

HERTFORD COUNTY, NORTH CAROLINA
BUDGET ORDINANCE
Fiscal Year 2024-2025



BE IT ORDAINED by the Board of Commissioners, Hertford County, North Carolina:

SECTION 1. Appropriations: The following amounts are hereby appropriated for the operation and maintenance of the County's various departments, for the payment of debt service obligations, and for the capital outlay purchases during the Fiscal Year beginning July 1st, 2024 and ending June 30th, 2025:

GENERAL GOVERNMENT

Governing Body	249,077
Refunds	60,000
Administration	729,685
Human Resources/Risk Management	603,373
Finance Office	519,431
Tax Assessor	366,965
Tax Collection	297,498
Board of Elections	245,967
Register of Deeds	275,455
Land Records	215,580
Public Buildings & Maintenance	1,340,400
Court Facilities	47,376
County Attorney	84,000
Central Services – General	9,000
Central Services – Telephone	121,500
Central Services – IT	784,851
TOTAL	5,950,158

PUBLIC SAFETY

Sheriff's Department	2,815,577
Detention Center	2,362,167
Emergency Management	319,260
Emergency Medical Services	1,955,693
E911 Central Communications	895,517
Animal Control	166,335
Medical Examiner	14,000
Building Inspection	307,325
Fire Departments	402,880
TOTAL	9,238,754

ECONOMIC AND PHYSICAL DEVELOPMENT

Economic Development	140,972
Soil Conservation	203,580
Cooperative Extension	179,333
TOTAL	523,885

HUMAN SERVICES

Veterans Service	87,054
STEPS to Health Grant	1,500
Health Department	543,844
Mental Health	86,400
Library	116,000
DJJ & Delinquency Prevention	0
ROAP Program	0
Aging Administration	546,114
Aging Public Assistance	67,900
DSS Administration	3,271,392
DSS Public Assistance	863,603
DSS Grants	36,000
DSS Local Funds	450,000
TOTAL	6,069,807

EDUCATION

Public Schools – Current Expense	4,252,063
Roanoke Chowan Community College – Capital Outlay	190,000
Roanoke Chowan Community College	1,044,035
Fines & Forfeitures	71,500
TOTAL	5,557,598

DEBT SERVICE

Courthouse/County Administration	822,294
County Administration DSS Building #1	259,670
Ahoskie Elementary School	566,600
TOTAL	1,648,564

SPECIAL APPROPRIATIONS

Non-Profit/Community Based Organizations	269,641
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TRANSFER TO OTHER FUNDS

Transfer to Fund 25	100,000
Transfer to Fund 21	920,000
TOTAL	1,020,000

CONTINGENCY

Contingency	0
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TOTAL GENERAL FUND	30,278,407
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EMERGENCY TELEPHONE SYSTEM - E-911	
Emergency Telephone Operations	338,150
ENHANCEMENT & PRESERVATION	
Earmarked Funds	17,041
SCHOOL RESERVE FUND	
Schools Capital Outlay	920,000
RURAL FIRE DISTRICTS	
Woodland Rural Fire Department	4,600
Ahoskie Rural Fire Department	104,750
Union Rural Fire Department	9,125
TOTAL	118,475
REPRESENTATIVE PAYEE FUND - DSS TRUST FUND	
Special Assistance for Adults	25,000
COOPERATIVE EXTENSION TRUST	
4-H Trust Expense	17,000
Cooperative Extension Agricultural Trust Expense	2,400
TOTAL	19,400
REVALUATION FUND	
Fund Reserve	100,000
SOLID WASTE	
Solid Waste Operations	1,740,210
General Fund Cost Allocation	101,161
TOTAL	1,841,371
NORTHERN RURAL WATER	
Northern Water Operations	349,467
Debt Service	202,442
General Fund Cost Allocation	52,827
TOTAL	604,736
SOUTHERN RURAL WATER	
Southern Water Operations	996,033
Debt Service	352,529
General Fund Cost Allocation	53,446
TOTAL	1,402,008
TUNIS SEWER DISTRICT	
Sewer Operations	19,146
Debt Service	12,199
TOTAL	31,345
TOTAL ALL FUNDS	35,695,933

SECTION 2. Revenue It is estimated that the revenues will be available during Fiscal Year 2024-25 to finance the foregoing appropriations:

GENERAL FUND

Ad Valorem Taxes	13,786,088
Previous Years Vehicle Taxes	5,000
Current Year Vehicle Taxes	1,899,000
Sales & Use Taxes	6,467,000
Other Taxes & Licenses	67,000
Beer & Wine Tax	50,000
Restricted Intergovernmental – General	445,652
Restricted Intergovernmental – Aging	0
Restricted Intergovernmental – Social Services	2,943,375
Permits and Fees	197,500
Sales and Services	1,377,750
Investment Earnings	150,000
Miscellaneous Revenue	15,120
Transfers from Other Funds	289,475
Soil & Water Fund Balance Appropriation	0
General Fund Balance Appropriation	2,585,447
School Reserve Fund Balance	0

TOTAL GENERAL FUND	30,278,407
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EMERGENCY TELEPHONE SYSTEM - E-911

Wireless Fees	128,090
Fund Balance Appropriation	210,060
Investment Earnings	0
TOTAL	338,150

ENHANCEMENT & PRESERVATION

Enhancement & Preservation Revenue	17,041
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SCHOOL RESERVE FUND

Transfer of Restricted Sales Tax from General Fund	920,000
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RURAL FIRE DISTRICTS

Woodland Rural Fire Department - Ad Valorem Taxes	3,750
Woodland Rural Fire Department - Sales Tax	850
Woodland Rural Fire Department – Fund Balance Appropriation	0
Ahoskie Rural Fire Department - Ad Valorem Taxes	86,000
Ahoskie Rural Fire Department - Sales Tax	18,750
Ahoskie Rural Fire Department – Fund Balance Appropriation	0
Union Rural Fire Department - Ad Valorem Taxes	7,675
Union Rural Fire Department- Sales Tax	1,450
Union Rural Fire Department- Fund Balance Appropriation	0
TOTAL	118,475

REPRESENTATIVE PAYEE FUND - DSS TRUST FUND

DSS Trust Revenue	25,000
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COOPERATIVE EXTENSION TRUST

