

February 8, 2023

The Martin County Board of Commissioners met in a Regular meeting on Wednesday, February 8, 2023, 7:00 p.m. in the Commissioner's Boardroom at the Martin County Governmental Center, 305 East Main Street, Williamston, North Carolina.

ASSEMBLY

Present in the Boardroom: Chairman Ronnie Smith, Vice Chairman Dempsey Bond Jr. Commissioner Joe. R. Ayers, Commissioner Emily Biggs, and Commissioner David "Skip" Gurganus, County Manager U. James Bennett, Clerk to the Board Julia Rease, and Finance Officer Cindy Ange.

Others Present: Mayor of Bear Grass Charlotte Griffin, Chief District Court Judge Regina Parker, and Sheriff Tim Manning

Chairman Smith called the meeting to order at 7:00 p.m. Vice Chairman Bond Jr. led the Pledge of Allegiance, and Pastor Perry of Saint Luke Methodist Church provided the invocation.

Chairman Smith extended a welcome to all in attendance.

AGENDA APPROVAL

Commissioner Gurganus made the **Motion** to Approve of the agenda with a **Second** by Vice Chairman Bond Jr. Motion was **Carried** unanimously.

PUBLIC COMMENTS - None

CONSENT AGENDA

Commissioner Ayers made the **Motion** to approve the Consent Agenda with a **Second** by Commissioner Gurganus. The Motion was **Carried** unanimously.

1. Minute Approval

-January 11, 2023 Regular

2. Financial Report – January 2023

3. Tax Assessor – Tax Refund Request – January 2023 - \$4.25

4. Tax Assessor – Tax Relief Orders – January 2023 – \$ 17,861.53

Year Levy	Lname	Fname	Reason	Value	Total
Real & Personal Releases					
2022	Whitley	Ronnie and Betty	Listed in Another County	\$2,270	\$18.39
2022	Waters	Michael Dale	Sold in 2021	\$28,374	\$265.30
2022	Askew, Wiggins	Novella Heirs & Glenda	Sold in 2021	\$6,680	\$64.29
2022	Reed, McKenzie	Darnell Heirs	Sold in 2021	\$500.00	\$4.46
2022	Hardison	Sabrina	Out of state tag and listing	\$9,845	\$86.63
2022	Hardison	Sabrina	Out of state tag and listing	\$15,447	\$135.93
2022	Hardison	Sabrina	Out of state tag and listing	\$5,937	\$52.25
2022	Daniels	Benjamin	Incorrect Year Billed	\$24,494	\$215.55
Total Real & Personal Releases					\$842.80
VTS Refunds					
	None-----	-----	-----	\$0.00	\$0.00
Total VTS Refunds					\$0.00
Total Tax Relief Orders					\$842.80

5. Tax Collector's Report – January 2023

	Category	Janaury	01-23 Y-T-D
Real Property	20	\$21,409.36	\$80,047.08
Personal Property	25	(\$116.98)	\$6,975.01
Total		\$21,292.38	\$87,022.09
Motor Vehicle	30	\$0.00	\$78.66
Total MV		\$0.00	\$78.66
All Total		\$21,292.38	\$87,100.75

6. Board Appointments/Reappointments

Airport Commission

The Airport Commission Board has recommended the reappointments of the following members: Lynn Howell, Buck Davis, Drew Robinson, Michael Peaks, Mitch Manning, and Simon Perry. Last year, Mr. Michael Peaks and Mr. Drew Robinson were appointed to fill incomplete terms and these terms have been completed as of 01/31/2023. All terms will end on 01/31/2027. It was recommended that the Board approve these reappointments.

This Item was Approved by the Board as part of the Consent Agenda.

Board of Equalization and Review

In 2009, Martin County adopted a Resolution appointing a special Board of Equalization and Review to review tax lists and to hear taxpayer appeals. Each year, board members are to be approved and appointed by the County's Board of Commissioners for a one (1) year term. As per NC General Statute 105-322 (e), Tax Assessor Melissa Phillips would like to start the Board of Equalization and Review this year on Monday, April 3, 2023 and adjourn on Monday April 17, 2023. Meetings will be held in the Martin County Commissioner's boardroom at 5:00 p.m. The following five (5) Martin County taxpayers have been contacted and agree to serve, if appointed: Jennie Rawls, Hugh Kennedy, Anita Whitehurst, Donald White, and William Griffin. The Board of Commissioners was asked to appoint the above-listed Board of Equalization and Review members to serve for the 2023 tax year.

This Item was Approved by the Board as part of the Consent Agenda.

Council on Aging

The Council of Aging recommended the reappointments of the following individuals: Lula Council, Joseph Williams, Vickey Manning, and Eliza Waters. The Council of Aging bylaws state members can serve only two (2) consecutive terms, and if approved, the terms would end on 02/10/2023.

This Item was Approved by the Board as part of the Consent Agenda.

Mid-East Commission

The current members of the Mid East Commission are to be reappointed with the approval of the Board. The current members are: Chairman Ronnie Smith as the Commissioner Representative, Vice Chairman Dempsey Bond, Jr. as the Alternate Commissioner Representative Designee and Ms. Keisha Mansen as the Citizen Representative. All terms are 2 years and would end on December 31, 2025 if approved by the Board.

This Item was Approved by the Board as part of the Consent Agenda.

7. Resolution Supporting a Step Pay Plan and Compression Relief for Division of Juvenile Justice and Delinquency Prevention Staff

Relative to neighboring states, North Carolina offered a narrow pay range for Correctional Officer positions. In addition, state compensation for these positions suffered from salary compression, which occurs when there is little difference in pay for senior staff compared to beginning or inexperienced staff. Salary compression and lack of access to higher levels of pay likely contributed to higher levels of turnover and higher vacancy rates for Correctional Officers, potentially compromising prison security. Step pay plans provided a salary structure with standard salary increases based on established criteria like tenure in a position or job performance. The Program Evaluation Division designed two-step pay compensation plans

(Plans 1 and 2) that target career stages of particularly high turnover for Correctional Officers and reward operational effectiveness. The third plan (Plan 3) is based on a DPS-designed approach that provides the largest pay increases to early career staff.

