veteran's Service at Separation: (DD-214) Honorable Under Other than Honorable Conditions
 Under Honorable Conditions

The NCDMVA has verified the Department of Veterans Affairs certification for the veteran above.

<u>Martha Ann Knowles</u> SIGNATURE OF NCDMVA OFFICIAL	<u>Martha Ann Knowles</u> PRINTED NAME OF NCDMVA OFFICIAL
09-28-2022 DATE	<u>Director, Sampson Co. Vet. Office</u> TITLE OF NCDMVA OFFICIAL

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

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: October 25, 2022
Subject: Disabled Veteran Exclusion
(GS 105-277.1 c)

The attached disabled veteran exclusion application was received after June 1, 2022. After that date, the Board of Commissioners must approve the application.

The applicant is as follows:

Darrell Wrampe

A letter is submitted requesting approval of the late application.

The application meets the statutory requirements for the disabled veteran exclusion other than being timely filed. The late application was received on September 22, 2022.

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

September 22, 2022

Sampson County Board of Commissioners
Rowan Rd
Clinton, NC 28328

Re: Darrell Wrampe

Dear Commissioners,

I am an honorably discharged Veteran. I received a permanent and total rating with the Veterans Administration for my service connected disabilities. I just became aware of the property tax exclusion, and I am requesting the Sampson County Commissioners accept my application and grant me the Property Tax Exclusion.

Thank you for your consideration.

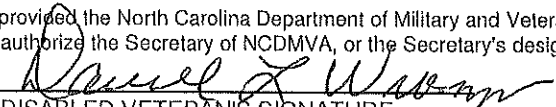
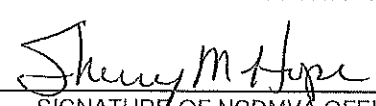
Sincerely,



Darrell Wrampe
355 Clear Run School Rd
Harrells, NC 28444

123288

16-0824881-03

Acct # 123243 Parcel # 16082488103	State of North Carolina Certification for Disabled Veteran's Property Tax Exclusion (G.S. 105-277.1C)	Sampson County Veterans Service Office COUNTY
SECTION 1 TO BE COMPLETED BY THE VETERAN OR THE SURVIVING SPOUSE WHO HAS NOT REMARRIED		
DARRELL WRAMPE NAME (Print or Type)	DARRELL WRAMPE DISABLED VETERAN'S FULL NAME (PRINT OR TYPE)	
355 CLEAR RUN SCHOOL ROAD STREET ADDRESS OR P.O. BOX NUMBER	LINDA DIANNE WRAMPE SURVIVING SPOUSE'S FULL NAME (PRINT OR TYPE) <i>(If Applicable)</i>	
HARRELLS NC 28444 CITY STATE ZIP CODE	U.S. DEPT. OF VETERANS AFFAIRS VETERAN'S SOCIAL SECURITY NUMBER	
I am either (1) a veteran whose character of service at separation was honorable or under honorable conditions and who has a permanent and total service-connected disability or (2) the surviving spouse, who has not remarried, of a veteran whose character of service at separation was honorable or under honorable conditions and who had a permanent and total service-connected disability at death or veteran's death was the result of a service-connected condition. I request NCDMVA complete this certification <i>in support of my separate application for the Disabled Veteran's Property Tax Exclusion to the Tax Assessor.</i>		
SECTION 2	Disabled Veteran's Signature	
I have provided the North Carolina Department of Military and Veterans Affairs (NCDMVA) with my Annual Tax Abatement Letter for the processing of this form. I authorize the Secretary of NCDMVA, or the Secretary's designee, to release information regarding my disability as needed for this certification.		
 DISABLED VETERAN'S SIGNATURE	09-22-2022 DATE	
SECTION 3	Surviving Spouse's (who has not remarried) Signature	
I have provided the North Carolina Department of Military and Veterans Affairs (NCDMVA) with my Annual Tax Abatement Letter for the processing of this form. I authorize the Secretary of NCDMVA, or the Secretary's designee, to release information regarding my disability as needed for this certification.		
SURVIVING SPOUSE'S SIGNATURE	09-22-2022 DATE	
SECTION 4	To be completed by Secretary of NC Department of Military and Veterans Affairs, or Secretary's designee	
Please check all that apply:	A. <input type="checkbox"/> Veteran does not meet either B, C, D, or E of the below criteria. B. <input checked="" type="checkbox"/> Veteran has a service-connected permanent and total disability that existed as of <u>2/13/2012</u> C. <input type="checkbox"/> Veteran received benefits on _____ from U.S. Department of Veterans Affairs for specially adapted housing under 38 U.S.C. 2101 for the veteran's permanent residence. D. <input type="checkbox"/> Veteran died on _____ and had a service-connected permanent and total disability at death. E. <input type="checkbox"/> Veteran died on _____ and the death was either (1) the result of a service-connected condition or (2) death occurred while on active duty in the line of duty and not due to service member's own willful misconduct.	
Character of Disabled Veteran's Service at Separation: (DD-214)	<input checked="" type="checkbox"/> Honorable <input type="checkbox"/> Under Other than Honorable Conditions <input type="checkbox"/> Under Honorable Conditions	
The NCDMVA has verified the Department of Veterans Affairs certification for the veteran above.		
 SIGNATURE OF NCDMVA OFFICIAL	Sherry M Hope PRINTED NAME OF NCDMVA OFFICIAL	
9/22/2022 DATE	Sampson Co. VSO TITLE OF NCDMVA OFFICIAL	

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

OFFICE OF THE SAMPSON COUNTY TAX ADMINISTRATOR

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

10038

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

YEAR	
<u>2022</u>	\$ <u>173.90</u>
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
TOTAL REFUND	\$ <u>173.90</u>

These taxes were assessed through clerical error as follows.

Bill # 0067543536
Plate # KAS 2189
Plate Turn In, Vehicle Sold
2019 Toyota 4S

602 County Tax	<u>155.11</u>
School Tax	_____
F22 Fire Tax	<u>18.79</u>
City Tax	_____
TOTAL \$	<u>173.90</u>

Mailing Address.

309 Lisbon Bridge Rd
Garland NC 28441

Yours very truly

Johnny Foss
Taxpayer Johnny Foss

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

10035

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

YEAR	
<u>2022</u>	\$ <u>731.84</u>
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____

TOTAL REFUND \$ 731.84

These taxes were assessed through clerical error as follows.

2022 Ford
Sold Vehicle
Surrendered Tax
Tag # RE 9342

<u>602</u>	County Tax	<u>440.71</u>
<u>501</u>	School Tax	<u>77.46</u>
	Fire Tax	_____
<u>T02</u>	City Tax	<u>213.67</u>
	TOTAL \$	<u>731.84</u>

Mailing Address.