4-H Trust Revenue	17,000
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Cooperative Extension Agricultural Trust Revenue	2,400
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TOTAL	19,400
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REVALUATION FUND

Fund Reserve	100,000
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SOLID WASTE

User Fees	1,437,971
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Restricted Intergovernmental Income	402,400
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Investment Earnings	1,000
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Fund Balance Appropriation	0
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TOTAL	1,841,371
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NORTHERN RURAL WATER

User Fees	599,736
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Investment Earnings	5,000
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Fund Balance Appropriation	0
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TOTAL	604,736
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SOUTHERN RURAL WATER

User Fees	1,396,308
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Investment Earnings	5,700
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Fund Balance Appropriation	0
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TOTAL	1,402,008
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TUNIS SEWER DISTRICT

User Fees	30,500
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Investment Earnings	845
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Fund Balance Appropriation	0
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TOTAL	31,345
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GRAND TOTAL - ALL FUNDS - REVENUE

35,695,933

SECTION 3. Hereby levied is a tax, at the rate of 0.84¢ (eighty-four cents) per one hundred dollars (\$100) valuation of property as of January 1, 2024 for the purpose of providing the revenue listed as "ad valorem taxes" in the General Fund in Section 2 of this Ordinance. The total estimated value will be \$1,733,521,441 to be taxed at a rate per one hundred dollars (\$100) of value. Real and personal property is projected to be collected at a rate of 96.39% and motor vehicles at a rate of 95.78%.

SECTION 4. There is hereby levied on the property tax bill for the fiscal year 2024-2025, a Solid Waste Assessment of \$260.00.

SECTION 5. There is hereby levied a special tax of five cents (0.05¢) for the purpose of raising revenue for Fire Prevention in the Woodland Fire Service District and four cents (0.04¢) special tax for the purpose of raising revenue for Fire Prevention in the Ahoskie Rural and Union Fire Service Districts. The rate is based on one hundred (\$100) valuation of taxable property as listed January 1, 2024 in the respective Districts.

SECTION 6. The Hertford County Fiscal Year 2024-2025 Schedule of Fees and Fines is incorporated herewith and effective July 1, 2024 through June 30, 2025.

SECTION 7. The County Manager is hereby authorized to accept grant funding, which has been previously approved for application by the Board of Commissioners, including any local match involved with said grant funding. The County Manager is authorized to execute any resulting grant documents. Also, the County Manager is authorized to enter into contracts for purchases of apparatus, supplies, materials, or equipment as described in N.C.G.S. § 143-129(a) up to the limits stated therein for informal bidding within budgeted appropriations. The County Manager is authorized to enter into routine service contracts in the normal course of County operations within budgeted appropriations. Change Orders for capital project contracts previously approved by the Board of Commissioners may be approved by the County Manager up to the informal bidding limits referred to above, provided that sufficient funding is available. All contracts authorized by this Ordinance are approved for signature by the Chairman of the Board of County Commissioners, the County Manager, and/or the Clerk to the Board of Commissioners as appropriate; other department directors, including elected officials, do not have contract authorization authority. All contracts must include a pre-audit certification signed by the Finance Officer as described in N.C.G.S. § 159 -28(a).

SECTION 8. The County Manager, as Budget Officer, is hereby authorized to transfer appropriations contained herein and to enforce policy under the following circumstances:

- a. May transfer amounts between line item expenditures within a department without limitation. These changes should not result in increases in recurring obligations such as salaries.
- b. For purchases of \$500 and above, each department head is directly responsible for determining that no County funds are obligated without first securing a purchase order from the Finance Officer.
- c. The Board of Commissioners shall be responsible for allocating funds from contingency.
- d. No salary increase shall be awarded beyond those set forth in this budget document without Commissioners' approval.
- e. Transfers between functions/funds up to \$1000 lying within the same fund. In such cases, a separate report of such transfer shall be submitted to the County Commissioners at its next regular meeting.
- f. During the month of June, may make necessary interdepartmental budget transfers and amendments in order to close out the fiscal year. All such adjustments shall be reported to the governing body in a separate report.
- g. No grant agreement may be requested or entered into without the prior approval of the Board of Commissioners. Copies of such grants shall be furnished to the County Manager for review prior to submission to the Board of Commissioners.

SECTION 9. Copies of this Ordinance shall be furnished to the Budget Officer, Finance Officer, Tax Assessor and Tax Collector for direction in carrying out their duties.

This budget is prepared and adopted on a functional basis and need not be amended unless expenditures exceed functional appropriations.

Adopted this 17th day of June 2024.



Andre' M. Lassiter, Sr., Chairman
Hertford County Board of Commissioners



Renee Tyler, NCCC Clerk to the Board





**HERTFORD COUNTY, NORTH CAROLINA
SCHEDULE OF FEES & FINES
Fiscal Year 2024-2025**

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SCHEDULE OF FEES

PURPOSE

The purpose of the Schedule of Fees is to compile into one document all the fees and charges established by the County of Hertford Board of Commissioners. It is the intent of the Schedule of Fees to provide the citizens and the Departments/Offices/Agencies of Hertford County, a comprehensive reference for all fees and charges for materials and services provided by the organization. Hertford County through enabling legislation established in North Carolina General Statutes and United States Federal regulations/policies may impose and collect fees and charges for materials and services. Since these specific fees and charges are not established by the Board of Commissioners, these fees and charges have not been included in this Schedule of Fees. Individual Hertford County Departments/Offices/Agencies should be consulted concerning fees and charges not established by the Hertford County Board of Commissioners.

These fees are not intended to apply where the free interchange of information is necessary to ensure the delivery of services, the dissemination of information and the continuity of services to citizens of Hertford County. Appendices A (Meeting of Public Bodies) and B (Public Records) are included to further clarify the laws of the State of North Carolina regarding public information.

APPLICABILITY

This Schedule of Fees applies to all Departments/Offices/Agencies and employees of Hertford County.

Where fees, charges, fines or penalties are set by Federal, State or local laws and those fees, charges, fines or penalties are in conflict with those in this Schedule, the fees, charges, fines and penalties set by Federal, State or local laws shall control.

ORGANIZATIONAL & EMPLOYEE RESPONSIBILITY

All Departments/Offices/Agencies are responsible for imposing and collecting the fees and charges as stipulated in this Schedule of Fees. Departments/Offices/Agencies may, after consultation with the Finance Director, waive fees or charges if the imposition of the fee or charges would interfere with the delivery of essential services or impose an unreasonable hardship. The County Manager and the Finance Director will resolve any questions concerning the applicability of fees and charges.