**NORTH CAROLINA
MARTIN COUNTY**

**RESOLUTION SUPPORTING A STEP PAY PLAN AND
COMPRESSION RELIEF FOR DIVISION OF JUVENILE JUSTICE AND
DELINQUENCY PREVENTION STAFF**

WHEREAS, the Division of Juvenile Justice and Delinquency Prevention provides community supervision, case management and direct supervision of both juveniles in confinement and in the community; and

WHEREAS, the Division of Juvenile Justice and Delinquency Prevention provides short term secure confinement in Juvenile Detention Centers and long-term commitment services in the State's Youth Development Centers; and

WHEREAS, the Division of Juvenile Justice and Delinquency Prevention provides community supervision and case management services for youth in the community within the Court Services section; and

WHEREAS, the overarching mission of the Division of Juvenile Justice and Delinquency Prevention and the local Juvenile Crime Prevention Council is to provide services and programming to ensure the protection of the community and rehabilitation of youth offenders; and

WHEREAS, Youth Development Center, Detention Center, and Court Services sections along with other *staff* in the State of North Carolina have been passed over for pay increases that would recognize and reward the experienced *staff*, and make compensation more competitive as well as ensure qualified *staff* recruitment and retention; and

WHEREAS, more than half of Division of Juvenile Justice and Delinquency Prevention vacancies are facility positions and more than one-third of the vacancies are in juvenile court services; and

WHEREAS, salaries for entry-level, direct care, frontline *staff* start at \$35,400 which puts Division of Juvenile Justice and Delinquency Prevention at a competitive disadvantage for recruitment and retention of *staff* among other state and local agencies and the private sector; and

WHEREAS, compression salary increases for Division of Juvenile Justice and Delinquency Prevention facility *staff* were removed from the state's budget prior to final approval; and

WHEREAS, similar salary adjustments or increases WERE approved for Department of Public Safety staff in adult facilities and adult probation;

NOW, THEREFORE BE IT RESOLVED, that Martin County Commissioners support instituting salary compression relief and a step pay plan to address recruitment and retention within the Division of Juvenile Justice and Delinquency Prevention in Martin County and across the State of North Carolina to make positions competitive to assist in recruitment efforts and to ensure qualified staff are compensated adequately for years of experience for the purposes of retention.

Adopted this 8th day of February, 2023.

Ronnie Smith, Chair
Martin County Board of Commissioners

Attest:

Julia S. Rease
Clerk to the Board

This item was Approved by the Board as part of the Consent Agenda

8. Clerk Report- *included for informational purposes*

INTRODUCTION OF NEW EMPLOYEE(S)

Economic Development Authority (EDC)

Mr. Roy Lilley, Vice Chairman of the Martin County Economic Development Authority Council, introduced Mr. Steve Biggs as the new EDC Director. Mr. Lilley stated when former EDC President and CEO Jason Semple resigned, it was a big situation in staffing. Mr. Lilley stated that this was also an opportunity for new endeavors. Mr. Lilley stated in looking for a new director, the EDC as well as various members of Martin County Government staff were in sync with their decisions throughout the process. Mr. Lilley stated Mr. Biggs had over 20 years of experience with Economic Development, had 8 years of experience at Colony Tire, and knew main contacts in Raleigh and Washington D.C. Mr. Lilley reported that Tourism Development Authority Director Chase Conner and Mr. Steve Biggs would be would work together. It was further explained that TDA Director Conner would work as an assistant for Mr. Biggs.

Mr. Steve Biggs stated he attended a meeting in Martin County and felt at home. Mr. Biggs explained his familial connections to Martin County. Mr. Biggs stated he thought of Martin and all surrounding counties as a region. Mr. Biggs explained further that if one county did not have something, the other counties in this region. Lastly Mr. Biggs stated that he wanted everyone to work together inside and outside Martin County.

The Board welcomed Mr. Biggs as the new Director for Economic Development.

Department of Social Services

Administrative Assistant Barbie Casper, introduced Ms. Beverly Sullivan who began her new endeavor in the Adult Medicaid Unit. Ms. Amy Melvin began her new endeavor in January in the Childcare Unit. Ms. Casper stated that both employees were in training and were fast learners.

The new employees were welcomed and thanked for joining Martin County.

Water Department

Water Systems Manager Cody Cratt introduced Ms. Diane Lucido who began her new employment in December as the new Water Clerk. Mr. Cratt stated that Ms. Lucido was working very hard, was a quick learning, and was doing a great job.

Ms. Lucido was welcomed and thanked for choosing Martin County for employment.

PUBLIC HEARING – CDBG - NR PROGRAM AMENDMENT

Commissioner Gurganus made the **Motion** to Enter Public Hearing- CDBG-NR Program Amendment at 7:19 p.m. with a **Second** by Vice Chairman Bond Jr. Motion was **Carried** unanimously.

Project Manager Mike Barnette stated the 2018 CDBG-NR program contained the replacement of four owner occupied housing units. McDavid and Associates priced modular units which were financially unrealistic to use as replacement units in the program. Housing construction prices lowered after the pandemic high pricing. McDavid and Associates subsequently secured bid prices to build the four units on the existing sites. The total cost to replace the four houses was still over budget by approximately \$150,000. Mr. Barnette recommended that the County request additional funding from REDD to fund this deficit. To request the funding increase, the County had to submit a program amendment. The initial step in the program amendment process was to conduct a public hearing. The February 8, 2023, public hearing served as this hearing to request additional funding through a program amendment. Mr. Barnette also stated a public comment section of the public hearing was required. No public comments were made and the opportunity to make a public comment was extended to all.

Vice Chairman Bond Jr. made the **Motion** to Authorize the CDBG-NR Program Amendment with a **Second** by Commissioner Gurganus. Motion was **Carried** unanimously.