201 Country Club Cir
CLINTON, N.C. 28328

Yours very truly

Joseph Alvin Pope
Taxpayer

f 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

10037

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

YEAR	
<u>2021</u>	\$ <u>235.31</u>
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
TOTAL REFUND	\$ <u>235.31</u>

These taxes were assessed through clerical error as follows.

Bill # 0065657344
Plate # JEN 5456
Plate Turn In - Sold
2022 Volk MP

602 County Tax	<u>141.70</u>
501 School Tax	<u>24.91</u>
Fire Tax	_____
702 City Tax	<u>68.70</u>
TOTAL \$	<u>235.31</u>

Mailing Address.

7160 Old Mintz Hwy
Garland NC 28441

Yours very truly

Lisa Coleman Williams
Taxpayer

Social Security

RECOMMEND APPROVAL

Jim Johnson
Sampson County Tax Administrator

Board Approved

10/24/22
Date

Initials

OFFICE OF THE SAMPSON COUNTY TAX ADMINISTRATOR

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

10036

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

YEAR	
2021	\$ 381.62
	\$
	\$
	\$
	\$

TOTAL REFUND \$ 381.62

These taxes were assessed through clerical error as follows.

Bill# 0065715899
Plate# ELK6825
Plate Turn In - Traded
2021 Miss TK

602 County Tax	351.77
School Tax	
F08 Fire Tax	29.85
City Tax	
TOTAL \$	381.63

Mailing Address.

3247 Bradshaw Rd.
Clinton, NC 28328

Yours very truly

Devan Avery
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

10018

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 Prestage Farms Inc
Taylor's Bridge in Taylor's Bridge Township, Sampson County, for the year(s) and in the amount(s) of:

YEAR	
<u>2021</u>	\$ <u>88.45</u>
<u>2021</u>	\$ <u>88.45</u>
	\$ _____
	\$ _____
	\$ _____

TOTAL REFUND \$ 176.90

These taxes were assessed through clerical error as follows.

0006689518-2021-2021-0000-00
XV6192
Tag turned in, Vehicle Sold
2011 Mack Tr

0006708560 2021 2021 0000 00
XV6191
Tag turned in, Vehicle Sold
2011 Mack Tr

G09 County Tax 157.78
School Tax _____
F23 Fire Tax 19.12
City Tax _____
TOTAL \$ 176.90

Mailing Address.

Prestage Farms Inc
4651 Taylor's Bridge Hwy
Clinton NC 28328

Yours very truly
Prestage Farms Inc.

* Jammy Chouster, Corporate Controller
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

10031

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

YEAR	
<u>2021</u>	\$ <u>106.44</u>
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____

TOTAL REFUND \$ 106.44

These taxes were assessed through clerical error as follows.

Bill # 0066554245
Plate # JJV 4600
Plate Turn In - Sold
2022 KIA 4S

602 County Tax 106.44
School Tax _____
Fire Tax _____
City Tax _____
TOTAL \$ 106.44

Mailing Address.

4074 Bonnetsville Rd
Clinton, NC 28328

Yours very truly

Frances W. Marshall
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

10009

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 Jeffrey Scott Smith in North Clinton Township, Sampson County, for the year(s) and in the amount(s) of:

YEAR	
<u>2021</u>	\$ <u>489.45</u>
<u>1</u>	\$ <u>287.94</u>
_____	\$ _____
_____	\$ _____
_____	\$ _____
TOTAL REFUND	\$ <u>727.41</u>

These taxes were assessed through clerical error as follows.

0054005056 2021 2021 0000 00
FJD 1933
Tag turned in, Vehicle sold
2020 GMC Truck

602 County Tax	<u>560.86</u>
501 School Tax	<u>98.57</u>
F19 Fire Tax	<u>67.98</u>
City Tax	_____
TOTAL \$	<u>727.41</u>

0060570746 2021 2021 0000 80
HKM 2105
Tag turned in, Vehicle sold
2020 Chev Truck

Mailing Address.

Jeffrey Scott Smith
5004 Garland Hwy
Clinton, NC 28328

Yours very truly

Jeffrey Smith
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

10008

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 Larry Deleon Pope in North Clinton Township, Sampson County, for the year(s) and in the amount(s) of:

YEAR	
<u>2021</u>	\$ <u>255.84</u>
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____

TOTAL REFUND \$ 255.84

These taxes were assessed through clerical error as follows.

0059300046 2021 2021 0000 00
UNCAG
Tag turned in, Vehicle Sold
2020 GMC TR

G02	County Tax	<u>197.26</u>
S01	School Tax	<u>34.67</u>
F19	Fire Tax	<u>23.91</u>
	City Tax	<u>0</u>
TOTAL \$		<u>255.84</u>

Mailing Address.

Larry Deleon Pope
1060 Timberlake Dr
Clinton, NC 28328


Yours very truly

* 
Taxpayer

*

X Social Security _____

RECOMMEND APPROVAL:


Sampson County Tax Administrator

Board Approved _____
Date _____ Initials _____

OFFICE OF THE SAMPSON COUNTY TAX ADMINISTRATOR

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

09998

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 Lloyd Gordon Brown in Home cut Township, Sampson County, for the year(s) and in the amount(s) of:

YEAR	
<u>2022</u>	\$ <u>416.25</u>
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____

TOTAL REFUND \$ 416.25

These taxes were assessed through clerical error as follows.

42064

DV - B.O.C. Approved
TAX PARCEL 06 010506535
354 Sessoms St.

601	County Tax	<u>371.25</u>
	School Tax	_____
516	Fire Tax	<u>45.00</u>
	City Tax	_____
	TOTAL \$	<u>416.25</u>

Mailing Address.

Lloyd Gordon Brown
354 Sessoms St
Salemberg, NC 28385

Yours very truly

Lloyd Gordon Brown
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

10028

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 Michael Jones in Honeycutt Township, Sampson County, for the year(s) and in the amount(s) of:

YEAR		
<u>2021</u>	\$	<u>416.25</u>
_____	\$	_____
_____	\$	_____
_____	\$	_____
_____	\$	_____

TOTAL REFUND \$ 416.25

These taxes were assessed through clerical error as follows.

DV - Approved by B.O.C
109609
Tax Parcel 06012278702
10176 Minnie Hall Rd

Col	County Tax	<u>371.25</u>
	School Tax	_____
F16	Fire Tax	<u>45.00</u>
	City Tax	_____
	TOTAL \$	<u>416.25</u>

Mailing Address.

