

AGENDA

Catawba County Board of Commissioners Meeting
Monday, March 16, 2020, 7:00 p.m.
Board of Commissioners Meeting Room
2nd Floor, Catawba County Justice Center
100 Government Drive, Newton, NC

1. Call to Order.
2. Pledge of Allegiance to the Flag.
3. Invocation.
4. [Approval of the Minutes from the Board's Regular Meeting of February 17, 2020.](#)
5. Recognition of Special Guests.
6. Public Comments.
7. Public Hearing.
[Rezoning Request – 20.6 Acre Non-Residential Development. Presented by Assistant Planning Director Chris Timberlake.](#)
8. [Appointments.](#)
9. Consent Agenda.
 - a. [Appropriation of Insurance Settlement.](#)
 - b. [Donation of Surplus Equipment to Catawba Valley Community College and Bandy's Fire Department.](#)
 - c. [Proposed Changes to the Catawba County Personnel Code.](#)
 - d. [Approval of Audit Contract.](#)
 - e. [Hickory-Catawba Wastewater Treatment Plant and SECC Sewer Collection System Operating Cost.](#)
 - f. [Wetland and Stream Mitigation Required for Landfill Operations and Future Expansion.](#)
 - g. [Master Agreements for On-Call Engineering Services for the County's Solid Waste Facilities.](#)
 - h. [February 2020 Tax Release/Refund Request.](#)
10. Other Items of Business.
[Waiver of Mulch Fees.](#)
11. Manager's Report.
[Budget Transfer.](#)
12. Attorneys' Report.
13. Adjournment.

PERSONS WITH DISABILITIES: Individuals needing assistance should contact the County Clerk at 828-465-8990 within a reasonable time prior to the meeting. Participation in public meetings is without regard to race, ethnicity, religion, sex, age, or disability.

CALENDAR: The April Board of Commissioners Meetings will take place on Monday, April 6, 2020, at 7:00 p.m., and Monday, April 20, 2020, at 7:00 p.m.

MEMORANDUM

TO: Catawba County Board of Commissioners

FROM: Chris Timberlake, Assistant Planning Director

DATE: March 16, 2020

IN RE: Rezoning Request – 20.6 Acre Non-Residential Development

REQUEST

The Board of Commissioners conducts a public hearing to consider a request to rezone approximately 20.6 acres to Planned Development-Conditional District (PD-CD) (RZ2020-02) and authorizes the high-density development option (engineered stormwater controls) to allow for a non-residential development.

REVIEW/BACKGROUND

Land Use and Zoning of the Subject Properties

The proposed development area is currently zoned R-40 Residential which requires a minimum lot size of 40,000 square feet. It is a low-density residential district providing for single-family housing and agricultural uses. The PD-CD district provides for master planning of larger development projects based on firm development proposal. It also allows for specific development conditions/uses not necessarily identified in the existing Unified Development Ordinance.

The subject parcel is identified by Parcel Identification Number 368601351353. It is identified within the Sherrills Ford Small Area Plan, Highway 16 South Development Plan, NC Highway 150 Corridor Plan and is in in the Mountain Creek Township.

Adjacent Properties

- **North** – Parcel 5 on the attached maps is zoned R-40 Residential and is undeveloped.
- **South** – Parcel 8 on the attached maps is zoned R-20 Residential and contains a single-family home. Parcels 9 – 12 are zoned R-40 Residential. Three of the parcels contain single-family homes while one parcel is undeveloped.
- **East** – Parcels 6 and 7 on the attached maps are zoned R-40 Residential. There is a single-family residence on Parcel 7 and some of the accessory structures appear to extend onto Parcel 6.
- **West** – Parcels 2 – 4 and 13 on the attached maps are zoned R-40 Residential. Parcels 3, 4 and 13 contain single-family homes. Parcel 2 is undeveloped.

Rezoning History of Subject Parcels and Surrounding Area

None to report.

Zoning Standards and Project Description

Chad Cooke is requesting Planned Development-Conditional District Zoning (PD-CD) and the high-density development option to provide for a maximum four lot nonresidential development. He has expressed his desire to be proactive with regard to NCDOT's widening of NC 150. Mr. Cooke has worked with Shabeldeen Engineering to prepare a conceptual site plan that identifies the potential future development of the property. He would like to relocate the light equipment rental known as Cooke Rentals to Parcel 1 as part of the initial development. Parcel 2 would allow him to move the event planning business, in a future phase, once NCDOT begins construction of NC 150 (in 2028). Parcels 3 and 4 would not be developed until public sewer is available to the site but would offer location of commercial/retail and multi-family uses.

The initial phase (Parcel 1) would include the site work of Parcel 1 including all screening and vegetation to the west of Parcel 1 and east of Parcel 2. The privately maintained road would be built to state standards and extend beyond the second entrance of Parcel 1, but not into the areas identified for Parcels 3 and 4 until they are developed. The plan identifies maximum square footage of commercial/retail buildings for future phases. A wrought iron decorative fence and vegetation is proposed along the internal development road and East Maiden Road. An 8' tall privacy fence and vegetation is planned along Bucks Garage Road. A lighted 18' diameter concrete pad is proposed within the fence area to display equipment.

The Cooke Rental building façade would include brick accents and metal panels with a stucco finish along with fenestration (windows and doors) meeting the Mixed Use Corridor-Overlay standards. The property is located within the Watershed Protection-Overlay (WP-O) WS-IV Protected Area. The WS-IV Protected Area Watershed limits maximum built-upon area (imperviousness) to 36% without the Board of Commissioners authorizing use of the high-density option which then provides for up to 70% through use of engineered stormwater controls. Stormwater controls collect and treat on-site stormwater as required by the State. A portion of the property exists in the Mixed-Use Corridor Overlay which has specific regulations related to aesthetic appearance and pedestrian related design. Area set aside inventory exist outside of the Mixed-Use Corridor Overlay and behind the proposed wooden fence.

Utilities

Public water exists along East Maiden Road. Mr. Cooke would be responsible for connecting to the existing water line. Public sewer is approximately 1,800 feet south of the property along NC 150.

Transportation

East Maiden Road is identified as a minor collector road in the County Thoroughfare Plan. Most recent reported traffic counts from 2017 east of the site on East Maiden Road measured 2,900 Annual Average Daily Traffic (AADT). Counts taken approximately 1.25 miles west of the site measured 4,000 AADT. The Thoroughfare Plan recommends minor lane widening for safety reasons.

Bucks Garage Road is a local residential road. There are no available traffic counts for Bucks Garage Road nor are there any recommended improvements in the Thoroughfare Plan.

Land Use Plan

Map 5, 'Future Land Use Recommendations', found within the Sherrills Ford Small Area Plan, adopted February 17, 2003 identifies a portion of the property within a recommended regional commercial/mixed use area. Within the Highway 16 South Development Plan, adopted December 2010, Map 6 titled "Future Land Use & Economic Opportunity" identifies the property in an area recommended for mixed use and a transitional area. The mixed-use areas are generally served by higher density residential, commercial and office-institutional uses while the transitional area provides for mixed use development, multi-family, commercial and light industrial uses. Map 6, 'Future Land Use & Economic Opportunity', within the Highway 150 Corridor Plan, which was adopted on September 8, 2014, recommends uses including mixed-use, commercial and/or multi-family. The request is consistent with the adopted land use plans recommendations for commercial use and reasonable for consideration.

Planning Board Public Hearing

The Planning Board held a public hearing on February 24, 2020 to consider the request. Three people spoke in opposition to the request. Some of the concerns shared by the citizens included the use felt industrial in nature, might impact ground water quality, a portion (Parcels 3 and 4) of the proposal is speculative, there would be outdoor storage, and the overall use would have potential negative impacts on surrounding land uses. Mr. Cooke shared his background in equipment rental and need for expansion along with his desire to relocate the business ahead of the NC 150 widening project. Mr. Cooke indicated that he intends to include an internal wash bay and oil separator. He felt heavy equipment might include bulldozers and metal track equipment, items Cooke Rentals does not offer. The current location has great business, but is out of space and needs to expand.

A couple of questions from the Planning Board included inquiry into the small area plan recommendations in relationship to the proposed plan (proposed and future uses) and if the board could recommend rezoning just a portion (Parcels 1 and 2) of the proposed plan.

STAFF AND PLANNING BOARD RECOMMENDATION

Staff recommended and the Planning Board voted 6 – 2 to submit a favorable recommendation to the Board of Commissioners to rezone the property (approximate 20.6 acres) from R-40 Residential to Planned Development-Conditional Zoning District (RZ2020-02) to allow the use of Cooke Rentals on Parcels 1 and 2 and the future commercial/retail/multi-family development use of Parcels 3 and 4 and authorize the high-density development option based upon:

1. The conceptual site plan prepared by Shabeldeen Engineering with modifications meeting all setback and open space requirements;
2. The proposed architectural sketches prepared by Ray Campbell, AIA;
3. The location of the site in proximity to NC 16 By-pass, a four-lane divided major thoroughfare;
4. The high-density option improving water quality by capturing stormwater runoff and treating it through State approved Best Management Practices (BMPs); and
5. The proposed request being consistent with adopted land use plans.



catawba county
planning & parks

ZONING MAP AMENDMENT CONSISTENCY STATEMENT

On February 24, 2020 the Catawba County Board of Commissioners conducted a public hearing for the purpose of considering a zoning map amendment to 20.6 acres from R-40 Residential to Planned Development-Conditional District (PD-CD) (RZ2020-02) and authorize the high-density development option (engineered stormwater controls) to allow for a non-residential development located on property identified by PIN 368601351353.

Upon considering the matter, the Board of Commissioners finds the request to be consistent with:

- a) Map 5, 'Future Land Use Recommendations', found within the Sherrills Ford Small Area Plan, adopted February 17, 2003 which identifies a portion of the property within a recommended regional commercial/mixed use area;
- b) Map 6, "Future Land Use & Economic Opportunity", found within the Highway 16 South Development Plan, adopted December 2010, which identifies the property in an area recommended for mixed use and a transitional area. The mixed-use areas are generally served by higher density residential, commercial and office-institutional uses while the transitional area provides for mixed use development, multi-family, commercial and light industrial uses; and
- c) Map 6, 'Future Land Use & Economic Opportunity', within the Highway 150 Corridor Plan, adopted on September 8, 2014, which recommends uses including mixed-use, commercial and/or multi-family.

The board finds the request reasonable for rezoning and in the public's interest based upon:

1. The conceptual site plan prepared by Shabeldeen Engineering with modifications meeting all setback and open space requirements;
2. The proposed architectural sketches prepared by Ray Campbell, AIA;
3. The location of the site in proximity to NC 16 By-pass, a four-lane divided major thoroughfare;
4. The high-density option improving water quality by capturing stormwater runoff and treating it through State approved Best Management Practices (BMPs); and
5. The proposed request being consistent with adopted land use plans.

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Catawba County Government Center
25 Government Drive | Newton NC 28658 | 828.465.8380

MAKING. LIVING. BETTER.

This decision was affirmed by a vote of ____ - ____ of the Catawba County Board of Commissioners.

Presiding Officer

Date

Ordinance No. 2020-_____

AMENDMENT TO THE CATAWBA COUNTY ZONING MAP

BE IT ORDAINED, BY THE BOARD OF COMMISSIONERS, that the Catawba County Official Zoning Atlas is hereby amended by rezoning the following described property from R-40 Residential to Planned Development-Conditional Zoning District (PD-CD):

20.6 acres identified by Parcel Identification Numbers 368601351353 in the Sherrills Ford Small Area Plan, Highway 16 South Development Plan, and Highway 150 Corridor Planning District, Mountain Creek Township.

PLAN CONSISTENCY STATEMENT:

Pursuant to NCGS 153A-341, the Catawba County Board of Commissioners finds the request to be consistent with:

- a) Map 5, 'Future Land Use Recommendations', found within the Sherrills Ford Small Area Plan, adopted February 17, 2003 which identifies a portion of the property within a recommended regional commercial/mixed use area;
- b) Map 6, "Future Land Use & Economic Opportunity", found within the Highway 16 South Development Plan, adopted December 2010, which identifies the property in an area recommended for mixed use and a transitional area. The mixed-use areas are generally served by higher density residential, commercial and office-institutional uses while the transitional area provides for mixed use development, multi-family, commercial and light industrial uses; and
- c) Map 6, 'Future Land Use & Economic Opportunity', within the Highway 150 Corridor Plan, adopted on September 8, 2014, which recommends uses including mixed-use, commercial and/or multi-family.

The board finds the request reasonable for rezoning and in the public's interest based upon:

- 1. The conceptual site plan prepared by Shabeldeen Engineering with modifications meeting all setback and open space requirements;
- 2. The proposed architectural sketches prepared by Ray Campbell, AIA;
- 3. The location of the site in proximity to NC 16 By-pass, a four-lane divided major thoroughfare;
- 4. The high-density option improving water quality by capturing stormwater runoff and treating it through State approved Best Management Practices (BMPs); and

5. The proposed request being consistent with adopted land use plans.

This, the 16th day of March 2020.

C. Randall Isenhower, Chair

APPOINTMENTS

BARBARA (Upcoming) Catawba County Planning Board

12/31/19 Darrin Reid

Eligible for a 1st term

4-year term

Vice-Chair Beatty recommends the reappointment of Darrin Reid for a first full term on the Catawba County Planning Board. This term will expire December 31, 2023.

BARBARA (Due) Nursing and Rest Home Advisory Board

Vice-Chair Beatty recommends the appointment of Tanya Reid for a first term on the Nursing and Rest Home Advisory Board. This term will expire March 16, 2021.

DAN (Due) Dangerous Dog Appellate Board

2/2/20 Butch Williams

Eligible for a 4th term

3-year term

Commissioner Hunsucker recommends the reappointment of Butch Williams for a fourth term on the Dangerous Dog Appellate Board. This term will expire February 2, 2023.

MEMORANDUM

TO: Catawba County Board of Commissioners
FROM: Finance and Personnel Subcommittee
DATE: March 16, 2020
SUBJECT: Appropriation of Insurance Settlement

Request:

The Finance and Personnel Subcommittee recommends the Board of Commissioners approves appropriation of \$129,998 in revenue from an insurance settlement for the replacement of an ambulance that was totaled in a motor vehicle collision.

Background:

EMS Unit 27-710 (2017 Ford E-450 Type 3 Wheeled Coach Ambulance with 110,440 miles) was involved in a motor vehicle collision on January 13, 2020. The insurance company has determined the vehicle is a total loss and issued a settlement in the amount of \$129,998.50.

Although the vehicle would not be due for replacement for two to three years based on the current mileage, the County needs to replace the totaled vehicle now as it is inoperable. The proposed replacement vehicle is a 2020 Chevrolet GM-4500 Type 3 Wheeled Coach Ambulance at a cost of \$230,000. The replacement vehicle will be purchased through the Houston-Galveston Area Council Cooperative Purchasing Program and is consistent with recent ambulance purchases and comes with the recommendation of the Fleet Management Division. The remaining funds needed to purchase this vehicle are within the department's current operating budget.

Recommendation:

The Finance and Personnel Subcommittee recommends the Board of Commissioners approves appropriation of \$129,998 in revenue from an insurance settlement for the replacement of an ambulance that was totaled in a motor vehicle collision.

Supplemental Appropriation

110-260150-680800	\$129,998
Insurance Settlements	
110-260150-680800	\$129,998
Motor Vehicles	

MEMORANDUM

TO: Catawba County Board of Commissioners

FROM: Policy and Public Works Subcommittee

DATE: March 16, 2020

SUBJECT: Donation of Surplus Equipment to Catawba Valley Community College and Bandys Fire Department

REQUEST

The Policy and Public Works Subcommittee recommends to the Board of Commissioners approval of the donation of the following equipment, after the Board declares the equipment surplus:

- a. A 1989 Cascade Breathing Air System to Catawba Valley Community College; and
- b. A 1989 Cascade Air Trailer to Bandys Fire Department.

Staff also requests the Purchasing Manager be authorized to conduct the transfer of property and publication of notice summarizing the contents of this resolution.

BACKGROUND

North Carolina General Statute §160A-279 authorizes a governmental unit to convey personal property to nonprofit organizations, with or without monetary consideration, if conveyed to an entity carrying out a public purpose. The statute does require action by the governing body, including the governing board's adoption of a resolution authorizing the conveyance of the property and a ten-day public notice.

The County's Emergency Services department purchased a Cascade Breathing Air System and Trailer in 1989 to allow for remote filling of self-contained breathing apparatus worn by firefighters. Since that time, technology has advanced and the system is no longer needed by the County for that purpose.

In support of its Health and Public Services Innovation Center, CVCC requests donation of the surplus Cascade Breathing Air System. If the request is approved, CVCC will utilize this equipment in its Fire Academy for training purposes.

Bandys Fire Department has requested donation of the surplus Cascade Air Trailer that was used to haul the above-referenced Cascade Breathing System. If the request is approved, Bandys Fire Department will utilize the enclosed trailer as an emergency support trailer. Their plan is to add shelving, a generator and pole lights to the trailer and stock with traffic control items and hazmat supplies for use in support of extended event traffic control and hazmat operations.

ANALYSIS/ALTERNATIVES

An alternative is to sell the equipment on GovDeals, with total estimated revenues to the County of \$700.00. The 1989 Cascade Breathing Air System has little to no monetary value based on an online internet search for comparable equipment. The 1989 Cascade Air Trailer has an estimated value of \$700.00, based on GovDeals selling points for enclosed trailers of similar age and condition.

RECOMMENDATION

The Policy and Public Works Subcommittee recommends to the Board of Commissioners approval of the donation of the following equipment after the Board declares the equipment surplus:

- a. A 1989 Cascade Breathing Air System to Catawba Valley Community College; and
- b. A 1989 Cascade Air Trailer to Bandy's Fire Department.

In addition, it is requested that the Purchasing Manager be authorized to conduct the transfer of property and publication of notice summarizing the contents of this resolution.

**RESOLUTION No. 2020-
DECLARATION OF SURPLUS PROPERTY AND DONATION TO CATAWBA VALLEY
COMMUNITY COLLEGE AND BANDY'S FIRE DEPARTMENT**

WHEREAS, Catawba County owns a 1989 Cascade Breathing Air System and Cascade Air Trailer no longer needed for any governmental use by Catawba County; and

WHEREAS, N.C.G.S. § 160A-279 authorizes a county to convey personal property to a nonprofit organization, with or without consideration, if conveyed to an entity carrying out a public purpose; and

WHEREAS, pursuant to N.C.G.S. § 160A-279 1989 Cascade Breathing Air System shall be donated to Catawba Valley Community College; and

WHEREAS, pursuant to N.C.G.S. § 160A-279 1989 Cascade Air Trailer shall be donated to Bandys Fire Department.

THEREFORE, the Catawba County Board of Commissioners resolves that:

1. A 1989 Cascade Breathing Air System is declared surplus property and the property will be donated to Catawba Valley Community College without monetary consideration.
2. A 1989 Cascade Air Trailer is declared surplus property and the property will be donated to Bandys Fire Department without monetary consideration.
3. The Purchasing Manager shall be authorized to conduct the transfer of property and shall publish a notice summarizing the contents of this resolution and the property shall be conveyed any time after ten days after the Notice of Publication.

This the 16th day of March, 2019.

C. Randall Isenhower, Chair
Catawba County Board of Commissioners

MEMORANDUM

TO: Catawba County Board of Commissioners

FROM: Finance and Personnel Subcommittee

DATE: March 16, 2020

RE: Proposed changes to the Catawba County Personnel Code

REQUEST

The Finance and Personnel Subcommittee recommends to the Board of Commissioners the approval of revisions to the Catawba County Personnel Code, effective March 17, 2020.

BACKGROUND

The County's Personnel Code was originally codified in 1995; the most recent codification was in 2003, when the Personnel Code was reduced from 50 chapters to 44 chapters, with the last comprehensive review of the Personnel Code completed in 2017.

The majority of the proposed revisions are minor and reflect recent changes in the local policies for Social Services and Public Health employees subject to the State Human Resources Act. While making these revisions, staff thought it prudent to also update other sections of the Personnel Code with clarifications to existing wording to enhance understanding and reflect actual practice. There is also a proposed revision that relates to awarding vacation to an employee as part of an established recognition program, which supports the County's recruitment and retention objectives and provides another avenue for expressing appreciation for strong performance.

A summary of the proposed changes is below. To assist your review, the substantial revision is noted in italics, and relevant page numbers in the Personnel Code are included for easy reference.

Article I. In General

- Updated definitions to reflect recent changes to State Human Resources Act.
- Clarified and made definitions uniform.
- See pages 2-4.

Article II. Equal Employment Opportunity Policy

- Updated to reflect current practice.
- See page 8.

Article IV. Wage and Salary Administration

- Updated to reflect current practice.
- See pages 13-14.

Article V. Employment Compensation and Performance

- Updated to reflect recent changes to State Human Resources Act.
- Removed redundancies where the same information was located in two sections of the Personnel Code.
- Updated to reflect current practice.
- See pages 17-20, and 25-35.

Article VI. Employee Benefits and Services

- Updated to reflect current practice.
- Updated to reflect recent changes to State Human Resources Act.
- *Allow the County Manager to award up to 3 days of annual leave to an employee as part of an established County-wide recognition program.*
- See pages 37-40.

These changes will bring our Personnel Code into compliance with the local government policies recently updated for employees' subject to the State Human Resources Act. In addition, these changes will clarify sections where we routinely receive questions and/or to better reflect current practices and provide a new tool for employee engagement and recognition.

RECOMMENDATION

The Finance and Personnel Subcommittee recommends to the Board of Commissioners the approval of revisions to the Catawba County Personnel Code, effective March 17, 2020.

The revised Catawba County Personnel Code is attached.

Attachment

Catawba County Personnel Code

Editor's note— Ord. No. 2012-08, adopted April 16, 2012, deleted the former Ch. 28, Art. I, §§ 28-1—28-6, Art. II, §§ 28-36—28-40, Art. III, §§ 28-66—28-71, Art. IV, §§ 28-106—28-118, Art. V, §§ 28-146—28-170, Art. VI, §§ 28-196—28-218, Art. VII, §§ 28-244—28-248, Art. VIII, §§ 28-275, 28-276, Art. IX, §§ 28-303—28-309, Art. X, §§ 28-331—28-336, Art. XI, §§ 28-366—28-371, Art. XII, §§ 28-401—28-405, and enacted a new Ch. 28 as set out herein. The former Ch. 28 pertained to personnel and derived from the Code of 1995, §§ 250.02—250.06, §§ 276.02—276.05; Ord. No. 2003-19, 10-6-2003; Ord. No. 2003-20, 10-20-2003; Ord. No. 2005-02, 1-18-2005; Ord. No. 2005-04, 3-21-2005; Ord. No. 2006-10, 8-21-2006; Ord. No. 2007-18, 10-1-2007; Ord. No. 2008-05, 4-21-2008; Ord. No. 2008-13, 10-6-2008; Ord. No. 2009-04, 4-6-2009; Ord. No. 2009-11, 11-2-2009; Ord. No. 2010-06, 9-7-2010; Ord. No. 2011-01, adopted 2-21-2011.

Cross reference— Administration, ch. 2.

State Law reference— Local personnel system may be established, G.S. § 126-11; county board may adopt and provide for rules and regulations concerning employment and personnel, G.S. § 153A-94; compensation, pay schedule, expense allowances set by board, G.S. § 153A-92; county employee political activity, G.S. § 153A-99.

ARTICLE I. - IN GENERAL

Sec. 28-1. - Definitions.

The following words, terms and phrases, when used in articles I through XII of this chapter shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

Adverse action means an involuntary demotion, reduction in pay, a suspension without pay, reduction in force, or a dismissal.

Allocation means the approval of a position by the appropriate authority based upon the needs of the county.

Anniversary date means an employee's original date of uninterrupted employment with the county in a permanent position.

Annual increment means a salary increase as determined by the applicable salary plan and the county's annual budget.

Applicant means one who applies for a vacant position by completing and submitting an application for employment regardless of current employment status, (e.g., a current employee becomes an applicant when an application for another position is submitted).

Appointing authority means any board or official with the legal authority to make hiring decisions.

Board of commissioners means the local government unit charged with the legislative affairs of the county.

Class means a position or group of positions having similar duties and responsibilities requiring similar qualifications, which can be properly designated by one job title indicative of the work performed and which have the same salary range and grade.

Classification plan means a systematic plan of ranking groups of classes based on internal comparisons and market surveys of relative duties and responsibilities.

Close relationship means a mutually acceptable relationship, including dating, living together as man and wife, cohabitation, or other personal relationship between employees.

County manager means the county manager, which is the highest level of supervision and highest administrative official of county government and who is appointed by the board of commissioners.

Demotion, involuntary means the reassignment of an employee to a position or a classification having a lower salary grade than the position or the classification from which the reassignment is made due to performance or conduct problems.

Demotion, voluntary means when an employee requests a move to a position assigned a lower grade, and the move is mutually agreed upon between the employee and the county.

Director or department head means the highest level of supervision or top administrative official of a department of county government.

Downgrade means a classification change that results in a lower grade being assigned to a position based on duties, responsibilities, reorganization, or market surveys.

Exempt compensatory time means hour-for-hour time earned by an exempt employee for hours worked in excess of a specified threshold within an established work period.

Flexible promotion means a temporary assignment made to a current employee which is a promotion or a lead worker assignment. The assignment is made with the understanding (that) up to six months from the date of assignment, if the change is not in the best interest of the employee or the County, then the employee may return to the former classification.

FLSA (Fair Labor Standards Act) means the federal Fair Labor Standards Act, which addresses the exempt and nonexempt status of employees and rules of compensatory time and/or overtime for hours worked in excess of a specified threshold by nonexempt employees.

FLSA overtime means compensatory time earned by a non-exempt employee at a time-and-a-half rate for each overtime hour worked in excess of the standard seven-day 40-hour work week. Overtime threshold for law enforcement personnel and detention officers is 86 hours in a two-week period.

FLSA straight time means compensatory time earned by a non-exempt employee at an hour-for-hour rate for each hour worked over the regular schedule up to 40 hours.

Full-time employee means an employee hired into a benefited budgeted position and who is regularly scheduled to work on a year-round basis at least 40 hours per week.

Full-time equivalent (FTE) means the number of hours worked per annum in relationship to a full-time position.

Grievance procedure means the procedure whereby disputes or employee concerns regarding disciplinary actions, performance evaluations and reductions in force may be fairly and consistently addressed.

Harassment means any unwelcome comment or treatment made because of age, disability, genetic information, national origin, pregnancy, race/color, religion, or sex that creates a hostile work environment or circumstance. This term includes sexual harassment.

Hiring rate means the amount of compensation paid to an employee when hired.