Commissioner Gurganus made the **Motion** to exit Public Hearing – CDBG-NR Program Amendment at 7:22 p.m. with a **Second** by Commissioner Ayers. Motion was **Carried** unanimously.

PRESENTATION(S)

Ms. Emily Miller - McAdams and Associates – Grant Update

Ms. Emily Miller of McAdams and Associates presented updates on some of the funding opportunities being conducted. First, Ms. Miller spoke about the Hamilton Rosenwald Roanoke River Center Project which entailed renovating the old school. The project was in Phase 2 of renovations with a total cost of around a million dollars. Ms. Miller stated the project was recently awarded a Community Development Block Grant (CDBG) Neighborhood Revitalization Grant for \$550,000 to help with the renovations. Ms. Miller showed the Board revised cost estimates that were updated late last year due to fluctuating construction prices. Ms. Miller explained that all renovations were included in the cost estimates except for the parking, campsites, and trails, which would be in Phase Three. Phase Three estimates were estimated at \$250,000. Ms. Miller then invited Mayor of Bear Grass, Charlotte Griffin, to explain Phase 3 of the project.

Charlotte Griffin Mayor of Bear Grass reported the original master plan incorporated the excluded items of renovations when it was made. Mayor Charlotte Griffin of Bear Grass reported that they were focused on conducting the renovations for the Rosenwald School to transition it into the Roanoke River State Trail Headquarters, Roanoke River Partners Headquarters, and a venue for Martin County. Mayor Griffin of Bear Grass explained that the venue would give space for community and regional events, Roanoke River History, Underground Railroad History, and the Rosenwald School History. Mayor Charlotte Griffin of Bear Grass reported that there were a number of artifacts for this project and funding was received to continue the project until completion.

Next, Ms. Miller explained that the big application submitted to the Wooten Company some months ago, was broken into smaller applications for resubmittal. Ms. Miller explained that this was due to Water System Expansion being added to the application, which caused a low score in Project Purpose. The application was broken into three applications, which were the Asset Inventory Assessment (AIA), the Water System Expansion, and the Water System Improvements Grant. The AIA grant included field investigation, a hydraulic model, an asset management plan report, rate study and, software for \$400,000. The Water System Expansion grant that was pulled from the application was to close the loop from the Penco Well to Roy Beach Road in Hassle and extend the lines from Hassle Road to Hines Road. Ms. Miller stated these repairs were seen as rehab projects, but it could not be included. Ms. Miller explained that the percentage cost of the project versus the overall cost was too high. Therefore, the Water Systems Project was separated into another grant application.

Then, Ms. Miller explained the Water Systems Improvements/Rehab Project that was worth \$3 million. This project included Bear Grass Main rehab and replacement, dual check valves, upgrades on the underground vaults, automatic meter readers, and chlorination upgrades. Ms. Miller stated that the previous round of funding had requirements on the automatic meter readers and this is why they have been added to the project.

Lastly, Ms. Miller stated County Manager Bennett and the County had numerous conversations with NC Commerce in advance of the last Rural Transformation Grant (RTG) funding round in November 2022. The grant award was up to \$900,000. It was determined that the County cannot apply for this grant until full site control is secured (i.e. lease termination). Ms. Miller reported that there would be another round of RTG funding in Spring 2023 and if the County has secured

full site control before the grant deadline, an application will be submitted. The submittal of this application would request funding for renovations to re-open the hospital with a behavioral health unit.

Tax Assessor Melissa Phillips and Building Inspector Jody Griffin - Ordinances

Building Inspector Jody Griffin presented ordinances that were submitted into the agenda packets for review and to be discussed at the meeting without a vote. Building Inspector Griffin stated these ordinances would entail how roads, entrances, etc. would have to be constructed and maintained. Another benefit was that the ordinances would outline the construction, type of material, and timeline to put skirting on mobile homes. In addition, the ordinance would outline the separation distances and establishment of fire protection for mobile homes and mobile home parks. Travel trailers and Parks were mentioned in the presentation due to the increase in people using them as permanent residents and making more parks. Building Inspector Griffin stated that the section of the ordinances regarding the travel trailers and parks needed to be looked into further. The ordinances presented by Building Inspector Griffin were not retroactive, therefore new and expanding properties would be affected by the ordinances. The ordinance was referenced by Washington County Ordinances as stated by Building Inspector Griffin. The ordinances in the towns within the County would override the ordinances presented if they were more restrictive.

Next, Tax Assessor Phillips made a presentation regarding subdivision ordinances. Tax Assessor Phillips reported that the subdivision ordinances would give clarity on issues such as property owners not maintaining their rented lots and or road ways. Tax Assessor Phillips reported the ordinances ensure that roads would be built to Department of Transportation (DOT) standards and give multiple offices (Tax Assessor's Office, Building Inspections, and Water Department) a chance to review if the property plans are good for the County as a whole. Tax Assessor Phillips reported that the ordinance gave the option of creating a Planning Board to the Board's discretion. Tax Assessor Phillips stated there was a Review Board with Building Inspector Jody Griffin, Water Systems Manager Cody Cratt, Emergency Medical Services and Fire to get feedback of the ordinances effects on the community. It was reported that the Planning Board, if created, would have the final say of the Review Board's decisions. Tax Assessor Phillips stated these ordinances would ensure similar requirements as the ordinances presented by Building Inspector Griffin and it would only apply to new and or expanding properties.

Then, Tax Assessor Phillips referred to the ordinance as it addressed E-911 Addressing. There were issues with individuals requesting addresses, but assessments were not conducted on vacant land. Tax Assessor Phillips reported speaking with Building Inspector Griffin regarding this to make sure there is a plan in place to develop the land. Tax Assessor Phillips referred to Page three of the presented ordinance in stating that a perk test was needed with Health Department, Tax Assessor's Office, and Building Inspections. The perk test would be submitted with the road name application as well as a project plan of what the intention is for the property. Tax Assessor Phillips stated there was an issue where all steps were not being taken such as a property owner submitting a project plan, but not going to Building Inspections to see if the intention was within code. A Project plan would be worked on to get a better description of what a property owner intends to do to assign a correct address form enabling 911 to get to that property.

