

THE BOARD OF COMMISSIONERS OF THE COUNTY OF CRAVEN MET IN REGULAR SESSION IN THE COMMISSIONERS’ ROOM OF THE CRAVEN COUNTY ADMINISTRATION BUILDING, 406 CRAVEN STREET, NEW BERN, NORTH CAROLINA, ON MONDAY, OCTOBER 6, 2008. THE MEETING CONVENED AT 7:00 P.M.

MEMBERS PRESENT:

- Chairman Jason R. Jones
- Vice Chairman Theron McCabe
- Commissioner Lee Kyle Allen
- Commissioner Perry L. Morris
- Commissioner Johnnie Sampson, Jr.
- Commissioner Steve Tyson

MEMBERS ABSENT:

- Commissioner M. Renée Sisk

STAFF PRESENT:

- Harold Blizzard, County Manager
- Ray H. Moser, Assistant County Manager
- Richard F. Hemphill, County Finance Officer
- Gwendolyn M. Bryan, Clerk to the Board
- Jim Hicks, County Attorney

Following an invocation by Commissioner Jones and the Pledge of Allegiance, Commissioner Sampson moved to approve minutes of September 15, 2008 regular session, seconded by Commissioner McCabe and unanimously carried.

CONSENT AGENDA

Clarification to June 4, 2008 Minutes

The Board was requested to adopt the following statement of clarification to be incorporated into the record of the June 4, 2008 reconvened Commissioners’ meeting. Commissioner McCabe moved to adopt the following statement of clarification, as requested, seconded by Commissioner Morris and unanimously carried in a roll call vote.

Line 33: Clarify to read “Use of New Bern/Craven County appropriations to fund regional expenses such as facility costs and two technical services employees without contributions by other counties”.

Line 125: Clarify to read “Commissioner Sisk inquired what Carteret County’s contribution is to the regional system. Ms. Beach responded that Carteret County’s appropriation for FY ’07-’08 was \$879,554, with municipal contributions of \$95,250, which makes a total of \$944,804 from Carteret County”.

Budget Amendments

Craven County Finance Officer, Rick Hemphill, submitted the following budget amendments for the Board’s approval. Commissioner McCabe moved for their approval, seconded by Commissioner Morris and unanimously carried in a roll call vote.

Elections One Stop

REVENUES	AMOUNT	EXPENDITURES	AMOUNT
101-0603-348-00-00	\$100,487.00	101-0601-400-10-04	\$14,015.00
State One Stop		PT Salaries	
		101-601-400-11-01	\$1,072.00
		FICA	
		101-601-400-11-04	\$48.00
		Work Comp	

		101-601-400-25-0	\$1,152.00
		Travel/Training	
		101-601-400-32-40	\$9,200.00
		Supplies	
		101-603-400-73-21	\$75,000.00
		C/O Under \$5,000	
TOTAL	\$100,487.00	TOTAL	\$100,487.00

Justification: One Stop Grant – State approved \$100,486.88. Salaries, Supplies and Travel will be in 0601 regular elections for ease of use. (Time sheets on those individuals will not have to be separated/coded in payroll, travel etc. Elections will track to invoice State). Capital will be in sub department 0603.

Register of Deeds

101-1001-357-15-00	\$15,000.00	101-1001-400-45-15	\$15,000.00
Deed-Flood Plain		Deed-Flood Plain	
TOTAL	\$15,000.00	TOTAL	\$15,000.00

Justification: State legislature passed a bill effective 10-01-08 requiring an increase on the fee for a deed of trust or mortgage. The extra \$10.00 for the first page must be remitted to the Dept of Crime Control and Public Safety for the Floodplain Mapping fund.

Sheriff-Retirees

101-0000-399-01-00	\$28,853.00	101-2004-410-10-23	\$27,214.00
Fund Balance		Retirees	
		101-2004-410-11-01	\$1,639.00
		FICA	
TOTAL	\$28,853.00	TOTAL	\$28,853.00

Justification: Three additional retirees at the Sheriff's Dept effective 08-01, 09-01-08, and 01-01-09.

Cooperative Extension – SHIIP

101-4207-349-55-00	\$(800.00)	101-4207-420-24-00	\$(1,000.00)
SHIIP		Meeting Expenses	
		101-4207-420-32-40	\$(1,000.00)
		Other Supplies	
		101-4207-420-39-25	\$1,200.00
		Low Income Subsidy	
TOTAL	\$(800.00)	TOTAL	\$(800.00)

Justification: Contract approved by the Dept of Insurance to supplement the Senior's Health Insurance Information Program (SHIIP); contract on file. Decrease budget from 2007-2008.

CJPP

101-2201-348-54-00	\$2,726.00	101-2201-410-40-00	\$(44.00)
State		Cont Ser	
		101-2201-410-25-0	\$500.00
		Travel	
		101-2201-410-23-0	\$2,270.00

Utilities

TOTAL	\$2,726.00	TOTAL	\$2,726.00
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Justification: Amend budget as approved by the State.

EDC

101-0000-399-01-00	\$5,000.00	101-4401-430-47-01	\$15,000.00
Fund Balance		BSH	
101-4401-367-35-0	\$10,000.00		
Eastern Region			
TOTAL	\$15,000.00	TOTAL	\$15,000.00

Justification: Budget County's fund balance and grant from NC's Eastern Region to assist BSH in evaluating 404 wetlands.