Michael Jones
10176 Minnie Hall Road
Salemberg, N.C. 28385

Yours very truly

Michael J. Jones
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

10000

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 Nathan Troy McKee in North Clinton Township, Sampson County, for the year(s) and in the amount(s) of:

YEAR	
<u>2022</u>	\$ <u>481.50</u>
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____

TOTAL REFUND \$ 481.50

These taxes were assessed through clerical error as follows.

183009

BOC approved DV

Tax Parcel 12018300901
51 Baldwin Ln

001	County Tax	<u>371.25</u>
501	School Tax	<u>65.25</u>
F19	Fire Tax	<u>45.00</u>
	City Tax	_____
	TOTAL \$	<u>481.50</u>

Mailing Address.

Nathan Troy McKee
[Signature]

51 Baldwin Lane Clinton, NC 21

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

10027

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 Deborah Ann Averitt in Plainview Township, Sampson County, for the year(s) and in the amount(s) of:

YEAR	
<u>2021</u>	\$ <u>225.46</u>
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____

TOTAL REFUND \$ 225.46

These taxes were assessed through clerical error as follows.

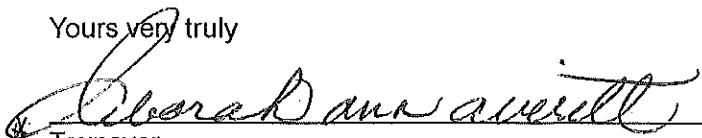
0060534165 2021 2021 0000 00
MJX13F
Tag turned in, vehicle sold
2020 Ford Explorer

G02 County Tax 203.29
School Tax _____
F06 Fire Tax 22.17
City Tax _____
TOTAL \$ 225.46

Mailing Address.

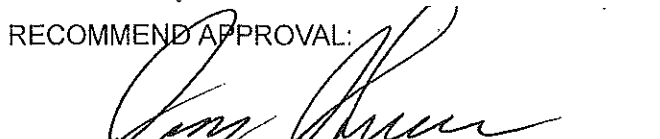
Deborah Ann Averitt
* 216 Jackson Trl.
Dunn, NC 28334

Yours very truly


Taxpayer

* Social Security

RECOMMEND APPROVAL:


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 Bettie Williams

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

Year	<u>2022</u>	\$	<u>193.47</u>
	_____	\$	_____
	_____	\$	_____
	_____	\$	_____
	_____	\$	_____
Total Release/Adjustment		\$	_____

<u>602</u> County Tax	\$	<u>172.55</u>
School Tax	\$	_____
<u>F19</u> Fire Tax	\$	<u>20.92</u>
City Tax	\$	_____
Total	\$	<u>193.47</u>

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

Car was registered in Pennsylvania.

Taxpayer:

Bettie Williams

Tax Administrator:

Jim Jones

Board Approved:

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 Jonathan Hall

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

Year	<u>2022</u>	\$	<u>267.76</u>
	_____	\$	_____
	_____	\$	_____
	_____	\$	_____
	_____	\$	_____
Total Release/Adjustment		\$	_____

601	County Tax	\$	<u>218.28 / ^{LL}21.83</u>
	School Tax	\$	_____
F21	Fire Tax	\$	<u>25.14 / ^{LL}2.51</u>
	City Tax	\$	_____
	Total	\$	<u>267.76</u>

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

keyed wrong value
19ft Correcet Craft Boat

Taxpayer:

Jonathan Hall

Tax Administrator:

Jim Stuenkel

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 Cape Fear Service Center Inc
90 Ronald Dale Whittington Township, Sampson County, for the year(s) and in the
 amount(s) of:

Year	<u>2022</u>	\$	<u>108.61</u>
	_____	\$	_____
	_____	\$	_____
	_____	\$	_____
	_____	\$	_____
Total Release/Adjustment		\$	<u>108.61</u>

<u>CAP B.ii</u>	<u>Co 2</u>	County Tax	\$	<u>96.87</u>
		School Tax	\$	_____
<u>MAV-1 TO Bladen</u>	<u>F22</u>	Fire Tax	\$	<u>11.74</u>
<u>County</u>		City Tax	\$	_____
<u>#93725</u>	<u>Situs Change</u>	Total	\$	<u>108.61</u>

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

Taxpayer:

Cape Fear Serv Center Inc

Tax Administrator:

Jane 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 Francisco Delgado in South River Township, Sampson County, for the year(s) and in the amount(s) of: Parcel 16-095274001

Year	<u>2022</u>	\$	<u>629.29</u>
	_____	\$	_____
	_____	\$	_____
	_____	\$	_____
	_____	\$	_____
Total Release/Adjustment		\$	<u>629.29</u>

<u>601</u> - County Tax	\$	<u>293.26</u>
School Tax	\$	_____
Fire Tax	\$	_____
<u>604</u> - City Tax	\$	<u>336.03</u>
Total	\$	<u>629.29</u>

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

Owner brought fire report in on 9-26-22 -
House fire was on 5-22-2021 -
Release is for dwelling -

Taxpayer: Francisco Delgado

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 Spectrum Southeast LLC in Little Boharie Township, Sampson County, for the year(s) and in the amount(s) of: Acct # 7857

Year	<u>2022</u>	\$ <u>469.46</u>
	_____	\$ _____
	_____	\$ _____
	_____	\$ _____
	_____	\$ _____
Total Release/Adjustment		\$ _____

County Tax	\$ <u>420.98</u>
F21 School Tax	\$ <u>48.48</u>
Fire Tax	\$ _____
City Tax	\$ _____
Total	\$ <u>469.46</u>

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

Per NC Dept of Revenue changing schedules for Plant Cables from B10 to U10 we had to release bill and rebill under new schedule.

Taxpayer:

Spectrum Southeast LLC

Tax Administrator:

Jim Jones

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 Spectrum Southeast, LLC in Newton Grove Township, Sampson County, for the year(s) and in the amount(s) of: Acct # 127025

Year	<u>2022</u>	\$ <u>1,286.15</u>
	_____	\$ _____
	_____	\$ _____
	_____	\$ _____
	_____	\$ _____
Total Release/Adjustment		\$ _____

County Tax	\$ <u>866.18</u>
School Tax	\$ <u>419.97</u>
F21 Fire Tax	\$ _____
City Tax	\$ _____
Total	\$ <u>1,286.15</u>

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

Per NC Dept of Revenue changing schedules for Plant cables from B10 to U10 we had to Release bill and rebill under the new schedule.