Lastly, Tax Assessor Phillips referred a change on Page 2 of the ordinance in regards to the method of naming a new lane. Tax Assessor Philips reported that the E-911 Address Coordinator with Emergency Management requested that new road name applications should not have a person’s name as the new road name. This caused confusion amongst EMS and Fire services when trying to locate an emergency as the County had several road names named after people.

Presentation of the Long Leaf Pine Award to Mr. Lawrence Rawls - Chief District Court Judge Regina Parker

Honorable Chief District Court Judge Regina Parker awarded Mr. Lawrence Rawls the Long Leaf Pine Award. Mr. Rawls proudly served the State of North Carolina and the citizens of Martin County for over 40 years. He was appointed magistrate to serve in the Oak City office on June 1, 1982. He held the positions of Magistrate and Chief Magistrate until he retired on September 30, 2022. Honorable Chief District Court Judge Regina Parker, Superior Court Clerk Tonya Leggett, Sheriff Tim Manning, and the Martin County Board of Commissioner’s all made comments about Mr. Rawls’ successful working career in Martin County and how he would be missed. Mr. Rawls was congratulated on his retirement, thanked for his service, and took pictures with the Board and staff.

Agricultural Impacts on Martin County – Mr. Lance Grimes, Cooperative Extension

Agriculture Extension Agent (Ag. Ext. Agent) Lance Grimes reported gave an update on Agricultural Impacts on the County. Ag. Ext. Agent stated Martin County has a total acreage of about 295,000, wherein 87,101 acres was actually harvest crop land. Ag. Ext. Agent Grimes reported there were 477 farm operators and other tenants working on the harvest crop land. It was stated that the average age of farmers decreased from 64 to 58 years of age and was possibly due to younger family members taking over farm operations or learning how to tend a farm. The number of crops in Martin County as of 2022 was reported as follows:

Crop	2022 Acres	2021 Acres	2020 Acres
Cotton	31,721	29,892	32,340
Wheat	6,581	5,701	3,816
Corn	4,346	6,972	8,364
Soybeans	24,218	23,401	19,827
Sweet Potatoes	1,517	1,891	1,619
Peanuts	9,479	9,321	8,410
Tobacco	2,325	2,760	2,283
Hemp	4.5	22	89
Sage	602	107	1,366

Next, Ag. Ext. Grimes discussed services provided to farmers by the Agriculture Extension, which were farmland visits, working one on one with farmers to help diagnose problems, a variety of farm tests, farming education, and etc. These programs were reported to be in partnership with specialist from universities, wherein 10 varieties of crops were submitted by companies and tested in two different locations within Martin County. The varieties are then planted and replicated across a field, which is conducted due to the farmland not being the same throughout. The replication of these varieties was conducted to remove the variability in the soil. This test was to determine the best locations to plant crops, especially if conducted in all seasons.

Chairman Smith asked if school staff requested a visit to a farm with their students. Ag. Ext. Grimes stated it was not often, but there were students from others countries like Germany. Ag. Ext. Grimes reported that he was ready and willing to provide services as such for Martin County Schools. There was a 4-H program before with agricultural field trips and or activities that was put in place for the children.

Commissioner Gurganus asked if there was any conversation at State or Federal level regarding the costs of farmer's inputs versus what the farmers are receiving. Commissioner Gurganus asked how this would sustain itself. Ag. Ext. Agent Grimes stated the main factor was maximizing yields and that there were different programs that could help. Commissioner Gurganus commented on the effects of weather on crops, genetically engineered seeds that produce higher yields, the costs to farm, farming equipment and technology, and the future of farming.

OLD BUSINESS – NONE

A Resolution by the County of Martin to Direct the Expenditure of Opioid Settlement Fund

Martin- Tyrell-Washington Health Department Director Wes Gray informed the Board of the Resolution Supporting the Spending of the Opioid Settlement monies that counties received as part of a matching grant. The MTW Health Department was able to secure this funding and the Health Education Staff traveled to the three counties (Martin, Tyrrell, and Washington). In their travels, the Health Education staff conducted listening sessions, data analyzation, and strategized a plan to spend the funding received. MTW Health Director Gray stated there were about 12 strategies that the funding could be used for. MTW Health Department Director Gray also reported that other grants were sought to leverage some of the Opioid Settlement funding. A group called Vital Strategies, whom were conducting a competitive grant application, was founded in this search. The MTW Health Department applied for the Vital Strategies grant in October 2022 and were 1 of the 8 health departments awarded the funding. The Vital Strategies grant funding would match up to \$70,000 for 3 years and the matching funding would come from the Opioid Settlement grant monies received. This meant that an extra \$70,000 would be awarded for each county in the MTW Health Department Consortium (Martin, Tyrell, and Washington)

First, MTW Health Director Gray explained a budget sheet regarding the formula used to estimate the amount of funded needed from each county. The 2020 census was used to decide the amount of opioid settlement funding needed from each county to meet the \$70,000 match. It was reported that Martin County made up about 61%, Tyrell 9%, and Washington 30% of the districts

population. Based on these percentages, Martin County would provide \$42,508, Tyrrell County would provide \$6,000, and Washington County would provide around \$21,000. MTW Health Department Director Gray reported in 2022 Martin County received around \$184,343 in Opioid Settlement Funding and the county would receive a payment every year, for the next 17 years. MTW Health Department Director Gray asked the Board for authorization to spend \$42,508 from the \$184,343 in Opioid Settlement funding. MTW Health Director Gray also reported making the same presentation and request to Tyrrell and Washington Counties' within the last month. It was stated that Tyrell and Washington Counties approved this request. MTW Health Director Gray referred back to the budget sheet showing the breakdown of costs for each county (Martin, Tyrrell, and Washington) over the next three years. The total grant funding from each county combined would be \$210,000 and would leave a remainder of \$397,999 for all three counties over the three year period. The remaining monies could be used for other strategies, but a funding resolution would need approval by the County. The Board was asked if there were any questions or comments.