Health/Child Health

101-5800-349-59-00	\$48,000.00	101-5003-440-73-02	\$2,000.00
State Rev/General Aid to County		C/O Other Improvements	
101-5800-370-11-0	\$(46,000)		
Medicaid Revenue			
TOTAL	\$2,000.00	TOTAL	\$2,000.00

Justification: When the budget was submitted, it was unknown that the dept. would receive \$48,000 in new Aid-to-County money. This will cover the remaining estimated amount of \$15,000 needed to support the grant funded broadband network to support HIS and give PHTIN back which anyone in the County could use. Give the projected loss in Medicaid revenue in Child Health due to decreased workload, this revenue will be used to replace lost Medicaid earnings.

Community College

371-0000-399-00-00	\$300,000.00	371-0571-400-98-53	\$300,000.00
Fund Balance		To CCC General	
101-8600-366-07-00	\$300,000.00	101-8600-480-37-07	\$300,000.00
From Reserve		CCC Parking	
Journal Entry			
371-0571-400-98-53	\$300,000.00	371-0000-101-00-00	\$300,000.00
To General Fd – CCC		Cash	
101-0000-101-00-00	\$300,000.00	101-8600-366-07-00	\$300,000.00
Cash		From Reserve	
TOTAL	\$1,200,000.00	TOTAL	\$1,200,000.00

Justification: Budget funds held in reserve fund 371 for parking lot at the Community College.

Cooperative Extension

101-4201-366-07-00	\$7,200.00	101-4201-420-73-01	\$7,200.00
Trf from Reserve		C/O \$5,000	
Journal Entry			
101-00-101-00-0	\$7,200.00		
101-4201-366-07-0	\$(7,200.00)		

Justification: To set up trf from reserve for new phone system for Co-op Ext Dept.

County Reserve

371-0000-399-01-00	\$7,200.00	371-0571-400-97-01	\$7,200.00
Fund Balance		Trf to Gen Fund 101	
Journal Entry			
371-00-101-00-0	\$(7,200.00)		
371-571-400-97-01	\$7,200.00		
TOTAL	\$7,200.00	TOTAL	\$7,200.00

Justification: To appropriate fund balance in County Reserve for phone system at Cooperative Ext.

Tax Releases

Craven County Tax Administrator, Ronnie Antry, submitted the following tax releases for the Board’s approval. Commissioner McCabe moved for their approval, as requested, seconded by Commissioner Morris and unanimously carried in a roll call vote.

Credits

TAXPAYER NAME	TICKET #	AMOUNT
ADAMS CONSTRUCTION INC – DEAN DID NOT OWN 01/01/2008	2008-0000130	\$1,144.11
AMERICAN EAGLE RENTALS LLC CORRECTING APPRAISAL ERROR	2008-0091023	\$710.91
BAKER, JAMES EARL & JENNIFER CORRECTING APPRAISAL ERROR	2008-0002336	\$41.36
BENDER, JAMES RICHARD CORRECTING APPRAISAL ERROR	2008-0004137	\$41.93
BRIDGMAN, MARION ELAINE CORRECTING APPRAISAL ERROR	2008-0006203	\$328.92
BUSINESS COMMUNICATION DOUBLE LISTED ON ACCT #75707	2008-0090313	\$134.20
CARO-SAN INDUSTRIES INC INCORRECT SITUS-SHOULD BE 8 R	2008-0008821	\$146.40
CARO-SAN MAINT SUPPLY IND NOT IN BUSINESS 01/01/2008	2008-0090322	\$142.18
CENTERS, PAUL ANTHONY DOUBLE LISTED ON ACCT 53721	2008-0009876	\$44.46
CEQUEL COMMUNICATIONS II LLC RECYCLE FEE CHARGED IN ERROR	2008-0091652	\$36.00
CHURCH-DOVER UNITED METHODIST EXEMPT PER GS 105-278.3	2008-0010439	\$63.96
CHUTE, KYLE DOUBLE LISTED ON ACCT #77633	2008-0010543	\$43.15