Hostile work environment means an environment which a reasonable person would find hostile, intimidating or abusive and that the particular person who is the object of the harassment perceives to be hostile or abusive. Hostile work environment is determined by looking at several circumstances, including the frequency of the alleged harassing conduct, its severity, whether it is physically threatening or humiliating, and how it interferes with an employee's work performance or working conditions.

Hourly employee means an employee who is hired to work on an hourly basis and who serves at the will of the department head. An hourly employee has only the benefits conferred by federal and state law, except where the county has exclusive jurisdiction.

Immediate family means wife, husband, mother, father, brother, sister, son, daughter, ~~mother-in-law, father-in-law, son-in-law, daughter-in-law,~~ grandmother, grandfather, grandson, and granddaughter, ~~stepmother, stepfather, stepbrother, stepsister,~~ Also included are step-, half-, in-law relationships and ~~or~~ persons living together in a close personal relationship, or as otherwise approved by the department head.

Merit principle means a systematic and uniform method of personnel administration based on equal employment opportunity principles.

Part-time employee means an employee who is hired into a benefited budgeted position and who is regularly scheduled to work between 20 and less than 40 hours per week.

Performance evaluation system means the system utilized to review an employee's performance.

Permanent employee means an employee, except those employed by the sheriff and the register of deeds, who has satisfactorily completed a probationary period and has been approved for permanent status by his or her department head. If the employee hired is designated a trainee or is assigned to a "work against" position, the employee shall also satisfy the minimum education and work experience requirements of the position before attaining permanent status. Permanent status is waived when an employee who has reached permanent status is transferred, promoted or demoted to a position for which he must be a trainee.

Permanent position means a benefited position that has been approved by the board of county commissioners and which has recurring duties and responsibilities of continuing duration. All rights and privileges of employment as set forth in this chapter attach to such position unless the section specifies otherwise. A permanent position may be established on a full-time or part-time basis.

Position means a group of duties and responsibilities assigned to a department based upon the needs of the county which may be performed by one or more employees normally not to exceed the full-time equivalent (FTE) of the position.

Position classification plan means a plan approved by the board of commissioners that assigns classes or positions to the appropriate pay grade.

Prior service credit means a system for determination for benefits based on equivalent prior service to the county, or for employment based on service to other organizations.

Probationary employee means an individual appointed to a permanent position who has served less than nine months in the position, or who has otherwise not completed specified prerequisites for attaining permanent status. This may be based on initial hire, promotion, or transfer into another position.

Promotion means ~~an advancement from one position to another with a higher salary grade. the reassignment of an employee to a position or classification in the county having a higher salary grade than the position from which the reassignment is made.~~

Quid pro quo harassment consists of unwelcome sexual advances, requests for sexual favors, or other verbal or physical conduct when:

- (1) Submission to such conduct is made either explicitly or implicitly a term or condition of an individual's employment; or
- (2) Submission to or rejection of such conduct by an individual is used as the basis for employment decisions affecting such individual.

Reassignment means an intradepartmental change of duty assignment within the same grade and based upon needs of the department at the discretion of the department head.

Reclassification means a change in a position from one class to another based on changes in the complexity, responsibility, and skill required to perform the essential functions of the position.

Reduction in force means the abolishment of a position based on the needs of the organization, workload, or availability of funding.

Reorganization means, due to changes in the organizational needs of a department, the duties, responsibilities or requirements of a position may be reclassified or reassigned, and/or a position may be abolished in full or in part, or created according to county policy.

Retaliation means any form of adverse treatment that occurs because of reaction to a lawful and protected action by an employee.

Salary grade means all positions that are sufficiently comparable to warrant one range of pay rates.

Salary plan means the classification plan coupled with the assigned salary ranges for each classification.

Salary plan revision means the uniform raising or lowering of salary ranges within the salary plan.

Salary range means the salary assigned to each grade of the salary plan, including trainee, minimum, and maximum annual salaries.

Salary schedule means a listing by grade of all the approved salary ranges authorized by the board of commissioners for various positions of the county.

Sexual harassment means unwelcome sexual advances, requests for sexual favors and other verbal or physical conduct of a sexual nature when such conduct is made a term or condition of an individual's employment or a rejection of such conduct by an employee is used as a basis for future employment decisions affecting such individual or when such conduct interferes with an individual's work performance or creates an intimidating, hostile or offensive working environment for an employee or group of employees.

Temporary employee means an individual appointed to serve in a position for a predetermined duration.

Temporary position means a position for which the duties and responsibilities are required based upon the needs of the county for a specified period of time.

Time-limited position means a position, which may or may not be permanent, approved for a specified period of time, with a defined ending date.

Trainee means an employee who does not meet minimum education or experience requirements for a position but can within a specified period meet the minimum requirements.

- (b) In order to reach these goals, the ~~following policies are reiterated and/or established:~~
- ~~(1) The human resources department shall maintain records and statistical information in support of the equal employment opportunity policy to monitor the program.~~
- ~~(2) Disability information shall be used when available. This information, as well as age and race and/or national origin, may not be required of applicants or employees.~~
- (c) The human resources director shall annually prepare an equal employment opportunity report of employees for the county manager.

(Ord. No. 2012-08, 4-16-2012; Ord. No. 2017-03, 2-6-2017)

Sec. 28-39. - Policy dissemination.

- (a) *Notice.* Each employee and citizen shall be informed of the county's equal employment opportunity policy and management's commitment to that policy through the following means:
- (1) *Internal.*
- a. The equal employment opportunity policy statement shall be posted in the human resources department and on the human resources job application website. ~~on bulletin boards in all county buildings and in the human resources department.~~
- b. The equal employment opportunity policy statement shall be discussed as part of the employee orientation and applicable training programs.
- (2) *External.*
- a. Employment advertisements shall be communicated to the local news media, employment training institutions, community and minority leaders, minority universities or other recruitment sources that the human resources director deems appropriate.
- b. All employment ~~advertisements and~~ correspondence shall contain the statement that the county is an "equal opportunity employer."
- (b) *Monitoring.* A review of current employment practices is essential to identify barriers to equal employment opportunity. The human resources director shall continually monitor the employment process and adjust procedures to ensure that barriers do not exist. The following aspects of the personnel system shall be specifically addressed:
- (1) *Recruitment.*
- a. Each department shall maintain a coordinated recruitment process with the human resources department.
- b. Pre-employment policies and procedures shall be based on essential functions of the position.
- c. Vacancies which shall be filled from within the county work force shall be posted via e-mail, intranet, or posted in areas known to employees. All vacancies for which outside applicants are considered shall be listed with the local NCWorks career center.
- d. Job announcements shall be readable, realistic, and accurate in describing minimum requirements for the job, job title, salary, and application process.
- (2) *Selection and placement.*

- (b) The scheduled payroll is every other Friday; if the scheduled payday is a holiday, employees shall be paid the last working day prior to the holiday.

(Ord. No. 2012-08, 4-16-2012; Ord. No. 2017-03, 2-6-2017)

Sec. 28-112. - Salary adjustments.

The human resources director shall be responsible for implementing all salary adjustments for county employees. Employees shall be advised of all salary changes. Salary adjustments may occur as a result of the following:

- (1) *Cost-of-living increase.* The board of commissioners has the authority to grant all employees a cost-of-living increase each fiscal year.
- (2) *Annual increment.* An annual increment may be funded in the annual budget and, if awarded, will be based on the annual performance review. Annual increments are effective on the first day of the month following the anniversary date. All documentation must be received before the payroll deadline date of the month in which the annual increment is due. When an employee's annual salary is at or near the maximum of the pay grade, the employee shall receive the portion of the annual increment that exceeds the maximum pay of the pay grade as a one-time lump sum payment.
- (3) *Unacceptable performance rating.* ~~An employee whose overall performance is rated below needs improvement shall receive a five percent decrease in salary until such time as the performance is rated expected or above.~~ When an employee receives an unacceptable rating in any performance factor, the employee will not be eligible for an annual increment.
- (4) *Demotion.* An employee shall receive a decrease in salary due to a demotion, either voluntary or involuntary, unless the department head and human resources director agree such a reduction would not be in the best interest of the organization.
- (5) *Promotion.* The salary of an employee promoted to a vacant position shall be adjusted within the range, provided the employee meets minimum requirements of the position.
- (6) *Negotiated increases.* Other salary increases may be granted from time to time with the approval of the county manager. The county manager may increase the annual salary of an employee when the employee's position is known to be one that is hard to fill or the market rate exceeds the current rate of pay. The salary increase may not exceed the maximum of the salary range.
- (7) *Reclassification.* When a position is reclassified to a higher grade, the county manager has the discretion to adjust the salary of the employee in that position upward, provided that the adjusted salary does not exceed the maximum of the new salary range, or to leave the salary unchanged except when the salary is below the minimum in which case the salary shall be brought up to the minimum of the new classification. When a position is reclassified to a lower grade, the county manager has the discretion to reduce the salary of the employee in that position to any salary within the range for the new grade or leave the salary unchanged.
- (8) *Trainee/work against to full class.* When a trainee/work against meets the minimum requirements for the position (full class), the salary shall be adjusted upward to the minimum of the position's salary range unless otherwise negotiated at the time of hire.

- (9) *Transfer.* The salary of an employee transferred to a vacant position may be adjusted within the range as negotiated between employer and employee.
- (10) *Effective date.* Salary adjustments shall generally be effective on the ~~date of the actual change~~first day of the pay period following the actual change. Annual increment increases shall be effective the first day of the month after the anniversary month.

(Ord. No. 2012-08, 4-16-2012; Ord. No. 2017-03, 2-6-2017)

Sec. 28-113. - Salary at separation.

The final scheduled payroll check for a county employee shall be paid two weeks in arrears. The final payment received by the employee shall include annual leave as allowed under the provisions of the personnel code, floating holiday time, and overtime amounts due, less any pay previously advanced, and shall be paid in the payroll which occurs two weeks following the final regular payroll. An employee who separates employment with the county shall receive a reduction in final pay if there is a negative balance in sick leave, floating holiday time or annual leave.

(Ord. No. 2012-08, 4-16-2012; Ord. No. 2017-03, 2-6-2017)

Sec. 28-114. - Deductions from salary.

Deductions which are required by law shall be deducted from employees' pay and shall include the following:

- (1) Federal income tax.
- (2) State income tax.
- (3) Social Security.
- (4) Local government employees' retirement system, or law enforcement officers' benefit and retirement fund.

Other deductions which may be taken include United Way contributions, pay advance repayment, optional retirement plan contributions, insurance benefit payments and other voluntary deductions approved by the county.

(Ord. No. 2012-08, 4-16-2012; Ord. No. 2017-03, 2-6-2017)

Sec. 28-115. - Overtime policy.

The county abides by all applicable sections of the Fair Labor Standards Act, as amended. Further details are provided in sections 28-156 through 28-161 of this chapter and through the human resources department.

(Ord. No. 2012-08, 4-16-2012; Ord. No. 2017-03, 2-6-2017)

Sec. 28-116. - Leave without pay.

information. Records shall be maintained in accordance with the county management records retention and disposition schedule.

- (b) *Department head's responsibilities.* Each department head shall be responsible for advising the human resources director of anticipated or current vacancies in authorized budgeted positions for the department.
- (c) *External advertisement.* Vacant positions to be filled shall be publicized by human resources through methods as determined appropriate for the position in order to permit an open opportunity for all interested employees and applicants to apply. Vacancies shall have an application period of not less than seven calendar days.
- (d) *Internal advertisement.* The department head may determine that a specific vacancy has qualified internal candidates, and the vacancy shall be advertised by human resources internally for a period of not less than seven calendar days at least five business days and shall be posted throughout the county government organization. If a suitable candidate is not found within the organization, then the position shall be advertised externally.
- (e) *Qualifications to be considered.* Applicants shall be considered on the basis of their qualifications and suitability for the position, including, but not limited to, fitness for duty; relative ability, knowledge and skills; educational background; and any special licenses or certifications which may be required. All applicants considered for employment or promotion shall meet the qualification standards established by the position description to which appointment is being considered. All applications must be made through the human resources department. All candidates for employment must hold at least a high school diploma or GED.
- (f) *Selection process.* Departments shall develop, use, and document, on a consistent basis, a selection process approved by the human resources director that best suits the county's needs in filling positions within each agency or department, and which explains the reason for selection decisions. All selection methods developed and utilized by the department head shall be based on job requirements. The selection of applicants shall be based upon a relative consideration of their qualifications for the position to be filled. Advantage shall be given to applicants determined to be best qualified. All hiring decisions must be reasonably documented to verify the basis of the selection.
- (g) *"Trainee" appointments.* Consideration shall be given to "trainee" appointments when there is an absence of qualified applicants from which to make a selection. In this instance, if the deficiencies may be eliminated through orientation and on-the-job training, the employee is designated as a trainee.

When qualified applicants are unavailable and there is no trainee provision for the vacant classification, an appointment may be made below the level of the regular classification in a "work-against" appointment, allowing the appointee an opportunity to gain the qualifications needed for full class through on-the-job experience. The appointee must meet the minimum education and experience standard of the class to which the appointee was initially appointed. A work-against appointment may not be made when applicants are available who meet the education, experience and other conditions of employment requirements for the full class of the position in question.

- (h) *Notification.* The applicant deemed most qualified shall be notified of the selection and a conditional offer of employment as established in section 28-153 shall be initiated by the department head. The documentation of offer and acceptance shall be forwarded to the human

resources department where it shall be placed in the official personnel file. Written notice of non-selection will be provided to all unsuccessful candidates in the most qualified pool.

(Ord. No. 2012-08, 4-16-2012; Ord. No. 2017-03, 2-6-2017)

Sec. 28-149. - Eligibility for employment.

- (a) *Constitutional guarantees.* No county employee shall be required to belong to any particular political party as a condition of employment; nor shall age, disability, genetic information, national origin, pregnancy, race/color, religion, or sex be used as a qualifying standard for employment.
- (b) *Citizenship and alien registration.* All county employees shall be citizens of the United States or legally eligible for employment in the United States.
- (c) *Employment of relatives or persons involved in close personal relationships.* The employment of relatives within the same department or unit/section of a department at the same time is to be avoided unless significant recruitment difficulties exist. If it is necessary for relatives to be considered for employment the following shall apply:
 - (1) Two members of an immediate family or two persons living together in a close relationship shall not be employed within the same department or unit/section of a department if such employment shall result in one supervising the other, or where one member occupies a position which has influence over the other's employment, promotion, salary administration or other related management or personnel considerations. Exceptions shall be made where the nature of the position requires a marital couple.
 - (2) It is not the intent or purpose of subsection (c) of this section to limit the opportunities of any employee who is closely related to another, but to prevent persons with close personal relationships from having a supervisory relationship, influence over the employment considerations, or authority over the other.
 - (3) If two individuals are already employed and then marry, the following shall apply:
 - a. Where a transfer, promotion, demotion, or other personnel transactions create a conflicting situation, it is incumbent upon the department head, in consultation with the human resources director, to rectify such a situation within 30 days, preferably through transfer. This 30-day limitation may be waived by the county manager, provided the department head demonstrates good cause in the request for such a waiver.
 - b. Termination of an employee under these conditions should be avoided if at all possible. Exceptions shall be made where the nature of the position requires a marital couple.
- (d) *Sheriff and register of deeds.* As referenced in G.S. 153A-103, the board of commissioners must approve the appointment of a relative of the sheriff or register of deeds who is related by blood or marriage of nearer kinship than first cousin or of a person who has been convicted of moral turpitude. Approval of the board of commissioners is not required for the reappointment or continued appointment of a near relative of a sheriff or register of deeds who was not related to the appointing officer at the time of initial appointment.
- (e) *Minimum age.* The minimum employment age is 18 years of age. Law enforcement officers must be at least 21 years of age.

- (f) *Residency.* Department heads are required to reside within the county limits. An applicant for a department head position or an employee promoted to a department head position shall be required to move into the county limits within a reasonable period of time. The county manager is authorized to waive this requirement for hard-to-fill positions or for employees promoted to department head positions where the ability to deliver needed service is not compromised.

(Ord. No. 2012-08, 4-16-2012; Ord. No. 2017-03, 2-6-2017)

Sec. 28-150. - Appointment of department directors and heads.

The county manager shall make all appointments of department directors or heads under his direction, except those elected or appointed by the board of commissioners or other boards.

(Ord. No. 2012-08, 4-16-2012; Ord. No. 2017-03, 2-6-2017)

Sec. 28-151. - Transfers and reassignments.

If a vacancy occurs and an employee wishes to be considered for transfer to the vacant position, the employee shall submit an application to the human resources department during the recruitment period for the position. All normal conditions of recruitment shall apply. However, if the employee seeking the transfer is subject to a reduction-in-force, at the discretion of the department head, an application may not be required. ~~Employees shall be required by the department head to serve a six-month probationary period when transferring to a new position. This probationary period may be extended for an additional three months at the discretion of the department head. If the employee is on probation from the initial hire date, and transferring from one department to another, the probationary period may be extended.~~

Department heads have the authority to effect lateral reassignments within their department in lieu of recruiting for the vacant position.

(Ord. No. 2012-08, 4-16-2012; Ord. No. 2017-03, 2-6-2017)

Sec. 28-152. - Flexible promotions.

The county wants to create every opportunity to make promotional opportunities available to current employees. However, the county recognizes there may be situations where the employee or the county may decide the promotion was not in the best interest of the employee and/or the organization.

Flexible promotions shall adhere to all established recruitment policies and shall allow the following:

- (1) Flexible promotions/lead worker assignments shall include a six-month evaluation time, with an additional three-month extension available at the discretion of the department head, to allow both the employee and the supervisor to determine if the assignment is in the best interest of the employee and/or the organization.
- (2) Departments must be able to accommodate these changes within their department when flexible promotions/lead worker assignments are determined not to work in the best interest of the employee and/or the organization.

(Ord. No. 2012-08, 4-16-2012; Ord. No. 2017-03, 2-6-2017)

Sec. 28-153. - Conditional offer of employment.

In order to protect citizens of the county and their properties, the procedures in this subsection are established on applicants for all positions in county government.

- (1) The human resources director shall conduct a criminal background investigation of any final candidate for a county government position, and it shall be a precondition of employment that an applicant for a position shall provide all necessary personal identification, including Social Security number and driver's license, if available, so that a thorough search may be made of local, state and/or national criminal records to determine if the applicant has a history of criminal convictions.
- (2) An evaluation of any crime for purposes of employment shall take into account the nature and the circumstances of the offense and the timeframe of the offense as they relate to the essential job functions for the position.
- (3) Employment with the county may require that additional tests or investigations be conducted, after-upon making a conditional offer of employment. Such additional tests or investigations are determined by the position being filled, and may include, but are not limited to the following: drivers' license record checks, credit checks, educational degree verification and finger printing.
- (4) All final candidates for county employment shall be required to undergo and pass a pre-employment drug screening. ~~All final candidates for positions subject to department of transportation requirements shall undergo and pass a blood alcohol and drug screening.~~
- (5) Once an applicant is extended a conditional offer of employment, the applicant may be required to undergo an examination for fitness for duty. The appropriate test shall be based on bona fide occupational qualifications. Unsatisfactory results from such testing shall result in the conditional offer of employment being withdrawn.
- (6) The county reserves the right to consider all results and withdraw any offer of conditional employment based on the results obtained.

(Ord. No. 2012-08, 4-16-2012; Ord. No. 2017-03, 2-6-2017)

Sec. 28-154. - Employment categories.

All county employees are hired in one of the following categories:

- (1) *Full-time employees.* An employee hired into a benefited budgeted position and who is regularly scheduled to work on a year-round basis at least 40 hours per week. Such employees are entitled to all rights and benefits as set out in this chapter.
- (2) *Part-time employee .* An employee hired into a benefited, budgeted position and who is regularly scheduled to work between 20 and less than 40 hours per week. Such employees are entitled to all rights and benefits as set out in this chapter.
- (3) *Hourly employee .* An employee hired to work on an hourly basis and who serves at the will of the department head. An hourly employee has only the benefits conferred by federal and state law, except where the county has exclusive jurisdiction.

Such actions may be taken against employees with permanent status, as defined by section 28-1, only for just cause. The degree and type of action taken shall be based upon the sound and considered judgment of appropriate authority. When just cause exists, the only disciplinary actions provided for under this section are as follows:

- a. Written warning;
 - b. Disciplinary suspension without pay;
 - c. Demotion; and
 - d. Dismissal.
- (2) There are two bases for the just cause discipline or dismissal of employees: unsatisfactory job performance, including grossly inefficient job performance; and unacceptable personal conduct.
- a. Unsatisfactory job performance is work-related performance that fails to ~~satisfactorily~~ meet job requirements as specified in the ~~relevant~~ job description, work plan or as directed by the management of the work unit or department.
 - b. Grossly inefficient job performance is a type of unacceptable personal conduct and means ~~occurs when~~ the employee fails to ~~satisfactorily~~ perform job requirements as specified in the job description, work plan, or as directed by the management of the work unit or department and that failure results in: the following:
 1. ~~The creation of the potential for~~ Death or serious harm or the creation of the potential for death or serious harm, injury or damage to a client(s), an employee(s), members of the public or to a person(s) over whom the employee has responsibility; or
 2. ~~The loss of or damage to department~~ or county property or funds that ~~could result~~ in a serious impact on the department and/or work unit.
 - c. Unacceptable personal conduct includes means:
 1. Conduct on or off the job that is related to the employee's job duties and responsibilities for which no reasonable person should expect to receive prior warning;
 2. ~~Job-related~~ Conduct which that constitutes a violation of state or federal law;
 3. Conviction of a felony ~~or an offense involving moral turpitude~~ that is detrimental to or impacts the employee's service to the department or the county;
 4. The willful violation of ~~known or written~~ work rules;
 5. Conduct unbecoming an employee that is detrimental to the department's service;
 6. The abuse of client(s), patient(s), ~~student~~ or a person(s) over whom the employee has charge or to whom the employee has a responsibility, or of an animal owned or in the custody of the department; or
 7. Falsification of an employment application or other employment documentation;
 8. Insubordination which that is the willful failure or refusal to carry out a reasonable order from an authorized supervisor; ~~Insubordination is considered unacceptable~~

~~personal conduct for which any level of discipline, including dismissal, may be imposed without prior warning; or~~

9. Absence from work after all authorized leave credits and benefits have been exhausted; ~~or~~

~~-10. Failure to maintain or obtain credentials or certifications.~~

- d. Either unsatisfactory or grossly inefficient job performance or unacceptable personal conduct constitutes just cause for discipline or dismissal. The categories are not mutually exclusive, as certain actions by employees may fall into both categories, depending upon the facts of each case. No disciplinary action shall be invalid solely because the disciplinary action is labeled incorrectly.
- e. The imposition of any disciplinary action shall comply with the procedural requirements contained in subsection (i) of this section.

- (c) *Dismissal for unsatisfactory performance of duties.* Procedures for dismissal for unsatisfactory performance of duties are as follows:

- (1) Successive disciplinary actions need not all concern the same type of unsatisfactory performance. Disciplinary actions related to personal conduct may be included in the successive system for performance-related dismissal, provided that the employee receives at least the minimum number of disciplinary actions, regardless of the basis of the disciplinary actions, required for dismissal on the basis of inadequate performance.
- (2) In order to be dismissed for a current incident of unsatisfactory job performance, a permanent employee must first receive at least two prior disciplinary actions. First, one or more written warnings, followed by a warning or other disciplinary action that notifies the employee that failure to make the required performance improvements may result in dismissal.

~~-which notify the employee that failure to make the required performance improvements may result in further disciplinary action, up to and including dismissal.~~

- (3) Prior to the decision to dismiss an employee, the department head or designee must conduct a pre-disciplinary conference with the employee in accordance with the procedural requirements of subsection (i) of this section.
- (4) An employee who is dismissed must receive written notice of the specific reasons for the dismissal as well as notice of any applicable appeal rights.
- (5) Time limits for filing a grievance do not start until the employee receives written notice of any applicable appeal rights.

- (d) *Dismissal for grossly inefficient job performance.* Procedures for dismissal for grossly inefficient job performance are as follows:

- (1) Dismissal on the basis of grossly inefficient job performance is administered in the same manner as for unacceptable personal conduct. Permanent employees may be dismissed on the basis of a current incident of grossly inefficient job performance without any prior disciplinary action.
- (2) Prior to dismissal of an employee with permanent status on the basis of grossly inefficient job performance, there shall be a pre-disciplinary conference between the employee and the

department head or designee. This conference shall be held in accordance with the provisions of subsection (i) of this section pertaining to procedural requirements.

- (3) Dismissals for grossly inefficient job performance require written notification to the employee. Such notification must include specific reasons for the dismissal and notice of the employee's right of appeal.
 - (4) Time limits for filing a grievance do not start until the employee receives written notice of any applicable appeal rights.
- (e) *Dismissal for unacceptable personal conduct*. Procedures for dismissal for personal conduct are as follows:
- (1) Permanent employees may be dismissed for a current incident of unacceptable personal conduct without any prior active disciplinary actions. For unacceptable personal conduct, any level of discipline may be imposed without warning.
~~without prior discipline for a current incident of unacceptable personal conduct.~~
 - (2) Prior to dismissal of an employee with permanent status on the basis of unacceptable personal conduct, there shall be a pre-disciplinary conference between the employee and the department head or designee. This conference shall be held in accordance with subsection (i) of this section.
 - (3) Dismissals for unacceptable personal conduct require written notification to the employee. Such-The written notification ~~must~~ shall include specific reasons for the dismissal and notice of the employee's right of appeal.
 - (4) Time limits for filing a grievance do not start until the employee receives written notice of any applicable appeal rights.
- (f) *Written warning*. Written warnings shall be given in accordance with the following:
- (1) The supervisor shall monitor the performance of work assignments and assure that employees do not engage in unacceptable~~and promote the satisfactory performance of work assignments and acceptable standards of~~ personal conduct. All types of performance-related job inadequacies may constitute unsatisfactory job performance under this section. ~~Unacceptable personal conduct may be work-related or non-work-related conduct and may be intentional or unintentional.~~ When the supervisor determines that disciplinary action is appropriate for unsatisfactory job performance, a written warning is the first type of disciplinary action that an employee shall receive. The supervisor may elect to issue a written warning for grossly inefficient job performance or unacceptable personal conduct. The written warning ~~must~~shall:
 - a. Inform the employee that this is a written warning, and not some other non-disciplinary process such as counseling;
 - b. Inform the employee of the specific issues that are the basis for the warning;
 - c. Tell the employee what specific correctionsimprovements, if applicable, must be made to address these specific issues;
 - d. ~~Inform-Tell~~ the employee the time frame allowed for making the required improvements/corrections. Absent a specified time frame, 60 days is the time frame allowed for correcting unsatisfactory job performance. Immediate correction is required for grossly inefficient job performance or unacceptable personal conduct.