The fees and charges established in the Schedule of Fees will be reviewed annually during the budget process. The County Manager is responsible for revising the fees and charges as well as submitting any changes to the Hertford County Board of Commissioners for their consideration and action. The Department/Office/Agency Directors are responsible for recommending fee and charge changes to the County Manager. The Finance Department is responsible for maintaining and updating the Schedule of Fees.

SCHEDULE OF FEES

I. BOARD OF COUNTY COMMISSIONERS

Agenda(s) (Sunshine List) – Cover Page	No Fee
Agenda – Comprehensive (All Attachments)	No Fee

II. GENERAL – ALL DEPARTMENTS/OFFICES/AGENCIES

Insufficient Funds Fee (Returned Check)	\$ 25.00
Document Fee	\$ 0.05 (Per Page)
Personnel Ordinance	\$ 3.00
Telephone Directory	\$ 1.00
Other Publications – Bound	\$ 3.00
Other Publications/Copies	\$ 0.05 (Per Page)
Identification Badge (Internal) – Replacement	\$ 10.00
Identification Badge (External)	\$ 10.00
Keys	
Replacement Car (Metal)	\$ 10.00
Replacement Car (FOB)	Actual Cost
Replacement Proximity Card	\$ 10.00
Replacement Building Key (Metal)	\$ 5.00
Replacement Fuel Card	\$ 10.00
Replacement Credit Card	\$ 10.00
Replacement Procurement Card	\$ 10.00
Notary	\$ 5.00
Photo Copies	
11" x 17"	\$ 0.25 (Per Page)
18" x 24"	\$ 0.40 (Per Page)

SCHEDULE OF FEES

24" x 36"	\$	0.50 (Per Page)
36" x 48"	\$	0.75 (Per Page)
Postage & Shipping		Actual Cost
Wage Garnishment (Internal) – Per Transaction*	\$	5.00
Wage Garnishment (Internal) (Child Support) – Per Transaction	\$	5.00

* = Exception – Hertford County Real and/or Personal Property Taxes (Reference XV. Tax Assessor & Collector)

III. FINANCE

Publications

Audit	\$	15.00
Budget – Annual	\$	25.00
Budget – Final Line Item	\$	15.00
Budget Ordinance	\$	1.00
Purchasing Policy	\$	1.00
Schedule of Fees	\$	1.00

IV. SHERIFF'S OFFICE

Civil Processing Fee	\$	30.00
Concealed Weapon Permit (Initial)	\$	90.00
Concealed Weapon Permit (Renewal)	\$	75.00
Duplicate/Replacement Weapon Permit	\$	15.00
Driving Record	\$	2.00
Finger Printing	\$	5.00
Gun Permit	\$	5.00

SCHEDULE OF FEES

V. ANIMAL SERVICES

Adoption Fee

Feline (Cat)	\$ 25.00
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Canine (Dog)	\$ 25.00
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Ordinance, Code & General Statute Violations

First Violation	\$ 15.00
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Second Violation	\$ 25.00
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Each Violation Thereafter	\$ 50.00
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Rabies Vaccination	\$ 5.00
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VI. ELECTIONS

Voter Registration

Lists – Computer Printouts – Reports	No Fee
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Lists – Computer Printouts – Labels	No Fee
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Electronic Data Format	No Fee
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Electoral Jurisdiction Maps (36" x 36")

Board of Education Districts	\$ 15.00
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County Commissioners	\$ 15.00
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Municipal Districts	\$ 15.00
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North Carolina House & Senate Districts	\$ 15.00
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United States Congressional Districts	\$ 15.00
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Voting Precincts	\$ 15.00
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VII. WATER RATES/FEES

First 2,000 gallons (minimum) per month	\$ 40.00
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Each additional 1,000 gallons per month	\$ 5.00
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SCHEDULE OF FEES

Late Fee	\$	10.00
Reconnect Fee	\$	25.00
Tap-On Fee		
Residential/Commercial		
¾ inch service	\$	700.00
1 inch service	\$	800.00
Meters larger than 1 inch – additional 20%	\$	1,000.00 (Minimum)

VIII. SEWER RATES/FEES

First 2,000 gallons (minimum) per month	\$	47.00
Each additional 1,000 gallons	\$	4.00
Well Water per month	\$	59.00
Vacant Lot Customer per month	\$	47.00

IX. SOLID WASTE (LANDFILL) FEES

Rural Access Fee for Transfer Station Operations Annually	\$	130.00
Rural Access Fee for Convenience Site Operations Annually	\$	130.00
Tipping Fee (Per Ton)	\$	90.00
Recycled Clean Shingles (Per Ton)	\$	38.00
In County Commercial Hauling Fee	\$	48.00
Scrap Tires		
Small Tires (Car Tires)	\$	1.25
Large Tires	\$	3.00
Extra Large Tires (Tractor Tires, etc.)	\$	4.00

SCHEDULE OF FEES

X. BUILDING CODE ENFORCEMENT FEES

Residential

New Construction/Site Built & Modular

Remodels/Renovations (Unheated Areas per Square Foot) \$ 0.15

Additions (Heated Area per Square Foot) \$ 0.25

Manufactured Homes

Single Wide \$ 100.00 (Plus Trades)

Double Wide \$ 150.00 (Plus Trades)

Triple Wide \$ 200.00 (Plus Trades)

Insulation \$ 50.00

Fuel Gas \$ 50.00

Mechanical

One Unit \$ 60.00

Each Additional Unit \$ 15.00

Electrical \$ 50.00 (Minimum)

Per AMP \$ 0.25

Add on Existing Service \$ 50.00 (Minimum)

Temporary Service Pole \$ 50.00

Plumbing \$ 50.00 (Minimum)

One Bath & Kitchen \$ 50.00

Each Additional Fixture \$ 4.00

Homeowner Recovery Fund (N.C.G.S. § 87-15.6) \$ 10.00

Swimming Pools (In-Ground) \$ 50.00 (Plus Trades)