CRAFT, RICHARD S & KELLIE H MILITARY-HIS NAME ONLY 08 LES-SC ECC-02/25/2011	2008-0012760	\$72.44
CUZZIN, GORDON & DARLENE DID NOT OWN 01/01/2008	2008-0013571	\$48.05
DANIEL, CHARLIE E & CARRIE M PROPERTY VACANT	2008-0013774	\$36.00
DANIELS, CHRISTY DID NOT OWN 01/01/2008	2008-0013799	\$46.29
DIXON, JESSICA DID NOT OWN 01/01/2008	2008-0015500	\$51.55
DODSON, CLINTON & JUDITH L CORRECTING APPRAISAL ERROR	2008-0015627	\$328.92
DURHAM, VICKI WEBSTER RESIDENT OF PITT COUNTY 1-1-1999	1999-0013874	\$311.83
DURHAM, VICKI WEBSTER RESIDENT OF PITT COUNTY FOR 1997-1998	1999-0090119	\$756.93
EDWARDS, FLOYD & CAROL H CORRECT APPRAISAL ERROR	2008-0017032	\$651.81
FOLEY, MIKE DID NOT OWN 01/01/2008	2008-0090434	\$246.97
GALLOWAY, GARY J CORRECTING APPRAISAL ERROR	2007-0019927	\$37.06
GALLOWAY, GARY J CORRECTING APPRAISAL ERROR	2008-0020388	\$31.41
GAME, CLIFTON RAY INCORRECT SITUS-SHOULD BE 8 N	2008-0020418	\$6.78
GODETTE, GEORGE F & DOROTHY T DID NOT OWN 01/01/2008	2008-0091195	\$36.00
HARBORSIDE 17 PARTNERS LLC CORRECTING APPRAISAL ERROR	2008-0024115	\$613.66
HARBORSIDE 17 PARTNERS LLC CORRECTING APPRAISAL ERROR	2008-0024110	\$2,435.45
HARBORSIDE 17 PARTNERS LLC CORRECTING APPRAISAL ERROR	2008-0024101	\$772.67
HARBORSIDE 17 PARTNERS LLC CORRECTING APPRAISAL ERROR	2008-0024102	\$28.19
HARRISON, RICKY SERMONS VALUE ADJUSTED PER SIGNED AFFIDAVIT PER RVA	2008-0025073	\$56.72
HARVEY CONSULTING SERVICES INC CORRECTING APPRAISAL ERROR	2008-0090492	\$67.28

HERMAN, CHARLES DOUBLE LISTED ON ACCT 46612	2008-0026230	\$75.41
HERMAN, SHIRLEY C DOUBLE LISTED ON ACCT 77679	2008-0026231	\$49.61
HODGES, BERT G & SALLIE M DID NOT OWN 01/01/2008	2008-0027034	\$167.45
HURLEY, MICHAEL C NOT LOCATED IN CRAVEN CO 01/01/2008	2008-0028370	\$98.84
LEVY, MARC CORRECTING APPRAISAL ERROR	2008-0033760	\$288.53
LOEST, CRAIG J CORRECTING APPRAISAL ERROR	2008-0091211	\$1,916.89
LUQUIRE, SHANNON M CORRECTING LISTING ERROR	2008-0090590	\$69.74
LYNNE JACKSON REAL ESTATE INC DOUBLE LISTED ON ACCT #76758	2008-0035296	\$10.76
MARTIN, LOGAN ANTHONY CORRECTING APPRAISAL ERROR	2008-0090631	\$35.15
MASTRONARDO, PAT & ELEANOR CORRECTING APPRAISAL ERROR	2008-0036433	\$328.92
MATHIS, FRED & DIANE NOT LOCATED IN CRAVEN CO 01/01/2008	2008-0090641	\$1,011.05
MEDDATA SERVICES LLC NOT IN BUSINESS 01/01/2008	2008-0090693	\$104.61
MOREHOUSE, MICHAEL W & MOREHO CORRECTING APPRAISAL ERROR	2008-0039958	\$1,001.27
NEDER, LIONEL RAYMOND & MARY A DID NOT OWN 01/01/08 (BAYLINER) MILITARY ½ VAL LIONEL	2008-0041132	\$388.51
NELSON, RICHARD TODD NOT IN CRAVEN CO 01/01/2008	2008-0041333	\$22.12
PACKARD, RUSSELL CHARLES INCORRECT SITUS-SHOULD BE CARTERET COUNTY	2008-0042968	\$199.40
POYTHRESS, SHEILA NOT LOCATED IN CRAVEN CO 01/01/2008	2008-0045251	\$142.20
QUANTITIVE MANAGEMENT SERVICES CORRECTING APPRAISAL ERROR	2008-0045852	\$202.88
QUIDLEY, ELTON INCORRECT SITUS-SHOULD BE 7 G	2008-0045894	\$183.56
RAY, WILLIAM GUY DID NOT OWN 01/01/2008	2008-0091425	\$349.42
ROACH, ERIC MILITARY-HIS NAME ONLY 08 LES-FL 03/31/2009	2008-0047527	\$213.08

ROBINSON, JOSHUA R & RARAH E B MILITARY-HIS NAME ONLY 08 LES-IN ECC-07/08/2012	2008-0047802	\$140.33
ROCHELLE, LINDA DID NOT OWN 01/01/2008	2008-0091466	\$188.74
RUSSELL, STEVE CORRECTING APPRAISAL ERROR	2008-0091496	\$239.32
SANDERS, CHARLES JOSEPH DID NOT OWN 01/01/2008	2008-0091508	\$11.92
SHIELDS, MARGARET D CORRECTING APPRAISAL ERROR	2008-0050255	\$1,360.04
SMITH, MARION LATE FEE CHARGED IN ERROR	2008-0091584	\$8.31
SMITHEY, CHRIS EDWARD INCORRECT SITUS-SHOULD BE 2B	2008-0051672	\$29.08
SPARROW, LORETTA J VACANT PROPERTY	2008-0051991	\$21.66
STEWART, WILLIAM H & SARA F INCORRECT SITUS-SHOULD BE 7G	2008-0052856	\$7.95
SUTTON, CONNIE WETHERINGTON DID NOT OWN 01/01/2008	2008-0053592	\$288.47
SUTTON, ROBIN DID NOT OWN 01/01/2008	2008-0053660	\$97.34
THE ADINS TEAM INC CORRECTING APPRAISAL ERROR	2008-0090914	\$139.25
TIDEWATER RENOVATIONS LLC DOUBLE LISTED ON ACCT #76944	2008-0090928	\$123.32
TYSON & HINES INVESTMENTS LLC DID NOT OWN 01/01/2008	2008-0056534	\$151.28
ULTIMATE HOME SERVICES LLC DOUBLE LISTED ON ACCT #75018	2008-0090944	\$141.90
VARNER, TIMOTHY A & ROBIN R LOCATED IN CARTERET CO 01/01/2008	2008-0057030	\$231.80
VAULT NIGHTLCLUBS INC NOT IN BUSINESS 01/01/2008	2008-0090951	\$377.45
WESNER ENTERPRISES INC CORRECTING APPRAISAL ERROR	2008-0058795	\$328.92
WESNER ENTERPRISES INC CORRECTING APPRAISAL ERROR	2008-0058794	\$328.92
WESNER ENTERPRISES INC CORRECTING APPRAISAL ERROR	2008-0058793	\$328.92