Taxpayer:

Spectrum Southeast LLC

Tax Administrator:

Jon Shuman

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 Spectrum Southeast LLC in Plainview Township, Sampson County, for the year(s) and in the amount(s) of: Acct # 127025

Year	<u>2022</u>	\$ <u>2684.92</u>
	_____	\$ _____
	_____	\$ _____
	_____	\$ _____
	_____	\$ _____
Total Release/Adjustment		\$ _____

County Tax	\$ <u>2420.83</u>
^{F06} School Tax	\$ <u>264.09</u>
Fire Tax	\$ _____
City Tax	\$ _____
Total	\$ <u>2,684.92</u>

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

Per NC Dept of Revenue changing schedules for Plant Calites from BID to U10 we had to release bill and rebill under the new schedule

Taxpayer:

Spectrum Southeast LLC

Tax Administrator:

Jan Jones

Board Approved:

Date

Initials



October 17, 2022

RE: 2022 Request for Valuation Correction of BPP – Spectrum Southeast LLC
Distribution Plant moved to U10 from B10 per DOR Cost Index and Depreciation Schedules

Dear Assessor:

In accordance with the attached NCDOR memo, Spectrum Southeast LLC rendered distribution plant on depreciation table U-10 instead of B-10. See noted cost Index change no. 1 for Cable and Satellite Company Equipment.

Attached is a listing of accounts filed, identifying those rendered with plant cost.

We respectfully request valuation corrections where applicable. You may direct questions to:

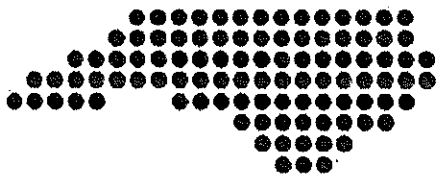
Daimen Hoover
Property Tax Accountant
PO Box 7467
Charlotte, NC 28241-7467
Ph. (704) 206-2134
daimen.hoover@charter.com

Sincerely,

Shaun Kazemian
Director-Property Tax, Charter Communications
7820 Crescent Executive Drive
Charlotte, NC 28217

*Need to email
email - ask them
not to pay the
bills that they
have, we will release
a rebill!*

Thanks




NCDOR

NORTH
CAROLINA
DEPARTMENT
OF REVENUE

Roy Cooper
Governor

Ronald G. Penny
Secretary

MEMORANDUM

To: Users of the Cost Index and Depreciation Schedules
From: Chelsie Cornelius, Property Valuation Specialist II 
Date: November 2, 2021
Re: 2022 Cost Index and Depreciation Schedules

Attached you will find the 2022 Cost Index and Depreciation Schedules. The document is also located online at <https://www.ncdor.gov/cost-index-and-depreciation-schedules>.

We recommend the use of these schedules in the valuation of business personal property and certain taxable personal property listed as of January 1, 2022.

This year we updated the overall look of the schedule section to improve functionality. In addition, there were a few minor changes this year, other than the usual percent good factor adjustments. These changes are for appraisals as of January 1, 2022, and forward, and are not retroactive. The changes have been marked with an asterisk in the Cost Index and are as follows:

1. On Index page 3, under the category *Cable and Satellite Company Equipment*, the assets in the subcategory *Distribution Systems – Cable (Coaxial and Fiber Optic)* were moved to the newly created Schedule U-10 for consistency in scheduling.
2. On Index page 11, under the category *Petroleum Products Manufacturing*, we updated the description for clarity.

Reminder(s):

1. Schedule N shows a straight-line schedule that depreciates down to zero, for illustrative purposes. However, you should always use a 25% residual when applying Schedule N unless you have analyzed a particular situation and decided a lower residual is warranted.
2. Per Session Law 2018-113, NC Farm Act of 2018, counties are required to use the A-10 schedule and 25% residual if valuing equipment under the *Farm and Ranch Machinery and Equipment* category using the cost approach. (If additional depreciation is warranted, the county appraiser may value below the 25% residual.)

In 2005, the North Carolina Court of Appeals affirmed the North Carolina Property Tax Commission's decision in the matter of the appeal of Westmoreland—LG&E Partners from the decision of the Halifax County Board of Commissioners for the tax years 1996-2001. In its decision, the North Carolina Court of Appeals opinion quoted excerpts from the Property Tax Commission's decision. The opinion quotes, "The Tax Administrator properly applied the Cost Index and Depreciation Schedules developed by the North Carolina Department of Revenue..." The Court also writes, "It is well-settled in this State that ad valorem tax assessments are presumed correct." This and other previous cases have solidified our opinion that, when used properly, the Cost Index and Depreciation Schedules are well accepted by the Courts.

These schedules have been prepared by this office as a general guide to be used in the valuation of business personal property, utilizing the replacement cost approach to value. It is important to remember that the schedules are only a guide. There may be situations where the appraiser will need to make adjustments for additional, or less, functional or economic obsolescence; or for other factors.

These schedules are provided to aid in the overall uniformity and equity of property tax assessment practices, as required by North Carolina statutes. If you have any questions about these schedules, please contact the Personal Property Section at (919) 814-1129.

Spectrum Southeast, LLC
 2022 BPP Filing Summary
 Roll correction request

Assessor	Parcel Number	Total Rendered Costs	Total Rendered Value	** Distribution Plant Included In Total Rendered at left **	
				Distribution Plant (U10) Costs	Distribution Plant (U10) RV
Sampson	12702514	322,428.17	92,156.80	149,502.28	43,347.68
Sampson	1528	762,074.43 ✓	261,837.14	481,284.49 ✓	137,612.49
Sampson	7857	195,103.65	41,422.29	111,519.56	28,969.32
Sampson	NC_KDD 80630-25162-Attyville	745.70 ✓	37.29 ✓		
Sampson Total		1,280,351.95	385,453.62	742,306.33	209,929.47