Open Sheds \$ 50.00

SCHEDULE OF FEES

Day Care	\$	50.00
Family Care	\$	50.00

Commercial

Plan Review	\$	25.00
New Construction	\$	50.00 Minimum or
	\$	5.00 Per \$1,000

Insulation	\$	50.00 Minimum or
	\$	5.00 Per \$1,000

Fuel Gas	\$	50.00 Minimum or
	\$	5.00 Per \$1,000

Mechanical	\$	50.00 Minimum or
	\$	5.00 Per \$1,000

Electrical	\$	50.00 Minimum or
	\$	5.00 Per \$1,000

Plumbing	\$	50.00 Minimum or
	\$	5.00 Per \$1,000

Solar Farms	\$	50.00 Minimum or
	\$	6.00 Per \$1,000

Miscellaneous Fees for Residential and Commercial Permits

Re-Inspection Fee	\$	50.00
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After Hours Inspections (Per Hour)	\$	100.00
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Penalty Fees (Work Without Permits)

Licensed Contractor	\$	250.00
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Owner	\$	100.00
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Demolition	\$	50.00
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Sign (New or Replacement)	\$	100.00
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Research Fee (Per Hour)	\$	25.00
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XI. PLANNING & ZONING FEES

SCHEDULE OF FEES

Any Development Ordinance (Copy)	\$ 10.00
Special Called Meeting	\$ 200.00
Special Use Permit (Initial)	\$ 125.00
Special Use Permit (Renewal)	\$ 25.00
Rezone/Amend the Ordinance	\$ 500.00
Appeal or Variance	\$ 125.00
Zoning Permit Application	\$ 50.00
Subdivision Application	\$ 100.00
Each Lot (Not to exceed \$900.00)	\$ 25.00

XII. GEOGRAPHIC INFORMATION SYSTEMS & OTHER DATA

Specific Layers	\$ 25.00
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Parcel Polygons

Countywide Zoning

Hertford County Address Points

Road Centerlines with Address Ranges

Printed Paper Maps:	With Color Images	Without Color Images
8.5" x 11" (Printer)	\$ 2.00	\$ 1.00
11" x 17" (Printer)	\$ 5.00	\$ 3.00
24" x 18" (Plotter)	\$15.00	\$ 7.00
24" x 36" (Plotter)	\$20.00	\$10.00
36" x 36" (Plotter)	\$25.00	\$15.00
36" x 48" (Plotter)	\$30.00	\$20.00

XIII. EMERGENCY MEDICAL SERVICES FEES

Ambulance Franchise

SCHEDULE OF FEES

Application Fee (Non-refundable)	\$ 500.00
Franchise Fee (Due Upon Approval)	\$ 500.00
Emergency Medical Services Transport Fees	
Advanced Life Support (Non-Emergency)	\$ 405.66
Advanced Life Support (Emergency)	\$ 642.30
Advanced Life Support (2 Emergency)	\$ 929.66
Basic Life Support (Non-Emergency)	\$ 338.06
Basic Life Support (Emergency)	\$ 540.89
Mileage	\$ 17.15
Advanced Life Support Treatment (No Transport)	\$ 250.00

XIV. FIRE INSPECTION FEES

There shall be no initial fee for fire inspections of Level I, II, or III properties requiring inspection under the mandatory inspection schedule with the exception of Foster Care Homes. If violations resulted during inspection, thirty (30) days following the initial inspection, a re-inspection will be conducted. Life Safety violations should be corrected in the given timeframe by the inspector. If all violations have been corrected or a corrective action plan is agreed upon by inspector, no fee shall be imposed. If violations have not been corrected, the following shall apply:

Fire Violation Re-Inspections Fees

1) 1st Re-Inspection, Second Notice to Comply	\$ 50.00
2) 2nd Re-Inspection, Third Notice to Comply	\$ 100.00
3) 3rd Re-Inspection, Final Notice to Comply	\$ 150.00
4) Following issuance of (3) consecutive re-inspection fees without compliance, the operator, or other responsible person shall be cited to court for the violation of NC General Statute § 14-68.	\$ 200.00 + Cost of Court
5) Foster Care Homes	\$ 25.00

SCHEDULE OF FEES

3.2.1 – Operational Permits (Required)

Code Section	Description	
105.6.2	Amusement Buildings	\$ 50.00
105.6.4	Carnivals and Fairs	\$ 50.00
105.6.6	Combustible Dust-Producing Operations	\$ 50.00
105.6.9	Covered Mall Buildings	\$ 50.00
105.6.13	Exhibits and Trade Shows	\$ 50.00
105.6.14	Explosives	\$ 50.00
105.6.17 (6)	Install, alter, remove, or abandon flammable or combustible liquid tanks	\$ 50.00
105.6.17 (7)	Change the contents of a flammable or combustible liquid tank	\$ 50.00
105.6.17 (8)	Manufacture, process, blend, or refine flammable or combustible liquids	\$ 50.00
105.6.17 (9)	To engage in the dispensing of liquid fuels into the fuel tanks of motor vehicles at commercial, industrial, governmental, or manufacturing establishments	\$ 50.00
105.6.36	Pyrotechnic special effects materials	\$ 50.00
105.6.41	Spraying or dipping operations	\$ 50.00
105.6.43	Temporary membrane structures, tents and canopies	\$ 25.00
	Failure to secure permit	\$ 100.00 + Permit

SCHEDULE OF FEES

3.2.2 – Construction Permits (Applies to installation of new systems and renovations to existing systems)

Code Section	Description	
105.7.1	Automatic fire-extinguishing systems	\$ 50.00 + \$2.00 (Per Nozzle Head)
105.7.2	Compressed Gases	\$ 50.00
105.7.3	Fire Alarm and Detection systems and related equipment	\$ 50.00 + \$2.00 (Per Initiating Device)
105.7.4	Fire Pumps and Related Equipment	\$ 50.00
105.7.5	Flammable and Combustible liquids	\$ 50.00
105.7.6	Hazardous Materials	\$ 50.00
105.7.7	Industrial Ovens	\$ 50.00
105.7.8	L.P. Gas Installation and Modification (Applies only to occupancies covered by the N.C. Fire Prevention Code)	\$ 50.00
105.7.9	Private Fire Hydrants	\$ 25.00 (Per Hydrant)
105.7.10	Spraying and Dipping	\$ 50.00
105.7.11	Standpipe Systems	\$ 50.00 With Sprinkler System \$ 75.00 Without Sprinkler System
105.7.12	Temporary Membrane structures, tents and canopies	\$ 25.00

XV. SOCIAL SERVICES

The Department of Social Services imposes fees established by Federal regulations, North Carolina General Statutes and regulations, Child Support, Daycare, Medicaid policies and other regulatory policies (Reference Appendix C). These fees are not established by the Hertford County Board of Commissioners and as such may differ from the fees established in the Schedule of Fees. The Department of Social Services should be consulted concerning fees imposed by the agency.