WHISTLING WINGS COMMUNICATIONS	2008-0090970	\$111.12
DID NOT OWN 01/01/2008		
WHITE, CHARLES T	2008-0059535	\$26.93
ADJUSTING VALUE PER SITE CHECK		
WHITE, LUVINA C	2008-0059715	\$152.59
SCE APPLIED IN ERROR ON PARCEL #8-018 052 SHOULD		
WHITE, LUVINA C	2008-0059711	\$12.00
SCE APPLIED IN ERROR-SHOULD BE 8-018-066		
WICKS, DENISE C	2008-0060325	\$311.84
DID NOT OWN 01/01/2008		
WILLOUGHBY, THOMAS G SR & PART	2008-0061231	\$107.93
CORRECTING APPRAISAL ERROR		
79 – CREDIT MEMO (S)		\$21,640.22

Holiday Schedule

Craven County Human Resources Director, Joan Harrell, submitted the following proposed 2009 Holiday Schedule for Craven County employees. Commissioner McCabe moved to approve the 2009 Holiday Schedule, as presented, seconded by Commissioner Morris and unanimously carried in a roll call vote.

2009 HOLIDAY SCHEDULE

NEW YEAR'S DAY
Thursday, January 1, 2009
Friday, January 2, 2009 (Floating)

MARTIN LUTHER KING, JR.'S BIRTHDAY
Monday, January 19, 2009

GOOD FRIDAY
Friday, April 10, 2009

MEMORIAL DAY
Monday, May 25, 2009

INDEPENDENCE DAY
Friday, July 3, 2009

LABOR DAY
Monday, September 7, 2009

VETERANS' DAY
Wednesday, November 11, 2009

THANKSGIVING
Thursday, November 26, 2009
Friday, November 27, 2009

CHRISTMAS
Thursday, December 24, 2009
Friday, December 25, 2009

PETITIONS OF CITIZENS

Mr. Ben Watford, 903 Shipyard Point, spoke on behalf of the James City Historical Society, which leases four acres adjacent to the airport where they have located and rehabilitated a historical building. He advised the Board that the airport requires that the Historical Society maintain the grounds on the four acres, including cutting the grass. He indicated that the organization needs \$2,500 to purchase a lawnmower in the amount of \$1,600 and a shed for storing the lawnmower. He stated that the balance remaining from the \$2,500 being requested after purchase of the lawnmower would not be adequate for the shed but he indicated confidence in the ability to raise the remainder of the funds needed from the community. Mr. Watford stated that this request had not been made within the normal budget process because the need was not there. The lawnmower that was being used has just broken down and cannot be repaired.

Mr. Charlie Simmons, 2218 Tuscarora Rhems Road, spoke in opposition to the siting of the new Judicial Center.

RESOLUTION ADOPTING GROSS RECEIPT TAX ORDINANCE

Craven County Tax Administrator, Ronnie Antry, presented the following resolution establishing a gross receipt tax ordinance. Commissioner Allen moved for its adoption, seconded by Commissioner Morris and carried with six (6) “Ayes”, with there being one (1) absent by Commissioner Sisk. As a result, the Board will need to vote on this ordinance again for it to be effective.

CRAVEN COUNTY BOARD OF COMMISSIONERS**RESOLUTION ADOPTING AN
ORDINANCE LEVYING A TAX ON GROSS RECEIPTS DERIVED
FROM RETAIL SHORT-TERM LEASE OR RENTAL OF
HEAVY EQUIPMENT**

WHEREAS, the North Carolina General Assembly has ratified Senate Bill 1852, signed into law as Session Law 2008-144 (S.L. 2008-144); and

WHEREAS, S.L. 2008-144 repeals the property tax on certain heavy equipment leased or rented under retail short-term leases or rentals, and authorizes counties to replace the lost tax revenue through enactment of a local tax on gross receipts derived from retail short-term leases or rentals affecting certain heavy equipment.

NOW, THEREFORE, BE IT RESOLVED by the Craven County Board of Commissioners that the following Ordinance is hereby enacted:

**ORDINANCE LEVYING A TAX ON GROSS RECEIPTS DERIVED FROM
RETAIL SHORT-TERM LEASE OR RENTAL OF HEAVY EQUIPMENT**

SECTION 1. Definitions. The following definitions shall apply to this Ordinance:

“Customer” shall mean any person that leases or rents heavy equipment on a short-term lease or rental basis from a taxpayer.