Next, MTW Health Director Gray presented the resolution that was provided by the North Carolina Association of County Commissioners. This resolution was to fulfill the requirements of the spending of funds from the special revenue fund. MTW Health Director Gray reported \$42,508.61 was requested in this resolution for Strategies 7 and 9. Strategy 7 was to fund naloxone distribution at a cost of \$21,254. Strategy 9 was regarding harm reduction and the funding was to support the Health Educator 2 (two) position, an Opioid Health Educator, and the Outreach projects for this grant.

Chairman Smith stated that regionalization was the key and it was a good thing that the counties of Martin, Washington, and Tyrell had a combined health department. MTW Health Director Gray stated that he had spoken with other counties to share resources and funding. MTW Health Director Gray reported that the monies received thus far could fund progress, but it was not enough to conduct something such as an inpatient rehab. MTW Health Director Gray reported that it may take at least 10 counties to conduct an inpatient rehab. It was reported that MTW Health Director Gray discussed pooling funds for services with Beaufort, Pitt, Dare, Hyde, and the regional health department made of 8 counties.

Chairman Smith stated the State would set aside 15% of the grant funds that could be pooled with regionalization and collaboration. MTW Health Director stated there was an "Opioid round table" at the MTW Health Department every month. It was reported that surrounding counties attend and all counties share ideas for the funding received. It was reported that some counties spent some of their grant funding on probation, drug recovery court, Naloxone vending machines, and etc.

Commissioner Gurganus made the **Motion** to Approve the Resolution by the County of Martin to Direct the Expenditure of Opioid Settlement Fund, with a **Second** by Vice Chairman Bond Jr. Motion was **Carried** unanimously.

NEW BUSINESS

Present Use Value (PUV) Program Denial Appeals - Tax Assessor Melissa Phillips

Tax Assessor Melissa Phillips reported on the Present Use Value Program Denial Appeals, stated there were three parcels to discuss, and all property owners were in attendance to discuss as well.

Parcel: #1000499

Property owner and Attorney Nate James were attendance for any questions and or comments Tax Assessor Phillips stated there was notification on May 27, 2022, that there was a transfer of property in June of 2022. Tax Assessor Phillips reported the Tax Assessor's Office received a PUV application, but it was incomplete. It was stated that the property owner did not sign the section 4 that stated the property owner agreed to the terms of the program, the property owner agreed to abide by the terms in the program, and that the property owner did want to participate in the program. Tax Assessor Phillips reported that a forest management plan was not submitted with the PUV application as well. On August 1, 2022, the Tax Assessor's Office mailed a letter to the property owner stating that there was a transfer of property and that the property owner needed to provide information within 60 days. On October 7, 2022, the Tax Assessor's Office reportedly mailed a denial letter explaining that the PUV application was not signed in all section of the application. Tax Assessor Phillips reported that this letter also stated that the forestry management plan was not submitted. Tax Assessor Phillips stated that this letter gave the property owner an additional 30 days to submit the incomplete and missing information. On November 23, 2022, the Tax Collector's Office reportedly created the rollback bills for the property and mailed to the property owner as the information requested was not received. Tax Assessor Phillips reported that an appeal was not submitted as well. January 17, 2022, it was reported that the Tax Assessor's Office did receive a letter appealing the denial. Tax Assessor Phillips reported that the property owner stated he did not receive the letters mailed by the Tax Assessor's Office. Tax Assessor Phillips mentioned confirming the address with the property owner during an office visit and the property owner confirmed that the address was correct.

Tax Assessor Phillips reportedly discovered that there was an error within the Tax Assessors Office. Tax Assessor Phillips reported when the property was removed from the program in June, some of the office staff were unaware of everything that had to be completed on the application. Tax Assessor Phillips stated she felt this error derived from a lack of training, but the application did have instructions of what was to be completed. It was stated that a new property owner looking to purchase a property in the PUV program, would need to complete Section four (4) and Section five (5) of the application. Section 5 of the PUV application would need to be completed to accept the liability of deferred taxes even though the new property owner did not own the property at the time that the taxes were initially deferred. Tax Assessor Phillips stated she contacted the Department of Revenue to ensure nothing was missed and to see if the property owner could receive a refund due to the late letter of the appeal. The North Carolina Department of Revenue did agree with Tax Assessor Phillips due to the property owner missing the appeal deadline. It was recommended that Tax Assessor Phillips bring the matter to the Board. Tax Assessor Phillips reported that the Tax Assessors' Office conducted due diligence in trying to retrieve the documentation needed. It was reported that even if the property owner signed part four (4) of the

application, the forestry plan would not have been in the PUV program due to it not being submitted. The property owner was asked if he wanted to speak on the matter.

County Manager Bennett reported meeting with Tax Assessor Phillips and Attorney Nate James the morning of the meeting. He initially thought to ask the Board to accept the property owner's appeal due to the staff's failure to share pertinent information with the property owner. County Manager Bennett stated it was not his decision, but he asked if the Board would make an exception to accept the appeal. The total tax payments were estimated to be around \$5,288.93 as of February 8, 2023.

Chairman Smith asked what was exactly said from the Department of Revenue (DOR) when Tax Assessor Phillips contacted their office. Tax Assessor Phillips stated she explained the matter as she presented it to the Board, stated her thoughts of the appeal being submitted beyond the appeal deadline, and asked if there were any General Statutes that were missed. Tax Assessor Phillips stated the representative from the Department of Revenue agreed with her decision to deny the appeal in this matter. Tax Assessor Phillips stated the Department of Revenue representative agreed with her decision because instructions were clearly stated on the first page of the application. Therefore, fault was not a factor in the matter as both parties could have read the instructions. Another reason the DOR representative agreed with the Tax Assessor's decision was due to the appeal being submitted past the appeal deadline.

