

Minutes
Regular Meeting
Hertford County Board of Commissioners
Multi-Purpose Room – Judicial Center
Monday, July 18, 2016
7:00 P.M.

Present: Ronald J. Gatling, F. Garry Lewter, and Curtis A. Freeman, Sr.

Absent: Johnnie R. Farmer and William F. Mitchell, Jr.

Also Present with the Board: Loria D. Williams, County Manager; Charles L. Revelle, III, County Attorney; M. Ray Wiggins, Assistant County Manager; and Shelia W. Matthews, Clerk to the Board

Chairman Ronald J. Gatling called the meeting to order. Commissioner Curtis A. Freeman, Sr., provided the invocation, including a special prayer for Commissioner Farmer and for Commissioner Mitchell's mother who was in the hospital.

CONSENT AGENDA

On a motion by Freeman and a second by Lewter, the Board voted unanimously to approve the consent agenda as follows:

- (1) Approval of Minutes
 - a. April 04, 2016 – Regular Meeting
 - b. April 04, 2016 – Board of Equalization and Review
 - c. April 18, 2016 – Regular Meeting
- (2) Acceptance of Reports
 - a. Tax Releases – June, 2016
 - b. Tax Collection Percentage Report
 - c. Vehicle Tax Annual Report
 - d. Real Personal Property Tax Annual Report
- (3) Approval of Tax Refund

The approved tax releases are as follows:

TOTAL VALUE APPROVED THIS REPORT (2015 LEVY)	5,365.00
TOTAL TAX RELEASED THIS REPORT (2015 LEVY)	49.56
TOTAL VALUE APPROVED THIS REPORT (PRIOR LEVY)	10,900.00
TOTAL TAX RELEASED THIS REPORT (PRIOR LEVY)	100.71
TOTAL TAX RELEASED THIS REPORT (W01 COLL/RECYCLE 2015)	75.00
TOTAL TAX RELEASED THIS REPORT (W02 LANDFILL OPERATION 2015)	75.00
TOTAL TAX RELEASED THIS REPORT (W01 COLL/RECYCLE 2014)	65.00
TOTAL TAX RELEASED THIS REPORT (W02 LANDFILL OPERATION 2014)	65.00

TOTAL TAX RELEASED THIS REPORT (W01 COLL/RECYCLE 2013)	65.00
TOTAL TAX RELEASED THIS REPORT (W02 LANDFILL OPERATION 2013)	65.00
TOTAL TAX RELEASED THIS REPORT (W01 COLL/RECYCLE 2012)	62.50
TOTAL TAX RELEASED THIS REPORT (W02 LANDFILL OPERATION 2012)	62.50
TOTAL TAX RELEASED THIS REPORT (W01 COLL/RECYCLE 2011)	57.50
TOTAL TAX RELEASED THIS REPORT (W02 LANDFILL OPERATION 2011)	57.50
TOTAL TAX RELEASED THIS REPORT (W01 COLL/RECYCLE 2010)	00.00
TOTAL TAX RELEASED THIS REPORT (W02 LANDFILL OPERATION 2010)	00.00
TOTAL TAX RELEASED THIS REPORT (W01 COLL/RECYCLE 2009)	00.00
TOTAL TAX RELEASED THIS REPORT (W02 LANDFILL OPERATION 2009)	00.00
TOTAL TAX RELEASED THIS REPORT (W01 COLL/RECYCLE 2008)	00.00
TOTAL TAX RELEASED THIS REPORT (W02 LANDFILL OPERATION 2008)	00.00
TOTAL TAX RELEASED THIS REPORT (W01 COLL/RECYCLE 2007)	00.00
TOTAL TAX RELEASED THIS REPORT (W02 LANDFILL OPERATION 2007)	00.00
TOTAL TAX RELEASED THIS REPORT (W01 COLL/RECYCLE 2006)	00.00
TOTAL TAX RELEASED THIS REPORT (W02 LANDFILL OPERATION 2006)	00.00

The approved tax refund is as follows:

Refund in the amount of \$552.25 on leasehold number 6916-05-419201, account 26061, is due because of a double listing in personal and real property – see account 43233. The refund is due to Andrea Latrina Gatling, 140 Elks Road, Winton, NC, 27986.

PERSONNEL

Leah Craddock, Human Resources/Risk Manager, introduced Jada Melendez with the Sheriff's Office and the following Dispatchers in the E-911 Office:

Sheila Davis
Holly Phelps
Janel Leary
Martha Comer

Brittany Spiers
Felicia Gaston
Brenda Overton
Lauren Barmer

MURFREESBORO BEAUTIFICATION COMMITTEE

Ms. Pat Mansfield, Division Roadside Environmental Engineer with N.C.D.O.T., showed a Power Point Presentation to the Board regarding the landscaping project that was discussed at a previous Commissioners' Meeting by Ms. Geri Bradshaw with the Murfreesboro Beautification Committee. Ms. Mansfield showed the intersections that would be involved and the various types of plantings that could be used at each site. There will be no cost for the plantings or maintenance for up to three years, at which time would become the responsibility of the County and/or Municipality. The Murfreesboro Beautification Committee is asking the County to partner with the Town of Murfreesboro in this endeavor.