“General Statutes” or “G.S.” shall refer to the North Carolina General Statutes and any reference to a particular section thereof shall include the same as may be from time to time amended, modified, supplemented, revised or superseded.

“Gross receipts” shall mean the total lease or rental price charged by a taxpayer to customers for the short term lease or rental at retail of heavy equipment, excluding sales taxes and excluding the taxes imposed by this Ordinance.

“Heavy equipment” shall have the same meaning as defined in G.S. §153A-156.1.

“Person” shall mean any individual, trustee, executor, other fiduciary, corporation, unincorporated association, partnership, sole proprietorship, company, firm, and any other legal entity.

“Short-term lease or rental” shall have the same meaning as defined in G.S. §105-187.1. Provided, however, a person is not considered to be in the short-term lease or rental business if the majority of the person's lease and rental gross receipts are derived from leases and rentals to a person who is a related person under G.S. §105-163.010.

“Tax Administrator” shall mean the Craven County Tax Administrator.

“Taxpayer” shall mean any person liable to Craven County for the collection, reporting and payment of the taxes imposed by this Ordinance.

SECTION 2. Levy of Tax. A tax is hereby imposed and levied in an amount equal to one and two-tenths percent (1.2%) of a taxpayer’s gross receipts.

SECTION 3. Administration. The Tax Administrator shall administer and collect the taxes herein from every person engaged in the business of short-term leasing or renting of heavy equipment, and the Tax Administrator may promulgate additional rules and regulations necessary for implementation of the taxes. In addition to the provisions herein, the levy and collection of the taxes herein imposed shall be administered in the manner as provided in Chapter 105 of the General Statutes.

SECTION 4. Collection. Every person engaged in the business of the short-term lease or rental of heavy equipment at retail to customers shall collect at that time of the lease or rental the tax herein levied, place the tax so collected in a segregated account, and thereafter remit such a tax to the Tax Administrator in accordance with the provisions of this Ordinance. The taxpayer shall include a provision in each retail short-term lease or rental agreement stating that one and two-tenths percent (1.2%) of the total lease or rental price, excluding sales tax, is being charged as a tax on gross receipts. The amount of the tax shall be stated separately from the lease or rental amount and shall be shown separately on the taxpayer’s records. The customer shall pay the tax to the taxpayer as trustee for and on account of Craven County. The taxpayer shall be liable for the collection thereof and for its payment to the Tax Administrator, and the taxpayer’s failure to charge or to collect said tax from the customer shall not affect such liability. The taxes collected under this Ordinance are not subject to sales tax. The taxes collected under this Ordinance belong to Craven County and are not subject to creditor liens against the taxpayer.

SECTION 5. Reports and Payment of Tax. The taxes levied hereby are due and payable quarterly and are due by the last day of the month following the end of the quarter, and must be accompanied by a report as may be required by the Tax Administrator.

SECTION 6. Situs. The transaction giving rise to the tax herein levied shall be deemed to have occurred at the location of the taxpayer from where the customer takes delivery of the heavy equipment.

SECTION 7. Assessment Procedure. If the Tax Administrator discovers that any return or tax is due from a taxpayer, the taxpayer shall be notified in writing of the failure to file and of the proposed assessment, if known by the Tax Administrator. The assessment may be made on the best information of the Tax Administrator. A proposed assessment is presumed to be correct. The notice shall be delivered either in person or by United States mail sent to the taxpayer’s last known address. The notice is presumed to have been received by the taxpayer unless the taxpayer makes an affidavit to the contrary within 90 days after the notice was mailed. If the taxpayer makes this affidavit, the time limitations for a request for hearing as hereafter provided apply as if the notice had been delivered on the date the taxpayer makes the affidavit.

A taxpayer who objects to the proposed assessment or the requirement to file a return is entitled to a hearing upon written request within 30 days after the date the notice was mailed, or within 30 days after the date of personal delivery. If no request for a hearing is timely made, the proposed assessment becomes final without further notice.

If a taxpayer files a timely request for hearing, the Tax Administrator shall set a hearing date within 90 days, and notify the taxpayer at least 10 days prior to the hearing date. Within 90 days after the hearing, the Tax Administrator shall notify the taxpayer of the final decision. The taxpayer may then appeal the decision as set forth in Section 9 of this Ordinance. The Tax Administrator shall have no authority to waive or compromise any interest or penalty imposed by this Ordinance.

SECTION 8. Penalties, Interest and Remedies. The provisions with respect to penalties, interest and remedies as provided in Chapter 105 of the General Statutes, shall be applicable in like manner to the tax levied and collected under this Ordinance, to the extent that the same are not inconsistent with the provisions hereof.