SCHEDULE OF FEES

XVI. TAX ASSESSOR & COLLECTOR

The Tax Collector imposes fees, penalties for returned checks and other charges as established by North Carolina General Statutes (Reference Appendix D). These fees are not established by the Hertford County Board of Commissioners and as such may differ from the fees established in the Schedule of Fees. The Tax Assessor & Tax Collector should be consulted concerning fees other than those listed herein.

License Fee (Dog)	\$	5.00
Garnishment – Per Transaction	\$	30.00

XVII. REGISTER OF DEEDS FEES

The Register of Deeds imposes fees as established by the Uniform Fees of Register of Deeds in North Carolina General Statute § 161.10 (Reference Appendix E). These fees are not established by the Hertford County Board of Commissioners and as such may differ from the fees established in the Schedule of Fees. The Register of Deeds should be consulted concerning fees other than those listed herein.

Real Estate/Recordings:

Deeds and Instruments in General:	\$	26.00 First 15 Pages
	\$	4.00 Each Additional Page
Excise Tax on Deeds:	\$	2.00 Per \$1,000 (Based on Purchase Price)
Deeds of Trust and Mortgages:	\$	64.00 First 35 Pages
	\$	4.00 Each Additional Page
State HWY Right-of-Way Plans:	\$	21.00 First Page
	\$	5.00 Each Additional Page
Satisfactions/Cancellations:		No Fee
Plat:	\$	21.00 (Per Page)
UCC (after July 1, 2001):	\$	38.00 (1 to 2 Pages)
UCC, Correction Statements,	\$	45.00 (3 to 10 Pages)

SCHEDULE OF FEES

Amendments, Terminations	\$ 45.00 First 10 Pages, Plus
	\$ 2.00 Additional Pages

Non-Standard Document:	\$ 25.00 (Per Document)
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Military Discharge Recording:	No Fee
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Documents that contain multiple instruments will be charged an additional \$10.00 for recording

Beer and Wine License

Beer License off premises:	\$ 5.00
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Beer License on premises:	\$ 25.00
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Wine License on/off premises:	\$ 25.00
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Vital Records/Notary

Issue Marriage License:	\$ 60.00
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Certified Copies of Vital Records: (Birth, Death, and Marriage Certificates)	\$ 10.00 (Each)
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Online Requests:	\$ 3.50 (Additional Charge)
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Electronic Birth Registration System:	\$ 24.00
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Administer Notary Oath:	\$ 10.00
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Copies

Certified Copies:	\$ 5.00 First Page
	\$ 2.00 Each Additional Page

Uncertified Copies:	\$ 0.25 (Per Page)
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Plat Copies:	\$ 3.00 (Per Page)
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Certified Copy of Military Discharge (DD-214):	No Fee
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APPENDIX A

N.C.G.S. § 143-318.12. Public notice of official meetings.

(a) If a public body has established, by ordinance, resolution, or otherwise, a schedule of regular meetings, it shall cause a current copy of that schedule, showing the time and place of regular meetings, to be kept on file as follows:

- (1) For public bodies that are part of State government, with the Secretary of State;
- (2) For the governing board and each other public body that is part of a county government, with the clerk to the board of county commissioners;
- (3) For the governing board and each other public body that is part of a city government, with the city clerk;
- (4) For each other public body, with its clerk or secretary, or, if the public body does not have a clerk or secretary, with the clerk to the board of county commissioners in the county in which the public body normally holds its meetings.

If a public body changes its schedule of regular meetings, it shall cause the revised schedule to be filed as provided in subdivisions (1) through (4) of this subsection at least seven calendar days before the day of the first meeting held pursuant to the revised schedule.

(b) If a public body holds an official meeting at any time or place other than a time or place shown on the schedule filed pursuant to subsection (a) of this section, it shall give public notice of the time and place of that meeting as provided in this subsection.

- (1) If a public body recesses a regular, special, or emergency meeting held pursuant to public notice given in compliance with this subsection, and the time and place at which the meeting is to be continued is announced in open session, no further notice shall be required.
- (2) For any other meeting, except an emergency meeting, the public body shall cause written notice of the meeting stating its purpose (i) to be posted on the principal bulletin board of the public body or, if the public body has no such bulletin board, at the door of its usual meeting room, and (ii) to be mailed, e-mailed, or delivered to each newspaper, wire service, radio station, and television station that has filed a written request for notice with the clerk or secretary of the public body or with some other person designated by the public body. The public body shall also cause notice to be mailed, e-mailed, or delivered to any person, in addition to the representatives of the media listed above, who has filed a written request with the clerk, secretary, or other person designated by the public body. This notice shall be posted and mailed, e-mailed, or delivered at least 48 hours before the time of the meeting. The notice required to be posted on the principal bulletin board or at the door of its usual meeting room shall be posted on the door of the building or on the building in an area accessible to the public if the building containing the principal bulletin board or usual meeting room is closed to the public continuously for 48 hours before the time of the meeting. The public body may require each newspaper, wire service, radio station, and television station submitting a written request for notice to renew the request annually. The public body shall charge a fee to persons other than the media, who request notice, of ten dollars (\$10.00) per calendar year,

SCHEDULE OF FEES

and may require them to renew their requests quarterly. No fee shall be charged for notices sent by e-mail.

- (3) For an emergency meeting, the public body shall cause notice of the meeting to be given to each local newspaper, local wire service, local radio station, and local television station that has filed a written request, which includes the newspaper's, wire service's, or station's telephone number, for emergency notice with the clerk or secretary of the public body or with some other person designated by the public body. This notice shall be given either by e-mail, by telephone, or by the same method used to notify the members of the public body and shall be given immediately after notice has been given to those members. This notice shall be given at the expense of the party notified. Only business connected with the emergency may be considered at a meeting to which notice is given pursuant to this paragraph.