Chairman Smith confirmed the amount of days that were given by the Tax Assessor's Office to the property owner in efforts to receive missing information.

County Manager Bennett began to make a comment regarding the property owner's effort to receive help by going to the Tax Assessor's Office. Chairman Smith asked when this was and Tax Assessor Phillips reported the office visit occurred in June 2022. Tax Assessor Phillips reiterated that the property owner brought in his PUV application to the Tax Assessor's Office and she informed him of missing items. Tax Assessor Phillips reiterated that the application was incomplete, the Tax Assessor's staff member did not know that certain sections were supposed to be completed, and that staff member was no longer working in the office. Tax Assessor Phillips continued by stating that she reviewed the application and informed the property owner of the situation as well as informing him of the documents needed. Furthermore, Tax Assessor Phillips stated the property owner was sent mailed notification of what was needed. It was explain that even if the property owner were to complete the form, he needed a forestry plan as well. Without a forestry plan, the forest land on his property would not have been in the program.

Chairman Smith asked if this was a common issue. Tax Assessor Phillips reported that this did not happen often in Martin County, but she did see this as an issue in other counties. Chairman Smith stated he asked this due to the possibility that there were others in the community who did not have this opportunity. Chairman Smith stated that he did not have an issue with reviewing, and rectify a situation, and to treat the situation fairly.

Attorney Nate James made notification that he wanted to speak regarding the issue on the behalf of his client. Attorney Nate James reported that his client and property owner, Mr. David Williams

went to the Tax Assessor's Office to do his application. Attorney James reported that a staff member filled out the application for him and walked him through the entire process.

Commissioner Ayers stated that it sounded like staff made a mistake, not at fault by Tax Assessor Phillips. Commissioner Ayers commented that he did not want to overrule Tax Assessor Phillips, but this may have been a situation where there was no choice. Tax Assessor Phillips responded that she was not involved in the training at that time. Since being hired, Tax Assessor Phillips stated the office owned their mistake and attempted to reconcile the situation.

Chairman Smith commented that there was a sense of consent that the Board was willing to make an exception in this matter. Chairman Smith stated that this was due to the staff member filling out the application when the property owner visited the office.

Commissioner Gurganus asked what was left pending to approve the property owner's application. Tax Assessor Phillips stated that the property owner submitted the incomplete components to the Tax Assessor's Office. It was also reported that Tax Assessor Phillips had the property owner to complete a PUV application for 2023 just in case the Board decided to overrule her decision in favor of the property owner. Tax Assessor Phillips stated if the Board was to vote in favor of the property owner, his application would be approved for the property to stay in the PUV program 2023. The forestry plan was also completed by the property owner with Tax Assessor Phillips in January. Commissioner Gurganus asked Tax Assessor Phillips if she was sure that she had everything that was needed and if the property owner understood what was needed for him to remain in the PUV application. Tax Assessor Phillips and the property owner both agreed. Commissioner Gurganus commented that the process could be confusing as he had gone through it himself. Commissioner Gurganus stated that he wanted to assure that the property owner understood the process in this matter.

Attorney Nate James showed appreciation by stating the Tax Assessor Melissa Phillips and County Manager James Bennett were very helpful when an office visit was conducted the morning of this meeting.

Chairman Smith made a comment to Tax Assessor Phillips stating that the decision made by the Board did not reflect upon her, she conducted her due diligence, and followed the office procedures in this matter. The Board agreed with this comment.

Commissioner Gurganus made the **Motion** to Overturn the Late PUV Application Denial Appeal for Parcel #1000499, with a **Second** by Commissioner Ayers. Motion was **Carried** unanimously by raise of hands.

Parcel# 0703387

Next, Tax Assessor Phillips introduced another Late PUV Application Denial Appeal and stated that the property was in attendance. Tax Assessor Phillips listed the due diligence conducted by the Tax Assessor's Office. On September 29, 2022 a deed was recorded to transfer property and the Tax Assessor's Office reportedly mailed a letter to the property owner on October 7, 2022. In

this letter, Tax Assessor Phillips stated that there was notification of the transfer of property ownership and this needed to be submitted to the Tax Assessor's Office within 60 days. Tax Assessor Phillips added that the letter stated in red ink that the property would be removed from the PUV program if components were not submitted to the Tax Assessor's Office. On December 13, 2022 the application was denied due to the application not being submitted per general statute. Tax Assessor Phillips reported in January 2023, a letter was received by the Tax Assessor's Office asking that the denial be overturned. The letter was accompanied by a completed PUV application and forestry plan. Tax Assessor Phillips reported that her decision did not change as the property owner did not turn in the application within the statutory 60 days. Tax Assessor Phillips asked if there were any questions or comments for the property owner or for her.

Chairman Smith referenced the PUV application, wherein the property owner stated the reasoning for his late application was because he was waiting for the forestry plan. Chairman Smith then reported that the recommendation by Tax Assessor Phillips stated the forestry plan was a supporting document. Tax Assessor Phillips stated it was known that the foresters could take months to complete the forest management plan. Due to this wait time, the Tax Assessor's Office reportedly did not hold the plan against a property owner if it was turned in late. Tax Assessor Phillips stated the PUV application itself needed to be submitted. Chairman Smith asked if Tax Assessor Phillips was stating that the application failed to meet the 60 day requirement. Tax Assessor Phillips agreed.

The property owner was asked if he would like to make a comment. The property owner stated he did call Tax Assessor Phillips before the 60 days were up and he was informed of what was needed. The property owner reported he was under the impression that he could get the forest management plan in time to submit the application. The property owner stated Tax Assessor Phillips gave great advice and he should have submitted the application without the forestry plan as it was a supporting document.

Chairman Smith asked if the property owner thought the PUV application and forestry plan went together and the property owner responded that he did not and this was made clear by Tax Assessor Phillips. The property owner stated that he only felt that he could get the forestry plan back to submit it with the PUV application. The property owner did add that he made a hand written forestry plan on the application, but the application was still submitted late.