SECTION 9. Appeals. The Craven County Board of Commissioners, exercising the powers of the Secretary of Revenue in collecting sales and use taxes, designates the Craven County Manager, or his designees, to act as deputy for the purpose of compromising or forgiving for good cause shown any penalty or additional tax imposed herein, and for the conducting any hearings and making decisions to determine the validity of a tax imposed by the Tax Administrator. If a taxpayer claims that a tax, additional tax, penalty or interest is excessive, a notice of appeal must be filed by the taxpayer within 30 days after the final notice of the Tax Administrator is mailed or personally delivered to the taxpayer as provided in Section 7 of this Ordinance. The final decision of the deputy shall be made and mailed or delivered to the taxpayer within 30 days after the hearing. The taxpayer shall pay the tax, additional tax, penalty or interest without prejudice to any defense the taxpayer has. The taxpayer may file suit for a refund in the Superior Court of Craven County pursuant to the provisions of Chapter 105 of the General Statutes.

SECTION 10. Severability. If any section, clause or provision of this Ordinance shall be found to be invalid, the validity of the remaining sections, clauses or provisions shall not be affected thereby.

SECTION 11. Authority. This Ordinance is enacted pursuant to the provisions of G.S. §153A-156.1.

SECTION 12. Effective Date. This Ordinance and the taxes thereby levied and imposed shall become effective the 1st day of January, 2009.

ADOPTED the 6th of October, 2008.

RFP FOR PHONE/DATA INSTALLATION AT JUDICIAL CENTER

Craven County Director of Information Technology, Dennis Holton, presented the results of the bid opening that occurred on October 3 for phone and data installation at the Craven County Judicial Center, as follows:

Bidder Name	Total Bid	Material	Installation	Bid Dep.	Perf Bond
Interconnect (Wilksboro, NC)	\$92,920.78	\$47,791.50	\$45,129.28	Bond	Yes
Business Communications (New Bern, NC)	\$58,725.48	\$39,765.48	\$18,960.00	\$3,137.62	Yes

Mr. Holton recommended that the bid be awarded to Business Communications Systems of New Bern in the amount of \$58,725.48. Commissioner Allen moved to award the bid, as recommended, to Business Communications Systems, seconded by Commissioner McCabe. During the discussion it was established by the Board that this figure is well

within the budgeted amount. The motion carried with five (5) “Ayes”, there being one (1) “Nay” from Commissioner Jones who noted that his “no” vote was a result of promises to citizens not to vote for anything concerning the Judicial Center.

EMS RESCUE GRANT APPLICATIONS

Fire Marshal, Stanley Kite, presented notifications on behalf of New Bern Craven Rescue, Fort Barnwell Rescue, Number 7 Township Rescue, Vanceboro Rescue, Cove City Rescue and Number 7 Township Fire and Rescue that these departments are planning to apply for North Carolina Department of Insurance grants, which are awarded up to \$50,000. The grants require a fifty percent (50%) match. He stated that the squads will not know prior to December 15 about the success of their applications and are not seeking approval or commitments at this time. He stated that once the grant awards are made known the squads will return to the Board to request the appropriate match amounts. He stated that Number 7 Township Fire and Rescue would be able to complete the match from the departmental budget. In all other cases, the amount needed to be matched could be up to \$25,000 for each grant. County Manager, Harold Blizzard, advised the Board that at the outset when these grants were first made available they were for relatively small amounts, between \$10,000-\$20,000, requiring much fewer match dollars; however, he stated that should all of these grants be awarded to the fullest extent, then the squads would be looking to the County for a total of approximately \$125,000. Commissioner Tyson inquired about the option of accepting partial amounts for the grants, if received, and asked staff to research any options short of matching fifty percent (50%) of the maximum grant amount.

PLANNING MATTERS

Resolution Opposing Wireless Industry Request

Planning Director, Don Baumgardner, advised that the wireless communication industry is requesting that the FCC prohibit local governments from enacting land use policies that control the placement of wireless communication facilities. He presented the following resolution for the Board’s consideration in opposition to the actions by the wireless communications industry, stating that the reason for passing the resolution would be to protect the regional airport and the existing land use controls granted to the County by the North Carolina General Assembly. Commissioner Allen moved to adopt the resolution, seconded by Commissioner McCabe and unanimously carried.

RESOLUTION OF THE CRAVEN COUNTY BOARD OF COMMISSIONERS EXPRESSING OPPOSITION TO THE PROPOSED FEDERAL CELL TOWER SITING REGULATORY CHANGES INCLUDED IN DECLARATORY RULING (DA08-1913; WT DOCKET NO. 08-165)

WHEREAS, Craven County, North Carolina is authorized by North Carolina General Statutes (NCGS) 153A-340 to regulate Land Use through zoning; and

WHEREAS, the Craven County Airport zoning ordinance regulates the height of structures in the vicinity of the Coastal Carolina Regional Airport; and

WHEREAS, the Craven County Land Use Plan supports zoning and the regulation of incompatible Land Uses; and

WHEREAS, the NCGS authorizes the use of conditional and/or special use permits to regulate potentially incompatible Land Uses; and

WHEREAS, cell towers are potentially incompatible with and inconsistent with adjacent Land Uses.

NOW, THEREFORE, The Craven County Board of Commissioners does by this resolution unanimously oppose the Federal Regulatory changes proposed by Declaratory Ruling (DA08-1913; WT Docket No. 08-165).

THIS RESOLUTION ADOPTED THIS THE 6TH DAY OF OCTOBER, 2008.