(c) Repealed by Session Laws 1991, c. 694, s. 6.

(d) If a public body has a Web site and has established a schedule of regular meetings, the public body shall post the schedule of regular meetings to the Web site.

(e) If a public body has a Web site that one or more of its employees maintains, the public body shall post notice of any meeting held under subdivisions (b)(1) and (b)(2) of this section prior to the scheduled time of that meeting.

(f) For purposes of this section, an "emergency meeting" is one called because of generally unexpected circumstances that require immediate consideration by the public body. (1979, c. 655, s. 1; 1991, c. 694, ss. 5, 6; 2009-350, s. 1.)

APPENDIX B

N.C.G.S. § 132-6.2. Provisions for copies of public records; fees.

(a) Persons requesting copies of public records may elect to obtain them in any and all media in which the public agency is capable of providing them. No request for copies of public records in a particular medium shall be denied on the grounds that the custodian has made or prefers to make the public records available in another medium. The public agency may assess different fees for different media as prescribed by law.

(b) Persons requesting copies of public records may request that the copies be certified or uncertified. The fees for certifying copies of public records shall be as provided by law. Except as otherwise provided by law, no public agency shall charge a fee for an uncertified copy of a public record that exceeds the actual cost to the public agency of making the copy. For purposes of this subsection, "actual cost" is limited to direct, chargeable costs related to the reproduction of a public record as determined by generally accepted accounting principles and does not include costs that would have been incurred by the public agency if a request to reproduce a public record had not been made. Notwithstanding the provisions of this subsection, if the request is such as to require extensive use of information technology resources or extensive clerical or supervisory assistance by personnel of the agency involved, or if producing the record in the medium requested results in a greater use of information technology resources than that established by the agency for reproduction of the volume of information requested, then the agency may charge, in addition to the actual cost of duplication, a special service charge, which shall be reasonable and shall be based on the actual cost incurred for such extensive use of information technology resources or the labor costs of the personnel providing the services, or for a greater use of information technology resources that is actually incurred by the agency or attributable to the agency. If anyone requesting public information from any public agency is charged a fee that the requester believes to be unfair or unreasonable, the requester may ask the State Chief Information Officer or his designee to mediate the dispute.

(c) Persons requesting copies of computer databases may be required to make or submit such requests in writing. Custodians of public records shall respond to all such requests as promptly as possible. If the request is granted, the copies shall be provided as soon as reasonably possible. If the request is denied, the denial shall be accompanied by an explanation of the basis for the denial. If asked to do so, the person denying the request shall, as promptly as possible, reduce the explanation for the denial to writing.

(d) Nothing in this section shall be construed to require a public agency to respond to requests for copies of public records outside of its usual business hours.

(e) Nothing in this section shall be construed to require a public agency to respond to a request for a copy of a public record by creating or compiling a record that does not exist. If a public agency, as a service to the requester, voluntarily elects to create or compile a record, it may negotiate a reasonable charge for the service with the requester. Nothing in this section shall be construed to require a public agency to put into electronic medium a record that is not kept in electronic medium. (1995, c. 388, s. 3; 2004-129, s. 38.)

APPENDIX C

N.C.G.S. § 108A-10. Fees.

The county board of social services is authorized to enter into contracts with any governmental or private agency, or with any person, whereby the board of social services agrees to render services to or for such agency or person in exchange for a fee to cover the cost of rendering such service. This authority is to be limited to services voluntarily rendered and voluntarily received, but shall not apply where the charging of a fee for a particular service is specifically prohibited by statute or regulation. The fees to be charged under the authority of this section are to be based upon a plan recommended by the county director of social services and approved by the local board of social services and the board of county commissioners. In no event is the fee charged to exceed the cost to the board of social services. Fee policies may not conflict with rules and regulations adopted by the Social Services Commission or Department of Health and Human Services regarding fees.

The fees collected under the authority of this section are to be deposited to the account of the social services department so that they may be expended for social services purposes in accordance with the provisions of Article 3 of Chapter 159, the Local Government Budget and Fiscal Control Act. No individual employee is to receive any compensation over and above his regular salary as a result of rendering services for which a fee is charged.

The county board of social services shall annually report to the county commissioners receipts received under this section. Fees collected under this section shall not be used to replace any other funds, either State or local, for the program for which the fees were collected. (1981, c. 275, s. 1; 1997-443, s. 11A.118(a).)

APPENDIX D

N.C.G.S. § 105-357. Payment of taxes.

(a) Medium of Payment. - Taxes shall be payable in existing national currency. Deeds to real property, notes of the taxpayer or others, bonds or notes of the taxing unit, and payments in kind shall not be accepted in payment of taxes. A taxing unit may not permit the payment of taxes by offset of any bill, claim, judgment, or other obligation owed to the taxpayer by the taxing unit. The prohibition against payment of taxes by offset does not apply to offset of an obligation arising from a lease or another contract entered into between the taxpayer and the taxing unit before July 1 of the fiscal year for which the unpaid taxes were levied.

(b) Acceptance of Checks and Electronic Payment. - The tax collector may accept checks and electronic payments, as defined in G.S. 147-86.20, in payment of taxes, as authorized by G.S. 159-32.1. Acceptance of a check or electronic payment is at the tax collector's own risk. A tax collector who accepts electronic payment of taxes may add a fee to each electronic payment transaction to offset the service charge the taxing unit pays for electronic payment service. A tax collector who accepts electronic payment or check in payment of taxes may issue the tax receipt immediately or withhold the receipt until the check has been collected or the electronic payment invoice has been honored by the issuer.

If a tax collector accepts a check or an electronic payment and issues a tax receipt and the check is returned unpaid (without negligence on the part of the tax collector in presenting the check for payment) or the electronic payment invoice is not honored by the issuer, the taxes for which the check or electronic payment was given shall be deemed unpaid; the tax collector shall immediately correct the copy of the tax receipt and other appropriate records to show the fact of nonpayment, and shall give written notice by certified or registered mail to the person to whom the tax receipt was issued to return it to the tax collector. After correcting the records to show the fact of nonpayment, the tax collector shall proceed to collect the taxes by the use of any remedies allowed for the collection of taxes or by bringing a civil action on the check or electronic payment.