- e. Tell the employee the consequences of failing to ~~timely~~ make the required ~~improvements/corrections~~.
- (2) A written warning must be issued in accordance with the procedural requirements contained in subsection (i) of this section.
- (g) *Disciplinary suspension without pay.* An employee may be suspended without pay for disciplinary purposes for unsatisfactory job performance after the receipt of at least one prior disciplinary action or without any prior warning for causes relating to any ~~instance-form~~ of unacceptable personal conduct or grossly inefficient job performance. The length of a disciplinary suspension without pay for an employee must be for at least one full workweek, but not more than two full workweeks. Prior to placing any employee on disciplinary suspension without pay, the department head or designee shall conduct a pre-disciplinary conference with the employee in accordance with the procedural requirements contained in subsection (i) of this section. An employee who has been suspended without pay must be furnished a statement in writing setting forth the specific acts or omissions that are the reasons for the suspension and the employee's appeal rights.
- (h) *Demotion, involuntary.* The department head has the discretion to retain an employee in a lesser capacity when the employee's performance or conduct is sufficient to satisfy grounds for dismissal, but the employee shows promise of acceptable performance or conduct in a lesser position.
- (1) Any employee may be demoted as a disciplinary measure. Demotion may be made on the basis of either unsatisfactory or grossly inefficient job performance or unacceptable personal conduct as follows:
- a. *Unsatisfactory job performance.* An employee may be demoted for unsatisfactory job performance after the employee has received at least one prior disciplinary action.
 - b. *Grossly inefficient job performance.* An employee may be demoted for grossly inefficient job performance without any prior disciplinary action.
 - c. *Unacceptable personal conduct.* An employee may be demoted for unacceptable personal conduct without any prior disciplinary action.
- (2) An employee who is demoted must receive written notice of the specific reasons for the demotion, as well as notice of any applicable appeal rights.
- (3) An employee shall receive a decrease in salary due to a demotion to a lower salary grade as determined by the department head, subject to review and approval by the human resources director. In no event shall an employee's salary rate be reduced to less than the minimum salary rate for the applicable pay grade.
- (4) Prior to the decision to demote an employee for disciplinary reasons, the department head or designee must conduct a pre-disciplinary conference with the employee in accordance with the procedural requirements contained in subsection (i) of this section.
- (i) *Procedural requirements.* Department heads and/or supervisors shall consult with the human resources director regarding matters where suspension without pay, demotion or dismissal, are considered. The following procedural requirements must be followed when taking disciplinary action under this section:
- (1) *Written warning.* To issue a written warning to an employee, a supervisor must issue the employee a written notice clearly stating it is a written warning detailing the specific issues,

the expectations going forward, establishing time frames if applicable, and other matters referenced in subsection (f) of this section including any applicable appeal rights.

- (2) Prior to suspending an employee without pay, involuntarily demoting an employee or dismissing an employee, the following steps shall be followed:
- a. The department head has the discretion to appoint a designee to act in his or her stead during this procedural process. The person conducting the pre-disciplinary conference must have the authority to decide what, if any, disciplinary action shall be imposed on the employee.
 - b. A departmental supervisor shall schedule a pre-disciplinary conference with the employee. Advance written notice of the pre-disciplinary conference must be given to the employee and shall include the time, location and the issues for which discipline has been recommended. The amount of advance notice shall be as much as is practical under the circumstances.
 - c. Attendance at the conference shall include the employee, the department head or designee, and a representative from human resources as an unbiased consultant. In addition, a second representative from the department may be present at the Department Head's discretion. The purpose of the pre-disciplinary conference is to review the recommendation for discipline with the affected employee and to listen to and consider any information presented by the employee in order to ensure that a decision is sound and not based on misinformation or mistake. Security personnel may be present when, in the discretion of the person conducting the conference, a need for security exists. No attorneys representing either side may attend the conference.
 - d. During the conference, the department head shall review written notice of the recommendation for disciplinary action, including specific reasons for the proposed discipline and a summary of the information supporting that recommendation. The employee shall have an opportunity to respond to the proposed action and to offer information or arguments in support of the employee's position. Every effort shall be made to ensure that the employee has a full opportunity during the conference to set forth any available information in opposition to the recommendation for discipline prior to the end of the conference. This opportunity does not include the option to present witnesses.
 - e. Following the conference, the department head shall review and consider the response of the employee and reach a decision on the proposed recommendation.
 - f. To minimize the risk of disciplinary action upon erroneous information, and to allow time following the conference for the department head to review all necessary information, the decision to discipline should not be communicated to the employee prior to the beginning of the next business day following the conclusion of the pre-disciplinary conference or after the end of the second business day following the completion of the pre-disciplinary conference. This time frame may be extended with the written consent of the employee.
 - g. If the department head's decision is to demote or suspend the employee without pay, written notification of the decision containing the specific reasons for the action and the employee's appeal rights shall be issued to the employee in person or by certified mail, return receipt requested, to the last known address of the employee.

- h. If the department head's decision is to dismiss the employee, a written letter of dismissal containing the specific reasons for dismissal, the effective date of the dismissal and the employee's appeal rights shall be issued to the employee in person or by certified mail, return receipt requested, to the last known address of the employee. A department shall furnish to an employee, as an attachment to the written documentation, a copy of applicable appeal rights.
- i. The effective date of a dismissal shall be determined by the department head. The effective date of the dismissal shall not be earlier than the date of the dismissal letter nor more than 14 calendar days after the notice of dismissal.
- (j) *Time limits for active warnings/disciplinary actions for progressive discipline.* Any disciplinary action is deemed inactive for the purpose of this section if:
 - (1) The supervisor notes in the employee's personnel file that the reason for the disciplinary action has been resolved or corrected; or
 - (2) Eighteen months have passed since the warning or disciplinary action, the employee does not have another active warning or disciplinary action which occurred within the last 18 months and the department has not, prior to the expiration of the 18-month period, issued to the employee written notice, including reasons, of the extension of the period.
- (k) ~~Investigative suspension~~Placement on investigation with pay. Investigation status is used to temporarily remove an employee from work status. Placement on ~~investigative suspension~~investigation suspension with pay does not constitute a disciplinary action as defined in this section and is not appealable.
- ~~(1) Employees subject to the State Human Resources Act. The department~~Management must notify an employee in writing of the reasons for ~~investigative suspension~~investigatory suspension placement not later than the second scheduled workday after the beginning of the ~~suspension~~placement. An ~~investigative suspension~~investigatory suspension placement with pay may last no longer than 30 calendar days without written notice of extension by the department head (or designee). When an extension beyond the 30-day period is required, the department head must advise the employee in writing of the extension, the length of the extension and the specific reasons for the extension. If no action has been taken by a department by the end of the 30-day period and no further extension has been imposed, the department must either take appropriate disciplinary action on the basis of the findings upon investigation or return the employee to active work status. Under no circumstances is it permissible to use placement on investigation status ~~investigative suspension~~ for the purpose of delaying an administrative decision on an employee's work status pending the resolution of a civil or criminal court matter involving the employee. It is permissible to place an employee in investigation status with pay only under the following circumstances: on investigative suspension with pay only to:
 - a. Investigate allegations of performance or conduct deficiencies that would constitute just cause for disciplinary action;
 - b. Provide time within which to schedule and conduct a pre-disciplinary conference; or
 - c. Avoid disruption of the work place or to protect the safety of persons or property.
- ~~(2) Employees not subject to State Human Resources Act. Investigative suspension may be necessary in cases relating to performance of duties or personal conduct. Investigative suspension is intended for use in providing time to investigate, establish facts and to reach a~~

~~decision concerning an employee's actions in those cases where it is determined the employee should not continue work pending a decision.~~

~~The department must notify an employee in writing of the reasons for investigative suspension no later than the second scheduled workday after the beginning of the suspension. An investigative suspension with pay may last no longer than 30 calendar days without written notice of extension by the department head. When an extension beyond the 30-day period is required, the department head must advise the employee in writing of the extension, the length of the extension, and the specific reasons for the extension. If no action has been taken by a department by the end of the 30-day period and no further extension has been imposed, the department must either take appropriate disciplinary action on the basis of the findings upon investigation or return the employee to active work status. Under no circumstances is it permissible to use placement on investigation status for the purpose of delaying an administrative decision. It is permissible to place an employee on investigation status with pay only to:~~

- ~~a. Investigate allegations of performance or conduct deficiencies that would constitute just cause for disciplinary action;~~
- ~~b. Provide time within which to schedule and conduct a pre-disciplinary conference; or~~
- ~~c. Avoid disruption of the workplace or to protect the safety of persons or property.~~

~~Failure of the employee to report back to work when requested or at the expiration date of the investigative suspension shall result in termination of employment effective the date the employee fails to return.~~

- (l) *Credentials.* By statute and rule, some duties assigned to positions may be performed only by persons who are duly licensed, registered or certified as required by relevant authority. All such requirements and restrictions are specified in the statement of essential qualifications or recruitment standards for classifications established by the human resources department or in the position description for the position.
 - (1) Employees in such classifications are responsible for obtaining and maintaining current, valid credentials as required by law or applicable rule. Failure to obtain or maintain the legally required credentials constitutes a basis for immediate dismissal without prior warning, consistent with dismissal for unacceptable personal conduct or grossly inefficient job performance.
 - (2) Falsification of employment credentials or other documentation in connection with securing employment constitutes just cause for disciplinary action. When credential or work history falsification is discovered after employment, disciplinary action shall be administered as follows:
 - a. If an employee was determined to be qualified and was selected for a position based upon falsified work experience, education, registration, licensure, or certification information that was a requirement for the position, the employee must be dismissed in accordance with subsection (i) of this section.
 - b. In all other cases of post-hiring discovery of false or misleading information, disciplinary action shall be taken, but the severity of the disciplinary action shall be at the discretion of the department.

- c. When credential or work history falsification is discovered before employment with a department, the applicant shall be disqualified from consideration for the position in question.

(Ord. No. 2012-08, 4-16-2012; Ord. No. 2017-03, 2-6-2017)

Sec. 28-163. - Performance evaluation.

The supervisor to whom the employee reports for work assignments, schedule or other matters shall annually review the performance of each employee. This annual review should be conducted during the anniversary month of employment. ~~The requirement of annual performance evaluation may be waived by the supervisor if the employee's anniversary date falls within three months of the date of probationary evaluation. Department heads are required to approve any such waiver and provide written verification to the human resources department.~~

The written evaluation of the employee must be received in the human resources department prior to the payroll deadline date of the pay period in which an annual increment would be due. The human resources department shall maintain hard copies and/or electronic records of each employee's performance evaluations. Any salary adjustment based on the performance evaluation (also known as annual increment), shall be effective on the first day of the month following the anniversary month.

Performance of employees who have been transferred, promoted or demoted to a different position during the evaluation year shall be evaluated in collaboration with the previous supervisor to ensure the employee's entire work history is reflected in the annual evaluation. If the position has had job description changes which change duties but not classification, the supervisor shall direct the employee to update his/her job description.

(Ord. No. 2012-08, 4-16-2012; Ord. No. 2017-03, 2-6-2017)

Sec. 28-164. - Delay of performance evaluation, including probation.

Any employee's absence from work due to approved sick leave, leave without pay, workers' compensation, or other authorized leave may result in an extension of the employee's performance evaluation review, so as to allow adequate time for evaluation of performance.

(Ord. No. 2012-08, 4-16-2012; Ord. No. 2017-03, 2-6-2017)

Sec. 28-165. - Probationary period.

- (a) *New hires with the county.* A probationary period of nine months from the date of hire shall be served by all employees in permanent positions in the service of the county except for employees hired as trainees or employees of the sheriff and register of deeds. The supervisor shall be responsible for evaluating the performance of the employee during the probationary period. If a new hire is not meeting expectations, the supervisor is required to hold a performance conference to inform the employee of any unsatisfactory performance. ~~The supervisor shall be responsible for evaluating the performance of the employee during the probationary period and shall complete a performance evaluation prior to the expiration date of the probationary period.~~ The probationary period may be extended for the amount of time the employee is on approved leave with or without pay.

~~The requirement of annual performance evaluation may be waived by the supervisor, with approval of the department head, if the employee's anniversary date falls within three months of the date of probationary evaluation.~~

- (b) *Transfers.* When a permanent employee is transferred, promoted, or demoted from one department of the county to another, a probationary period of six months, which may be extended an additional three months at the discretion of the department head, shall be imposed. In cases where a new probationary period is imposed, this must be communicated in the hire letter.
- (c) *Trainees.* Trainees are considered to be on probation until they satisfy the requirements established in their appointment letter.

(Ord. No. 2012-08, 4-16-2012; Ord. No. 2017-03, 2-6-2017)

Sec. 28-166. - Permanent status.

Permanent status shall be granted to all fully qualified and work against employees in officially budgeted permanent positions after satisfactory completion of the nine-month probationary period except for employees of the sheriff and register of deeds who serve at the pleasure of the respective elected official. Trainee employees shall be granted permanent status at the end of nine months' probation or the trainee period, whichever is longer. Should an employee with permanent status be promoted, transferred or demoted to a position for which he would be a trainee, permanent status is waived until such time as the employee meets the required minimum education and skills required for the new position satisfying the trainee requirement.

(Ord. No. 2012-08, 4-16-2012; Ord. No. 2017-03, 2-6-2017)

Sec. 28-167. - Reduction in force.

- (a) If a reduction in force becomes necessary for the county, either for lack of funds, revenues or lack of available work, the following procedures shall be followed:
 - (1) Consideration of organizational needs of the county and the affected department.
 - (2) A determination shall be made about which position the department can best do without.
 - (3) If there is more than one position in a department that could be abolished, the value of an individual's performance to the department shall be considered.
 - (4) All other considerations set forth herein being equal, length of service shall be considered, but shall not be the controlling consideration.
 - (5) No permanent employee shall be separated while there are hourly, temporary or probationary employees serving in the same class within the same department, unless the permanent employee is not willing to transfer or accept reassignment, or unless the permanent employee does not have the knowledge or skills required to perform the work of the alternate position within the same class within a reasonable period of orientation or training such that would be given to a new employee.
 - (6) Employees shall be given at least three weeks' written notice of a reduction in force.
 - (7) A permanent employee who is separated due to a reduction in force shall have the right to appeal in accordance with the grievance procedure, to ensure that reduction-in-force

procedures were followed. Permanent employees under the department of social services and public health shall follow the grievance procedures set forth by the office of state human resources.

- (b) Reduction in force criteria must be approved by the county manager before implementing the reduction in force.

(Ord. No. 2012-08, 4-16-2012; Ord. No. 2017-03, 2-6-2017)

Sec. 28-168. - Demotion.

The county recognizes two types of demotion—voluntary and involuntary.

A demotion is a change in job responsibility to a position in a lower salary grade. A department head may demote an employee under the following conditions:

- (1) *Voluntary.* When the employee and the employer agree that an employee is better suited to a lesser position, an assignment to such a position may be made without an application process; and
- (2) *Involuntary.* When an employee's performance or conduct is sufficient to satisfy grounds for dismissal, a department head may consider demotion in lieu of dismissal.

(Ord. No. 2012-08, 4-16-2012; Ord. No. 2017-03, 2-6-2017)

Sec. 28-169. - Secondary ~~or outside~~ employment.

Employment with the county takes priority over other employment interests of employees. All ~~outside secondary~~ employment for salaries, wages or commissions, and all self-employment, must be reported to and approved by the employee's department head before such work is to begin. The department head shall determine whether the ~~outside secondary~~ work would create a conflict of interest or otherwise be incompatible with county service. The assumption of ~~outside secondary~~ employment without prior approval by the county shall be deemed improper conduct and subject the employee to disciplinary action.

(Ord. No. 2012-08, 4-16-2012; Ord. No. 2017-03, 2-6-2017)

Sec. 28-170. - Grievance procedure

The grievance procedure exists to provide prompt and orderly resolution of a dispute or employee concern regarding a disciplinary action, reduction in force, and where applicable, a performance evaluation. Grievances which are not received within the time allowed as prescribed in this section or which are not filed with the designated authorities shall be dismissed. This grievance procedure does not apply to the offices of the sheriff or register of deeds.

- (1) This grievance procedure does not apply to the following issues:
 - a. Complaints of workplace harassment covered by the ~~unlawful~~ workplace harassment policy. Procedures for filing a workplace harassment complaint are outlined in the county's ~~unlawful~~ workplace harassment policy.

- b. Personnel actions which do not result in any harm to the employee, such as an assignment to another position or location where the employee does not suffer any loss of pay.
- (2) Permanent employees in the departments of social services and public health have grievance rights as follows:
- a. Suspensions without pay, involuntary demotions, and dismissals may be grieved to the office of administrative hearings. An appeal of a final agency decision must be filed in accordance with G.S. 150B-23(a) within 30 calendar days of receipt of the final agency decision.
 - ~~b. Grievances alleging workplace harassment may proceed through the county's workplace harassment policy or may be filed directly with the state for a hearing by the office of administrative hearings. Such appeals must be filed with the office of administrative hearings within 30 calendar days of the alleged discriminatory act.~~
 - c. Employees should consult with the office of state human resources regarding the state appeals procedures.
- (3) All remaining permanent employees shall have grievance rights as follows:
- a. Performance evaluations and written warnings may be grieved to the department head.
 - b. Suspensions without pay, involuntary demotions, and dismissals may be grieved up to the county manager.
 - c. Reductions in force may be grieved to the county manager.
- (4) The following grievance procedure is applicable to all permanent employees working in departments other than social services and public health. This procedure is to be used internally only and does not confer upon any party any remedy other than those expressly contained herein. All parties involved in a proceeding within the purview of this policy shall be protected from reprisals for such involvement. Parties engaging in any form of retaliation will be subject to disciplinary action, up to and including dismissal. When an employee has a grievance, the following successive steps are to be taken. The number of days indicated at each level should be considered as the maximum number of days unless provided otherwise, and every effort should be made by those involved to expedite the process. However, when mutually agreed upon in writing, time limits given below may be extended. If the grieving employee does not follow the timelines for successive steps, it may be considered as a withdrawal of the grievance, and the grievance may be dismissed accordingly.
- a. An employee must file a grievance, in writing, with the human resources director and the immediate supervisor within 15 calendar days of the date of the action being grieved. The written notice of filing shall include the date of the disputed action, the reasons for the grievance, and the remedy being sought. A conference will be scheduled to consider the employee's grievance.
 - b. Employees shall be allowed one hour from regular duties to work on their grievance or prepare for the grievance conference.
 - c. An employee shall have the right to legal counsel, and the expense of legal counsel shall be borne by the employee. However, no attorneys representing either side may attend the grievance conference.

5 but less than 10	10	120
10 but less than 15	12	144
15 or more	14	168

Annual leave is provided to part-time employees on a pro rata basis when the workweek is less than 40 hours.

(3) *Procedures.* Annual leave procedures are as follows:

- a. Annual leave earned by an employee shall be taken only upon prior approval of the employee's supervisor. However, an annual leave request of an emergency nature must be made by the employee and approved by the supervisor within 30 minutes of the beginning of the workday or shift, unless a different timeframe is established by the department.
- b. Annual leave may be taken in units of quarter hours.
- c. ~~Excess annual leave.~~
- ~~1.~~ Annual leave accruals in excess of 240 hours for all employees shall transfer automatically to sick leave on December 31 of each year.
 - ~~2.~~ ~~When an employee retires from the County, any hours over 240 shall transfer automatically to sick leave on the last day of the month prior to retirement.~~
- d. When annual leave has been exhausted, the granting of leave without pay is at the discretion of the department head. See section 28-116 pertaining to leave without pay.
- e. Annual leave shall not be advanced to any employee. At the County Manager's discretion, up to three days of annual leave may be awarded to employees for recognition as part of an established County-wide award program.
- f. A maximum of 240 hours accrued annual leave for all employees shall be paid upon separation from county service when the employee gives appropriate notice of separation as specified in section 28-155. Leave shall be compensated by separate payment in the pay period following the employee's final regular pay period.
- g. An employee who is involuntarily separated without fault shall be paid for all accrued annual leave not to exceed a maximum of 240 hours. Leave shall be compensated by separate payment in the pay period following the employee's final regular pay period.
- h. An employee who is terminated for cause shall not be compensated for accrued annual leave.
- i. An employee who does not submit the required notice of separation, or does not receive approval from the department head for less than the required notice, shall not be compensated for accrued annual leave.

- j. An employee may take annual leave with approval of the supervisor up to and including the date of separation.
- k. An employee retains active employment status during a period of annual leave up to and including the date of separation.
- l. Upon the death of a permanent employee, compensation for accumulated leave shall be paid to the employee's estate or designated beneficiary not to exceed a maximum of 240 hours.
- m. Holidays or regularly scheduled days off which occur during a period of annual leave shall not be charged as annual leave.
- n. It shall be the responsibility of the human resources director to maintain a record of annual leave on each employee. ~~which shall be the responsibility of each supervisor to provide in a timely fashion.~~
- o. An employee who has resigned or been subject to a reduction in force may request annual leave be transferred to a new employer, if that employer allows the transfer of accrued annual leave. This request shall be made in writing prior to the last date of employment with the county.
- p. Employees shall be given prior service credit for the purposes of vacation accruals under the following conditions:
 1. The former employer was a member of one of the divisions of the state retirement system; or
 2. The employee does not have more than a one-year period of unemployment between the former employer and the county.
- q. An employee may use annual leave to supplement workers' compensation benefits to receive 100 percent of gross salary.

(Ord. No. 2012-08, 4-16-2012; Ord. No. 2017-03, 2-6-2017)

Editor's note— Employees earning annual leave at a rate of 16 hours per month as of July 1, 1989, were given the option to make a one-time-only election to reduce annual leave accrual to 14 hours per month and to increase their sick leave accrual to ten hours per month. A salaried employee working less than 40 hours per week (four-fifths, one-half, or other) and occupying an officially budgeted position with benefits shall earn annual leave on a pro rata basis based upon the category of the employee (four-fifths, one-half, or other). Example: A half-time employee with two years of service would earn 50 percent of the leave which would be earned by a full-time employee with two years of service.

Sec. 28-198. - Purchase of annual leave.

An employee hired into an officially budgeted position with benefits may be allowed to purchase annual leave which was accrued, not taken, and paid by the immediately previous employer. The employee must request to purchase the leave within 30 days of commencing employment with the County. The amount to be purchased may not exceed 80 hours, and it must be purchased at the employee's rate of pay with the County.

(Ord. No. 2012-08, 4-16-2012; Ord. No. 2017-03, 2-6-2017)

Sec. 28-199. - Sick leave.

- (a) Sick leave for employees is a benefit provided by the county. Abuse of sick leave policies and practices shall be considered a disciplinary offense. Sick leave earned by an employee shall be taken only upon prior approval of the employee's supervisor. However, sick leave of an emergency nature must be requested by the employee and approved within 30 minutes of the beginning of the workday or shift, unless a different timeframe is established by the department.

The county provides eight hours of sick leave each month to each full-time permanent, probationary, or trainee employee occupying an officially budgeted position. Sick leave is provided on a pro rata basis to part-time employees when the workweek is less than 40 hours.

Editor's note— Employees earning annual leave at a rate of sixteen (16) hours per month as of July 1, 1989, were given the option to make a one-time-only election to reduce annual leave accrual to 14 hours per month and to increase their sick leave accrual to ten hours per month.

- (b) As used in this subsection, immediate family for all purposes, shall be wife, husband, mother, father, brother, sister, son, daughter, ~~mother-in-law, father-in-law, son-in-law, daughter-in-law,~~ grandmother, grandfather, grandson and, granddaughter. Also included are the step-, half- and in-law relationships, stepmother, stepfather, stepbrother, stepsister, or as otherwise approved by the department head. Department heads may also approve leave for persons with whom the employee is living in a close, personal relationship. An employee may be granted sick leave if the absence is due to:

- (1) Sickness or injury which prevents the performance of usual duties.
- (2) Disability as defined by the county short-term disability plan.
- (3) The birth of a child, adoption or foster placement, which coincides with the period of Family and Medical Leave.
- (4) Exposure to a contagious disease when continuing work, in the judgment of a physician, might jeopardize the health of others.
- (5) Medical and dental appointments of employee or immediate family.
- (6) Quarantine due to a contagious disease in the employee's immediate family.
- (7) Illness in the employee's immediate family which requires the care from the employee.
- (8) Death of a member of the employee's immediate family. An absence in excess of three days must be approved by the department head.
- (9) A supervisor may require a physician's statement when an employee requires sick leave in excess of three consecutive days, when the reason for sick leave is unclear or when sick leave patterns are suspicious. The employee shall have 5 days to provide a physician's statement and if the employee fails to provide the physician's statement, the absence shall be considered unexcused and subject to disciplinary action. The human resources director may require a second opinion in certain circumstances. No sick leave shall be charged for a mandatory examination. The cost of second opinion examinations shall be borne by the county.

- (c) Sick leave procedures are as follows:

- (1) Sick leave is cumulative indefinitely.
- (2) Sick leave may be taken in units of quarter-hours.
- (3) On December 31 of each year, sick leave balances are increased by automatic transfers of all annual leave hours in excess of 240 hours for all full-time and part-time employees.
- (4) All unused floating holiday hours shall automatically transfer to sick leave at the end of the fiscal year.
- (5) Sick leave shall not be advanced to any employee.
- (6) All benefits to which an employee is entitled continue to accrue while an employee is out of work on sick leave or when sick leave is used to supplement short-term disability or workers' compensation benefits.
- (7) An employee may use sick leave to supplement workers' compensation benefits up to 100 percent of gross salary.
- (8) ~~No accrued sick leave shall be paid out to any employee upon separation of County service. All unused sick leave is lost upon separation of employment, except when separation is due to retirement.~~
- (9) Holidays or regularly scheduled days off which occur during a period of sick leave shall not be charged as sick leave.
- (10) It shall be the responsibility of the human resources director to maintain a record of sick leave on each employee.

(Ord. No. 2012-08, 4-16-2012; Ord. No. 2017-03, 2-6-2017)

Sec. 28-200. - Reinstatement and transfer of sick leave.

- (a) *Reinstatement within five years.* A former employee who is re-employed by the county within five years from the date of separation shall be credited with the balance of sick leave at the time of separation, except when the employee retired under the local governmental employees' retirement system or when the employee transferred the balance of sick leave to another employer.
- (b) *Transfer of sick leave from another employer.* Employees shall be allowed to transfer the balance of sick leave from a former employer under the following conditions:
 - (1) The former employer was a member of one of the divisions of the state retirement system;
 - (2) The employee does not have more than a one-year period of unemployment between the former employer and the county;
 - (3) The employee did not retire from any unit under the state retirement system, including the county.

The transfer of sick leave shall take place after the employee has successfully completed their initial probationary period, or after nine months, whichever is less. Documentation verifying the sick leave hours to be transferred must be provided from the employee's previous employer by the end of the initial probationary period or nine months, whichever is less.