Coastal Stormwater Rules Request

Planning Director, Don Baumgardner, advised the Board that on August 9, 2008 Governor Mike Easley signed into law SB 1967, which makes permanent several revisions to the State's Coastal Stormwater Rules. These rules went into effect on October 1, 2008. Mr. Baumgardner provided a summary of the new rules, which he discussed with the Board. There was discussion concerning how citizens would be notified of the new rules. Mr. Baumgardner indicated that notification to citizens could most effectively be done via the inspections and permitting process; however, he expressed reservations about the County getting involved to the point of enforcement of the rules.

Repetitive Loss Hazard Mitigation Grant

Mr. Baumgardner advised the Board that in 2006 grant funding had been sought for a structure located at 207 Channel Run, River Bend, owned by the Beckwith's. He stated a 100% elevation grant had been awarded, which does not require any appropriation from the County. He requested that the Board allow the funds to pass through the County. Commissioner Tyson moved to allow the grant funds to be processed through the County, seconded by Commissioner Morris and unanimously carried.

APPOINTMENTS

Clean Sweep Committee

These appointments were deferred until the Board's next meeting due to an inquiry that the Chairman made concerning the address of one of the recommended appointees.

Fire Tax Commissioner

The Board was advised that the term of George Ewell was due to expire. Commissioner Morris nominated Mr. Ewell for reappointment. There were no additional nominees and Mr. Ewell was appointed by acclamation.

Industrial Facilities Pollution Control Financing Authority

The Board had been previously notified that the term of Fletcher Watts was due to expire. Commissioner Sampson nominated Mr. Watts for reappointment and requested that the term limit rule be waived. By consensus of the Board, the term limit was made. There were no additional nominees and Mr. Watts was appointed by acclamation.

Airport Authority

The Board received a letter of resignation from Mr. Clemens Schaller, along with resumes of two interested citizens from the Airport Authority. Commissioner Tyson nominated Mr. Harold W. Blott, whose name was submitted by the Airport Authority for consideration. There were no additional nominees and Mr. Blott was appointed by acclamation.

NEUSE HARBOUR FINAL ASSESSMENT

County Attorney, Jim Hicks, indicated that written notice had been received indicating that the Department of Transportation has inspected and accepted the road improvements in the Neuse Harbour Subdivision Phase Two. He offered a Preliminary Assessment Roll and a call for a public hearing on the Preliminary Assessment Roll on October 20. Commissioner Allen moved to adopt the Preliminary Assessment Roll, as follows, establishing a public hearing for 8:30 a.m. on October 20, seconded by Commissioner Sampson and unanimously carried.

PRELIMINARY ASSESSMENT ROLL
CRAVEN COUNTY BOARD OF COMMISSIONERS
SPECIAL ASSESSMENTS-IMPROVEMENTS TO SUBDIVISION ROADS
NEUSE HARBOR PHASE TWO SUBDIVISION

WHEREAS, Craven County is authorized pursuant to N.C. Gen. Stat. § 153A-185(4) to make special assessments against benefited property within the County for all or part of the cost of “Constructing, reconstructing, paving, widening, installing curbs and gutters and otherwise building and improving streets, as provided in G.S. § 153A-205;” and,

WHEREAS, Craven County is authorized pursuant to N.C. Gen. Stat. § 153A-205(b) to finance the local share of the cost of improvements made under the supervision of the Department of Transportation to subdivision and residential streets located in the County and outside a municipality in order to bring those streets up to the standards of the Secondary Roads Council so that those streets may become a part of the State-maintained system and, in doing so, shall levy and collect, pursuant to the procedures of Article 9 of Chapter 153A of the General Statutes, special assessments against benefited property to recoup that portion of the costs financed by the County; and,

WHEREAS, the local share is that share required by the policies of the Secondary Roads Council and may be paid by Craven County from funds not otherwise limited as to use by law; and,

WHEREAS, Craven County has received a petition to finance the entire portion of the costs of improvements to certain subdivision and residential streets within the Neuse Harbor Subdivision; and,

WHEREAS, Craven County has determined that said petition is made in full conformity with N.C. Gen. Stat. § 153A-205 including, but not limited to, being signed by at least seventy-five percent (75%) of the owners of property to be assessed who also represent at least seventy-five percent (75%) of all the lineal feet of frontage of the lands abutting on the streets or portions thereof to be improved; and,

WHEREAS, on June 16, 2008, Craven County adopted a preliminary assessment resolution, and on July 7, 2008, Craven County adopted a final assessment resolution, said resolutions evidencing Craven County’s intent to undertake and finance the entire cost of the proposed project; and,

WHEREAS, the project is now complete and pursuant to N.C. Gen. Stat. § 153A-193 Craven County has determined the total costs of the project to be \$12,071.74; and,

WHEREAS, the subdivision roads have been improved to the standards of the Secondary Roads Council and are in the process of being accepted into the state maintained system, as shown by Exhibit “A” attached hereto and incorporated herein by reference.

NOW, THEREFORE, BE IT RESOLVED by the Craven County Board of Commissioners as follows:

1. Those parcels described as Lots 151 through 178, and 183 through 231, Neuse Harbour Phase Two Subdivision, as depicted on maps recorded in Plat Cabinet F, Slides 82 through 86 in the Office of the Register of Deeds of Craven County, North Carolina, said maps being incorporated herein by reference for a more particular, accurate and detailed description of said lots, are the lots, parcels or tracts of land being assessed. The owners of all lots subject to this special assessment are shown on Exhibit “B” attached hereto and incorporated herein by reference.