A financial institution with which a taxing unit has contracted for receipt of payment of taxes may accept a check in payment of taxes. If the check is honored, the financial institution shall so notify the tax collector, who shall, upon request of the taxpayer, issue a receipt for payment of the taxes. If the check is returned unpaid, the financial institution shall so notify the tax collector, who shall proceed to collect the taxes by use of any remedy allowed for collection of taxes or by bringing a civil action on the check.

- (1) Effect on Tax Lien. - If the tax collector accepts a check or electronic payment in payment of taxes on real property and issues the receipt, and the check is later returned unpaid or the electronic payment invoice is not honored by the issuer, the taxing unit's lien for taxes on the real property shall be inferior to the rights of purchasers for value and of persons acquiring liens of record for value if the purchasers or lienholders acquire their rights in good faith and without actual knowledge that the check has not been collected or the electronic payment invoice has not been honored, after examination of the copy of the tax receipt in the tax collector's office during the time that record showed the taxes as paid or after examination of the official receipt issued to the taxpayer prior to the date on which the tax collector notified the taxpayer to return the receipt.

SCHEDULE OF FEES

- (2) Penalty. - In addition to interest for nonpayment of taxes provided by G.S. 105-360 and in addition to any criminal penalties provided by law, the penalty for presenting in payment of taxes a check or electronic funds transfer that is returned or not completed because of insufficient funds or nonexistence of an account of the drawer or transferor is twenty-five dollars (\$25.00) or ten percent (10%) of the amount of the check or electronic invoice, whichever is greater, subject to a maximum of one thousand dollars (\$1,000). This penalty does not apply if the tax collector finds that, when the check or electronic funds transfer was presented for payment, the drawer of the check or transferor of funds had sufficient funds in an account at a financial institution in this State to make the payment and, by inadvertence, the drawer of the check or transferor of the funds failed to draw the check or initiate a transfer on the account that had sufficient funds. This penalty shall be added to and collected in the same manner as the taxes for which the check or electronic payment was given.

(c) Small Underpayments and Overpayments. - The governing body of a taxing unit may, by resolution, permit its tax collector to treat small underpayments of taxes as fully paid and to not refund small overpayments of taxes unless the taxpayer requests a refund before the end of the fiscal year in which the small overpayment is made. A "small underpayment" is a payment made, other than in person, that is no more than one dollar (\$1.00) less than the taxes due on a tax receipt. A "small overpayment" is a payment made, other than in person, that is no more than one dollar (\$1.00) greater than the taxes due on a tax receipt.

The tax collector shall keep records of all underpayments and overpayments of taxes by receipt number and amount and shall report these payments to the governing body as part of his settlement.

A resolution authorizing adjustments of underpayments and overpayments as provided in this subsection shall:

- (1) Be adopted on or before June 15 of the year to which it is to apply;
- (2) Apply to taxes levied for all previous fiscal years; and
- (3) Continue in effect until repealed or amended by resolution of the taxing unit. (1939, c. 310, s. 1710; 1971, c. 806, s. 1; 1987, c. 661; 1989, c. 578, s. 3; 1989 (Reg. Sess., 1990), c. 1005, s. 8; 1991, c. 584, s. 2; 1999-434, s. 6; 2001-487, s. 25; 2002-156, s. 1; 2005-134, s. 1; 2005-313, s. 10.)

APPENDIX E

§ 161-10. Uniform fees of registers of deeds.

(a) Except as otherwise provided in this Article, all fees collected under this section shall be deposited into the county general fund. While performing the duties of the office, the register of deeds shall collect the following fees which shall be uniform throughout the State:

- (1) Instruments in General. - For registering or filing any instrument for which no other provision is made by this section, the fee shall be twenty-six dollars (\$26.00) for the first 15 pages plus four dollars (\$4.00) for each additional page or fraction thereof.

For any instrument that assigns more than one security instrument as defined in G.S. 45-36.4(18) by reference to previously recorded instrument recording data that are required to be indexed pursuant to G.S. 161-14.1(b), the fee shall be an additional ten dollars (\$10.00) for each additional reference.

For an instrument that contains excessive recording data, the fee shall be an additional two dollars (\$2.00) for each party listed in the instrument in excess of 20. An instrument contains excessive recording data when there are more than 20 distinct parties listed in the instrument, including any attachments and exhibits, that require indexing pursuant to G.S. 147-54.3 or this Chapter.

When a document is presented for registration that consists of multiple instruments, the fee shall be an additional ten dollars (\$10.00) for each additional instrument. A document consists of multiple instruments when it contains two or more instruments with different legal consequences or intent, each of which is separately executed and acknowledged and could be recorded alone.

- (1a) Deeds of Trust, Mortgages, and Cancellation of Deeds of Trust and Mortgages. - For registering or filing any deed of trust or mortgage the fee shall be sixty-four dollars (\$64.00) for the first 35 pages plus four dollars (\$4.00) for each additional page or fraction thereof.

When a deed of trust or mortgage is presented for registration that contains one or more additional instruments, the fee shall be ten dollars (\$10.00) for each additional instrument. A deed of trust or mortgage contains one or more additional instruments if such additional instrument or instruments has or have different legal consequences or intent, each of which is separately executed and acknowledged and could be recorded alone.

For recording records of satisfaction, or the cancellation of record by any other means, of deeds of trust or mortgages, there shall be no fee. In all other cases, the fees provided in subdivision (1) of this subsection shall apply to the registration or filing of any subsequent instrument that relates to a previously recorded deed of trust or mortgage. For the purposes of this section, the term "subsequent instrument" has the same meaning as set forth in G.S. 161-14.1(a)(3).