10/24/2022 17:47
9906dmar

SAMPSON COUNTY TAX OFFICE, NC
Customer Number Find

P 1
arbilinq

CUSTOMER: 127025
NAME: SPECTRUM SOUTHEAST, LLC

EFF DATE: 10/24/2022

YEAR	CAT	BILL	NSC REFERENCE	BILLED/ADJ	UNPAID BAL	DUE NOW
2001	PP-R	3297	N	704.39	0.00	0.00
2001	PP-R	5049	N	3620.10	0.00	0.00
2002	PP-R	3249	N	685.77	0.00	0.00
2002	PP-R	4999	N	3507.74	0.00	0.00
2003	PP-R	1087	N	2846.30	0.00	0.00
2003	PP-R	1088	N	546.41	0.00	0.00
2004	PP-R	3038	N	462.67	0.00	0.00
2004	PP-R	4726	N	2431.84	0.00	0.00
2005	PP-R	1126	N	2354.96	0.00	0.00
2005	PP-R	1127	N	441.44	0.00	0.00
2006	PP-R	1038	N	2178.78	0.00	0.00
2006	PP-R	1039	N	409.26	0.00	0.00
2007	PP-R	2907	N	391.36	0.00	0.00
2007	PP-R	4617	N	2036.79	0.00	0.00
2008	PP-R	2860	N	385.99	0.00	0.00
2008	PP-R	4598	N	2011.70	0.00	0.00
2009	PP-R	2971	N	384.57	0.00	0.00
2009	PP-R	4749	N	1570.58	0.00	0.00
2010	PP-R	2728	N	390.96	0.00	0.00
2010	PP-R	4308	N	1601.96	0.00	0.00
2011	PP-R	1023	N	1604.32	0.00	0.00
2011	PP-R	1024	N	424.46	0.00	0.00
2012	PP-R	1082	N	1534.53	0.00	0.00
2012	PP-R	1083	N	499.71	0.00	0.00
2013	PP-R	980	N	1538.44	0.00	0.00
2013	PP-R	981	N	620.98	0.00	0.00
2014	PP-R	1075	N	1579.82	0.00	0.00
2014	PP-R	1076	N	744.34	0.00	0.00
2015	PP-R	974	N	1559.16	0.00	0.00
2015	PP-R	975	N	688.95	0.00	0.00
2016	PP-R	939	N	1511.15	0.00	0.00
2016	PP-R	940	N	587.62	0.00	0.00
2017	PP-R	1019	N	1583.84	0.00	0.00
2017	PP-R	1020	N	557.92	0.00	0.00
2018	PP-R	36	N	1722.31	0.00	0.00
2018	PP-R	5292	N	638.10	0.00	0.00
2019	PP-R	30	N	1851.01	0.00	0.00
2019	PP-R	5346	N	671.19	0.00	0.00
2020	PP-R	26	N	2079.98	0.00	0.00
2020	PP-R	5178	N	733.63	0.00	0.00
2021	PP-R	21	N	880.83	0.00	0.00
2021	PP-R	5211	N	2117.74	0.00	0.00
2022	PP-R	20	N	2684.92	2684.92	2684.92
2022	PP-R	5182	N	1286.15	1286.15	1286.15

TOTAL DUE NOW
TOTAL UNPAID

3971.07
3971.07

OLD Bills

10/24/2022 17:47
9906dmar

SAMPSON COUNTY TAX OFFICE, NC
Customer Number Find

P 2
arbiling

YEAR	CAT	BILL	NSC REFERENCE	BILLED/ADJ	UNPAID BAL	DUE NOW
------	-----	------	---------------	------------	------------	---------

** END OF REPORT - Generated by denise marshall **

14) G01, F06



Chgs/Taxes

Values

Pers prop ID 1528 *Acct 127025* Tax year(s) 2022

Parcel _____ Current owner names _____ Add'l names? _____

Street _____ Unit _____ SPECTRUM SOUTHEAST, LLC

CHARTER COMMUNICATIONS TAX DEPT

Juris 14 Class _____ BP _____ Status A DBA _____ Own _____

Subdiv _____ Bus-cd 1 List L Field audit _____ By _____ Exempt _____

List yr 0 Filed? N Desk audit _____ By _____

Created 04/05/2000 Old ID _____

Class	Assessmnt	Description	Tax/exem	Rate	Amount	Totals
BP	46,782.00	BUSINESS PERS	G01	.825000	2,420.83	Taxes
BP	4.00	BUSINESS PERS	F06	.090000	264.09	2,684.92
BP	179,208.00	BUSINESS PERS				Exempt/abated
BP	23,819.00	BUSINESS PERS				.00
BP	16,368.00	BUSINESS PERS				
BP	4.00	BUSINESS PERS				
OTHR	27,249.00	ALL OTHERS				Net taxes
Total	293,434.00					2,684.92

Display charges and taxes for the current record.

QWR

New Bill



14) G01, F06

Installments

Property ID 72787 Version 7 - Subsequent

Recalc Charges

Tax year 2022 AR category 25 Bill number 1008828

Owner 127025 SPECTRUM SOUTHEAST, LLC

equeno	Year	Charge	Description	Activit	Calc Code	Taxable Value	Percent	Count	Rate	Tax Amount
1	2022	F06	PLAINVFD	PRIN	3	251,840	100.000000	0	0.090000	226.66
2	2022	G01	CNTY TAX	PRIN	3	251,840	100.000000	0	0.825000	2,077.68

Total rate 0.915000 Total tax 2,304.34

OVR

11) G01, 006



Chgs/Taxes

Values

Pers prop ID 12702514 *Acct 127025* Tax year(s) 2022

Parcel _____ Current owner names _____ Add'l names? _____

Street _____ Unit _____ SPECTRUM SOUTHEAST, LLC

CHARTER COMMUNICATIONS TAX DEPT

Juris 11 Class _____ BP _____ Status A DBA _____ Own _____

Subdiv _____ Bus-cd 1 List L Field audit _____ By _____ Exempt _____

List yr 0 Filed? _____ Desk audit _____ By _____

Created 01/25/1999 Old ID _____

Class	Assessmnt	Description	Tax/exem	Rate	Amount	Totals
BP	14,143.00	BUSINESS PERS	G01	.825000	866.18	Taxes
BP	56,155.00	BUSINESS PERS	C06	.400000	419.97	1,286.15
BP	643.00	BUSINESS PERS				Exempt/abated
BP	3.00	BUSINESS PERS				.00
BP	4,934.00	BUSINESS PERS				
BP	7,305.00	BUSINESS PERS				
OTHR	21,809.00	ALL OTHERS				Net taxes
Total	104,992.00					1,286.15

Display charges and taxes for the current record.

O/R

OLD Bill

Charges

My File Edit Tools Help



Installments

Recalc Charges

Property ID 72790 Version 7 - Subsequent
 Tax year 2022 AR category 25 Bill number 1008830
 Owner 127025 SPECTRUM SOUTHEAST, LLC

equeno	evy Year	Charge	Description	Activit	Calc Code	Taxable Value	Percent	Count	Rate	Tax Amount
1	2022	C06	NG	PRIN	3	92,185	100.000000	0	0.400000	368.74
2	2022	G01	CNTY TAX	PRIN	3	92,185	100.000000	0	0.825000	760.53

New Bill

Total rate 1.225000 Total tax 1,129.27

OVR

**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 2022-2023

1. It is requested that the budget for the County 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	1,678,320.00	
11659140-555031	Category 2 Capital Outlay	38,493.00	
11659140-555032	Category 3 Capital Outlay	209,552.00	
11659140-550000	Unallocated funds		1,039,110.00
19959140-582096	Transfer to general fund	887,255.00	

<u>Revenue Account Code</u>	<u>Source of Revenue</u>	<u>Increase</u>	<u>Decrease</u>
19932320-409900	Fund balance appropriated	887,255.00	
11035914-409612	Trans frm school capital reserve	887,255.00	

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

To allocate County Schools capital outlay funds and bring forward unspent funds from prior year.