2. The total project cost is hereby determined to be \$12,071.74 and said full amount is to be assessed.

3. Each lot subject to this special assessment will be assessed equally. Accordingly, each lot subject to this special assessment will be assessed \$156.78.

4. No assessment shall be held in abeyance nor shall any discounts be authorized.

5. All special assessments shall be paid in annual installments over a five-year period, with the first installment being due on the date when property taxes are due for 2008. Each subsequent installment is due on the same date of each successive year until the assessment is paid in full. Any portion of an assessment that is not paid within thirty (30) days after the date that notice of confirmation of the assessment roll is published shall, until paid in full, bear interest at the rate of six percent (6.0%) per annum.

6. The Chairman, Vice Chairman, Clerk, Manager, Finance Officer and County Attorney are hereby authorized to execute any and all documents and to take all steps necessary to accomplish the purposes contained within this resolution.

7. A public hearing on this matter shall be held on October 20, 2008 at 8:30 a.m. in the Craven County Commissioners' Room, New Bern, North Carolina. At the public hearing, the Craven County Board of Commissioners shall hear all interested persons who appear with respect to any matter described in this resolution. The Clerk to the Craven County Board of Commissioners is hereby directed to publish and mail notice of this preliminary assessment roll resolution and public hearing as required by N.C. Gen. Stat. § 153A-194.

Adopted this 6th day of October, 2008.

COUNTY ATTORNEY'S REPORT

Mr. Hicks indicated that he would request a public hearing at the end of the meeting under the exception of attorney/client consultation.

COUNTY MANAGER'S REPORT

Board of Elections Matters

County Manager, Harold Blizzard, presented a request on behalf of the Board of Elections in the absence of its Chairman, who had been detained due to an emergency. He advised the Board that a HAVA grant for additional One Stop Voting places in Craven County had been awarded in the amount of \$111,656.88 as of October 3. The original application amount was \$76,000 and he stated that he had anticipated that a representative of the Board of Elections would be present to explain the increase in the grant from \$76,000 to \$111,656. As a result of a conversation with the State Board of Elections Office, he suggested that the State Board of Elections had figured all four satellite voting places into the equipment budget; however, there are two of the four stations that are already established and do not require this funding for equipment. He stated that if the Board of Elections determines that the full amount is not needed, the unused portion can be remitted. Commissioner Morris moved to accept the grant in the amount of \$111,656.88 and to ask the Board of Elections to come before the Commissioners and explain. The motion was seconded by Commissioner McCabe and carried with five (5) "Ayes", there being one (1) "Nay" from Commissioner Tyson.

Department of Social Services Request to Set a Public Hearing

Mr. Blizzard presented a request on behalf of the Social Services Director to set a public hearing on the Work First Plan at 8:30 a.m. on October 20. Commissioner Sampson moved to set the public hearing, as requested, seconded by Commissioner McCabe and unanimously carried.

COMMISSIONERS' REPORTS

Commissioner Morris reported that the football stadium at West Craven High School has been named for Coach Clay Jordan.

Commissioner Sampson made an appeal on behalf of the James City Historical Society and moved that the requested \$2,500 for lawn care equipment and storage be appropriated, seconded by Commissioner McCabe. During discussion Commissioner Tyson asked that the action be deferred because he has an idea for another source of funding which he wishes to explore. The motion was withdrawn. He explained that his attendance at the Old Eastern Baptist Association Conference kept him from the open house at the Vanceboro Fire Station and an event in Harlowe. He stated that the trip taken by several Commissioners, the Sheriff and the management team to view the electronic monitoring program in Pitt County was very informative and showed the potential for significant savings to Craven County.

Commissioner Allen stated that twelve (12) gas stations in this area have been closed by the Attorney General due to price gouging. He reported on his attendance at the NACo Structure and Governance Committee meeting and presented a request on behalf of Allies for Cherry Point's Tomorrow. He moved that \$7,500 be appropriated to Allies for Cherry Point's Tomorrow, as was requested in June during the budget process. Commissioner Jones seconded the motion, which failed, there being two (2) "Ayes" from Commissioners Allen and Jones and four (4) "Nays" from Commissioners McCabe, Morris, Sampson and Tyson. During discussion, Commissioner Sampson indicated a desire to see how Allies for Cherry Point's Tomorrow have utilized the County's last appropriation.

Commissioner Jones announced that #9 Township, Cove City and Little Swift Creek Fire Departments participated in a barbeque cook-off competition in Raleigh. He congratulated Little Swift Creek for having placed and being invited to compete in New York next year. In addition, he announced that he has received calls of concern from citizens, especially residents of Greenbrier, relative to the new Weyerhaeuser development that is going in adjacent to the Highway 43 connector road under development.

At 8:45 p.m. Commissioner Sampson moved to go into closed session, as requested by the County Attorney, pursuant to NCGS 143-318.11(a)(3) for attorney/client consultation.

At 9:20 p.m. the Board was declared back in regular session. Mr. Hicks announced that there had been no action taken in closed session. Commissioner Morris moved to adjourn, seconded by Commissioner McCabe and unanimously carried.

Chairman Jason R. Jones
Craven County Board of Commissioners

Gwendolyn M. Bryan, Clerk to the Board