Commissioner Ayers stated he did not know if he had enough information to make a decision. Commissioner Ayers asked if any part of the application was submitted on time and Tax Assessor Phillips stated no.

Vice Chairman Bond Jr. made the **Motion** to Deny the Late PUV Application Denial Appeal for Parcel# 0703387, with a **Second** by Commissioner Ayers. Motion was **Carried** by raise of hands.

Parcel #1000713

Tax Assessor Phillips reported notification that the property owner was deceased. In November 2022, it was reported that the Tax Assessor's Office was able to obtain the state file information from the Clerk of Courts Office and update the property ownership. Tax Assessor Phillips reported

that a letter was mailed to the property owner stating the property was transferred. Tax Assessor Phillips stated the letter gave the property owner 60 days to submit the application from the date of transfer. Tax Assessor Phillips stated that this case was different because it was agreed that the 60 days would start on the date that the letter was sent to the property owner. Tax Assessor Phillips explained that the property technically transfers when a person passes.

Chairman Smith asked if the Tax Assessor's Office sent another letter after the previous property owner passed. Tax Assessor Phillips agreed. Tax Assessor Phillips reported the previous owner passed some years ago and there was no definite date of transferred property. Tax Assessor Phillips reported that the 60 day statutory requirement began on the date that the letter was sent to the property owner. The 60 days ended on January 7, 2023 Tax Assessor Phillips reported that the property owner contacted her for an extension and the extension was granted. On January 18, 2023 a denial letter was mailed because the office reportedly did not receive any documents from the property owner. On January 23, 2023, an application was submitted to the Tax Assessor's Office and an appeal letter.

Commissioner Ayers asked for clarification if the application did not make the deadline and Tax Assessor Phillips agreed.

Chairman Smith and Commissioner Gurganus asked if the application met the extension deadline and Tax Assessor Phillips stated that it did not.

Vice Chairman Bond Jr. asked if the property owner was appointed Administrator when the previous property owner passed. Tax Assessor Phillips stated that she did not think that this was the case and asked the property owner if this was correct. The property owner stated his aunt, the previous property owner, passed few months ago. Tax Assessor Phillips reported that this case was conflict due to the estate file having life estates, remainders, and there were some issues.

Chairman Smith asked the property owner if he was the executor and the property owner stated that he was and there was another that lived in Bertie County.

Commissioner Ayers sent his condolences to the property owner and family for the passing of his aunt. Commissioner Ayers stated the point of the matter was that everything came to light, deadlines were not met, extensions were given, and the extension was not met, so there was not much of a choice. The property owner was understanding and accepted the comment made.

Commissioner Ayers made the **Motion** to Deny the Late PUV Application Denial Appeal for Parcel #1000713, with a **Second** by Commissioner Gurganus. Motion was **Carried** unanimously by a raise of hands.

Budget Amendment(s)

Budget Amendment #13

The Martin County Airport received a CARES grant from NCDOT. This grant was used to pay for a portion of the airport operator's contract. The airport contracted services line was reduced

by \$10,500 to reduce the County funds that are used at the airport. These funds were then appropriated to the commissioner’s miscellaneous line to provide funding for the county Christmas luncheon and gifts.

BUDGET ORDINANCE AMENDMENT-13

BE IT ORDAINED by the Board of Commissioners of Martin County, North Carolina, that the following amendments be made to the annual budget ordinance for the fiscal year ending June 30, 2023.

Section 1. To amend the General Fund, the expenditures are to be changed as follows:

	Increase	Decrease
Transportation		
Airport	\$ 31,000	
Airport		\$ 10,500
General Government		
Commissioners	\$ 10,500	

This will result in an increase of \$31,000 in the expenditures of the General Fund. To provide an increase in the revenues for the above, the following revenues will be changed.

Restricted Intergovernmental	\$ 31,000
------------------------------	-----------

Section 2. Copies of this budget amendment shall be furnished to the Clerk to the Governing Board and to the Finance Officer for their direction.

Motion by Commissioner Gurganus and **Seconded** by Commissioner Ayers to adopt the above budget ordinance amendment this 8th day of February 2023. Motion was **Carried** unanimously.

Budget Amendment #14

Martin County was awarded a 2021 Essential Single-Family Rehabilitation Loan Pool Award in March 2021. There has been a funding award modification which increases this grant to 445,000.

BUDGET ORDINANCE AMENDMENT-14

BE IT ORDAINED by the Board of Commissioners of Martin County, North Carolina, that the following amendments be made to the annual budget ordinance for the fiscal year ending June 30, 2023.

Section 1. To amend the SSH CDBG fund, the expenditures are to be changed as follows.

	Increase	Decrease
2021 ESFRLP Grant		
Administration	\$ 60,000	
Rehabilitation	\$190,000	

This will result in an increase of \$250,000 in the expenditures of the SSH CDBG Fund. To provide an increase in the revenues for the above, the following revenues will be changed.

Restricted Intergovernmental	\$ 250,000
------------------------------	------------

Section 2. Copies of this budget amendment shall be furnished to the Clerk to the Governing Board and to the Finance Officer for their direction.

Motion by Commissioner Gurganus and **Seconded** by Vice Chairman Dempsey Bond Jr. to adopt the above budget ordinance amendment this 8th day of February 2023. Motion was **Carried** unanimously.

Budget Amendment #15

Jarrard Phillips Cate and Hancock will be performing strategic communications and engagement consulting regarding Martin General Hospital. The contract with Jarrard has \$50,000 not to exceed clause, although Jarrard will be billing by the hour.

BUDGET ORDINANCE AMENDMENT-15

BE IT ORDAINED by the Board of Commissioners of Martin County, North Carolina, that the following amendments be made to the annual budget ordinance for the fiscal year ending June 30, 2023.

Section 1. To amend the General Fund, the expenditures are to be changed as follows.