MEMORANDUM

To: Catawba County Board of Commissioners
From: Finance and Personnel Subcommittee
Date: March 16, 2020
Subject: Approval of Audit Contract

Request

The Finance and Personnel Subcommittee recommends the Board of Commissioners approves a contract between Catawba County and Martin Starnes & Associates for auditing services for the Fiscal Year 2019-20.

Background

North Carolina General Statute §159-34 requires local governments to have their financial accounts audited each fiscal year and submit a copy of the audit to the Local Government Commission. In response to the general statute, staff recommends retaining the services of Martin Starnes & Associates to conduct the audit of the County's financial records for the fiscal year ending June 30, 2020.

On January 17, 2020, Catawba County issued a Request for Proposals seeking proposals from qualified independent audit firms interested in providing auditing services to the County. Proposals were received on February 7, 2020, from the following firms:

- Martin Starnes and Associates – Hickory, North Carolina
- Cherry Bekaert, LLP – Charlotte, North Carolina
- Thompson, Price, Scott, Adams & Co., PA – Whiteville, North Carolina
- Elliott Davis, PLLC – Charlotte, North Carolina
- Mauldin and Jenkins, LLC – Columbia, South Carolina

On February 12, 2020, the Evaluation Committee (Bob Miracle, Chief Financial Officer; Jeanne Jarret, Assistant Chief Financial Officer; Kenneth Maynor, Internal Auditor; and Tina Wright, Purchasing Manager) met to evaluate the proposal responses received. The proposal responses were evaluated based on a scoring matrix included in the Request for Proposals. The Firm Evaluations are attached hereto, with Martin Starnes & Associates receiving the highest score based on Profile of Firm, Qualifications of Firm, Audit Approach and Firm References – Past and Present Performance, and proposing the lowest price.

Review

Martin Starnes & Associates, an accounting firm located in Catawba County, has extensive experience auditing North Carolina local governments and has been the auditor for Catawba County since 2001. The proposed fee for fiscal year 2019-20 is \$63,000 (fixed fees for FY18 and

FY19 were \$65,000). There is also a clause in the engagement letter where the County would pay an additional \$3,000 per major program over five major programs. The increase is a reflection of additional requirements the firm has been asked to do on behalf of the Office of State Auditor (OSA). In FY 2018, OSA deciding to take out Medicaid payments in the Single Audit, this dramatically changes the threshold level for determining the major programs to audit. This change means there will be more programs that need to be audited. This will take a tremendous amount of additional time for the auditors (and staff). This is an issue that's impacting every county in North Carolina.

As part of the engagement, Martin Starnes & Associates shall audit all statements and disclosures required by generally accepted accounting principles (GAAP) and additional required legal statements and disclosures of all funds and/or divisions of the County. After completing the audit, the firm will submit to the Board a written report of audit and furnish the required number of copies of the audit report as soon as practical after the close of the accounting period. Martin Starnes & Associates will communicate timely and directly to the Board on matters related to the financial statement audit that are, in the auditor's professional judgment, significant and relevant to the responsibilities of those charged with governance in overseeing the financial reporting process.

Recommendation

The Finance and Personnel Subcommittee recommends the Board of Commissioners approves an audit contract between Catawba County and Martin Starnes & Associates in the amount of \$63,000 plus any variable expenses for auditing services for fiscal year 2019-20.

**Catawba County
RFP No. 20-1008 – Audit Services
Firm Evaluations**

	Total Possible Points	Martin Starnes and Associates	Cherry Bekaert, LLP	Thompson, Price, Scott, Adams & Co., PA	Elliott Davis, PLLC	Mauldin and Jenkins, LLC
Profile of Firm	10	10	10	9	10	9
Qualifications	40	39	39	32	37	37
Audit Approach	35	34	30	33	28	29
References – Past Performance and Existing	15	15	15	15	15	15
Total	100	98	94	89	90	90

MARTIN STARNES

& ASSOCIATES, CPAs, P.A.

"A Professional Association of Certified Public Accountants and Management Consultants"

March 3, 2020

Catawba County Government Center
Attn: Bob Miracle
25 Government Drive
Newton, NC 28658

Dear Bob,

It has been a pleasure to provide audit services to Catawba County in previous years. We are looking forward to a continued relationship with the County that will allow us to become more efficient in our procedures and offer even better management suggestions as a result of our knowledge of the County's operations.

Audit contracts must be approved annually by the Local Government Commission. For your planning purposes, our estimated fees to provide our services to you in the future as listed in our proposal are shown in the table below. These are estimated fees only. Governmental and rule-making boards may add or change their requirements related to our services which may change these estimates. The actual fee agreement will be set forth in the annual contract signed for the relevant year.

Our proposed fees for the County for fiscal years ending June 30, 2020 – 2022 are as follows:

2020	\$ 63,000	*
2021	65,000	*
2022	65,000	*

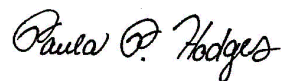
*Single Audit fees per major program over five (5) will be \$3,000 annually.

The audit fees listed above include the following:

- Planning meeting
- Single audit testing (up to 5 major programs per year)
- Submission of the report to the LGC
- Preparation of the Data Collection Form
- Presentation to the Board of Commissioners

Please let us know if you need further information. We look forward to working with you!

Sincerely,



Paula P. Hodges, CPA
Audit Partner

MARTIN STARNES

& ASSOCIATES, CPAs, P.A.

"A Professional Association of Certified Public Accountants and Management Consultants"

February 24, 2020

Bob Miracle, Chief Financial Officer
Catawba County
100-A Southwest Blvd.
Newton, NC 28658

You have requested that we audit the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Catawba County, NC, as of June 30, 2020, and for the year then ended, and the related notes to the financial statements, which collectively comprise Catawba County's basic financial statements as listed in the table of contents.

In addition, we will audit the entity's compliance over major federal and State award programs for the period ended June 30, 2020. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter. Our audits will be conducted with the objectives of our expressing an opinion on each opinion unit and an opinion on compliance regarding the entity's major federal and State award programs.

Accounting principles generally accepted in the United States of America require that certain supplementary information be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the required supplementary information (RSI) in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist primarily of inquiries of management regarding their methods of measurement and presentation, and comparing the information for consistency with management's responses to our inquiries. We will not express an opinion or provide any form of assurance on the RSI. The following RSI is required by accounting principles generally accepted in the United States of America. This RSI will be subjected to certain limited procedures but will not be audited:

- Management's Discussion and Analysis
- Law Enforcement Officers' Special Separation Allowance schedules
- Other Post-Employment Benefits' schedules
- Local Government Employees' Retirement System's schedules
- Register of Deeds' Supplemental Pension Fund schedules

Supplementary information other than RSI will accompany Catawba County's basic financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the basic financial statements and perform certain additional procedures, including comparing and reconciling the supplementary information to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and additional procedures in accordance with auditing standards generally accepted in the United States of America. We intend to provide an opinion on the following supplementary information in relation to the financial statements as a whole:

- Combining and individual fund financial statements
- Budget and actual schedules
- Supplemental ad valorem tax schedules
- Other schedules
- Schedule of Expenditures of Federal and State Awards

Schedule of Expenditures of Federal and State Awards

We will subject the Schedule of Expenditures of Federal and State Awards to the auditing procedures applied in our audit of the basic financial statements and certain additional procedures, including comparing and reconciling the schedule to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and additional procedures in accordance with auditing standards generally accepted in the United States of America. We intend to provide an opinion on whether the Schedule of Expenditures of Federal and State Awards is presented fairly in all material respects in relation to the financial statements as a whole.

The following additional information accompanying the financial statements will not be subjected to the auditing procedures applied in our audit of the financial statements, and our auditor's report will not provide an opinion or any assurance on that other information:

- Introductory section
- Statistical section

We will make reference to the component unit auditors' audits of the Catawba Valley Medical Center and the Catawba County ABC Board in our report on your financial statements.

Data Collection Form

Prior to the completion of our engagement, we will complete the sections of the Data Collection Form that are our responsibility. The form will summarize our audit findings, amounts and conclusions. It is management's responsibility to submit a reporting package including financial statements, Schedule of Expenditures of Federal and State Awards, summary schedule of prior audit findings and corrective action plan along with the Data Collection Form to the Federal Audit Clearinghouse. The financial reporting package must be text searchable, unencrypted, and unlocked. Otherwise, the reporting package will not be accepted by the Federal Audit Clearinghouse. We will assist you in the electronic submission and certification. You may request from us copies of our report for you to include with the reporting package submitted to pass-through entities.

The Data Collection Form is required to be submitted within the *earlier* of 30 days after receipt of our auditors' reports or nine months after the end of the audit period, unless specifically waived by a federal cognizant or oversight agency for audits. Data Collection Forms submitted untimely are one of the factors in assessing programs at a higher risk.

Audit of the Financial Statements

We will conduct our audit in accordance with auditing standards generally accepted in the United States of America (U.S. GAAS), the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States of America; the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the State Single Audit Implementation Act. Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to error, fraudulent financial reporting, misappropriation of assets, or violations of laws, governmental regulations, grant agreements, or contractual agreements.

An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. If appropriate, our procedures will therefore include tests of documentary evidence that support the transactions recorded in the accounts, tests of the physical existence of inventories, and the direct confirmation of cash, investments, and certain other assets and liabilities by correspondence with creditors and financial institutions. As part of our audit process, we will request written representations from your attorneys, and they may bill you for responding. At the conclusion of our audit, we will also request certain written representations from you about the financial statements and related matters.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements or noncompliance (whether caused by errors, fraudulent financial reporting, misappropriation of assets, detected abuse, or violations of laws or governmental regulations) may not be detected exists, even though the audit is properly planned and performed in accordance with U.S. GAAS and *Government Auditing Standards* of the Comptroller General of the United States of America. Please note that the determination of abuse is subjective and *Government Auditing Standards* does not require auditors to detect abuse.

In making our risk assessments, we consider internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit. Our responsibility as auditors is, of course, limited to the period covered by our audit and does not extend to any other periods.

We will issue a written report upon completion of our audit of Catawba County's basic financial statements. Our report will be addressed to the governing body of Catawba County. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions, add an emphasis-of-matter or other-matter paragraph(s), or withdraw from the engagement.

In accordance with the requirements of *Government Auditing Standards*, we will also issue a written report describing the scope of our testing over internal control over financial reporting and over compliance with laws, regulations, and provisions of grants and contracts, including the results of that testing. However, providing an opinion on internal control and compliance over financial reporting will not be an objective of the audit and, therefore, no such opinion will be expressed.

Audit of Major Program Compliance

Our audit of Catawba County's major federal and state award program(s) compliance will be conducted in accordance with the requirements of the Single Audit Act, as amended; the Uniform Guidance, and the State Single Audit Implementation Act, and will include tests of accounting records, a determination of major programs in accordance with the Uniform Guidance and the State Single Audit Implementation Act and other procedures we consider necessary to enable us to express such an opinion on major federal and state award program compliance and to render the required reports. We cannot provide assurance that an unmodified opinion on compliance will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or withdraw from the engagement.

The Uniform Guidance and the State Single Audit Implementation Act require that we also plan and perform the audit to obtain reasonable assurance about whether the entity has complied with applicable laws and regulations and the provisions of contracts and grant agreements applicable to major federal and state award programs. Our procedures will consist of determining major federal and state programs and performing the applicable procedures described in the U.S. Office of Management and Budget *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the entity's major programs. The purpose of those procedures will be to express an opinion on the entity's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance and the State Single Audit Implementation Act.

Also, as required by the Uniform Guidance and the State Single Audit Implementation Act, we will perform tests of controls to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each of the entity's major federal and state award programs. However, our tests will be less in scope than would be necessary to render an opinion on these controls and, accordingly, no opinion will be expressed in our report.

We will issue a report on compliance that will include an opinion or disclaimer of opinion regarding the entity's major federal and state award programs, and a report on internal controls over compliance that will report any significant deficiencies and material weaknesses identified; however, such report will not express an opinion on internal control.

Management's Responsibilities

Our audit will be conducted on the basis that management and, when appropriate, those charged with governance, acknowledge and understand that they have responsibility:

1. For the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America;
2. For the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error;
3. For identifying, in its accounts, all federal and state awards received and expended during the period and the federal and State programs under which they were received, including federal awards and funding increments received prior to December 26, 2014 (if any), and those received in accordance with the Uniform Guidance (generally received after December 26, 2014);
4. For maintaining records that adequately identify the source and application of funds for federal and state funded activities;
5. For preparing the Schedule of Expenditures of Federal and State Awards (including notes and noncash assistance received) in accordance with the Uniform Guidance and State Single Audit Implementation Act;
6. For the design, implementation, and maintenance of internal control over federal and state awards;

7. For establishing and maintaining effective internal control over federal and state awards that provides reasonable assurance that the nonfederal and nonstate entity is managing federal and state awards in compliance with federal and state statutes, regulations, and the terms and conditions of the federal and state awards;
8. For identifying and ensuring that the entity complies with federal and state statutes, regulations, and the terms and conditions of federal and state award programs and implementing systems designed to achieve compliance with applicable federal and state statutes, regulations and the terms and conditions of federal and state award programs;
9. For disclosing accurately, currently and completely the financial results of each federal and state award in accordance with the requirements of the award;
10. For identifying and providing report copies of previous audits, attestation engagements, or other studies that directly relate to the objectives of the audit, including whether related recommendations have been implemented;
11. For taking prompt action when instances of noncompliance are identified;
12. For addressing the findings and recommendations of auditors, for establishing and maintaining a process to track the status of such findings and recommendations and taking corrective action on reported audit findings from prior periods and preparing a summary schedule of prior audit findings;
13. For following up and taking corrective action on current year audit findings and preparing a corrective action plan for such findings;
14. For submitting the reporting package and data collection form to the appropriate parties;
15. For making the auditor aware of any significant contractor relationships where the contractor is responsible for program compliance;
16. To provide us with:
 - a. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements, and relevant to federal and state award programs, such as records, documentation, and other matters;
 - b. Additional information that we may request from management for the purpose of the audit; and
 - c. Unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence.
17. For adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the current period(s) under audit are immaterial, both individually and in the aggregate, to the financial statements as a whole;
18. For acceptance of nonattest services, including identifying the proper party to oversee nonattest work;
19. For maintaining adequate records, selecting and applying accounting principles, and safeguarding assets;
20. For informing us of any known or suspected fraud affecting the entity involving management, employees with significant role in internal control and others where fraud could have a material effect on compliance;
21. For the accuracy and completeness of all information provided;
22. For taking reasonable measures to safeguard protected personally identifiable and other sensitive information; and
23. For confirming your understanding of your responsibilities as defined in this letter to us in your management representation letter.

With regard to the supplementary information referred to above (including the Schedule of Expenditures of Federal and State Awards), you acknowledge and understand your responsibility (a) for the preparation of the supplementary information in accordance with the applicable criteria, (b) to provide us with the appropriate written representations regarding supplementary information, (c) to include our report on the supplementary information in any document that contains the supplementary information and that indicates that we have reported on such supplementary information, and (d) to present the supplementary information

with the audited basic financial statements, or if the supplementary information will not be presented with the audited basic financial statements, to make the audited basic financial statements readily available to the intended users of the supplementary information no later than the date of issuance by you of the supplementary information and our report thereon.

As part of our audit process, we will request from management and, when appropriate, those charged with governance, written confirmation concerning representations made to us in connection with the audit.

We understand that your employees will prepare all confirmations we request and will locate any documents or invoices selected by us for testing.

With regard to using the auditor's report, you understand that you must obtain our prior written consent to reproduce or use our report in bond offering official statements or other documents. If you intend to publish or otherwise reproduce the basic financial statements and make reference to our firm, you agree to provide us with printers' proofs or masters for our review and approval before printing. You also agree to provide us with a copy of the final reproduced material for our approval before it is distributed.

Fees

Paula Hodges is the engagement partner for the audit services specified in this letter. Her responsibilities include supervising Martin Starnes & Associates, CPAs, P.A.'s services performed as part of this engagement and signing or authorizing another qualified firm representative to sign the audit report. To ensure that our independence is not impaired under the AICPA Code of Professional Conduct, you agree to inform the engagement partner before entering into any substantive employment discussions with any of our personnel.

Our fees for these services are as follows:

Audit Fee	\$ 63,000
Financial Statement Drafting	-
Other Non-Attest Services	-
	<u>\$ 63,000</u>

Additional Fees:

Charge per major program over five (5)	<u>\$ 3,000</u>
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Our invoices for these fees will be rendered in four installments as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for non-payment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our reports. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination.

We will notify you immediately of any circumstances we encounter that could significantly affect this initial fee estimate. Whenever possible, we will attempt to use Catawba County's personnel to assist in the preparation of schedules and analyses of accounts. This effort could substantially reduce our time requirements and facilitate the timely conclusion of the audit.

We want our clients to receive the maximum value for our professional services and to perceive that our fees are reasonable and fair. In working to provide you with such value, we find there are certain circumstances that can cause us to perform work in excess of that contemplated in our fee estimate.

Following are some of the more common reasons for potential supplemental billings:

Changing Laws and Regulations

There are many governmental and rule-making boards that regularly add or change their requirements. Although we attempt to plan our work to anticipate the requirements that will affect our engagement, there are times when this is not possible. We will discuss these situations with you at the earliest possible time in order to make the necessary adjustments and amendments in our engagement.

Incorrect Accounting Methods or Errors in Client Records

We base our fee estimates on the expectation that client accounting records are in order so that our work can be completed using our standard testing and accounting procedures. However, should we find numerous errors, incomplete records, or the application of incorrect accounting methods, we will have to perform additional work to make the corrections and reflect those changes in the financial statements.

Failure to Prepare for the Engagement

In an effort to minimize your fees, we assign you the responsibility for the preparation of schedules and documents needed for the engagement. We also discuss matters such as availability of your key personnel, deadlines, and work space. If your personnel are unable, for whatever reasons, to provide these items as previously agreed upon, it might substantially increase the work we must do to complete the engagement within the scheduled time.

Starting and Stopping Our Work

If we must withdraw our staff because of the condition of the client's records, or the failure to provide agreed upon items within the established timeline for the engagement, we will not be able to perform our work in a timely, efficient manner, as established by our engagement plan. This will result in additional fees, as we must reschedule our personnel and incur additional start-up costs.

Assistance with Financial Statement Drafting

Your personnel is responsible for drafting the financial statements and related notes and the Schedule of Expenditures of Federal and State Awards. Upon completion of the drafted financial statements, we will review them and return them to you with suggested revisions. If significant assistance is needed to make those revisions, this will result in additional fees based on the amount of assistance required.

Our fees are based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. Our fees for such services range from \$75-\$300 per hour.

Other Matters

During the course of the engagement, we may communicate with you or your personnel via fax or e-mail, and you should be aware that communication in those mediums contains a risk of misdirected or intercepted communications.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

During the course of the engagement, a portal will be in place for information to be shared, but not stored. Our policy is to terminate access to this portal after one year. The County is responsible for data backup for business continuity and disaster recovery, and our workpaper documentation is not to be used for these purposes.

The audit documentation for this engagement is the property of Martin Starnes & Associates, CPAs, P.A. and constitutes confidential information. However, we may be requested to make certain audit documentation available to the Local Government Commission, Office of the State Auditor, federal or State agencies and the U.S. Government Accountability Office pursuant to authority given to it by law or regulation, or to peer reviewers. If requested, access to such audit documentation will be provided under the supervision of Martin Starnes & Associates, CPAs, P.A.'s personnel. Furthermore, upon request, we may provide copies of selected audit documentation to these agencies and regulators. The regulators and agencies may intend, or decide, to distribute the copies of information contained therein to others, including other governmental agencies.

We agree to retain our audit documentation or work papers for a period of at least five years from the date of our report.

Further, we will be available during the year to consult with you on financial management and accounting matters of a routine nature.

We will perform the following nonattest services:

- Preparation of Data Collection Form

We will not assume management responsibilities on behalf of Catawba County. However, we will provide advice and recommendations to assist management of Catawba County in performing its responsibilities.

With respect to the nonattest services we perform as listed above, Catawba County's management is responsible for (a) making all management decisions and performing all management functions; (b) assigning a competent individual to oversee the services; (c) evaluating the adequacy of the services performed; (d) evaluating and accepting responsibility for the results of the services performed; and (e) establishing and maintaining internal controls, including monitoring ongoing activities.

Our responsibilities and limitations of the engagement are as follows:

- We will perform the services in accordance with applicable professional standards.
- This engagement is limited to the services previously outlined. Our firm, in its sole professional judgment, reserves the right to refuse to do any procedure or take any action that could be construed as making management decisions or assuming management responsibilities, including determining account codings and approving journal entries.

Government Auditing Standards require that we document an assessment of the skills, knowledge, and experience of management, should we participate in any form of preparation of the basic financial statements and related schedules or disclosures as these actions are deemed a non-audit service.

During the course of the audit, we may observe opportunities for economy in, or improved controls over, your operations. We will bring such matters to the attention of the appropriate level of management, either orally or in writing.

You agree to inform us of facts that may affect the financial statements of which you may become aware during the period from the date of the auditor's report to the date the financial statements are issued.

At the conclusion of our audit engagement, we will communicate to management and those charged with governance the following significant findings from the audit:

- Our view about the qualitative aspects of the entity's significant accounting practices;
- Significant difficulties, if any, encountered during the audit;
- Uncorrected misstatements, other than those we believe are trivial, if any;
- Disagreements with management, if any;
- Other findings or issues, if any, arising from the audit that are, in our professional judgment, significant and relevant to those charged with governance regarding their oversight of the financial reporting process;
- Material, corrected misstatements that were brought to the attention of management as a result of our audit procedures;
- Representations we requested from management;
- Management's consultations with other accountants, if any; and
- Significant issues, if any, arising from the audit that were discussed, or the subject of correspondence, with management.

In accordance with the requirements of *Government Auditing Standards*, we have attached a copy of our latest external peer review report of our firm to the Contract to Audit Accounts for your consideration and files.

Please sign and return a copy of this letter to indicate your acknowledgment of, and agreement with, the arrangements for our audit of the financial statements and compliance over major federal and state award programs, including our respective responsibilities.

We appreciate the opportunity to be your financial statement auditors and look forward to working with you and your staff.

Respectfully,

Martin Starnes & Associates, CPAs, P.A.

Martin Starnes & Associates, CPAs, P.A.
Hickory, North Carolina

RESPONSE:

This letter correctly sets forth our understanding.

Acknowledged and agreed on behalf of Catawba County by:

Name: _____

Title: _____

Date: _____

The of and	Governing Board Board of Commissioners
	Primary Government Unit (or charter holder) Catawba County, NC
	Discretely Presented Component Unit (DPCU) (if applicable) N/A

Primary Government Unit, together with DPCU (if applicable), hereinafter referred to as Governmental Unit(s)

and	Auditor Name Martin Starnes & Associates, CPAs, P.A.
	Auditor Address 730 13th Avenue Dr. SE, Hickory, NC 28602

Hereinafter referred to as Auditor

for	Fiscal Year Ending	Audit Report Due Date
	06/30/20	10/31/20

Must be within four months of FYE

hereby agree as follows:

1. The Auditor shall audit all statements and disclosures required by U.S. generally accepted auditing standards (GAAS) and additional required legal statements and disclosures of all funds and/or divisions of the Governmental Unit(s). The non-major combining, and individual fund statements and schedules shall be subjected to the auditing procedures applied in the audit of the basic financial statements and an opinion shall be rendered in relation to (as applicable) the governmental activities, the business- type activities, the aggregate DPCUs, each major governmental and enterprise fund, and the aggregate remaining fund information (non-major government and enterprise funds, the internal service fund type, and the fiduciary fund types).

2. At a minimum, the Auditor shall conduct his/her audit and render his/her report in accordance with GAAS. The Auditor shall perform the audit in accordance with *Government Auditing Standards* if required by the State Single Audit Implementation Act, as codified in G.S. 159-34. If required by OMB *Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the State Single Audit Implementation Act, the Auditor shall perform a Single Audit. This audit and all associated audit documentation may be subject to review by Federal and State agencies in accordance with Federal and State laws, including the staffs of the Office of State Auditor (OSA) and the Local Government Commission (LGC). If the audit requires a federal single audit performed under the requirements found in Subpart F of the Uniform Guidance (§200.501), it is recommended that the Auditor and Governmental Unit(s) jointly agree, in advance of the execution of this contract, which party is responsible for submission of the audit and the accompanying data collection form to the Federal Audit Clearinghouse as required under the Uniform Guidance (§200.512).

If the audit and Auditor communication are found in this review to be substandard, the results of the review may be forwarded to the North Carolina State Board of CPA Examiners (NC State Board).

3. If an entity is determined to be a component of another government as defined by the group audit standards, the entity's auditor shall make a good faith effort to comply in a timely manner with the requests of the group auditor in accordance with AU-6 §600.41 - §600.42.
4. This contract contemplates an unmodified opinion being rendered. If during the process of conducting the audit, the Auditor determines that it will not be possible to render an unmodified opinion on the financial statements of the unit, the Auditor shall contact the LGC staff to discuss the circumstances leading to that conclusion as soon as is practical and before the final report is issued. The audit shall include such tests of the accounting records and such other auditing procedures as are considered by the Auditor to be necessary in the circumstances. Any limitations or restrictions in scope which would lead to a qualification should be fully explained in an attachment to this contract.
5. If this audit engagement is subject to the standards for audit as defined in *Government Auditing Standards*, 2011 revisions, issued by the Comptroller General of the United States, then by accepting this engagement, the Auditor warrants that he/she has met the requirements for a peer review and continuing education as specified in *Government Auditing Standards*. The Auditor agrees to provide a copy of the most recent peer review report to the Governmental Unit(s) and the Secretary of the LGC prior to the execution of an audit contract. Subsequent submissions of the report are required only upon report expiration or upon auditor's receipt of an updated peer review report. If the audit firm received a peer review rating other than pass, the Auditor shall not contract with the Governmental Unit(s) without first contacting the Secretary of the LGC for a peer review analysis that may result in additional contractual requirements.
- If the audit engagement is not subject to *Government Accounting Standards* or if financial statements are not prepared in accordance with U.S. generally accepted accounting principles (GAAP) and fail to include all disclosures required by GAAP, the Auditor shall provide an explanation as to why in an attachment to this contract or in an amendment.
6. It is agreed that time is of the essence in this contract. All audits are to be performed and the report of audit submitted to LGC staff within four months of fiscal year end. If it becomes necessary to amend this due date or the audit fee, an amended contract along with a written explanation of the delay shall be submitted to the Secretary of the LGC for approval.
7. It is agreed that GAAS include a review of the Governmental Unit's (Units') systems of internal control and accounting as same relate to accountability of funds and adherence to budget and law requirements applicable thereto; that the Auditor shall make a written report, which may or may not be a part of the written report of audit, to the Governing Board setting forth his/her findings, together with his recommendations for improvement. That written report shall include all matters defined as "significant deficiencies and material weaknesses" in AU-C 265 of the *AICPA Professional Standards (Clarified)*. The Auditor shall file a copy of that report with the Secretary of the LGC.
8. All local government and public authority contracts for audit or audit-related work require the approval of the Secretary of the LGC. This includes annual or special audits, agreed upon procedures related to internal controls, bookkeeping or other assistance necessary to prepare the Governmental Unit's (Units') records for audit, financial statement preparation, any finance-related investigations, or any other audit-related work in the State of North Carolina. Approval is not required on contracts and invoices for system improvements and similar services of a non-auditing nature.
9. Invoices for services rendered under these contracts shall not be paid by the Governmental Unit(s) until the invoice has been approved by the Secretary of the LGC. (This also includes any progress billings.) [G.S. 159-34 and 115C-447] All invoices for Audit work shall be submitted in PDF format to the Secretary of the LGC for approval. The invoice marked 'approved' with approval date shall be returned to

the Auditor to present to the Governmental Unit(s) for payment. This paragraph is not applicable to contracts for audits of hospitals.