After some discussion, it was decided to set up a joint meeting with Councilman Craig Dennis, Murfreesboro Town Administrator Carolyn Brown, County Manager Loria D. Williams, and Chairman Gatling.

TAX

Fresh Air Energy IX, LLC (Taxpayer) appealed the decision of the Hertford County Tax Assessor denying Taxpayer an exclusion under NCGS 105-275(45), based on Taxpayer's filing an application for the exclusion after the close of the listing period.

The Hertford County Board of Commissioners (Board) heard the appeal, pursuant to NCGS 105-282.1, on July 18, 2106.

Attorney Mike Fox represented Taxpayer, requesting that the Board reverse the decision of the Tax Assessor, based upon NCGS 105-282.1 (a1), upon a showing of good cause by the Taxpayer for a late filing. Mr. Fox acknowledged that Taxpayer's late filing was Taxpayer's fault, but that Taxpayer was unaware of the North Carolina tax listing procedure since most of Taxpayer's prior operations had been in California. Taxpayer became aware of filing requirements when Taxpayer inquired about the status of their tax bill, since Taxpayer had not received a bill, as was automatically the case in California. Taxpayer filed an application for exclusion with the Hertford County Tax Assessor in May, 2016. Mr. Fox indicated that a number of other counties in North Carolina had granted late-filed applications for exclusion.

Ms. Sandy Brock, of the Hertford County Tax Assessor's Office, provided information regarding three other solar farm developers that had applied for exclusions, one of whom made a late application in 2015 which was denied and not appealed. Questions and concerns were expressed by the Commissioners regarding the precedent that would be set if Taxpayer was treated differently from others, as to exclusions and late listings, and as to whether lack of awareness of the requirements was sufficient good cause.

Upon motion by Commissioner Curtis A. Freeman, Sr., and a second by Commissioner F. Garry Lewter, the Board voted unanimously to: Deny the appeal of Fresh Air Energy IX, LLC, Taxpayer, and uphold the decision of the Tax Assessor denying Taxpayer's exclusion request and assessing a late listing penalty, for failure of Taxpayer to show good cause for the late application and late listing.

WATERMELON FESTIVAL

On a motion by Freeman and a second by Lewter, the Board voted unanimously to approve the Town of Murfreesboro to provide fireworks at the 2016 Hertford County Watermelon Festival, pursuant to NCGS 14-410, as presented by Mr. Hal Thomas.

TAX

On a motion by Freeman and a second by Lewter, the Board voted unanimously to approve the order for the Tax Collector to collect 2016 taxes per G. S. 105-321(b) as follows:

STATE OF NORTH CAROLINA

COUNTY OF HERTFORD

To the Tax Collector of the County of Hertford

You are hereby authorized, empowered, and commanded to collect the 2016 taxes set forth in the tax records filed in the office of the Tax Assessor and in the tax receipts delivered to you, in the amounts and from the taxpayers likewise therein set forth. Such taxes are hereby declared to be a first lien upon all real property of the respective taxpayers in the County of Hertford, and this order shall be a full and sufficient authority to direct, require, and enable you to levy on and sell any real or personal property of such taxpayers, for and on account thereof, in accordance with law.

Witness my hand and official seal, this 18th day of July, 2016.

PERSONNEL

On a motion by Lewter and a second by Freeman, the Board voted unanimously to approve the FY 2016-2017 Job Classification List – Grade Order as presented by Loria D. Williams, County Manager.

PUBLIC COMMENT PERIOD

Mr. Adam Caldwell introduced himself to the Board. He is the Eastern North Carolina Regional Representative from Senator Thom Tillis's office. He had been traveling around the county today with Mrs. Amy Braswell, Director of the Ahoskie Chamber of Commerce.

COUNTY MANAGER'S UPDATE

- Provided FY 2016-2017 Hertford County ABC Board Budget
- E-911 cutover went well

COMMISSIONERS' COMMENTS

- Chairman Gatling congratulated Pleasant Plains Church for being included in the National Register of Historic Places

On a motion by Freeman and a second by Lewter, the Board voted unanimously to recess Regular Session to go into a Closed Session as allowed under G. S. 143-318.11 (a) (3) to consult with the County Attorney and (6) to discuss personnel matters.

CLOSED SESSION

Minutes of Closed Session are on file in the office of the Clerk to the Board.

REGULAR SESSION

PERSONNEL/FINANCE

On a motion by Lewter and a second by Freeman, the Board voted unanimously to appoint Helen E. White, Staff Accountant, as Interim Finance Director until Robbin Stephenson returns to work on August 1, 2016.

On a motion by Freeman and a second by Lewter, the Board voted unanimously to adjourn the meeting.