David K. Clack

(Signature of Department Head)

ENDORSEMENT

1. Forwarded, recommending approval/disapproval.

10/24/2022

David K. Clack

(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.

Sampson County Schools Capital Request for 2022-2023


<u>School</u>	<u>Request/Project</u>	<u>Comments</u>	<u>New projects/requests</u>	<u>Carryover</u>	<u>Total</u>
Hargrove Elem.	Paint carryover from last year - colored hallways - doors, trim,walls, etc.		\$12,000.00	\$6,113.77	\$18,113.77
	New playground swings (6 bays - 2 on each bay)		\$13,586.26		\$13,586.26
	Exterior painting - soffit, front porch, etc.		\$10,000.00		\$10,000.00
Hobbton Elem.	Paint hallways - colored - like other elem. schools - carryover from last year (doors, walls, trim, etc.)		\$12,861.75	\$4,528.45	\$17,390.20
	Extend pavement/driveway with blacktop and stone		\$46,849.55		\$46,849.55
Hobbton Middle	Paint interior - hallways, bathrooms, classrooms		\$50,000.00		\$50,000.00
Hobbton High	Install new roof drains - various parts of the building		\$6,000.00		\$6,000.00
	Tear down old Kwanza Hut (football field) - unsafe and area where students could access		\$22,000.00		\$22,000.00
	New set of back exterior doors and then security swipes installed		\$26,374.16	\$1,368.45	\$27,742.61
	Catch basin in bus parking lot between HH and HE is in bad shape - danger of caving in - very deep - needs to be dug out and rebuilt - check others while there		\$25,000.00		\$25,000.00
	New furniture for media center (tables, chairs, etc.)		\$12,000.00		\$12,000.00
Plain View Elem.	New playground - old/unsafe one was removed from campus in 2021		\$28,000.00		\$28,000.00
Midway Elem.	Canopies to 2 existing mobile units - one has partial canopy - no canopy on other one. Some materials there - look at install only and a few extra posts		\$20,000.00		\$20,000.00
	Paint hallways/classrooms		\$12,284.44	\$6,161.77	\$18,446.21
	Exterior paint/soffit repairs/etc.			\$5,184.93	\$5,184.93

Midway Midd	School re-keyed		\$19,114.10		\$19,114.10
	Fence repairs / athletic field			\$2,500.00	\$2,500.00
Midway High	New sound system at football field		\$27,246.58		\$27,246.58
	New sounds system in gym		\$17,000.00		\$17,000.00
Clement Elem.	Gym floor sanded, painted, and refinished		\$16,500.00		\$16,500.00
	Install LED lights in gym		\$6,500.00		\$6,500.00
Salemburg Elem.	Common areas painted including columns, walls, trim, etc. - Carryover from last year - they want to go with different colored hallways like other elementary schools using same colors		\$7,500.00	\$9,251.78	\$16,751.78
	Canopy to mobile units that do not have one currently (1)		\$18,500.00		\$18,500.00
	Double doors needed at end of hallway that only has 2 single doors now - to be able to move large items in or out of school		\$26,109.82		\$26,109.82
	4 New outdoor basketball goals (replacements)		\$1,800.00		\$1,800.00
	New Kindergarten Playground w/ mulch and border		\$16,033.97		\$16,033.97
Roseboro Elem.	Fencing installed around the school (Will Rd.) 6' and security/panic bars installed on gates		\$58,000.00		\$58,000.00
Roseboro Middle	Renovate 2 mobile units		\$13,000.00		\$13,000.00
	Paint interior - hallways/classrooms			\$2,575.16	\$2,575.16
	New drop-in ceilings installed in hallways and other areas - also add in new LED 2x2 lights along with this		\$30,000.00		\$30,000.00
Lakewood High	New poles and LED lights on athletic field (baseball) - old poles are rotten/woodpecker holes/unsafe - (using grant money of \$117,000 also) - \$127,476.39 from funds leftover and \$74,978.61 of funds appropriated but ESSER will now cover			\$202,455.00	\$202,455.00

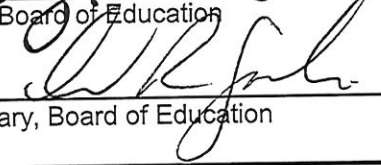
Union Elem.	Front of school needs painted (outside) and new logo painted where Spartan head used to be - also all around school - poles/canopy posts/hand rails needs paint		\$12,000.00		\$12,000.00
Union Intermediate	Add swipe to new front doors		\$3,500.00		\$3,500.00
Union Middle	Canopies to mobile units/buildings that currently do not have them. There is material there - look at install and maybe extra posts.		\$8,000.00		\$8,000.00
Union High	Vevor Commercial Ice Machine for athletics - old one is bad		\$1,850.00		\$1,850.00
Early College	(2) 6'-8' metal or plastic storage cabinets that are lockable (3"-4" deep)		\$2,500.00		\$2,500.00
Central Office	Carpet replaced in all offices to match new carpet in hallways & cubicles		\$13,000.00		\$13,000.00
Bus Garage	New HVAC Unit - carryover (work in progress)			\$14,000.00	\$14,000.00
Plant Operations	Paint outside of building, new windows, gutters, new signage, overall upgrade to outside of building		\$10,000.00		\$10,000.00
	Newer commodity truck for Plant Operations - parts are getting hard to find on current one. Body is in good shape - just buy cab and chassis and lift gate		\$67,000.00		\$67,000.00
	Heavy Equipment - repairs, etc.			\$5,343.55	\$5,343.55
	More air/heated, quiet hand dryers for restrooms - to save on p. towels - cost and sewer systems		\$10,000.00		\$10,000.00
	New floor machine(s) for various schools / custodial		\$14,999.37		\$14,999.37
SYSTEMWIDE (see below)					
Fleet Vehicles - maintenance	(2) Work trucks for PO (Wastewater & Carpentry)		\$90,000.00	\$551.59	\$90,551.59
County Office vehicles (2)	Chevrolet Malibu's		\$52,000.00		\$52,000.00
Wastewater Cont.			\$30,000.00	\$26.11	\$30,026.11
Roof & Paint Cont.			\$30,000.00	\$11,032.55	\$41,032.55
Emergency Cont.			\$50,000.00	\$15,500.57	\$65,500.57
HVAC Cont.			\$40,000.00	\$735.51	\$40,735.51

Gym floors / n		\$12,000.00	\$13,0	\$25,039.13
Playgrounds		\$16,000.00	\$36.95	\$16,036.95
Fire Alarm Systems		\$22,000.00	\$23,849.58	\$45,849.58
Chiller replacements			\$80,531.57	\$80,531.57
Mobile unit additions/class size			\$58,168.89	\$58,168.89
Signage / floor plan revisions/School Projects			\$53,786.34	\$53,786.34
HH / Old track funds/replace,repair stage			\$191,043.81	\$191,043.81
Midway High - fieldhouse/Capital			\$104,237.42	\$104,237.42
Union High fieldhouse donation			\$75,232.00	\$75,232.00
TOTAL CAPITAL OUTLAY		\$1,039,110.00	\$887,254.88	\$1,926,364.88

Passed by majority vote of the Board of Education of Sampson County on the 26th Day of September, 2022.