10. In consideration of the satisfactory performance of the provisions of this contract, the Governmental Unit(s) shall pay to the Auditor, upon approval by the Secretary of the LGC if required, the fee, which includes any costs the Auditor may incur from work paper or peer reviews or any other quality assurance program required by third parties (federal and state grantor and oversight agencies or other organizations) as required under the Federal and State Single Audit Acts. This does not include fees for any pre-issuance reviews that may be required by the NC Association of CPAs (NCACPA) Peer Review Committee or NC State Board of CPA Examiners (see Item 13).

11. If the Governmental Unit(s) has/have outstanding revenue bonds, the Auditor shall submit to LGC staff, either in the notes to the audited financial statements or as a separate report, a calculation demonstrating compliance with the revenue bond rate covenant. Additionally, the Auditor shall submit to LGC staff simultaneously with the Governmental Unit's (Units') audited financial statements any other bond compliance statements or additional reports required by the authorizing bond documents, unless otherwise specified in the bond documents.

12. After completing the audit, the Auditor shall submit to the Governing Board a written report of audit. This report shall include, but not be limited to, the following information: (a) Management's Discussion and Analysis, (b) the financial statements and notes of the Governmental Unit(s) and all of its component units prepared in accordance with GAAP, (c) supplementary information requested by the Governmental Unit(s) or required for full disclosure under the law, and (d) the Auditor's opinion on the material presented. The Auditor shall furnish the required number of copies of the report of audit to the Governing Board upon completion.

13. If the audit firm is required by the NC State Board, the NCACPA Peer Review Committee, or the Secretary of the LGC to have a pre-issuance review of its audit work, there shall be a statement in the engagement letter indicating the pre-issuance review requirement. There also shall be a statement that the Governmental Unit(s) shall not be billed for the pre-issuance review. The pre-issuance review shall be performed prior to the completed audit being submitted to LGC Staff. The pre-issuance review report shall accompany the audit report upon submission to LGC Staff.

14. The Auditor shall submit the report of audit in PDF format to LGC Staff. For audits of units other than hospitals, the audit report should be submitted when (or prior to) submitting the final invoice for services rendered. The report of audit, as filed with the Secretary of the LGC, becomes a matter of public record for inspection, review and copy in the offices of the LGC by any interested parties. Any subsequent revisions to these reports shall be sent to the Secretary of the LGC along with an Audit Report Reissued Form (available on the Department of State Treasurer website). These audited financial statements, excluding the Auditors' opinion, may be used in the preparation of official statements for debt offerings by municipal bond rating services to fulfill secondary market disclosure requirements of the Securities and Exchange Commission and for other lawful purposes of the Governmental Unit(s) without requiring consent of the Auditor. If the LGC Staff determines that corrections need to be made to the Governmental Unit's (Units') financial statements, those corrections shall be provided within three business days of notification unless another deadline is agreed to by LGC staff.

15. Should circumstances disclosed by the audit call for a more detailed investigation by the Auditor than necessary under ordinary circumstances, the Auditor shall inform the Governing Board in writing of the need for such additional investigation and the additional compensation required therefore. Upon approval by the

Secretary of the LGC, this contract may be modified or amended to include the increased time, compensation, or both as may be agreed upon by the Governing Board and the Auditor.

16. If an approved contract needs to be modified or amended for any reason, the change shall be made in writing, on the Amended LGC-205 contract form and pre-audited if the change includes a change in audit fee (pre-audit requirement does not apply to charter schools or hospitals). This amended contract shall be completed in full, including a written explanation of the change, signed and dated by all original parties to the contract. It shall then be submitted to the Secretary of the LGC for approval. No change to the audit contract shall be effective unless approved by the Secretary of the LGC, the Governing Board, and the Auditor.

17. A copy of the engagement letter, issued by the Auditor and signed by both the Auditor and the Governmental Unit(s), shall be attached to this contract, and except for fees, work, and terms not related to audit services, shall be incorporated by reference as if fully set forth herein as part of this contract. In case of conflict between the terms of the engagement letter and the terms of this contract, the terms of this contract shall take precedence. Engagement letter terms that conflict with the contract are deemed to be void unless the conflicting terms of this contract are specifically deleted in Item 28 of this contract. Engagement letters containing indemnification clauses shall not be accepted by LGC Staff.

18. Special provisions should be limited. Please list any special provisions in an attachment.

19. A separate contract should not be made for each division to be audited or report to be submitted. If a DPCU is subject to the audit requirements detailed in the Local Government Budget and Fiscal Control Act and a separate audit report is issued, a separate audit contract is required. If a separate report is not to be issued and the DPCU is included in the primary government audit, the DPCU shall be named along with the parent government on this audit contract. DPCU Board approval date, signatures from the DPCU Board chairman and finance officer also shall be included on this contract.

20. The contract shall be executed, pre-audited (pre-audit requirement does not apply to charter schools or hospitals), and physically signed by all parties including Governmental Unit(s) and the Auditor, then submitted in PDF format to the Secretary of the LGC.

21. The contract is not valid until it is approved by the Secretary of the LGC. The staff of the LGC shall notify the Governmental Unit and Auditor of contract approval by email. The audit should not be started before the contract is approved.

22. Retention of Client Records: Auditors are subject to the NC State Board of CPA Examiners' Retention of Client Records Rule 21 NCAC 08N .0305 as it relates to the provision of audit and other attest services, as well as non-attest services. Clients and former clients should be familiar with the requirements of this rule prior to requesting the return of records.

23. This contract may be terminated at any time by mutual consent and agreement of the Governmental Unit(s) and the Auditor, provided that (a) the consent to terminate is in writing and signed by both parties, (b) the parties have agreed on the fee amount which shall be paid to the Auditor (if applicable), and (c) no termination shall be effective until approved in writing by the Secretary of the LGC.

24. The Governmental Unit's (Units') failure or forbearance to enforce, or waiver of, any right or an event of breach or default on one occasion or instance shall not constitute the waiver of such right, breach or default on any subsequent occasion or instance.

25. There are no other agreements between the parties hereto and no other agreements relative hereto that shall be enforceable unless entered into in accordance with the procedure set out herein and approved by the Secretary of the LGC.

26. E-Verify. Auditor shall comply with the requirements of NCGS Chapter 64 Article 2. Further, if Auditor utilizes any subcontractor(s), Auditor shall require such subcontractor(s) to comply with the requirements of NCGS Chapter 64, Article 2.

27. For all non-attest services, the Auditor shall adhere to the independence rules of the AICPA Professional Code of Conduct and Governmental Auditing Standards, 2018 Revision (as applicable). Financial statement preparation assistance shall be deemed a "significant threat" requiring the Auditor to apply safeguards sufficient to reduce the threat to an acceptable level. If the Auditor cannot reduce the threats to an acceptable level, the Auditor cannot complete the audit. If the Auditor is able to reduce the threats to an acceptable level, the documentation of this determination, including the safeguards applied, must be included in the audit workpapers.

All non-attest service(s) being performed by the Auditor that are necessary to perform the audit must be identified and included in this contract. The Governmental Unit shall designate an individual with the suitable skills, knowledge, and/or experience (SKE) necessary to oversee the services and accept responsibility for the results of the services performed. If the Auditor is able to identify an individual with the appropriate SKE, s/he must document and include in the audit workpapers how he/she reached that conclusion. If the Auditor determines that an individual with the appropriate SKE cannot be identified, the Auditor cannot perform both the non-attest service(s) and the audit. See "Fees for Audit Services" page of this contract to disclose the person identified as having the appropriate SKE for the Governmental Unit.

28. Applicable to charter school contracts only: No indebtedness of any kind incurred or created by the charter school shall constitute an indebtedness of the State or its political subdivisions, and no indebtedness of the charter school shall involve or be secured by the faith, credit, or taxing power of the State or its political subdivisions.

29. All of the above paragraphs are understood and shall apply to this contract, except the following numbered paragraphs shall be deleted (See Item 16 for clarification).

30. The process for submitting contracts, audit reports and invoices is subject to change. Auditors and units should use the submission process and instructions in effect at the time of submission. Refer to the N.C. Department of State Treasurer website at <https://www.nctreasurer.com/slg/Pages/Audit-Forms-and-Resources.aspx>.

31. All communications regarding audit contract requests for modification or official approvals will be sent to the email addresses provided on the signature pages that follow.

32. Modifications to the language and terms contained in this contract form (LGC-205) are not allowed.

FEEES FOR AUDIT SERVICES

1. For all non-attest services, the Auditor shall adhere to the independence rules of the AICPA Professional Code of Conduct (as applicable) and *Governmental Auditing Standards, 2018 Revision*. Refer to Item 27 of this contract for specific requirements. The following information must be provided by the Auditor; contracts presented to the LGC without this information will be not be approved.

Financial statements were prepared by: Auditor Governmental Unit Third Party

If applicable: Individual at Governmental Unit designated to have the suitable skills, knowledge, and/or experience (SKE) necessary to oversee the non-attest services and accept responsibility for the results of these services:

Name: Bob Miracle	Title: Chief Financial Officer	Email Address: bmiracle@catawbacountync.gov
-----------------------------	--	---

2. Fees may not be included in this contract for work performed on Annual Financial Information Reports (AFIRs), Form 990s, or other services not associated with audit fees and costs. Such fees may be included in the engagement letter but may not be included in this contract or in any invoices requiring approval of the LGC. See Items 8 and 13 for details on other allowable and excluded fees.

3. Prior to submission of the completed audited financial report, applicable compliance reports and amended contract (if required) the Auditor may submit invoices for approval for services rendered, not to exceed 75% of the total of the stated fees below. If the current contracted fee is not fixed in total, invoices for services rendered may be approved for up to 75% of the prior year billings. Should the 75% cap provided below conflict with the cap calculated by LGC staff based on the prior year billings on file with the LGC, the LGC calculation prevails. All invoices for services rendered in an audit engagement as defined in 20 NCAC 3 .0503 shall be submitted to the Commission for approval before any payment is made. Payment before approval is a violation of law. (This paragraph not applicable to contracts and invoices associated with audits of hospitals).

PRIMARY GOVERNMENT FEES

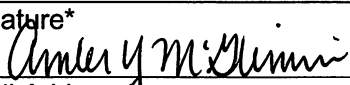
Primary Government Unit	Catawba County, NC
Audit Fee	\$ See fee section of engagement letter
Additional Fees Not Included in Audit Fee:	
Fee per Major Program	\$ See fee section of engagement letter
Writing Financial Statements	\$ N/A
All Other Non-Attest Services	\$ N/A
75% Cap for Interim Invoice Approval <i>(not applicable to hospital contracts)</i>	\$ 48,750.00

DPCU FEES (if applicable)

Discretely Presented Component Unit	N/A
Audit Fee	\$
Additional Fees Not Included in Audit Fee:	
Fee per Major Program	\$
Writing Financial Statements	\$
All Other Non-Attest Services	\$
75% Cap for Interim Invoice Approval <i>(not applicable to hospital contracts)</i>	\$

SIGNATURE PAGE

AUDIT FIRM

Audit Firm* Martin Starnes & Associates, CPAs, P.A.	
Authorized Firm Representative (typed or printed)* Amber Y. McGhinnis	Signature* 
Date* 02/24/20	Email Address* amcghinnis@martinstarnes.com

GOVERNMENTAL UNIT

Governmental Unit* Catawba County, NC	
Date Primary Government Unit Governing Board Approved Audit Contract* (G.S.159-34(a) or G.S.115C-447(a))	
Mayor/Chairperson (typed or printed)* C. Randall Isenhower, Chair	Signature*
Date	Email Address risenhower@catawbacountync.gov

Chair of Audit Committee (typed or printed, or "NA") N/A	Signature
Date	Email Address

GOVERNMENTAL UNIT – PRE-AUDIT CERTIFICATE

Required by G.S. 159-28(a1) or G.S. 115C-441(a1).
 Not applicable to hospital contracts.

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

Primary Governmental Unit Finance Officer* (typed or printed) Bob Miracle, Chief Financial Officer	Signature*
Date of Pre-Audit Certificate*	Email Address* bmiracle@catawbacountync.gov

**SIGNATURE PAGE – DPCU
(complete only if applicable)**

DISCRETELY PRESENTED COMPONENT UNIT

DPCU*	
N/A	
Date DPCU Governing Board Approved Audit Contract* (Ref: G.S. 159-34(a) or G.S. 115C-447(a))	
DPCU Chairperson (typed or printed)*	Signature*
Date*	Email Address*

Chair of Audit Committee (typed or printed, or "NA")	Signature
N/A	
Date	Email Address

DPCU – PRE-AUDIT CERTIFICATE

Required by G.S. 159-28(a1) or G.S. 115C-441(a1).
Not applicable to hospital contracts.

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

DPCU Finance Officer (typed or printed)*	Signature*
N/A	
Date of Pre-Audit Certificate*	Email Address*

Remember to print this form, and obtain all
required signatures prior to submission.

PRINT



Report on the Firm's System of Quality Control

To the Shareholders of Martin Starnes & Associates CPAs, P.A. and the
Peer Review Committee, North Carolina Association
Of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of Martin Starnes & Associates CPAs, P.A. (the firm) in effect for the year ended December 31, 2017. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act and an audit of an employee benefit plan.

As part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Martin Starnes & Associates CPAs, P.A. in effect for the year ended December 31, 2017, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Martin Starnes & Associates CPAs, P.A. has received a peer review rating of pass.

Koonce, Wooten & Haywood, LLP

Koonce, Wooten & Haywood, LLP

May 3, 2018

Raleigh
4060 Barrett Drive
Post Office Box 17806
Raleigh, North Carolina 27619

919 782 9265
919 783 8937 FAX

Durham
3500 Westgate Drive
Suite 203
Durham, North Carolina 27707

919 354 2584
919 489 8183 FAX

Pittsboro
10 Sanford Road
Post Office Box 1399
Pittsboro, North Carolina 27312

919 542 6000
919 542 5764 FAX

MEMORANDUM

To: Catawba County Board of Commissioners

From: Finance and Personnel Subcommittee

Date: March 16, 2020

Subject: Hickory-Catawba Wastewater Treatment Plant and SECC Sewer Collection System Operating Costs

REQUEST:

The Finance and Personnel Subcommittee recommends approval of the transfer of \$805,366.82 in previously appropriated funds within the Water and Sewer Enterprise Fund for the purpose of meeting contractual obligations to the City of Hickory related to Hickory-Catawba Wastewater Treatment Plant and SECC Sewer Collection System operating costs.

BACKGROUND:

Catawba County and the City of Hickory have enjoyed a successful partnership for the provision of water and sewer services in Southeastern Catawba County (SECC) for approximately 20 years. In September 2006, as part of this partnership, the City and the County agreed to expand the Hickory-Catawba Wastewater Treatment Facility (HCWWTF).

Also in September 2006, the Board of Commissioners approved contract amendments with the City of Hickory which spell out payment for the cost of operating both the Hickory-Catawba Wastewater Treatment Plant and the SECC Sewer Collection System. Both the City and the County recognized and agreed that, in the years immediately following expansion of the treatment plant and construction of the sewer system, the customer base would not be adequate to cover operating costs. In the contract amendment, the County agreed to pay the City the difference between revenues collected and the actual cost of operation of the Sewer System and the County's portion of the treatment plant. Due to the impacts the low customer count would have on cash flow, the City and the County agreed that the first 3 years of cost difference would be held in abeyance to be paid the next 3 years (years 4 through 6) when the customer base was anticipated to generate adequate cash flow to cover operating costs. City and County staff have worked together to determine the cost difference and what is owed by the County (please see attached invoice from the City of Hickory). County and City staff have agreed that the amount due through the end of December 2019 is \$986,326.36. This amount also includes \$115,348.64 for the County's half of the cost of water quality flushing for the period covering FY15 through December of FY20.

The FY20 Water and Sewer budget includes \$410,000 for this year's cost difference. Recognizing this impending utility cost, county management orchestrated the County's exit of the Sludge Consortium, saving the County \$805,366 in capital liability for a new sludge facility and avoiding ongoing operating cost. The \$805,366 savings will be applied toward the amount now due to the City of Hickory. Remaining funds in that budget line item will be needed for the anticipated operating cost difference for the period covering January 2020 to June 2020. Staff is recommending the Sludge Project account be closed out and

those funds added to the \$410,000 already in the FY20 operating budget in order for the County to meet its contractual obligation with the City of Hickory.

ALTERNATIVES:

Because the payment of these operating costs is rooted in long-standing contractual agreements, the available alternatives are limited.

RECOMMENDATION:

The Finance and Personnel Subcommittee recommends approval of the transfer of \$805,366.82 in previously appropriated funds within the Water and Sewer Enterprise Fund for the purpose of meeting contractual obligations to the City of Hickory related to Hickory-Catawba Wastewater Treatment Plant and SECC Sewer Collection System operating costs.

Transfer:

From:

475-431100-856900-20002	\$805,366.82	Sludge Compost Facility
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To:

475-431100-995515-29995	\$805,366.82	Project Transfers
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Appropriation:

Revenue:

515-430150-695475	\$805,366.82	From Water & Sewer Projects
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Expense:

515-430150-861000	\$805,366.82	City of Hickory
-------------------	--------------	-----------------



City of Hickory
 Post Office Box 398
 Hickory, NC 28603
 Phone: (828) 323-7427
 Fax: (828) 322-1405
 Email: spennell@hickorync.gov

Public Utilities

Pete Shonka, PE
 Catawba County Utilities & Engineering Director
 25 Government Drive
 Newton, NC 28658

Re: Delta Payment and Follow-up

RECEIVED
FEB 17 2020
CATAWBA COUNTY
UTILITIES & ENGINEERING

Dear Mr. Shonka;

I am writing this correspondence as a follow up to the discussion regarding the "Delta Payment" on January 29, 2020. We have prepared the following table that outlines our agreement along with the to-date reimbursements thru December 2019. Per our conversation, the total due to date is \$986,326.36 with an outstanding abeyance amount of \$85,328.28. It is our understanding that Catawba County wishes to pay the total to date amount of this statement to the City of Hickory. We have previously sent documentation for the calculations.

	Fiscal Year	HCWWTF	SECCCS	Total of Qrtly Abeyance A	Water Quality Flushing
Held in Abeyance	14/15	\$111,056.67	\$52,922.86		\$38,662.70
Held in Abeyance	15/16	\$117,681.22	\$52,981.17		\$20,862.32
Held in Abeyance	16/17	\$125,985.20	\$51,342.60		Paid
	17/18	\$120,562.82	\$62,988.37	\$170,656.57	\$21,398.99
	18/19	\$124,668.43	\$15,660.02	\$170,656.57	\$11,606.82
	19/20 Thru Dec.	\$117,021.53	\$3,435.09	\$170,656.57	\$22,817.83
Total held in abeyance		Amount Due Through December 2019 without abeyance		Abeyance due to date	
\$511,969.72		\$559,684.92		\$426,641.44	
Total Due to Date				Abeyance outstanding	
\$986,326.36				\$85,328.28	

Thank you for the continued partnership in utility provisions throughout the county. Should you have any questions, please do not hesitate to contact me at 828-323-7427 or by email at spennell@hickorync.gov.

Sincerely,

M. Shawn Pennell
 Assistant Public Services Director-Public Utilities

Cc; Kevin Greer, P.E., Public Services Director COH
 Jack Chandler, Assistant Director Catawba County Utilities & Engineering

MEMORANDUM

TO: Catawba County Board of Commissioners

FROM: Finance and Personnel Subcommittee

DATE: March 16, 2020

IN RE: Wetland and Stream Mitigation Required for Landfill Operations and Future Expansions.

REQUEST

The Finance and Personnel Subcommittee recommends the Board of Commissioners approve a budget revision in the amount of \$1,670,600 for the purpose of wetland and stream mitigation at the Blackburn Landfill and authorizes the County Manager to execute all documents required for the completion of this project.

BACKGROUND

As you may recall, in preparation for the design, permitting, and construction of MSW Landfill Cell Unit 3 Phase 2 (currently under construction), staff provided information to the Board regarding the need to mitigate a small area of wetland, a short length of stream, and an old farm pond that is on the Blackburn Landfill property. This mitigation is required to continue the planned operation and future expansion of the landfill and consists of 0.06 acres of wetland, a 0.56-acre pond, and 1,673 linear feet of stream.

The Blackburn Landfill (Landfill) facility boundary, which includes all areas where waste disposal activities occur, occupies approximately 568 acres. The County owns additional land adjacent to the facility boundary resulting in a total area of approximately 760 acres. The County began MSW disposal operations at the Landfill in January 1981 known as Unit 1. Since December 1997, the Subtitle D landfill operations have expanded from Unit 2, Phase 1 through Unit 3 Phase 1 for a total of approximately 74 acres of landfill development. The completion of Unit 3 Phase 2 will bring the total to approximately 93 acres of lined disposal area.

The County's next planned future landfill expansion is into the areas designated as Unit 4 and Unit 5 and will require impacts to jurisdictional Waters of the US and State as described above. Under the Clean Water Act, Waters of the US and State fall under the jurisdiction of the US Army Corps of Engineers (USACE) and North Carolina Department of Environmental Quality Division of Water Resources (DWR). Impacting these Waters of the US and State allows the County to continue with the development of contiguous landfill units. The County's plan for providing approximately 85 years of cost-effective waste disposal is contingent upon the development of future contiguous landfill Units 4 through 12. The opportunity to vertically stack future landfill units over the existing Unit 1 landfill allows for the continued efficient development and maximization of waste disposal airspace.

The disturbance of jurisdictional Waters requires the issuance of federal and state permits, also referred to as the 404/401 permits. The permit approval process establishes a required mitigation ratio for all impacts to jurisdictional Waters. Following permit issuance, the County must pay the cost of mitigation into a mitigation bank prior to initiating any disturbance activities. This is accomplished by paying an In-Lieu Fee through the NCDEQ Division of Mitigation Services.

On September 4, 2019, the Division of Water Resources issued approval of the Individual 401 Water Quality Certification, followed by a Letter of Acceptance from the Division of Mitigation Services on October 22, 2019 stating their willingness to accept payment for compensatory mitigation. This Letter of Acceptance is good for six months, expiring on April 22, 2020. On February 28, 2020, the USACE issued the 404 Permit. The Division of Mitigation Services must receive copies of the 404/401 permits prior to the April 22nd expiration date.

There are significant impacts to Catawba County not mitigating the wetland and streams as shown in the table below. The greatest impact is the loss of disposal airspace, which will shorten the life expectancy of the landfill by an estimated 25 years.

Wetland and Stream Impacts	
Operating Life Lost	25 years
Waste Disposal Airspace Lost	14,340,000 CY
Waste Tonnage Lost	9,320,000 tons
Revenue Lost*	\$332,724,000

* Based on FY20 Tipping Fee of \$35.70/ton

The current contract for the construction of MSW landfill cell Unit 3 Phase 2 includes \$539,167 for work associated with the disturbance of the farm pond, wetland area, and streams. This work includes the removal of trees, shrubs and other vegetation, top soil, an estimated 54,000 cubic yards of unsuitable soils, the backfilling of an estimated 60,000 cubic yards of suitable soils, the installation of 1,600 feet of french drain, and installing 28,000 square yards of permanent seeding and mulch. This will allow future MSW landfill cells Unit 4 and Unit 5 to be constructed across the farm pond, wetland and streams. The construction work will impact 0.06 acres of wetland, 1,673 linear feet of stream impacts, and 0.56 acres of pond. These impacts are required to be mitigated in accordance with the US Army Corps of Engineers and NC Department of Environmental Quality permit requirements before work can begin in the area of impacts. The County's 404/401 permits require a compensatory mitigation ratio of 2:1 for all wetland and stream impacts.

As shown in the attached invoice from DEQ, the cost of Compensatory Stream and Wetland Mitigation for the Catawba County Landfill Project totals \$1,770,533.62. A capital project for Wetlands Mitigation was established in the FY 18/19 budget and currently contains \$100,000 in available funds. An additional \$1,670,600 is needed in order to pay the In-Lieu Fee to the Division of Mitigation Services.

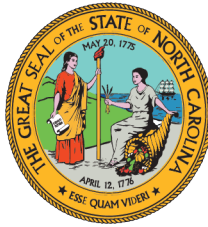
All costs associated with solid waste activities are paid from the Solid Waste Enterprise Fund, which is derived solely from solid waste tipping/user fees and contains no tax proceeds. The Solid Waste Enterprise Fund currently has approximately \$12,000,000 available to support staff's request.

ALTERNATIVES

- The Board of Commissioners may elect to pay the Compensatory Mitigation In-Lieu Fee now, as recommended by staff, and avoid future In-Lieu Fee increases which occur July 1st of each year.
- The Board of Commissioners may elect to delay payment of the Compensatory Mitigation In-Lieu Fee and face future In-Lieu Fee increases which occur July 1st of each year. However, due to permit expiration, any delay must be less than four years.
- The Board of Commissioners may elect not to mitigate the streams and wetland areas which will result in the loss of a minimum of 25 years of landfill life.

RECOMMENDATION

The Finance and Personnel Subcommittee recommends the Board of Commissioners approves a budget revision in the amount of \$1,670,600 for the purpose of wetland and stream mitigation at the Blackburn Landfill and authorizes the County Manager to execute all documents required for the completion of this project.