- (2) Marriage Licenses. - For issuing a license sixty dollars (\$60.00); for issuing a delayed certificate with one certified copy twenty dollars (\$20.00); and for a

SCHEDULE OF FEES

- proceeding for correction of an application, license or certificate, with one certified copy ten dollars (\$10.00).
- (3) Plats. - For each original or revised plat recorded twenty-one dollars (\$21.00) per sheet or page; for furnishing a certified copy of a plat five dollars (\$5.00).
 - (4) Right-of-Way Plans. - For each original or amended plan and profile sheet recorded twenty-one dollars (\$21.00) for the first page and five dollars (\$5.00) per page for each additional page. This fee is to be collected from the Board of Transportation.
 - (5) Registration of Birth Certificate One Year or More after Birth. - For preparation of necessary papers when birth to be registered in another county ten dollars (\$10.00); for registration when necessary papers prepared in another county, with one certified copy ten dollars (\$10.00); for preparation of necessary papers and registration in the same county, with one certified copy twenty dollars (\$20.00).
 - (6) Amendment of Birth or Death Record. - For preparation of amendment and affecting correction ten dollars (\$10.00).
 - (7) Legitimations. - For preparation of all documents concerned with legitimations ten dollars (\$10.00).
 - (8) Certified Copies of Birth and Death Certificates and Marriage Licenses. - For furnishing a certified copy of a death or birth certificate or marriage license ten dollars (\$10.00). Provided however, a register of deeds, in accordance with G.S. 130A-93, may issue without charge a certified birth certificate to any person over the age of 62 years. Provided, however, upon verification of voter registration, a register of deeds, in accordance with G.S. 130A-93, shall issue without charge a certified copy of a birth certificate or a certified copy of a marriage license to any registered voter who declares the registered voter is registered to vote in this State and does not have a certified copy of that registered voter's birth certificate or marriage license necessary to obtain photo identification acceptable under G.S. 163-166.16. Any declaration shall prominently include the penalty under G.S. 163-275(13) for falsely or fraudulently making the declaration.
 - (8a) Repealed by Session Laws 2012-18, s. 2.2, as amended by Session Laws 2012-194, s. 54, effective July 1, 2012.
 - (9) Certified Copies. - For furnishing a certified copy of an instrument for which no other provision is made by this section five dollars (\$5.00) for the first page, plus two dollars (\$2.00) for each additional page or fraction thereof.
 - (10) Comparing Copy for Certification. - For comparing and certifying a copy of any instrument filed for registration, when the copy is furnished by the party filing the instrument for registration and at the time of filing thereof five dollars (\$5.00).
 - (11) Uncertified Copies. - A register of deeds who supplies uncertified copies of instruments, or index pages, as a convenience to the public, may charge fees that the register of deeds determines bear a reasonable relation to the quality of copies supplied and the cost of purchasing and maintaining copying and/or computer equipment. These fees may be changed from time to time, but the amount of these fees shall at all times be uniform and prominently posted in the office of the register of deeds.

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- (12) Notarial Acts. - For taking an acknowledgment, oath, or affirmation or performing any other notarial act the maximum fee set in G.S. 10B-31 or G.S. 10B-118 for electronic notarial acts. This fee shall not be charged if the act is performed as a part of one of the services for which a fee is provided by this subsection; except that this fee shall be charged in addition to the fees for registering, filing, or recording instruments or plats as provided by subdivisions (1) and (3) of this subsection.
- (13) Uniform Commercial Code. - The following fees apply for services related to financing statements or other records under Part 5 of Article 9 of Chapter 25 of the General Statutes:
- a. For filing and indexing financing statements or records with two or fewer pages, thirty-eight dollars (\$38.00).
 - b. For filing and indexing financing statements or records with more than two pages, forty-five dollars (\$45.00) for the first 10 pages, plus two dollars (\$2.00) for each additional page.
 - c. For responding to an information request, including a communication with respect to requests for financing statement information for a particular debtor, thirty-eight dollars (\$38.00).
- This subdivision shall not apply to either the recording or the satisfaction of a deed of trust or mortgage, when such deed of trust or mortgage acted as a fixture filing or financing statement covering as-extracted collateral or timber to be cut as authorized under G.S. 25-9-502(c).
- (14) Torrens Registration. - Such fees as are provided in G.S. 43-5.
- (15) Master Forms. - Such fees as are provided for instruments in general.
- (16) Repealed by Session Laws 2011-296, s. 1, effective October 1, 2011.
- (17) Qualification of Notary Public. - For administering the oaths of office to a notary public and making the appropriate record entries as provided in G.S. 10B-10 ten dollars (\$10.00).
- (18) Reinstatement of Articles of Incorporation. - For filing reinstatements of Articles of Incorporation prepared pursuant to G.S. 105-232; such fees as provided for instruments in general. The fee shall be paid by the corporation affected.
- (18a) Nonstandard Document. - For registering or filing any document not in compliance with the recording standards adopted under G.S. 161-14(b), the fee shall be twenty-five dollars (\$25.00) in addition to all other applicable recording fees.
- (19) Miscellaneous Services. - For performing miscellaneous services such as faxing documents, providing laminated copies of documents, expedited delivery of documents, and similar services, the cost of the service.
- (b) The uniform fees set forth in this section are complete and exclusive and no other fees shall be charged by the register of deeds.
- (c) These fees shall be collected in every case prior to filing, registration, recordation, certification or other service rendered by the register of deeds unless by law it is provided that the service shall be rendered without charge. (Code, ss. 710, 3109, 3751; 1887, c. 283; 1891, c. 324; 1897, cc. 27, 68; 1899, c. 17, s. 2; c. 247, s. 3; cc. 261, 302, 578, 723; 1901, c. 294; 1903, c. 792; 1905, cc. 226, 292, 319; Rev., s. 2776; 1911, c. 55, s. 3; C.S., s. 3906; 1967, c. 639, s. 4; c. 823, s. 33; 1969, c. 80, s. 1; c. 912, s. 3; 1973, c. 507, s. 5; c. 1317; 1975, c. 428; 1977, 2nd Sess., c. 1132; 1981, c. 968, ss. 1, 2; 1983, c. 894, ss. 2, 3; 1987, c. 792, ss. 2-5; 1989, c. 523, s. 1; 1991, c. 636,

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s. 18; c. 683, s. 3; c. 693, s. 1; 1991 (Reg. Sess., 1992), c. 1030, s. 49; 1993, c. 425, s. 1; 1997-309, s. 9; 2000-167, s. 1; 2000-169, s. 44; 2001-390, s. 1; 2005-123, s. 7; 2005-391, s. 8; 2008-107, s. 29.7(a); 2009-451, ss. 17.8(a), 20A.4(a); 2011-296, s. 1; 2012-18, s. 2.2; 2012-79, s. 2.16; 2012-194, s. 54; 2013-225, s. 7(a), (b); 2013-381, s. 3.3; 2015-206, s. 1; 2015-227, s. 1; 2016-86, s. 1; 2017-6, s. 3; 2018-80, s. 1.2; 2018-144, s. 3.2(b); 2018-146, s. 3.1(a), (b).)