 Chair, Board of Education



 Secretary, Board of Education

We, the Board of County Commissioners of Sampson County, hereby approve the Capital Outlay Budget as indicated above and have made entry of this budget on the minutes of said Board, this _____ day of _____, 2022.

 Chairman, Board of Commissioners

 County Manager

**COUNTY OF SAMPSON
BUDGET AMENDMENT**

MEMO:

FROM: Richard Sauer

10/24/2022

TO: Sampson County Board of Commissioners

VIA: County Manager & Finance Officer

SUBJECT: Budget Amendment for fiscal year 2022-2023

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

<u>Expenditure Account</u>	<u>Expenditure Account Description</u>	<u>Increase</u>	<u>Decrease</u>
11243300 526201	DEPT SUPPLIES EQUIP	3,691.00	

<u>Revenue Account</u>	<u>Revenue Account Description</u>	<u>Increase</u>	<u>Decrease</u>
11034330-408406	Other Grants	3,691.00	

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

To budget funds from FM Global grant to purchase hydrocarbon accelerant detectors

Richard Sauer

(Signature of Department Head) *10/24/2022*

ENDORSEMENT

1. Forwarded, recommending approval/disapproval.

10/25, 20*22*

Dan W. G.

(County Finance Officer)

ENDORSEMENT

1. Forwarded, recommending approval/disapproval.

, 20

Sen W. G.

(County Manager & Budget Officer)

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



October 13, 2022

Fire Marshal Madgar
Sampson County Fire Marshal's Office
107 Underwood Street
Clinton, North Carolina 28328
United States

Dear Fire Marshal Madgar:

Congratulations. Your grant application for an FM Global fire prevention grant stood out among the hundreds we received, and we will be funding \$3691 to purchase two hydrocarbon and accelerant detector. We hope the additional funding will help to strengthen your efforts to ultimately, and more effectively prevent fire—the leading cause of property destruction worldwide.

Award checks will be mailed in October to your attention at the address above. Please feel free to use the attached news release that we've prepared for you to promote news media interest.

During the past 40 years, FM Global has awarded millions of dollars in funding to fire departments and related agencies worldwide. With a shared philosophy that the majority of property loss is preventable—not inevitable—we can make a difference in preventing the frequency and severity of fire...together.

Once again, congratulations on your recent fire prevention grant awarded by FM Global, one of the world's largest commercial property insurers.

If you have any questions regarding your award, please feel welcome to e-mail me.

Best wishes for continued success in your fire prevention endeavors.

A handwritten signature in cursive script, appearing to read "Michael Spaziani".

Michael Spaziani
Assistant Vice President, Manager - Fire Service Programs

*CC: Betsy White - Atlanta Operations
22-100 - Sampson County Fire Marshal's Office*

**COUNTY OF SAMPSON
BUDGET AMENDMENT**

MEMO:

FROM: Kelsey Edwards, Library Director

TO: Sampson County Board of Commissioners

VIA: County Manager & Finance Officer

SUBJECT: Budget Amendment for fiscal year 2022-2023

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>
11761100-526200	Department Supplies		\$2,808

<u>Revenue Account</u>	<u>Revenue Account Description</u>	<u>Increase</u>	<u>Decrease</u>
11036110-403625	Correction as NC Bright Ideas Grant purchases less than expected as purchases were less than expected		2,808.00

2. Reason(s) for the above request is/are as follows:
Materials for grant cost less than expected, so reimbursement is less than expected.

Kelsey B. Edwards 10/19/22
(Signature of Department Head)

ENDORSEMENT

1. Forwarded, recommending approval/disapproval.

10/25, 2022

[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: Kelsey Edwards, Library Director

TO: Sampson County Board of Commissioners

VIA: County Manager & Finance Officer

SUBJECT: Budget Amendment for fiscal year 2022-2023

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>
11761100-531100	Department Supplies	\$3,000.00	

<u>Revenue Account</u>	<u>Revenue Account Description</u>	<u>Increase</u>	<u>Decrease</u>
11036110-408900	Dollar General Literacy Grant	\$3,000	

2. Reason(s) for the above request is/are as follows:
Dollar General Literacy Grant award

Kelsey B Edwards 10/19/22
(Signature of Department Head)

ENDORSEMENT

1. Forwarded, recommending approval/disapproval.

10/25, 2022

Dal A del
(County Finance Officer)

ENDORSEMENT

1. Forwarded, recommending approval/disapproval.

_____, 20____

Sam W. C
(County Manager & Budget Officer)

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

**COUNTY OF SAMPSON
BUDGET AMENDMENT**

MEMO:

FROM: Kelsey Edwards, Library Director

TO: Sampson County Board of Commissioners

VIA: County Manager & Finance Officer

SUBJECT: Budget Amendment for fiscal year 2022-2023

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>
11761100-531100	Department Supplies	\$22.00	

<u>Revenue Account</u>	<u>Revenue Account Description</u>	<u>Increase</u>	<u>Decrease</u>
11036110-403625	Additional Amount being reimbursed by ASRL scholarship	\$22	

2. Reason(s) for the above request is/are as follows:
Additional Travel Amount to be reimbursed through ASRL scholarship.

Kelsey B. Edwards 10/19/22
(Signature of Department Head)

ENDORSEMENT

1. Forwarded, recommending approval/disapproval.

_____, 10/25, 2022

Delia [Signature]
(County Finance Officer)

ENDORSEMENT

1. Forwarded, recommending approval/disapproval.

_____, 20____

Sam W. [Signature]
(County Manager & Budget Officer)

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

**COUNTY OF SAMPSON
BUDGET AMENDMENT**

MEMO:

FROM: David K. Clack, Finance Officer
 TO: Sampson County Board of Commissioners
 VIA: County Manager & Finance Officer

SUBJECT: Budget Amendment for fiscal year 2022-2023

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

<u>Expenditure Account Code</u>	<u>Description (Object of Expenditure)</u>	<u>Increase</u>	<u>Decrease</u>
11243100-544000	Contract services	3,598.00	
11999000-509700	Contingency		3,598.00

<u>Revenue Account Code</u>	<u>Source of Revenue</u>	<u>Increase</u>	<u>Decrease</u>
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2. Reason(s) for the above request is/are as follows:
 To allocate funds to pay for rate increase for Courthouse security guards.