NORTH CAROLINA
Environmental Quality

ROY COOPER
Governor

MICHAEL S. REGAN
Secretary

TIM BAUMGARTNER
Director

INVOICE# INV-005617

March 3, 2020

Mick Berry
Catawba County
PO Box 389
Newton, NC 28658

Project: Catawba County Landfill Units 4 and 5 Expansion
County: Catawba
401 permit#: 2019-0379
404 permit#: 2005-30087
DMS ID#: MR-07242

Invoice expires: 5/2/2020

Please review this invoice carefully and report any discrepancies immediately to the contact listed below. You have elected to satisfy the compensatory mitigation requirements of the applicable Section 401/404 permit(s) issued for the above referenced project through payment of a fee to the **NCDEQ Division of Mitigation Services (DMS)** In-Lieu Fee Program. In accordance with 15A NCAC 02R .0402 and/or 02R .0601, the amount due is based upon the 2019-20 Rate Schedule and has been calculated as follows:

Location	Mitigation Type	Credits	Rate per credit	Fee
Catawba 03050102	Warm Stream	3,346	\$525.65	\$1,758,824.90
Catawba 03050102	Riparian Wetland	0.12	\$97,572.61	\$11,708.72

TOTAL AMOUNT DUE if paid within 60 days: \$1,770,533.62

This invoice expires in 60 days. Expired invoices are not eligible to be paid. Note that permit(s) may require payment before this date. Invoice extensions may be requested by emailing the DMS In-Lieu Fee Program Coordinator at kelly.williams@ncdenr.gov. Extensions will be based on the fee schedule in effect on the date they are issued. Please submit an ePayment at <http://go.ncdenr.gov/epayment> or mail a check for the Total Amount Due to the address below and enclose a copy of your unexpired invoice.

US Mail:
NCDEQ
Division of Mitigation Services
1652 Mail Service Center
Raleigh, NC 27699-1652

Physical Address for UPS/FedEx:
NCDEQ
Division of Mitigation Services
217 West Jones St., Suite 3000A
Raleigh, N.C. 27603

Third party payments must be accompanied by written authorization from the permittee. All refund requests must be submitted in accordance with the Division's refund policy. If you have questions concerning this payment, please call Kelly Williams at (919) 707-8915. **YOU MUST BE IN POSSESSION OF THE PAYMENT RECEIPT FROM DMS PRIOR TO COMMENCING THE ACTIVITIES AUTHORIZED BY THE DEPARTMENT OF ARMY 404 PERMIT AND/OR THE 401 WATER QUALITY CERTIFICATION.**

cc: Todd Tugwell, USACE - Raleigh; Catherine Janiczak, USACE
Sheri Montalvo, NCDWR
Kelly Boone, agent



MEMORANDUM

TO: Catawba County Board of Commissioners

FROM: Policy and Public Works Subcommittee

DATE: March 16, 2020

IN RE: Master Agreements for On-Call Engineering Services for the County's Solid Waste Facilities

REQUEST

The Policy and Public Works Subcommittee recommends the Board of Commissioners awards 5-year Master Agreements to the following five (5) firms for on-call engineering services consisting of planning, regulatory compliance, engineering design, construction administration and management of the County's solid waste facilities and programs:

- LaBella – Charlotte, North Carolina
- McGill Associates – Asheville, North Carolina
- Garrett & Moore, Inc. – Cary, North Carolina
- Draper Aden Associates – Cary, North Carolina
- SCS Engineers PC – Charlotte, North Carolina

In addition, staff requests the County Manager be authorized to execute the appropriate contract documents for all five (5) Master Agreements, which will not exceed \$200,000 per fiscal year in aggregate. As funds have been appropriated in the FY20 budget, no additional appropriation is needed.

BACKGROUND

Utilities and Engineering staff is requesting the use of multi-year Master Services Agreements with specific engineering firms for engineering work associated with the County's solid waste management program. Multi-year Master Services Agreements have long been utilized by counties and municipalities across the State (i.e. Wake, New Hanover, and Onslow Counties, Mecklenburg, Raleigh, Charlotte, and Cary). These proposed agreements will allow staff to respond quickly to the demands of State regulators and to emergent events that occur from time to time at the landfill, all while maintaining compliance with North Carolina General Statutes.

On October 18, 2019, Catawba County issued a Request for Qualifications seeking submittals from qualified firms interested in entering into a Master Agreement with Catawba County to provide on-call professional engineering and planning services for the County's solid waste management facilities. The Master Agreements would be for a five (5) year term beginning March 17, 2020 and expiring March 16, 2025. Qualification statements were received on November 15, 2019.

On December 6, 2019, the Evaluation Committee (Pete Shonka, Utilities & Engineering Director; Jack Chandler, Utilities & Engineering Assistant Director; Rodney Hamby, Landfill Superintendent; Jonathan Greer, Public Services Administrator and Tina Wright, Purchasing Manager) met to evaluate the qualification responses received. The Committee ranked the top five (5) firms based on total point scores using a scoring matrix included in the Request for Qualifications. The Qualification

Statements evaluated and the scores received for those responses are attached hereto. The top five (5) scoring firms are as follows:

- LaBella – Charlotte, North Carolina
- McGill Associates – Asheville, North Carolina
- Garrett & Moore, Inc. – Cary, North Carolina
- Draper Aden Associates – Cary, North Carolina
- SCS Engineers PC – Charlotte, North Carolina

All costs associated with the landfill and solid waste activities are paid from the Solid Waste Enterprise Fund, which is derived from solid waste tipping fees containing no tax proceeds. The FY 2019/20 Budget includes funding for engineering services and therefore, no budget revision or appropriation is needed at this time.

RECOMMENDATION

The Policy and Public Works Subcommittee recommends the Board of Commissioners awards 5-year Master Agreements to the following five (5) firms for on-call engineering services consisting of planning, regulatory compliance, engineering design, construction administration and management of the County's solid waste facilities and programs:

- LaBella – Charlotte, North Carolina
- McGill Associates – Asheville, North Carolina
- Garrett & Moore, Inc. – Cary, North Carolina
- Draper Aden Associates – Cary, North Carolina
- SCS Engineers PC – Charlotte, North Carolina

In addition, staff recommends the County Manager be authorized to execute the appropriate contract documents for all five (5) Master Agreements, which will not exceed \$200,000 per fiscal year in aggregate. As funds have been appropriated in the FY20 budget, no additional appropriation is needed.

**RFQ - MASTER AGREEMENT FOR ON-CALL ENGINEERING/PLANNING SERVICES
RFQ 20-1001 - EVALUTION SCORES**

Evaluation Criteria	Total Possible Points	Bunnell-Lammons Engineering	Civil & Environmental Consultants, Inc.	Draper Aden Associates	Garrett & Moore, Inc	LaBella	McGill Associates	Municipal Engineering Services Co	SCS Engineers	S&ME, Inc.
Qualifications of Firm	30	25	25	30	30	25	25	30	30	20
Project Management	40	35	35	35	40	35	40	40	35	40
References	30	30	30	30	30	30	30	30	30	30
TOTAL SCORE	100	90	90	95	100	90	95	100	95	90

MASTER AGREEMENT FOR ON-CALL ENGINEERING SERVICES

This Master Agreement for On-Call Engineering Services (“Agreement”), made as of the 17th day of March, 2020, by and between Catawba County, a political subdivision of the State of North Carolina (hereinafter “County”) and _____, an Engineering Firm with a partner or principal registered in North Carolina as a licensed Engineer and with offices located in North Carolina (hereinafter “Firm”).

RECITALS

WHEREAS, County issued a “Request for Qualification” entitled Master Agreement for On-Call Engineering / Planning Services dated October 18, 2019 (“RFQ”); and

WHEREAS, Firm responded to such request with a Qualifications statement dated November 15, 2019, and attached to this Agreement as Attachment A; and

WHEREAS, County has qualified firm to provide professional On-Call Engineering Services for the County, at County’s request, and Firm desires to provide such services (“Basic Services”).

NOW, THEREFORE, the parties agree as follows:

ARTICLE 1 EFFECTIVE DATE AND SCOPE OF SERVICES

1.1 The Recitals are incorporated into Agreement. This Agreement shall have a term of five (5) years and become effective March 17, 2020 and expire on March 16, 2025.

1.2 This Agreement is for professional engineering services to be provided by Firm with respect to the Project known as On-Call Engineering Services, located in Catawba County, North Carolina, and generally consisting of planning, regulatory compliance, engineering design, construction administration and management of the County’s Solid Waste facilities and programs.

1.3 Basic Services shall commence after Effective Date and approval of a fully executed Task Order subject to this Agreement. Basic Services shall be performed in accordance with any schedule contained in Task Order. Firm shall also provide additional services as may from time-to-time be agreed upon by written amendment to this Agreement.

1.4 Firm represents and agrees that now and continuing for the term of this Agreement that Firm:

- a. is experienced, qualified, skilled and fully capable of performing Services in a competent and professional manner;
- b. shall exercise reasonable care and diligence, and shall act in the best interest of the County;
- c. shall act in accordance with generally accepted standards of Firms practice application to the locality; and shall comply with this Agreement and with all applicable federal, state and local laws, ordinances, codes, rules and regulations;
- d. possesses all necessary qualifications, licenses and certifications;
- e. shall perform in a timely manner and in accordance with all dates or schedules required under this Agreement, time being of the essence;

f. shall work in good faith with County to meet requirements imposed by the federal or state government or other funding entity if grants are used to fund any portion of Project; and

g. the individual(s) signing this Agreement have the right and power to do so and bind Firm to the obligations set forth herein and such individuals do so personally warrant that they have such authority.

ARTICLE 2 RESPONSIBILITIES OF FIRM

2.1 STANDARD OF CARE

2.1.1 Firm shall assure that all drawings, specifications, plans, surveys, reports, technical memoranda, testing protocol, designs, electronic databases and other documents and deliverables prepared by Firm are in accordance with all Laws and Regulations.

2.1.2 Firm shall be responsible for all errors or omissions in Documents and Deliverables and shall correct at no additional cost to County any and all errors, omissions, discrepancies, ambiguities, mistakes or conflicts in the Documents and Deliverables. Firm shall reimburse County for damages to County caused by errors and omissions of Firm.

2.1.3 In addition to any other damages that might be due to County hereunder in connection with the breach of this Agreement by Firm, Firm shall reimburse County for costs, damages and expenses that are the result of errors, omissions or delays of Firm, including those of Firm's subcontractors.

2.1.4 Firm shall expedite and accelerate its efforts as necessary to perform in accordance with this Agreement at no additional cost to County, if County reasonably determines that Firm is behind schedule.

2.2 **KEY PERSONNEL AND SUBCONTRACTORS.** No change in Firm's personnel or subcontractors designated in the Task Order as those who will provide Services shall be permitted except with the prior written consent of County, which consent shall not be unreasonably withheld. Such replacement personnel and subcontractors shall have the same or higher qualifications and experience as those being substituted. If Firm provides any Services through the use of subcontractors, Firm shall be solely responsible for all aspects of subcontractor(s) conduct and performance. Additionally, Firm's contracts with subcontractor(s) shall include a provision that, in the event this Agreement is terminated for cause by County, County may take assignment of such contract of Firm with their subcontractor.

2.3 **TAXES, PERMITS AND LICENSES.** Unless otherwise provided, Firm is responsible for all applicable taxes and license fees and shall acquire all licenses and permits required by Laws and Regulations.

ARTICLE 3 COMPENSATION FOR SERVICES

3.1 COMPENSATION FOR BASIC SERVICES

3.1.1 Compensation for Firm's services for each specific Project shall be as set forth in applicable Task Order. Compensation shall be in accordance with the unit rate schedule included in Attachment A of this Agreement.

3.1.2 Payment shall be made within thirty (30) days of receipt of invoice upon completion of each Task Order.

3.1.3 Invoices shall be in form and substance acceptable to the County. In the event the County finds any part of an invoice not to be acceptable, it shall identify to the Firm the part or parts, which are not acceptable and shall pay the part or parts of the invoice, which are acceptable, if any. The County shall have the right to deduct from payments to the Firm any costs or damages incurred, by the County as a result of the Firm's failure to perform on any portion of the Task Order.

3.2 COMPENSATION FOR ADDITIONAL SERVICES. Additional services shall be as set forth in a Written Amendment. Payments for Additional Services that have been properly approved and satisfactorily completed will be made by County within thirty (30) calendar days of receipt of an invoice that is in form and substance acceptable to County. In the event the County finds any part of an invoice not to be acceptable, it shall identify to the Firm the part or parts which are not acceptable and shall pay the part or parts of the invoice which are acceptable, if any. County shall have the right to deduct from payments to Firm any costs or damages incurred, by County as a result of Firm's failure to perform any Service, following reasonable notice and opportunity to cure such nonperformance by Firm. Unless otherwise agreed, compensation shall be on a time-spent basis at the hourly rates shown in Attachment A.

3.3 ACCOUNTING RECORDS AND OTHER RECORDS. Accounting records of Firm's compensation for Services and Additional Services (and Reimbursable Expenses, if permitted under this Agreement) shall be maintained by Firm in accordance with generally accepted accounting practices and shall be available for inspection and copying by County at mutually convenient times for a period of three (3) years after termination of this Agreement.

3.4 NON-APPROPRIATION. Payment to Firm for services is expressly conditioned upon availability of funds, and upon the actual receipt of funds, from appropriate revenue sources. If funds are insufficient to meet expected performances hereunder due to non-appropriation or reduction of funds by the source, services to be provided hereunder may be adjusted by the parties, in writing, to conform with the funds which are actually available. If such adjustment is impractical or would defeat the intent or purpose of this Agreement, same may be terminated accordingly without penalty.

ARTICLE 4 RESPONSIBILITES OF COUNTY

4.1 COOPERATION AND COORDINATION. County may designate, in writing, a person to act as project manager who shall coordinate the project work and who shall be available during working hours as often as may be reasonably required to render decisions within guidelines established by the Utilities and Engineering Director. County shall examine documents submitted by Firm and shall make reasonable efforts to render timely decisions pertaining thereto so as not to unduly delay the orderly progress of Firm's Services.

ARTICLE 5 INSURANCE

5.1 INSURANCE. Firm shall maintain at all times during the term of this Agreement, at the Firm's sole expense the following minimum insurance requirements. Please note, County reserves the right to increase the minimum insurance requirements in a Task Order if the County determines higher insurance limits are needed based on project value.

5.1.1 Commercial General Liability Insurance

Firm shall maintain Commercial General Liability insurance written on an occurrence basis, including coverage for products and completed operations liability, contractual liability, liability from independent contractors, property damage liability, bodily injury liability, and personal injury liability with limits of not less than \$1,000,000 per occurrence and \$2,000,000 annual aggregate. The limits may be satisfied by a combination of primary and excess insurance.

5.1.2 Business Automobile Insurance

At all times while the Firm's representatives are conducting on-site work, the Firm shall maintain Automobile Liability insurance for any owned, hired, rented, or borrowed vehicle with a limit of not less than \$1,000,000 per occurrence for bodily injury and property damage liability. The limit may be satisfied by a combination of primary and excess insurance.

5.1.3 Workers Compensation & Employers Liability Insurance

At all times while the Firm's representatives are conducting on-site work, Firm shall maintain statutory Workers Compensation insurance in accordance with the laws of North Carolina. Firm shall also maintain Employers' Liability insurance with limits of not less than \$500,000 per accident and \$500,000 each employee for injury by disease.

5.1.4 Professional Liability Insurance

Firm shall maintain Professional Liability insurance with limits of not less than \$1,000,000.00 per claim and \$1,000,000.00 aggregate.

5.1.5 General Requirements

a. Catawba County shall be named as an additional insured under Firm's automobile and general liability insurance. In the event of a loss arising out of, or related to the Firm's services performed under this Agreement, Firm's Liability insurance shall be primary (pay first) with respect to any other insurance which may be available to the County, regardless of how the "other insurance" provisions may read.

b. The Firm's General Liability, Automobile Liability, and Workers Compensation insurance must contain a waiver of subrogation in favor of the County.

c. Firm shall be responsible for insuring all of its own personal property, improvements, and betterments.

d. All insurance policies put forth to satisfy the above requirements shall require the insurer to provide a minimum of thirty (30) days' notice to the County of any material change in coverage, cancellation, or non-renewal.

e. All insurance put forth to satisfy the above requirements shall be placed with insurance companies licensed to provide insurance in the state of North Carolina. Any deductibles or self-insured retentions in the required insurance shall be subject to approval by the County.

f. Prior to beginning the work, Firm shall provide written evidence of insurance as requested by the County to confirm that these insurance requirements are satisfied. Firm agrees to provide complete copies of policies if requested. Failure of Firm to provide timely evidence of insurance, or to place coverage with insurance, or to place coverage with insurance companies acceptable to the County, shall be viewed as Firm's delaying performance entitling the County to all appropriate remedies under the law including termination of the contract.

ARTICLE 6 DAMAGES AND REMEDIES

6.1 SERVICES, REIMBURSEMENT AND DEDUCTIONS

6.1.1 In addition to any other remedies available to County, County shall have the right to deduct from payments to the Firm any costs, damages and expenses, including reasonable attorney's fees, that have been incurred by County as a result of Firm's failure to perform as required by Agreement.

6.2 INDEMNITIES

6.2.1 General Indemnity. To the fullest extent permitted by Laws and Regulations, Firm shall indemnify and hold County, its officers and employees, harmless from and against all claims, costs, charges, civil penalties, fines, losses, liabilities and damages (including but not limited to reasonable professionals' fees and charges and all court or other dispute resolution costs), by whomsoever brought or alleged, arising out of, resulting from, or in connection with (a) any breach by Firm of any term or condition of this Agreement or Written Amendment, (b) any breach or violation by Firm of any applicable Law or Regulation, or (c) any other cause resulting from any act or failure to act by Firm under this Agreement or Written Amendment, but only to the extent caused by any negligence of Firm. This indemnification shall survive the termination of this Agreement.

6.2.2 Intellectual Property Indemnity. To the fullest extent permitted by Laws and Regulations, Firm shall indemnify and hold County, its officers and employees harmless from and against all claims, costs, charges, civil penalties, fines, losses, liabilities and damages (including but not limited to all professionals' fees and charges and all court or arbitration or other dispute resolution costs), by whomsoever brought or alleged, arising out of or related to infringement of patent rights, copyrights, or other intellectual property rights, except with respect to designs, processes or products of a particular manufacturer expressly required by the County in writing. If Firm has reason to believe the use of a required design, process or product is an infringement of a patent, copyright or other intellectual property, the Firm shall be responsible for such loss unless such information is promptly given to the County.

6.3 NON-EXCLUSIVITY OF REMEDIES/NO WAIVER OF REMEDIES. A party's selection of one or more remedies for breach of this Agreement shall not limit that party's right to invoke any other remedy available under this Agreement or by law. No delay, omission or forbearance to exercise any right, power or remedy accruing to a party shall impair any such right, power or remedy or shall be construed to be a waiver of any breach hereof or default hereunder. Every such right, power or remedy may be exercised from time-to-time and as often as deemed expedient.

6.4 WAIVER OF DAMAGES. Parties shall not be entitled to, and hereby waive any monetary claims for, or damages arising from or related to, lost profits, lost business opportunities, unabsorbed overhead or any consequential damages.

ARTICLE 7 AMENDMENTS TO AGREEMENT

7.1 CHANGES IN THE BASIC SERVICES. Changes in the Basic Services and entitlement to additional compensation or a change in duration or any other term of this Agreement shall be made only by a Written Amendment executed by both parties. County may, without invalidating Agreement, make written changes in Services by preparing and executing a Written Amendment for review and execution by Firm. Within three (3) days of receipt of such Written Amendment, Firm shall notify County in writing of any change contained therein that Firm believes significantly increases or decreases Services and request an adjustment in compensation with respect thereto. If Written Amendment significantly increases or decreases Services, the compensation may be equitably adjusted.

ARTICLE 8 TERMINATION AND SUSPENSION

8.1 TERMINATION FOR CONVENIENCE. This Agreement may be terminated without cause by County and for its convenience upon ten (10) days written notice to Firm.

8.2 OTHER TERMINATION. After ten (10) days written notice to the other party of its material breach of the Agreement, this Agreement may be terminated by the noticing party, provided that the other party has not taken all reasonable actions to remedy the breach.

8.3 COMPENSATION AFTER TERMINATION

8.3.1 In the event of termination for the convenience of County, Firm shall be paid that portion of its fees and expenses that it has earned to the date of termination, plus five percent (5%) of its Compensation for Basic Services earned to date or of its unearned Compensation for Basic Services, whichever is less, less any costs or expenses incurred or anticipated to be incurred by County due to errors or omissions of Firm. Upon receiving notice of termination, Firm shall immediately terminate any ongoing Services it is to provide hereunder.

8.3.2 In the event of termination by reason of a material breach of the Agreement by County, Firm shall be entitled to the same compensation as it would have received had County terminated the Agreement for convenience, and Firm expressly agrees that said

compensation is fair and appropriate as liquidated damages for any and all costs and damages it might incur as a result of such termination.

8.3.3 In the event of termination by reason of a material breach of the Agreement by Firm, Firm shall be paid that portion of its fees and expenses that it has earned to the date of termination, less any costs or expenses incurred or anticipated to be incurred by County due to errors or omissions of Firm or by reason of Firm's breach of this Agreement.

8.3.4 Should this Agreement be terminated for any reason, County shall nevertheless have the right to require Firm to (a) turn over to County all finished or unfinished Documents and Deliverables and (b) expend such additional effort as may be necessary to provide to the County professionally certified and sealed reports and such other information and materials as may have been accumulated by Firm in the performance of this Agreement, whether completed or in process. If Firm provides such certified and sealed information as outlined above, Firm shall be compensated in accordance with this Agreement.

8.4 SURVIVAL. Termination of this Agreement, for whatever reason, shall not terminate a party's representations and warranties nor nullify any indemnity hereunder.

8.5 SUSPENSION

8.5.1 County may order Firm in writing to suspend, delay or interrupt all or any part of the Services for the convenience of County.

8.5.2 In the event Firm believes that any suspension, delay or interruption of the Services ordered by County may require an extension of the duration of Basic Services or an increase in the level of staffing by Firm, it shall so notify County and propose an amendment to Agreement, which shall be effective only upon the written approval of County. In the event the duration of Basic Services is extended or shortened or the level of staffing by Firm is increased or decreased, the Compensation for Basic Services may be equitably adjusted by Written Amendment.

8.5.3 A suspension, delay or interruption of the Services shall not terminate this Agreement; provided, however, that if such suspension, delay or interruption causes a suspension of Services for a period exceeding ninety (90) days, the Compensation for Basic Services may be equitably adjusted by Written Amendment.

ARTICLE 9 OWNERSHIP OF DOCUMENT AND DELIVERABLES

9.1 OWNERSHIP OF DOCUMENTS AND DELIVERABLES. County shall be granted, at no additional cost, ownership of all drawings, specifications, plans, surveys, reports, technical memoranda, testing protocol, designs, and other documents or instruments identified as 'deliverables' herein or which, by their nature, are designed to be delivered to County under this Agreement. Firm shall turn over to County in good unaltered condition, documents as described in Section 10.8 of all Deliverables prior to final payment, if not delivered earlier hereunder, or within seven (7) days after termination if this Agreement is terminated for any reason. Firm may retain one set of Deliverables for its records. In the event of termination, for whatever reason, should County use drawings or other Documents or Deliverables for completion of the Project or for any reason not related to this Project without additional

compensation to the Professional, such use of Documents and Deliverables by County for other projects shall be at the risk of County.

ARTICLE 10 ADDITIONAL PROVISIONS

10.1 **DISSEMINATION OF INFORMATION.** County takes efforts to assure that accurate information about the County is disseminated such that neither the public trust nor the public's perception of County impartiality is compromised. Firm, mindful of those efforts, agrees that it shall not publicly disseminate any information concerning Services without prior approval of County. Any approval by County may be given with certain stipulations, such as County's participation in the creation of the public product or County's review and the option to refuse ultimate release of the final product should it fail to meet the County's standards and goals. Publicly disseminate means but is not limited to electronic, video, audio, photographic or hard copy materials serving as, in whole or part, advertising, sales promotion, Firm papers or presentations, news releases, articles, or other media products, and/or Firm's business collateral pieces.

10.2 **LIMITATION ON ASSIGNMENT.** Each party binds itself, its successors, permitted assigns and legal representatives to the terms of this Agreement. Neither County nor Firm shall assign or transfer its interest in this Agreement without the written consent of the other.

10.3 **GOVERNING LAW.** This Agreement and the duties, responsibilities, obligations and rights of respective parties hereunder shall be governed by the laws of the State of North Carolina. Venue for any adversarial proceeding shall be set in Catawba County.

10.4 **DISPUTE RESOLUTION.** No services shall be delayed or postponed pending the resolution of any dispute unless County otherwise agrees in writing. Any and all suits or actions to enforce, interpret or seek damages with respect to any provision of, or the performance or non-performance of, this Agreement shall be brought in the General Court of Justice of North Carolina sitting in Catawba County, North Carolina and it is agreed by the parties that no other court shall have jurisdiction or venue with respect to such suits or actions. If and to the extent the project is subject to the dispute resolution requirement of N.C.G.S. 143-128(f1), then Firm shall participate in the County's dispute resolution process which shall be considered part of Basic Services unless specifically agreed otherwise herein.

10.5 **EXTENT OF AGREEMENT.** This Agreement represents the entire and integrated agreement between County and Firm and supersedes all prior negotiations, representations or agreements, either written or oral. This Agreement may be amended only by Written Amendment.

10.6 **SEVERABILITY.** If any provision of this Agreement is held as a matter of law to be unenforceable, the remainder of this Agreement shall be enforceable without such provision.

10.7 **E-VERIFY.** Firm shall comply with the requirements of Article 2 of Chapter 64 of the North Carolina General Statutes. Further, if Firm utilizes a subcontractor, Firm shall require the subcontractor to comply with the requirements of Article 2 of Chapter 64 of the North Carolina General Statutes.

10.8 **PROTOCOL FOR DOCUMENTS AND DELIVERABLES.** Firm shall provide all documents and deliverables in electronic form to the County in read-only MS-Windows

compatible format (including either screen readable .pdf or HTML formats). All drawings shall be CAD generated and shall be provided on electronic media downloadable onto an AutoCAD based system. In order to meet US Justice Department standards for Internet accessibility, all Deliverables (draft and final) intended for presentation on the County of Catawba's Web site must be provided in a manner and format compatible, consistent, and in compliance with all County technology standards. Such material must be provided in screen readable PDF or HTML versions, be screen-reader friendly and contain alternate text tags of no more than 34 characters. In the event that Firm notices any errors in electronic data provided to the County under this Agreement, Firm shall immediately notify County, and if Firm provided such electronic data, Firm shall immediately replace same with correct versions thereof.

10.9 NOTICE. Whenever any provision of this Agreement requires the giving of written notice, it will be deemed to have been validly given if (i) delivered in person to the Project Manager, if to the County, or to the Project Manager, or equivalent position, or officer/member of the entity that is the Professional, if to the Professional, or (ii) if delivered at or sent by a nationally recognized overnight courier service or overnight express mail or registered or certified mail, postage prepaid, to the County's or Firm's address. The date of said notice shall be the date of such delivery or mailing.