	Increase	Decrease
Administration		
Commissioners	\$ 50,000	

This will result in an increase of \$50,000 in the expenditures of the General Fund. To provide a decrease in the revenues for the above, the following revenues will be changed.

Fund Balance	\$ 50,000
--------------	-----------

Section 2. Copies of this budget amendment shall be furnished to the Clerk to the Governing Board and to the Finance Officer for their direction.

The Board decided to vote on this item after closed session.

Budget Amendment #16

The Martin County Sheriff's Office will be receiving the 3 vehicles that were ordered for last fiscal year this month. As you remember there was a delay last year and then near year end the Sheriff received vehicles that were for the current fiscal year. When we receive these vehicles, we will have everything that was ordered from last year and this year.

BUDGET ORDINANCE AMENDMENT-16

BE IT ORDAINED by the Board of Commissioners of Martin County, North Carolina, that the following amendments be made to the annual budget ordinance for the fiscal year ending June 30, 2023.

Section 1. To amend the General Fund, the expenditures are to be changed as follows.

	Increase	Decrease
Public Safety		
Sheriff	\$ 37,000	

This will result in an increase of \$37,000 in the expenditures of the General Fund. To provide an increase in the revenues for the above, the following revenues will be changed.

Restricted Intergovernmental	\$ 37,000
------------------------------	-----------

Section 2. Copies of this budget amendment shall be furnished to the Clerk to the Governing Board and to the Finance Officer for their direction.

Motion by Commissioner Ayers and **Seconded** by Vice Chairman Bond Jr. to adopt the above budget ordinance amendment this 8th day of February 2023. Motion was **Carried** unanimously.

Budget Amendment #17

In order to cover the continued expenses for the attorney concerning the hospital, the Board is asked to increase the budget by \$75,000.

BUDGET ORDINANCE AMENDMENT-17

BE IT ORDAINED by the Board of Commissioners of Martin County, North Carolina, that the following amendments be made to the annual budget ordinance for the fiscal year ending June 30, 2023.

Section 1. To amend the General Fund, the expenditures are to be changed as follows.

	Increase	Decrease
General Government		
Legal	\$ 75,000	

This will result in an increase of \$75,000 in the expenditures of the General Fund. To provide an increase in the revenues for the above, the following revenues will be changed.

Fund Balance Appropriation	\$ 75,000
----------------------------	-----------

Section 2. Copies of this budget amendment shall be furnished to the Clerk to the Governing Board and to the Finance Officer for their direction.

Motion by Commissioner Gurganus and **Seconded** by Commissioner Ayers to adopt the above budget ordinance amendment this 8th day of February 2023. Motion was **Carried** unanimously.

Budget Amendment #18

There were two unexpected HVAC/furnace replacements. One in the Ag Building which houses building inspection/EM and the Veterans Administrator, and the other in the Health Department building. These units have increased in cost tremendously over the last year.

BUDGET ORDINANCE AMENDMENT-18

BE IT ORDAINED by the Board of Commissioners of Martin County, North Carolina, that the following amendments be made to the annual budget ordinance for the fiscal year ending June 30, 2023.

Section 1. To amend the General Fund, the expenditures are to be changed as follows.

	Increase	Decrease
General Government		
Buildings	\$ 20,000	

This will result in an increase of \$20,000 in the expenditures of the General Fund. To provide an increase in the revenues for the above, the following revenues will be changed.

Fund Balance Appropriation	\$ 20,000
----------------------------	-----------

Section 2. Copies of this budget amendment shall be furnished to the Clerk to the Governing Board and to the Finance Officer for their direction.

Motion by Vice Chairman Bond Jr. and **Seconded** by Commissioner Gurganus to adopt the above budget ordinance amendment this 8th day of February 2023. Motion was **Carried** unanimously.

CLOSED SESSION (S) - NC G.S. § 143-318.11(5) Contracts/ Agreements, NC G.S. § 143-318.11(4) Economic Development, and NC G.S. § 143-318.11(3) Client/Attorney Privilege

Around 9:05 p.m., Commissioner Gurganus made a **Motion** to Enter Closed Session, NC G.S. § 143-318.11(5) Contracts/ Agreements, NC G.S. § 143-318.11(4) Economic Development, and NC G.S. § 143-318.11(3) Client/Attorney Privilege, with a **Second** by Vice Chairman Bond Jr. Motion **Carried** unanimously (5-0).

At 10:40 p.m., Commissioner Gurganus made a **Motion** to Exit Closed Session NC G.S. § 143-318.11(5) Contracts/ Agreements, NC G.S. § 143-318.11(4) Economic Development, and NC G.S. § 143-318.11(3) Client/Attorney Privilege, with a **Second** from Vice Chairman Bond Jr. Motion was **Carried** unanimously (5-0).

OPEN SESSION

Commissioner Gurganus made the **Motion** to Approve Budget Amendment #15, with a **Second** by Commissioner Ayers. Motion was **Carried** unanimously.

County Manager Bennett stated there was a Business and Industry Dinner being hosted on March 23, 2023 by the Chamber of Commerce and Economic Development Council. County Manager Bennett then asked Board members if they would be in attendance and Clerk Rease took note to make reservations.

Manager Bennett reminded the Board of the Budget Retreat on March 14-15, 2023, stating that key note speakers would be there as well

Manager Bennett mentioned that Human Resources Donna Zube had a great idea to host a Valentine's Day event with food for employees, but no county funds were to be used. Manager Bennett reported multiple employees and Board members were able to combine their moneys to fund the event. Manager Bennett stated he was going to provide a rose to female employees from his personal money.

BOARD REPORTS/COMMISSIONERS' COMMENTS- NONE

ADJOURNMENT

With no further business to discuss, at 10:44 pm, Vice Chairman Bond Jr. **Motioned** to adjourn with a **Second** by Commissioner Gurganus. The Motion was **Carried** unanimously.

Ronnie Smith, Chairman
Martin County Board of Commissioners

Julia S. Rease
Clerk to the Board