David K. Clack

 (Signature of Department Head)

ENDORSEMENT

1. Forwarded, recommending approval/disapproval.

10/25/2022

David K. Clack

 (County Finance Officer)

ENDORSEMENT

1. Forwarded, recommending approval/disapproval.

_____, 20____

Erin W.C.

 (County Manager & Budget Officer)

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

COUNTY OF SAMPSON

BUDGET AMENDMENT

25 October 2022

MEMO

TO: Sampson County Board of Commissioners

FROM: Ray Jordan, Executive Director, Exposition Center

VIA: County Manager and Finance Officer

SUBJECT: Budget Amendment for Fiscal Year: 2022-2023

It is requested that the budget for the Sampson County Exposition Center be amended as follows:

EXPENDITURE

<u>Code Number (ORG-OBJ)</u>	<u>Description</u>	<u>INCREASE</u>	<u>DECREASE</u>
62998610-522102	Beer & Wine	\$6,500.00	

REVENUE

<u>Code Number (ORG-OBJ)</u>	<u>Description</u>	<u>INCREASE</u>	<u>DECREASE</u>
62939861-404010	Bar Sales	\$6,500.00	

1. Reason(s) for the above request is/are as follows: To increase Bar Sales Revenue and Beer & Wine Expense to allow for collection of sales revenue and for the purchase of Beer & Wine Inventory.

Ray Jordan

Signature of Department Head

ENDORSEMENT

1. Forwarded, recommending approval/disapproval. Date: 10/25/2022

Dallu
(County Finance Officer)

ENDORSEMENT

1. Forwarded, recommending approval/disapproval. Date: _____

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

Earl W. G.
(County Manager & Budget Officer)

**SAMPSON COUNTY
BOARD OF COMMISSIONERS**

ITEM ABSTRACT

ITEM NO. 5

Meeting Date: November 7, 2022	<input type="checkbox"/>	Information Only	<input type="checkbox"/>	Public Comment
	<input type="checkbox"/>	Report/Presentation	<input type="checkbox"/>	Closed Session
	<input checked="" type="checkbox"/>	Action Item	<input type="checkbox"/>	Planning/Zoning
	<input type="checkbox"/>	Consent Agenda	<input type="checkbox"/>	Water District Issue

SUBJECT: Consideration of Tax Appeals

DEPARTMENT: Board of Commissioners

PUBLIC HEARING: No

CONTACT PERSON(S): Edwin W. Causey, County Manager
Jim Johnson, Tax Administrator

PURPOSE: To consider taxpayer appeals of penalties assessed for failure to timely list business personal property

ATTACHMENTS: Appeal requests and tax billings

BACKGROUND:

Assessments and billings have been issued as a result of business personal property compliance reviews. The following individuals have requested an adjustment of the penalties applied to their accounts, pursuant to North Carolina General Statutes, for failure to timely list their business personal property. We have received the following request for adjustment:

Lamb Farms: (Tax \$4,377.67 + Late List Penalty \$1,397.73 = \$5,775.40)

RECOMMENDED ACTION OR MOTION:

Consider reduction of penalty (typically one-half)

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

Phone 910-592-8146

Fax 910-592-1227

Date: 10/24/22

Lamb Farms
129 Cabbage Patch Rd.
Clinton, NC 28329

Account # 217940

Sampson County Board of Commissioners,

A compliance review was recently completed on my business personal property account with the Sampson County Tax Office. I respectfully request an adjustment of the penalties applied to my account for failure to timely list my assets. I fully understand that I must appear before the Sampson County Board of Commissioners at a date to be determined to be considered for a relief or adjustment of any penalties.

x James L. Lamb
Signature

F23 LL = 66.99
G01 LL = 631.91

\$ 698.90

1/2 Penalty
Release

Installments

Property ID **70724** Version **1 - Tax**
 Tax year **2022** AR category **25** Bill number **1006799**
 Owner **217940** **LAMB FARMS**

Item	Charg	Description	Activi	Calc Code	Taxable Value	Percent	Count	Rate	Amount
1	F23	TAYLORBR...	PRIN	3	92,864	100.000000	0	0.100000	92.86
2	F23	TAYLORBR...	PRIN	3	88,501	100.000000	0	0.100000	88.50
3	F23	TAYLORBR...	PRIN	3	94,918	100.000000	0	0.100000	94.92
4	F23	TAYLORBR...	PRIN	3	84,009	100.000000	0	0.100000	84.01
5	F23	TAYLORBR...	PRIN	3	59,346	100.000000	0	0.070000	41.54
6	F23	TAYLORBR...	PRIN	3	57,412	100.000000	0	0.070000	40.19
7	G01	CNTY TAX	PRIN	3	92,864	100.000000	0	0.825000	766.13
8	G01	CNTY TAX	PRIN	3	88,501	100.000000	0	0.825000	730.13
9	G01	CNTY TAX	PRIN	3	94,918	100.000000	0	0.825000	783.07
10	G01	CNTY TAX	PRIN	3	84,009	100.000000	0	0.825000	693.07
11	G01	CNTY TAX	PRIN	3	59,346	100.000000	0	0.825000	489.60
12	G01	CNTY TAX	PRIN	3	57,412	100.000000	0	0.825000	473.65
13	F23L	TAYLORS BR	LL	1	0	100.000000	0	10.0000...	9.29
14	F23L	TAYLORS BR	LL	1	0	100.000000	0	20.0000...	17.70
15	F23L	TAYLORS BR	LL	1	0	100.000000	0	30.0000...	28.48
16	F23L	TAYLORS BR	LL	1	0	100.000000	0	40.0000...	33.60
17	F23L	TAYLORS BR	LL	1	0	100.000000	0	50.0000...	20.77
18	F23L	TAYLORS BR	LL	1	0	100.000000	0	60.0000...	24.11
19	G01L	COUNTY LAT	LL	1	0	100.000000	0	10.0000...	76.61
20	G01L	COUNTY LAT	LL	1	0	100.000000	0	20.0000...	146.03
21	G01L	COUNTY LAT	LL	1	0	100.000000	0	30.0000...	234.92
22	G01L	COUNTY LAT	LL	1	0	100.000000	0	40.0000...	277.23
23	G01L	COUNTY LAT	LL	1	0	100.000000	0	50.0000...	244.80
24	G01L	COUNTY LAT	LL	1	0	100.000000	0	60.0000...	284.19

Total rate **5.490000** Total tax **5,775.40**

OVR

F23L
66.99

G01L
631.91

1/2

Penalty
Release

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.