The notice address for the County shall be:

Catawba County
Utilities and Engineering Department
Post Office Box 389
25 Government Drive
Newton, North Carolina 28658

The notice address for the Firm shall be:

10.10 GIFTS AND FAVORS. Firm shall become aware of and comply with laws related to gifts and favors, conflicts of interest and the like, including G.S. §14-234, G.S. §133-1, and G.S. §133-32.

10.11 PUBLIC RECORDS. Firm acknowledges that records made or received in connection with the transaction of public business are public records and subject to public records requests. County may provide copies of such records, including copyrighted records, in response to public record requests, except that, upon request of and indemnification by Professional, the County will not disclose records that meet all of the requirements of a trade secret as set forth in N.C.G.S. 66-152, that are specifically designated as a "trade secret" or "confidential" at the time of initial disclosure by contractor, and that are otherwise entitled to protection under N.C.G.S. 132-1.2(1). Firm shall make County aware of any public records requests made in regard to Services or this Agreement.

10.12 RESOLVING DISCREPANCIES. Except as otherwise stated in the Agreement, the provisions of the Agreement take precedence in resolving any conflict, error, ambiguity or discrepancy between the provisions of the Agreement and the Attachments and the provisions

of any standard, specification, manual, code or instruction of any technical society, organization or association (collectively 'Other Standards'), provided that if any of the Other Standards impose a more stringent standard or obligation upon Firm than in the Agreement, the Other Standard shall take precedence in resolving any conflict, error, ambiguity or discrepancy between the provisions of this Agreement and the Other Standard.

IN WITNESS WHEREOF, Firm and County, being duly authorized, have caused these presents to be signed in their names as of the day and year first above written.

CATAWBA COUNTY

FIRM

THIS INSTRUMENT has been preaudited in the manner required by the Local Government Budget and Fiscal Control Act as amended.

Date: _____

Robert Miracle, Chief Financial Officer

APPROVED AS TO FORM:

Date: _____

Jodi Stewart, Assistant County Attorney

Date: _____

Cynthia Eades, Risk Management

MEMORANDUM

TO: Catawba County Board of Commissioners

FROM: Brad Fowler, Tax Administrator

DATE: March 16, 2020

IN RE: Tax Release / Refund Request

REQUEST

The Tax Administrator requests the Board of Commissioners approves eighty-three (83) releases totaling \$5,176.80, three (3) refund requests totaling \$1,724.59, and sixty-six (66) Motor Vehicles Bill adjustments / refunds totaling \$3,563.62 requested during the month of February.

BACKGROUND

North Carolina General Statute 105-381(b) states upon receipt of a taxpayer's written request for release or refund, the taxing unit's governing body has 90 days to determine whether the taxpayer's request is valid and to either approve the release or refund of the incorrect portion or to notify the taxpayer in writing that no release or refund will be made.

During the month of February, Tax Office staff has checked records and verified the legitimacy of eighty-three (83) release requests totaling \$5,176.80, three (3) refund request totaling \$1,724.59, and sixty-six (66) Motor Vehicle Bill adjustments / refunds totaling \$3,563.62.

Common reasons for release of tax bill amounts include changes in exemption status, change in situs, businesses closing / being sold, and material changes in property structures. The refund requests are driven by adjustments to exemption status and property billed in error. The motor vehicle bill adjustments are largely due to pro-ration of tax bill amounts to account for mid-year transfers of ownership. (A detailed transaction summary of individual transactions is attached.)

Consistent with current practice, the Tax Collector will continue to present any material refunds or releases of significant dollar amounts individually, rather than bundled together with other minor transactions on consent agenda.

RECOMMENDATION

Staff recommends the Board of Commissioners approves eighty-three (83) releases totaling \$5,176.80, three (3) refunds request totaling \$1,724.59 and sixty-six (66) Motor Vehicle Bill adjustments / refunds totaling \$3,563.62 requested during the month of February.

Abstract Number (Please include leading zeros)	Year For which release/refund requested	Owner Name as Billed (Last, First, Middle)	Release or Refund?	Original Value	Corrected Value	RELEASE/REFUND	
						AMOUNT	Reason (Please do not use all CAPS. Use correct capitalization)
3047986	2019	Adams, William Randall	Release	14,098.00	0.00	\$113.15	2002 WELLCRAFT 23 EXCALIBER boat was only at the marina for maintenance work, but taxes were already paid in Mecklenburg County.
2967763	2018	Almanza, Mario Figueroa	Release	2,710.00	0.00	\$38.02	Sold 1995 Oakwood mobile home to Berenice Villeda-Remigo in 2017
1801636	2019	ARMSTRONG CARS INC	Release	1,000.00	0.00	\$12.96	Watercraft is part of inventory (for sale on lot) Business ceased operations 12/31/2012 - provided documentation in 2014; so not sure why it wasn't released then.
2541156	2012	B2 PRODUCTIONS INC	Release	4,653.00	0.00	\$47.01	2002 WILD CT was tagged for 2015 tax year.
3020346	2015	Bargsley, Charles	Release	690.00	0.00	\$16.85	Bill created in error; 2002 WILD CT was tagged for 2015 tax year.
3031598	2013	Bost, Stephen Crawford	Release	2,808.00	200.00	\$44.15	1995 Astro Boat only listed and paid in Alexander County 2013-2018
3031598	2014	Bost, Stephen Crawford	Release	2,637.00	200.00	\$38.68	1995 Astro Boat only listed and paid in Alexander County 2013-2018
3031598	2015	Bost, Stephen Crawford	Release	2,478.00	200.00	\$37.32	1995 Astro Boat only listed and paid in Alexander County 2013-2018
3031598	2016	Bost, Stephen Crawford	Release	2,329.00	200.00	\$32.46	1995 Astro Boat only listed and paid in Alexander County 2013-2018
3031598	2017	Bost, Stephen Crawford	Release	2,190.00	200.00	\$28.01	1995 Astro Boat only listed and paid in Alexander County 2013-2018
3031598	2018	Bost, Stephen Crawford	Release	2,060.00	200.00	\$23.90	1995 Astro Boat only listed and paid in Alexander County 2013-2018
2809063	2019	Brooks Vickie Dellinger	Release	17,200.00	3,200.00	\$156.10	Reinstated Elderly/Veteran's for 2019
3041209	2019	Cabe, Jimmy Eugene	Release	800.00	0.00	\$10.97	changed months from 48 to 23 because listed on personal property They lived in Lincoln County all of 2019. They were billed from Lincoln County. I have attached a copy of the bill from Lincoln County to the paperwork.
3032710	2019	Canipe, Valerie Lynn	Release	500.00	0.00	\$3.68	Trailer wasn't purchased until 8/13/2018. Bill was created in error.
3033640	2017	Chapman, Gary Allan	Release	1,800.00	0.00	\$25.34	2006 SEADOO GTX had been moved to Tennessee for 2019 tax year.
2437954	2019	Cusick, Carolyn Ramsey	Release	2,752.00	0.00	\$19.94	It did have a personalized tag and should not have gotten a gap bill
3039372	2019	Dover, Paul	Release	1,710.00	0.00	\$10.14	Sold 2005 Bentley boat in 2017
3025060	2019	Eckard, David Lee	Release	36,985.00	30,965.00	\$47.29	Not in County
3040103	2019	Faulkenberry, Jennifer	Release	14,890.00	0.00	\$578.03	Sold 2014 EZ LOADER BT on 8/18/18 per bill of sale.
2798286	2019	Fernandez, Michelle A	Release	1,260.00	0.00	\$10.03	Should not have been billed City of Claremont owns
1660478	2019	Frazier, Thomas Gary	Release	84,200.00	0.00	\$921.39	Sold the 1980 FIBERKING BOMBER along with the boat trailer as a package in 2018.
3014894	2019	Funderburk, Samuel Kennedy	Release	674.00	0.00	\$8.50	value change to 250
3041460	2019	Hilton, Joseph Lee	Release	3,610.00	250.00	\$26.04	Both 2002 Seadoo's have been listed and paid for in Lincoln County
1798119	2014	Ingle, Charles	Release	3,040.00	0.00	\$32.00	Both 2002 Seadoo's have been listed and paid for in Lincoln County
1798119	2015	Ingle, Charles	Release	2,860.00	0.00	\$29.03	Both 2002 Seadoo's have been listed and paid for in Lincoln County
1798119	2016	Ingle, Charles	Release	2,860.00	0.00	\$28.36	Both 2002 Seadoo's have been listed and paid for in Lincoln County
1798119	2017	Ingle, Charles	Release	4,380.00	0.00	\$40.44	Both 2002 Seadoo's have been listed and paid for in Lincoln County
1798119	2018	Ingle, Charles	Release	4,040.00	0.00	\$34.51	Both Seadoo's have been listed and paid for in Lincoln County
1798119	2019	Ingle, Charles	Release	3,560.00	0.00	\$27.97	Both Seadoo's have been listed and paid for in Lincoln County
2429250	2019	Kerr, Robert Lowell	Release	456.00	0.00	\$3.63	Sold 2007 HOMEMADE 9'9" to Wallace L. Lowman on 6/2018 1996 SKEE MULTI YR TAG BT has been paid in Alexander County. The boat trailer is actually under his father's name Bryant Eugene Lail. We mistakenly billed the wrong person and it was in the wrong county.
2971288	2016	Lail, Bryant Curtis	Release	200.00	0.00	\$3.27	1996 SKEE MULTI YR TAG BT has been paid in Alexander County. The boat trailer is actually under his father's name Bryant Eugene Lail. We mistakenly billed the wrong person and it was in the wrong county.
2971288	2012	Lail, Bryant Curtis	Release	200.00	0.00	\$3.78	1996 SKEE MULTI YR TAG BT has been paid in Alexander County. The boat trailer is actually under his father's name Bryant Eugene Lail. We mistakenly billed the wrong person and it was in the wrong county.
2971288	2013	Lail, Bryant Curtis	Release	200.00	0.00	\$3.58	1996 SKEE MULTI YR TAG BT has been paid in Alexander County. The boat trailer is actually under his father's name Bryant Eugene Lail. We mistakenly billed the wrong person and it was in the wrong county.
2971288	2014	Lail, Bryant Curtis	Release	200.00	0.00	\$3.37	1996 SKEE MULTI YR TAG BT has been paid in Alexander County. The boat trailer is actually under his father's name Bryant Eugene Lail. We mistakenly billed the wrong person and it was in the wrong county.
2971288	2015	Lail, Bryant Curtis	Release	200.00	0.00	\$3.50	He was living in Lincoln County from 2015-2017 and paid taxes there for these years. Requesting release for these years.
3048028	2015	Lawing, Morrison V	Release	1,440.00	0.00	\$14.58	He was living in Lincoln County from 2015-2017 and paid taxes there for these years. Requesting release for these years.
3048028	2016	Lawing, Morrison V	Release	1,310.00	0.00	\$12.34	He was living in Lincoln County from 2015-2017 and paid taxes there for these years. Requesting release for these years.
3048028	2017	Lawing, Morrison V	Release	1,170.00	0.00	\$10.25	Bill created in error; 1991 Sunliner had been scrapped on 11/20/2018.
3048312	2019	Ludwig, Dawn Denise	Release	2,685.00	0.00	\$35.26	Sold boat to Matthew Smith in Florida in 2018.
2566303	2019	Marks, Sonny	Release	17,788.00	1,315.00	\$214.86	Per DMV, the 1999 Dodge Caravan was owned by Lake Electric Co Inc all of 2019. Releasing bill per request.
3018113	2019	McCarter, Martha Newton	Release	1,240.00	0.00	\$9.95	Lived in Burke County 4633 Harbor View Morganton
3026957	2018	McClellan, Teresa Boggs	Release	27,380.00	0.00	\$48.70	

							Per signed 2019 Discovery Notice, 2006 TRAK was sold/moved OOS as of 1/1/2018. 2002 LOAD TL was sold as of 1/1/2017.
3048043	2019	Mitchell, Christopher Byrd	Release	2,250.00	0.00	\$19.75	Titles for both have not been transferred out of Christopher Mitchell's name. Per signed 2019 Discovery Notice, 2006 TRAK was sold/moved OOS as of 1/1/2018. 2002 LOAD TL was sold as of 1/1/2017.
3048043	2019	Mitchell, Christopher Byrd	Release	2,385.00	0.00	\$19.32	Titles for both items have not been transferred out of Christopher's name.
3020342	2019	Mullins, Rachel Dawn	Release	5,834.00	0.00	\$42.64	Moved to PA; Date on recorded deed is 06/29/2018. 2002 REGAL 1800LSR has been registered in PA.
1809632	2018	Nash, Barry Michael	Release	800.00	300.00	\$3.95	He sold the 1978 Fan CT in 2017 per DMV.
1809632	2016	Nash, Barry Michael	Release	2,200.00	0.00	\$20.57	The 1994 Comm MH was sold to Crystal Bryan Cruz in 2015 per DMV
3039819	2019	Parsons, Cassie Lorraine	Release	31,290.00	0.00	\$124.59	wrong county
3023550	2019	Pierce, Joseph Gregory	Release	6,325.00	0.00	\$45.82	The 1947 Ford 2S was tagged with annual tag on 05/25/2018. Releasing the bill. Per signed 2019 Notice to List form, 2015 CREST MARINE was located in Alexander County; Clerical Error
3033378	2019	Rowland, Joel Willis	Release	16,689.00	0.00	\$110.91	
2698024	2019	Sipe, Todd Eston	Release	4,069.00	0.00	\$53.46	Bill created in error; Per signed 2019 Listing form, 1990 SEA RAY had been disposed of in 2018
0003038334-2019-2019	2019	SLATON SAMANTHA KEE	Release	10,130.00	0.00	\$140.64	Gap bill moved to Florida and then came back
3033042	2019	Smith, Betty Morgan	Release	3,890.00	0.00	\$51.01	Clerical Error; 2004 Mazda Tribute has been tagged every year since 02/27/17.
2150162	2018	Smith, Tommy Lee Jr	Release	1,315.00	0.00	\$10.36	Moved to Alexander County in 2017 per recorded deed and registration on Wildlife.
3048174	2019	Sprouse, Meg	Release	16,229.00	0.00	\$129.32	1982 O'Day boat was registered/listed in Mecklenburg County per their website. Tar Heel Oil filed bankruptcy in 2017. All equipment was shut down and replaced by the owner of HoneyPik. That equipment was listed and taxes paid.
2569899	2019	TAR HEEL OIL II	Release	16,102.00	0.00	\$211.57	Tar Heel Oil filed bankruptcy in 2017. All equipment was shut down and replaced by the owner of HoneyPik. That equipment was listed and taxes paid.
2569899	2018	TAR HEEL OIL II	Release	14,638.00	0.00	\$205.39	
3048271	2019	The Mark Kenney and Brittany R	Release	11,011.00	0.00	\$136.73	2008 Sylvan 8522 was traded to American Marine Liquidators inc on 12/20/2018
3041556	2019	Thomson, Rebecca Seate	Release	1,740.00	0.00	\$3.47	wrong county The Mobile Home was not on the property in 2011 according to information found in GIS and Google Maps.
1813186	2011	Townsend, Ruth Lail	Release	1,500.00	500.00	\$11.53	The Mobile Home was not on the property in 2011 according to information found in GIS and Google Maps.
1813186	2012	Townsend, Ruth Lail	Release	1,500.00	500.00	\$10.94	The Mobile Home was not on the property in 2011 according to information found in GIS and Google Maps.
1813186	2013	Townsend, Ruth Lail	Release	1,500.00	500.00	\$10.35	The Mobile Home was not on the property in 2011 according to information found in GIS and Google Maps.
1813186	2014	Townsend, Ruth Lail	Release	1,500.00	500.00	\$10.08	The Mobile Home was not on the property in 2011 according to information found in GIS and Google Maps.
1813186	2015	Townsend, Ruth Lail	Release	1,500.00	500.00	\$10.13	The Mobile Home was not on the property in 2011 according to information found in GIS and Google Maps.
1813186	2016	Townsend, Ruth Lail	Release	1,500.00	500.00	\$9.91	The Mobile Home was not on the property in 2011 according to information found in GIS and Google Maps.
1813186	2017	Townsend, Ruth Lail	Release	1,500.00	500.00	\$9.23	The Mobile Home was not on the property in 2011 according to information found in GIS and Google Maps.
1813186	2018	Townsend, Ruth Lail	Release	1,500.00	500.00	\$8.53	The Mobile Home was not on the property in 2011 according to information found in GIS and Google Maps.
1813186	2019	Townsend, Ruth Lail	Release	1,500.00	500.00	\$7.84	The Mobile Home was not on the property in 2011 according to information found in GIS and Google Maps.
3023751	2019	Turner, Mark Christopher	Release	6,598.00	0.00	\$86.69	He moved to Connecticut. Please release the tax notice because I moved out of the state in August of 2018
3048226	2019	Turner, Michael E	Release	44,059.00	0.00	\$353.64	He called to say he lived in Lincoln County and had the boat in Lincoln County in 2019. I found the bill where Lincoln County billed him. Releasing bill.
3040013	2019	Velasco, Crescencio Tiscareno	Release	4,480.00	1,800.00	\$39.47	vehicle had salvage title changed value Original value should have read \$500 instead of \$5,000 for 2017 when it was purchased. Depreciation value should have been \$450 instead of \$4500.
3032416	2018	Walker, Jonathan Dwayne	Release	4,500.00	450.00	\$29.75	DMV mixup 2 different Toyotas for the same person
0003037771 2019 2019	2019	Watson, Judy	Release	4,130.00	0.00	\$81.10	Per signed 2019 Discovery Notice, 1971 HOLS TL had been sold to Paul Cope and had been listed in Burke County. 2019 bill created in error.
3048257	2019	Whitener, Dalton B	Release	200.00	0.00	\$2.63	The 1986 Crestliner 25' boat and a 2011 EZLO TL was sold to Westport Marina in 2011. Please release the bill for the 1986 Crestliner 25' boat from 2012 through 2019. The truck I used to pull this boat was totaled in 2011.
2967574	2012	Wilson, Patrick Alan	Release	3,300.00	0.00	\$35.50	The 1986 Crestliner 25' boat and a 2011 EZLO TL was sold to Westport Marina in 2011. Please release the bill for the 1986 Crestliner 25' boat from 2012 through 2019. The truck I used to pull this boat was totaled in 2011.
2967574	2013	Wilson, Patrick Alan	Release	2,500.00	0.00	\$25.44	The 1986 Crestliner 25' boat and a 2011 EZLO TL was sold to Westport Marina in 2011. Please release the bill for the 1986 Crestliner 25' boat from 2012 through 2019. The truck I used to pull this boat was totaled in 2011.
2967574	2014	Wilson, Patrick Alan	Release	3,205.00	0.00	\$31.25	The 1986 Crestliner 25' boat and a 2011 EZLO TL was sold to Westport Marina in 2011. Please release the bill for the 1986 Crestliner 25' boat from 2012 through 2019. The truck I used to pull this boat was totaled in 2011.

2967574	2015	Wilson, Patrick Alan	Release	3,025.00	0.00	\$30.01	The 1986 Crestliner 25' boat and a 2011 EZLO TL was sold to Westport Marina in 2011. Please release the bill for the 1986 Crestliner 25' boat from 2012 through 2019. The truck I used to pull this boat was totaled in 2011.
2967574	2016	Wilson, Patrick Alan	Release	2,965.00	0.00	\$27.72	The 1986 Crestliner 25' boat and a 2011 EZLO TL was sold to Westport Marina in 2011. Please release the bill for the 1986 Crestliner 25' boat from 2012 through 2019. The truck I used to pull this boat was totaled in 2011.
2967574	2017	Wilson, Patrick Alan	Release	2,905.00	0.00	\$25.28	The 1986 Crestliner 25' boat and a 2011 EZLO TL was sold to Westport Marina in 2011. Please release the bill for the 1986 Crestliner 25' boat from 2012 through 2019. The truck I used to pull this boat was totaled in 2011.
2967574	2018	Wilson, Patrick Alan	Release	2,895.00	0.00	\$23.31	The 1986 Crestliner 25' boat and a 2011 EZLO TL was sold to Westport Marina in 2011. Please release the bill for the 1986 Crestliner 25' boat from 2012 through 2019. The truck I used to pull this boat was totaled in 2011.
2967574	2019	Wilson, Patrick Alan	Release	2,692.00	0.00	\$19.80	The 1986 Crestliner 25' boat and a 2011 EZLO TL was sold to Westport Marina in 2011. Please release the bill for the 1986 Crestliner 25' boat from 2012 through 2019. The truck I used to pull this boat was totaled in 2011.
3039192	2019	Wojcik, Michael Christopher	Release	6,690.00	0.00	\$137.83	Showed proof out of state during gap period
				533,784.00	43,980.00	\$5,176.80	

Abstract Number (Please include leading zeros)	Year For which release/refund requested	Owner Name as Billed (Last, First, Middle)	Release or Refund?	Original Value	Corrected Value	RELEASE/REFUND	
						AMOUNT	Reason (Please do not use all CAPS. Use correct capitalization)
1650450	2019	Burgess, James E	Refund	328,800.00	165,450.00	\$1,150.77	Reinstated Elderly Exclusion for 2019
3048085	2019	Demovich, Jamie	Refund	80,370.00	0.00	\$566.61	Duplicate bill; 2017 COBALT had already been billed and paid under abstract # 3025485.
3022835	2019	Yoder, Andy Dwayne	Refund	1,000.00	0.00	\$7.21	1973 HOLIDAY mobile home had been removed prior to January 1st of 2019
				410,170.00	165,450.00	\$1,724.59	



North Carolina Vehicle Tax System

NCVTS Pending Refund report

Report Date

01/09/2020

Payee Name	Address 1	Address 2	Address 3	Plate Number	Status	Refund Description	Tax Jurisdiction	Levy Type	Change	Interest Change	Total Change
BENNETT, DANIEL HARRISON	4868 HOT ROD RD		CATAWBA, NC 28609	FJS3207	PENDING	Refund Generated due to proration on Bill #0045442970-2018-2018-0000-00	CATA	Tax	(\$1.97)	\$0.00	(\$1.97)
							F12	Tax	(\$0.34)	\$0.00	(\$0.34)
							Refund				\$2.31
BENNETT, DANIEL HARRISON	4868 HOT ROD RD		CATAWBA, NC 28609	FDJ4900	PENDING	Refund Generated due to proration on Bill #0041588030-2018-2018-0000-00	CATA	Tax	(\$6.61)	\$0.00	(\$6.61)
							F12	Tax	(\$1.15)	\$0.00	(\$1.15)
							Refund				\$7.76
BENNETT, DANIEL HARRISON	4868 HOT ROD RD		CATAWBA, NC 28609	HDW3967	PENDING	Refund Generated due to proration on Bill #0049790848-2019-2019-0000-00	CATA	Tax	(\$2.99)	\$0.00	(\$2.99)
							F12	Tax	(\$0.68)	\$0.00	(\$0.68)
							Refund				\$3.67
BENNETT, RENEE MICHELLE	4868 HOT ROD RD		CATAWBA, NC 28609	HBT8428	PENDING	Refund Generated due to proration on Bill #0049010713-2019-2019-0000-00	CATA	Tax	(\$8.27)	\$0.00	(\$8.27)
							F12	Tax	(\$1.87)	\$0.00	(\$1.87)
							Refund				\$10.14
BLANTON, EARLE VINSON	PO BOX 866		CLAREMONT, NC 28610	WVE4019	PENDING	Refund Generated due to proration on Bill #0046582027-2018-2018-0000-00	CATA	Tax	(\$14.64)	\$0.00	(\$14.64)
							F11	Tax	(\$2.29)	\$0.00	(\$2.29)
							Refund				\$16.93
BLANTON, EARLE VINSON	PO BOX 866		CLAREMONT, NC 28610	PYV5373	PENDING	Refund Generated due to proration on Bill #0047646792-2018-2018-0000-00	CATA	Tax	(\$5.94)	\$0.00	(\$5.94)
							F11	Tax	(\$0.93)	\$0.00	(\$0.93)
							Refund				\$6.87
BRILES, RICKY DEAN	2755 FARMSTEAD LN		CATAWBA, NC 28609	FBV4926	PENDING	Refund Generated due to proration on Bill #0039770441-2019-2019-0000-00	CATA	Tax	(\$38.52)	\$0.00	(\$38.52)
							F09	Tax	(\$5.22)	\$0.00	(\$5.22)
							Refund				\$43.74
BROWN, KAREN BRITTAIN	8940 JACOB FORK RIVER RD		VALE, NC 28168	ALC5569	PENDING	Refund Generated due to proration on Bill #0038879476-2019-2019-0000-00	CATA	Tax	(\$40.87)	\$0.00	(\$40.87)
							F17	Tax	(\$5.33)	\$0.00	(\$5.33)
							Refund				\$46.20
CALDWELL, LAWRENCE MCCLURE II	3490 MOUNT OLIVE CH RD		NEWTON, NC 28658	DCE2414	PENDING	Refund Generated due to adjustment on Bill #0051831114-2019-2019-0000	CATA	Tax	\$0.00	\$0.00	\$0.00
							C05	Tax	(\$131.25)	\$0.00	(\$131.25)
							C05	Vehicle Fee	(\$5.00)	\$0.00	(\$5.00)
							F09	Tax	\$17.43	\$0.00	\$17.43
Refund				\$118.82							
CAZELL, CHRISTOPHER ROSS	5861 BAKERS PT		HICKORY, NC 28602	ZYC4947	PENDING	Refund Generated due to adjustment on Bill #0043827191-2019-2019-0000	CATA	Tax	\$0.00	\$0.00	\$0.00
							F03	Tax	\$17.52	\$0.00	\$17.52
							F14	Tax	(\$29.28)	\$0.00	(\$29.28)
Refund				\$11.76							
CHRISCOE, CHRISTOPHER GENE	2780 MOUNT PLEASANT RD		SHERRILLS FORD, NC 28673	HES6893	PENDING	Refund Generated due to proration on Bill #0050851041-2019-2019-0000-00	CATA	Tax	(\$68.86)	(\$3.44)	(\$72.30)
							F08	Tax	(\$15.57)	(\$0.78)	(\$16.35)
							Refund				\$88.65
CONNER, KAREN MARIE	145 W PINE ST		DUNCAN, SC 29334	AAS8739	PENDING	Refund Generated due to proration on Bill #0035408073-2018-2018-0000-00	CATA	Tax	(\$25.69)	\$0.00	(\$25.69)
							F09	Tax	(\$3.66)	\$0.00	(\$3.66)
							Refund				\$29.35



North Carolina Vehicle Tax System

NCVTS Pending Refund report

Report Date

01/15/2020

CONNER, KAREN MARIE	145 W PINE ST		DUNCAN, SC 29334	FLK3235	PENDING	Refund Generated due to proration on Bill #0046381697-2018- 2018-0000-00	CATA	Tax	(\$8.67)	\$0.00	(\$8.67)
							F09	Tax	(\$1.24)	\$0.00	(\$1.24)
									Refund	\$9.91	
CROZIER, KERRY RAY	2041 10TH STREET LN NW		HICKORY, NC 28601	FAM9494	PENDING	Refund Generated due to proration on Bill #0039369384-2019- 2019-0000-00	CATA	Tax	(\$52.90)	\$0.00	(\$52.90)
							C05	Tax	(\$54.05)	\$0.00	(\$54.05)
							C05	Vehicle Fee	\$0.00	\$0.00	\$0.00
		Refund	\$106.95								
DAVIDSON, GARY FRANCIS	163 WINDWARD DR		PALM BEACH GARDENS, FL 33418	MZH8254	PENDING	Refund Generated due to proration on Bill #0014454822-2018- 2018-0000-00	CATA	Tax	(\$8.88)	\$0.00	(\$8.88)
							C08	Tax	(\$8.34)	\$0.00	(\$8.34)
									Refund	\$17.22	
DEESE, PAUL DAVID JR	PO BOX 1345		NEWTON, NC 28658	XRJ6569	PENDING	Refund Generated due to adjustment on Bill #0051831052-2019- 2019-0000	CATA	Tax	\$0.00	\$0.00	\$0.00
							C05	Tax	(\$14.16)	\$0.00	(\$14.16)
							C05	Vehicle Fee	(\$5.00)	\$0.00	(\$5.00)
							F14	Tax	\$2.89	\$0.00	\$2.89
		Refund	\$16.27								
DEESE, PAUL DAVID JR	PO BOX 1345		NEWTON, NC 28658	CK37719	PENDING	Refund Generated due to adjustment on Bill #0051831015-2019- 2019-0000	CATA	Tax	\$0.00	\$0.00	\$0.00
							C05	Tax	(\$4.76)	\$0.00	(\$4.76)
							F14	Tax	\$0.97	\$0.00	\$0.97
									Refund	\$3.79	
DOWDEN, EMMETT BURTON JR	1201 TURTLE DOVE RD		CONOVER, NC 28613	CL18340	PENDING	Refund Generated due to adjustment on Bill #0046809313-2018- 2018-0000-00	CATA	Tax	(\$4.02)	\$0.00	(\$4.02)
							F05	Tax	(\$0.84)	\$0.00	(\$0.84)
									Refund	\$4.86	
DRF ENTERPRISES INC	PO BOX 57		HICKORY, NC 28603	BDD9404	PENDING	Refund Generated due to proration on Bill #0018215709-2018- 2018-0000-00	CATA	Tax	(\$20.99)	\$0.00	(\$20.99)
							C04	Tax	(\$18.25)	\$0.00	(\$18.25)
							C04	Vehicle Fee	\$0.00	\$0.00	\$0.00
		Refund	\$39.24								
EATON, JEANNETTE LUNT	2860 20TH STREET LN NE		HICKORY, NC 28601	WZD2245	PENDING	Refund Generated due to proration on Bill #0042807120-2018- 2018-0000-00	CATA	Tax	(\$8.15)	\$0.00	(\$8.15)
							C05	Tax	(\$8.03)	\$0.00	(\$8.03)
							C05	Vehicle Fee	\$0.00	\$0.00	\$0.00
		Refund	\$16.18								
FUTRELL, GERALD LLOYD JR	5689 WHITENER RD		HICKORY, NC 28602	ALC9568	PENDING	Refund Generated due to adjustment on Bill #0020605237-2019- 2019-0000-00	CATA	Tax	(\$5.18)	\$0.00	(\$5.18)
							F04	Tax	(\$0.55)	\$0.00	(\$0.55)
									Refund	\$5.73	
GAITHER, BETH	2637 TIFFANY ST		CONOVER, NC 28613	PH084B	PENDING	Refund Generated due to adjustment on Bill #0051905597-2019- 2019-0000	CATA	Tax	\$0.00	\$0.00	\$0.00
							C05	Tax	(\$23.50)	\$0.00	(\$23.50)
							C05	Vehicle Fee	(\$5.00)	\$0.00	(\$5.00)
							F11	Tax	\$3.60	\$0.00	\$3.60
		Refund	\$24.90								
GAITHER, BETH HEDRICK	2637 TIFFANY ST		CONOVER, NC 28613	HFB7208	PENDING	Refund Generated due to adjustment on Bill #0051904320-2019- 2019-0000	CATA	Tax	\$0.00	\$0.00	\$0.00
							C05	Tax	(\$4.70)	\$0.00	(\$4.70)
							C05	Vehicle Fee	(\$5.00)	\$0.00	(\$5.00)
							F11	Tax	\$0.72	\$0.00	\$0.72
		Refund	\$8.98								
GARCIA	2045 PICNIC		NEWTON, NC	HBJ6551	PENDING	Refund Generated due	CATA	Tax	(\$105.22)	(\$5.27)	(\$110.49)



North Carolina Vehicle Tax System

NCVTS Pending Refund report

Report Date

05/06/20

CALLEJAS, DAN YAIR	DR		28658			to proration on Bill #0048146997-2018-2018-0000-00	F14	Tax	(\$21.96)	(\$1.09)	(\$23.05)	
										Refund	\$133.54	
GRAVES, MICHAEL DANIEL	5086 CARLOS RD		CATAWBA, NC 28609	EEX2950	PENDING	Refund Generated due to proration on Bill #0034277202-2019-2019-0000-00	CATA	Tax	(\$19.06)	\$0.00	(\$19.06)	
							F12	Tax	(\$4.31)	\$0.00	(\$4.31)	
										Refund	\$23.37	
GRIGG, EVA LONG	413 6TH AVE SW		CONOVER, NC 28613	YRA2697	PENDING	Refund Generated due to proration on Bill #0001210314-2019-2019-0000-00	CATA	Tax	(\$22.96)	\$0.00	(\$22.96)	
							C04	Tax	(\$19.97)	\$0.00	(\$19.97)	
							C04	Vehicle Fee	\$0.00	\$0.00	\$0.00	
										Refund	\$42.93	
HARTSOE, JERRY DEAN	1337 13TH AVE NE		HICKORY, NC 28601	CL75900	PENDING	Refund Generated due to adjustment on Bill #0052068145-2019-2019-0000-00	CATA	Tax	(\$33.75)	\$0.00	(\$33.75)	
							C05	Tax	(\$34.48)	\$0.00	(\$34.48)	
										Refund	\$68.23	
HATTON, BRENDA SUE	519 EAST J ST		NEWTON, NC 28658	HFB5533	PENDING	Refund Generated due to proration on Bill #0051116763-2019-2019-0000-00	CATA	Tax	(\$16.34)	\$0.00	(\$16.34)	
							C08	Tax	(\$15.34)	\$0.00	(\$15.34)	
										Refund	\$31.68	
HECTOR, LAURA HALL	1209 14TH STREET DR NE		HICKORY, NC 28601	FKV5505	PENDING	Refund Generated due to proration on Bill #00454445407-2019-2019-0000-00	CATA	Tax	(\$15.27)	\$0.00	(\$15.27)	
							C05	Tax	(\$15.60)	\$0.00	(\$15.60)	
							C05	Vehicle Fee	\$0.00	\$0.00	\$0.00	
										Refund	\$30.87	
HEFNER, DAVID THEODORE	1826 NEW STAR DR		NEWTON, NC 28658	HD2556C	PENDING	Refund Generated due to proration on Bill #0026192471-2018-2018-0000-00	CATA	Tax	(\$14.70)	\$0.00	(\$14.70)	
							C08	Tax	(\$13.81)	\$0.00	(\$13.81)	
										Refund	\$28.51	
HENLINE, ROBERT CLAY JR	2425 N CENTER ST	# 352	HICKORY, NC 28601	ZIPNRT	PENDING	Refund Generated due to proration on Bill #0037489374-2018-2018-0000-00	CATA	Tax	(\$126.85)	\$0.00	(\$126.85)	
							C05	Tax	(\$124.97)	\$0.00	(\$124.97)	
							C05	Vehicle Fee	\$0.00	\$0.00	\$0.00	
										Refund	\$251.82	
HILTON, JOSEPH LEE	4664 WHITE EAGLE LN		HICKORY, NC 28602	CK82644	PENDING	Refund Generated due to adjustment on Bill #0043836787-2018-2018-0000-00	CATA	Tax	(\$19.32)	\$0.00	(\$19.32)	
							F03	Tax	(\$2.52)	\$0.00	(\$2.52)	
										Refund	\$21.84	
HOLLIFIELD, KENNETH BRIAN	3337 STONY BROOK CIR		NEWTON, NC 28658	HJ5077	PENDING	Refund Generated due to proration on Bill #0039651882-2019-2019-0000-00	CATA	Tax	(\$29.02)	\$0.00	(\$29.02)	
							F04	Tax	(\$3.13)	\$0.00	(\$3.13)	
										Refund	\$32.15	
JOHNSON, EDGAR HOWARD JR	4350 SLANTING BRIDGE RD		SHERRILLS FORD, NC 28673	CBP6781	PENDING	Refund Generated due to proration on Bill #0038832839-2019-2019-0000-00	CATA	Tax	(\$91.72)	\$0.00	(\$91.72)	
							F08	Tax	(\$20.73)	\$0.00	(\$20.73)	
										Refund	\$112.45	
JONAS, JOHN BAYNE	5548 BROOKWOOD LN		HICKORY, NC 28602	AAT5698	PENDING	Refund Generated due to proration on Bill #0051407837-2019-2019-0000-00	CATA	Tax	(\$120.54)	\$0.00	(\$120.54)	
							F03	Tax	(\$15.05)	\$0.00	(\$15.05)	
										Refund	\$135.59	
KELLY, GARY LEON	2579 PENNGATE DR		SHERRILLS FORD, NC 28673	FFY7089	PENDING	Refund Generated due to proration on Bill #0045172642-2018-2018-0000-00	CATA	Tax	(\$163.78)	\$0.00	(\$163.78)	
							F08	Tax	(\$31.33)	\$0.00	(\$31.33)	



North Carolina Vehicle Tax System

NCVTS Pending Refund report

Report Date

05/09/20

						Refund				Refund	
			28673			#0045173643-2018-2018-0000-00					\$195.11
KILLIAN, HARVEY MCCOY	304 3RD ST SE		CONOVER, NC 28613	PWK8764	PENDING	Refund Generated due to proration on Bill #0047598399-2018-2018-0000-00	CATA	Tax	(\$5.30)	\$0.00	(\$5.30)
							C04	Tax	(\$4.61)	\$0.00	(\$4.61)
							C04	Vehicle Fee	\$0.00	\$0.00	\$0.00
										Refund	\$9.91
LAIL, JONATHAN FREDRICK	4109 6TH ST NW		HICKORY, NC 28601	EJ4469	PENDING	Refund Generated due to proration on Bill #0044204158-2019-2019-0000-00	CATA	Tax	(\$22.04)	(\$1.10)	(\$23.14)
							F20	Tax	(\$5.75)	(\$0.29)	(\$6.04)
LANEY, JERRY MACK	308 W 9TH ST		NEWTON, NC 28658	HBV1758	PENDING	Refund Generated due to proration on Bill #0048703366-2018-2018-0000-00	CATA	Tax	(\$17.63)	\$0.00	(\$17.63)
							C08	Tax	(\$16.56)	\$0.00	(\$16.56)
LEWIS, PATRICK ANDREW	4594 QUEENS RD		HICKORY, NC 28602	HFB1852	PENDING	Refund Generated due to proration on Bill #0051064300-2019-2019-0000-00	CATA	Tax	(\$143.13)	\$0.00	(\$143.13)
							F03	Tax	(\$17.87)	\$0.00	(\$17.87)
LOGAN, GARRETT ARTHUR	5400 BUCKS GARAGE RD		MAIDEN, NC 28650	HFA6693	PENDING	Refund Generated due to adjustment on Bill #0051561628-2019-2019-0000-00	CATA	Tax	(\$31.45)	\$0.00	(\$31.45)
							F08	Tax	(\$7.11)	\$0.00	(\$7.11)
LUDWIG, KATHERINE JACOB	1974 12TH STREET PL NE		HICKORY, NC 28601	YZM7297	PENDING	Refund Generated due to proration on Bill #0001117999-2019-2019-0000-00	CATA	Tax	(\$8.74)	\$0.00	(\$8.74)
							C05	Tax	(\$8.93)	\$0.00	(\$8.93)
							C05	Vehicle Fee	\$0.00	\$0.00	\$0.00
MALDONADO, KATHY	5071 LAKEVIEW CIR		SHERRILLS FORD, NC 28673	CKF3797	PENDING	Refund Generated due to proration on Bill #0030358401-2018-2018-0000-00	CATA	Tax	(\$11.94)	\$0.00	(\$11.94)
							F08	Tax	(\$2.28)	\$0.00	(\$2.28)
MARLOW, DORIS RABY	505 2ND ST PL NE - V2		CONOVER, NC 28613	RYB8096	PENDING	Refund Generated due to proration on Bill #0035807880-2018-2018-0000-00	CATA	Tax	(\$4.08)	\$0.00	(\$4.08)
							C08	Tax	(\$3.83)	\$0.00	(\$3.83)
MARLOW, DORIS RABY	505 2ND ST PL NE-V2		CONOVER, NC 28613	ZXX4415	PENDING	Refund Generated due to proration on Bill #0032115905-2018-2018-0000-00	CATA	Tax	(\$12.00)	\$0.00	(\$12.00)
							C08	Tax	(\$11.27)	\$0.00	(\$11.27)
MATHIS, CHARLES EDWARD JR	642 32ND AVENUE DR NW		HICKORY, NC 28601	CJH4819	PENDING	Refund Generated due to proration on Bill #0024446195-2018-2018-0000-00	CATA	Tax	(\$41.28)	\$0.00	(\$41.28)
							F20	Tax	(\$8.61)	\$0.00	(\$8.61)
MCGEE, SHIRLEY FELTS	2604 BETHANY CHURCH RD		NEWTON, NC 28658	AAW3132	PENDING	Refund Generated due to proration on Bill #0045009039-2019-2019-0000-00	CATA	Tax	(\$13.74)	\$0.00	(\$13.74)
							F14	Tax	(\$2.87)	\$0.00	(\$2.87)
MORETZ, DENNIS STEVEN	4232 BOGGS RD		CLAREMONT, NC 28610	FBZ8828	PENDING	Refund Generated due to proration on Bill #0040412731-2019-2019-0000-00	CATA	Tax	(\$30.00)	\$0.00	(\$30.00)
							F12	Tax	(\$6.78)	\$0.00	(\$6.78)
NIEMEIER,	1319 CAPE		HICKORY, NC	HBH6049	PENDING	Refund Generated due	CATA	Tax	(\$2.38)	\$0.00	(\$2.38)



North Carolina Vehicle Tax System

NCVTS Pending Refund report

Report Date

01/10/2020

KRISTINA SPARKMAN	HICKORY RD		28601			to proration on Bill #0048057034-2018-2018-0000-00	C05	Tax	(\$2.34)	\$0.00	(\$2.34)
							C05	Vehicle Fee	\$0.00	\$0.00	\$0.00
							Refund				
PARKER, KRISTIE ROCHELL	9525 MULL RD		VALE, NC 28168	EAE5466	PENDING	Refund Generated due to proration on Bill #0030443297-2018-2018-0000-00	CATA	Tax	(\$18.66)	\$0.00	(\$18.66)
							F17	Tax	(\$2.43)	\$0.00	(\$2.43)
							Refund				
PARRISH, CATHERINE REBECCA	4130 LANES RD		VALE, NC 28168	CL75855	PENDING	Refund Generated due to adjustment on Bill #0051882467-2019-2019-0000-00	CATA	Tax	(\$24.09)	\$0.00	(\$24.09)
							F04	Tax	(\$2.60)	\$0.00	(\$2.60)
							Refund				
PROCOPII, RUSLAN	6259 HAYDEN DR		HICKORY, NC 28601	RRJ8215	PENDING	Refund Generated due to proration on Bill #0014459633-2018-2018-0000-00	CATA	Tax	(\$8.42)	\$0.00	(\$8.42)
							C05	Tax	(\$8.30)	\$0.00	(\$8.30)
							C05	Vehicle Fee	\$0.00	\$0.00	\$0.00
							Refund				
SCARBROUGH, RAYMOND C III	3652 HURSEY AVE		CLAREMONT, NC 28610	83T2SM	PENDING	Refund Generated due to proration on Bill #0044805278-2019-2019-0000-00	CATA	Tax	(\$78.77)	\$0.00	(\$78.77)
							C03	Tax	(\$67.13)	\$0.00	(\$67.13)
							C03	Vehicle Fee	\$0.00	\$0.00	\$0.00
							Refund				
SHAW, CYNTHIA GAIL	9191 AZALEA RD		SHERRILLS FORD, NC 28673	HDW4851	PENDING	Refund Generated due to proration on Bill #0050319574-2019-2019-0000-00	CATA	Tax	(\$44.96)	\$0.00	(\$44.96)
							F08	Tax	(\$10.17)	\$0.00	(\$10.17)
							Refund				
SKINNELL, EUGENE ALLEN	1774 JARRETT FARM RD		NEWTON, NC 28658	FFC3141	PENDING	Refund Generated due to proration on Bill #0018207143-2018-2018-0000-00	CATA	Tax	(\$10.78)	\$0.00	(\$10.78)
							F14	Tax	(\$2.25)	\$0.00	(\$2.25)
							Refund				
SMITH, MICHAEL RANDALL	214 WINDSOR DR		SHELBY, NC 28150	FLJ7841	PENDING	Refund Generated due to proration on Bill #0049662174-2019-2019-0000-00	CATA	Tax	(\$85.53)	\$0.00	(\$85.53)
							F03	Tax	(\$10.68)	\$0.00	(\$10.68)
							Refund				
SPAINHOUR, EUGENE SYDNOR II	428 5TH AV PL NE		HICKORY, NC 28601	HFB3604	PENDING	Refund Generated due to adjustment on Bill #0051861550-2019-2019-0000-00	CATA	Tax	(\$399.59)	\$0.00	(\$399.59)
							C05	Tax	(\$408.28)	\$0.00	(\$408.28)
							C05	Vehicle Fee	\$0.00	\$0.00	\$0.00
							Refund				
STORIE, ROXANNE MILLER	2425 N CENTER ST	UNIT 354	HICKORY, NC 28601	FCB9582	PENDING	Refund Generated due to proration on Bill #0050639836-2019-2019-0000-00	CATA	Tax	(\$17.20)	\$0.00	(\$17.20)
							F05	Tax	(\$3.59)	\$0.00	(\$3.59)
							Refund				
SWINK, ALYSON MARIE	1040 REMINGTON DR		CONOVER, NC 28613	ECA8814	PENDING	Refund Generated due to proration on Bill #0032138371-2018-2018-0000-00	CATA	Tax	(\$3.39)	\$0.00	(\$3.39)
							F05	Tax	(\$0.71)	\$0.00	(\$0.71)
							Refund				
TERRELL, JOHN GRAYSON	1514 20TH AVENUE PL NE		HICKORY, NC 28601	S8700	PENDING	Refund Generated due to proration on Bill #0014470780-2018-2018-0000-00	CATA	Tax	(\$15.21)	\$0.00	(\$15.21)
							C05	Tax	(\$14.98)	\$0.00	(\$14.98)
							C05	Vehicle Fee	\$0.00	\$0.00	\$0.00
							Refund				
WARF, LAWRENCE	2435 23RD ST NE		HICKORY, NC 28601	NZC9895	PENDING	Refund Generated due to proration on Bill #0000000000-2018-2018-0000-00	CATA	Tax	(\$5.37)	\$0.00	(\$5.37)
							F05	Tax	(\$1.12)	\$0.00	(\$1.12)



North Carolina Vehicle Tax System

NCVTS Pending Refund report

Report Date

05/2022

						#0009310976-2019-2019-0000-00				Refund	\$6.49
WARREN, CALEB JEFFREY	4470 SLANTING BRIDGE RD		SHERRILLS FORD, NC 28673	EEX2036	PENDING	Refund Generated due to proration on Bill #0033983279-2019-2019-0000-00	CATA	Tax	(\$29.50)	(\$1.48)	(\$30.98)
							F08	Tax	(\$6.67)	(\$0.33)	(\$7.00)
										Refund	\$37.98
WILES, WILLIE CLAY	PO BOX 589		DENVER, NC 28037	HAD7059	PENDING	Refund Generated due to proration on Bill #0047002349-2018-2018-0000-00	CATA	Tax	(\$17.24)	\$0.00	(\$17.24)
							F08	Tax	(\$3.30)	\$0.00	(\$3.30)
										Refund	\$20.54
WRIGHT, MARY DIANNE	778 JIMMY ANN DR APT. 305		DAYTONA BEACH, FL 32114	EJH1683	PENDING	Refund Generated due to proration on Bill #0040061638-2018-2018-0000-00	CATA	Tax	(\$25.68)	\$0.00	(\$25.68)
							C05	Tax	(\$25.30)	\$0.00	(\$25.30)
							C05	Vehicle Fee	\$0.00	\$0.00	\$0.00
										Refund	\$50.98
XIONG, DEAN	962 30TH ST NE		CONOVER, NC 28613	FDJ3720	PENDING	Refund Generated due to proration on Bill #0041993978-2018-2018-0000-00	CATA	Tax	(\$5.71)	\$0.00	(\$5.71)
							F05	Tax	(\$1.19)	\$0.00	(\$1.19)
										Refund	\$6.90
XIONG, DEAN	962 30TH ST NE		CONOVER, NC 28613	FHM7315	PENDING	Refund Generated due to proration on Bill #0048283226-2018-2018-0000-00	CATA	Tax	(\$8.92)	\$0.00	(\$8.92)
							F05	Tax	(\$1.86)	\$0.00	(\$1.86)
										Refund	\$10.78
										Refund Total	\$3563.62

COMMISSIONER APPROVAL OF RELEASES & REFUNDS

TIME PERIOD: February 1, 2020 Thru February 29, 2020

PROCESSED: March 16, 2020

REGULAR RELEASES

MOTOR VEHICLE	\$0.00
REAL & PERSONAL	\$5,176.80
TOTALS	\$5,176.80

REGULAR REFUNDS

MOTOR VEHICLE	\$0.00
REAL & PERSONAL	\$1,724.59
TOTALS	\$1,724.59

COUNTY GRAND TOTAL \$6,901.39

NEW MOTOR VEHICLE SYSTEM REFUNDS (VTS)

MOTOR VEHICLE NCVTS	\$3,563.62
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RANDY ISENHOWER
CHAIRMAN OF THE BOARD
CATAWBA COUNTY BOARD OF COMMISSIONERS

MEMORANDUM

To: Catawba County Board of Commissioners
From: Pete Shonka, PE, Director of Utilities and Engineering
Date: March 16, 2020
Subject: Request to Waive Fees for Mulch Sales

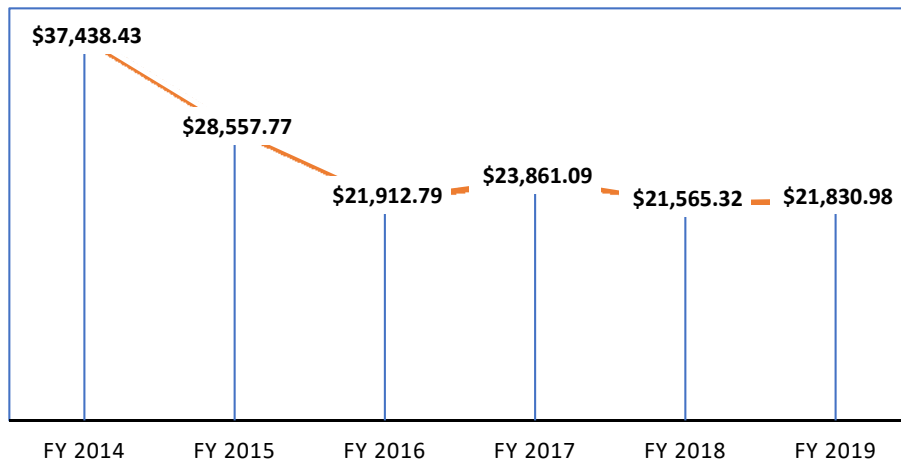
REQUEST:

Staff requests approval of a one-week fee waiver for mulch for the week of March 30, 2020 to April 4, 2020.

BACKGROUND:

As you know, part of the permitted operations at the Blackburn Resource Recovery Facility (Facility) is the diversion of grindable yard waste and land clearing debris in order to preserve landfill capacity and generate mulch that is both sold and used in landfill operations. Currently, the price to purchase mulch is \$10 per ton or \$10 per 3-cubic yard scoop, the customer has the option of choosing. The grinding/composting and tire recycling area of the Facility is currently experiencing operational difficulties due to the excessive amount of stockpiled mulch. The amount of mulch currently on-hand is approximately 2,000 cubic yards. The rows of mulch must be “turned” often to avoid the danger of spontaneous combustion brought on by the buildup of heat within the mulch as the material decomposes. The volume of mulch currently on-hand is making the regular turning of the mulch difficult while also maintaining adequate and safe access to the area for citizens and employees. While the sale of mulch does represent a revenue stream for the Solid Waste Fund, it is a small revenue stream that has experienced a 42% decrease since fiscal year 2013-14.

Historic Mulch Sales



ANALYSIS

- Currently, approximately 2,000 cubic yards of mulch is available and more is added each week.
- The grinding area is running out of space to store additional mulch.
- The overabundance of mulch is creating operational difficulties.
- The price for mulch is \$10 per 3-yard scoop, or \$10 per ton.
- A one-week giveaway of mulch is not expected to have a detrimental effect to landfill revenues.

ALTERNATIVES:

Alternatives to this request are limited and include:

- Approval of the request
- Waive a portion of the fees
- Do not waive any of the fees

If approved, staff will prepare a media release to notify citizens of the one-week mulch giveaway.

RECOMMENDATION:

Staff recommends approval of a one-week fee waiver for mulch for the week of March 30, 2020 to April 4, 2020.

Budget Transfers: Pursuant to Board authority granted to the County Manager, the following budget transfers have been completed:

Special Contingency Transfers:

JCPC Raise the Age Funds – Family Centered Treatment

Transfer

From:

110-190100-691500	Special Contingency	\$14,885
110-190100-994200	Special Contingency	\$14,885

To:

110-190050-630627	JCPC Family Centered Treatment	\$14,885
110-190050-868227	JCPC Family Centered Treatment	\$14,885

3/11/20 – Transfer from Special Contingency to recognize additional Raise the Age funds from the state to allow an existing program, Family Centered Treatment, to serve additional youth beyond their original Fiscal Year 2019/20 contract rather than reverting the funds to the state.