Rutherford County

Rutherford County Office Building
289 N. Main Street
Rutherfordton, NC 28139

Meeting Agenda

Board of Commissioners

Monday, January 5, 2015 | **6:00 PM** | **Commission Chambers**

I. Call to Order

A. Pledge of Allegiance

B. Agenda Approval

II. Public Comments

Citizens who wish to speak must register with the Human Resources Director who will be located in the Board Meeting Room. Comments should be limited to five (5) minutes. Written comments submitted prior to the Board meeting will be copied and distributed to the County Commissioners.

Public comments are a time for any citizen, guest or business to express an opinion or view on County Government to the County Commissioners. Clapping, cheering, booing or catcalls following one speaker's comments may inhibit another person with an opposing view from speaking now or later. The Commissioners ask that audience members show respect for other people and refrain from any noise during public comments.

III. Consent Agenda

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IX. Adjournment

RUTHERFORD COUNTY IS COMMITTED TO FULL COMPLIANCE WITH THE AMERICANS WITH DISABILITIES ACT STANDARDS. TRANSLATION SERVICES, ASSISTANCE OR ACCOMMODATION REQUESTS FROM PERSONS WITH DISABILITIES ARE TO BE REQUESTED NOT LESS THAN 3 WORKING DAYS BEFORE THE DAY OF THE EVENT. PLEASE CALL (828) 287-6045.

Agenda Summary Sheet

Rutherford County Office Building
289 N. Main Street
Rutherfordton, NC 28139

File #: ID 14-562, **Version:** 1

Meeting Date: January 5, 2015

Minutes of the Special Meeting of December 1, 2014

Summary:

Minutes of the Special Meeting of December 1, 2014 were presented for the Board's consideration.

Recommended Motion:

Approve minutes of the Special Meeting of December 1, 2014.

Rutherford County

Board of Commissioners

Minutes of Special Meeting of December 1, 2014

I. Organizational Meeting

A. Call to Order

Deputy Clerk to the Board Carl Classen called the December 1, 2014 Special Meeting of the Rutherford County Board of Commissioners to order.

Present: Commissioner Michael Benfield, Commissioner Eddie Holland, Commissioner Bryan King, Commissioner Greg Lovelace, and Commissioner Alan Toney.
Absent: None

B. Pledge of Allegiance

Commissioner Holland led in the Pledge of Allegiance.

C. Election of Chairman

Commissioner Lovelace nominated Commissioner King to serve as Chairman of the Board of Commissioners for the ensuing year.

Commissioner Holland made a motion to approve the nomination. Commissioner Benfield seconded the motion. The vote on the motion was:

Ayes: Commissioner King, Commissioner Toney, Commissioner Benfield, Commissioner Holland and Commissioner Lovelace.
Noes: None

D. Election of Vice Chairman

Commissioner Benfield nominated Commissioner Toney to serve as Vice Chairman of the Board.

Commissioner Benfield made a motion to approve the nomination. Commissioner Lovelace seconded the motion. The vote on the motion was:

Ayes: Commissioner King, Commissioner Toney, Commissioner Benfield, Commissioner Holland and Commissioner Lovelace.
Noes: None

III. New Business

A. Approval of Bonds for County Officials

Bonds that will expire during the year for county officials were presented for the Board's consideration.

Vice Chairman Toney moved the approval of the bonds. Commissioner Benfield seconded the motion. The vote on the motion was:

Ayes: Commissioner King, Commissioner Toney, Commissioner Benfield, Commissioner Holland and Commissioner Lovelace.
Noes: None

Finance Director	100,000
TDA	$50,000
Airport	$50,000
Transit	$50,000
Social Services' Director	$100,000
County Manager	$100,000
Revenue Director	$100,000
Sheriff	$10,000
Register of Deeds	$10,000

IV. Adjournment

Commissioner Lovelace moved to adjourn the meeting. Commissioner Benfield seconded the motion. The vote on the motion was:

Ayes: Commissioner King, Commissioner Toney, Commissioner Benfield, Commissioner Holland and Commissioner Lovelace.
Noes: None

5:20 P.M. - Adjourned.

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_____
Chairman, Board of Commissioners

_____
Vice Chairman, Board of Commissioners

ATTEST:

_____

Clerk, Board of Commissioners

Agenda Summary Sheet

Rutherford County Office Building
289 N. Main Street
Rutherfordton, NC 28139

File #: ID 14-543, Version: 1

Meeting Date: January 5, 2015

Minutes of December 1, 2014

Summary:

Minutes of the December 1, 2014 meeting are included for the Board's consideration.

Recommended Motion:

Approve minutes.

Rutherford County

Board of Commissioners

Minutes of Regular Meeting of December 1, 2014

I. Call to Order

Chairman King called the December 1, 2014 meeting of the Rutherford County Board of Commissioners to order.

Present: Chairman Bryan King, Vice Chairman Alan Toney, Commissioner Michael Benfield, Commissioner Eddie Holland, and Commissioner Greg Lovelace.
Absent: None

A. Pledge of Allegiance

Mr. Jim Bishop led in the Pledge of Allegiance.

B. Agenda Approval

Commissioner Lovelace made a motion to approve the agenda as presented. Vice Chairman Holland seconded the motion. The vote on the motion was:

Ayes: Commissioner King, Commissioner Toney, Commissioner Benfield, Commissioner Holland and Commissioner Lovelace.
Noes: None

II. Public Comments

A. Stuff the Ambulance

Training Officer Justin Moore announced that the "Stuff the Ambulance Toy Drive" will be held again this year by the Emergency Medical Services, the Department of Social Services, Hickory Nut Gorge EMS and Rescue, and Rutherford County Rescue Crew.

B. Christmas Transit Shuttle

Transportation Services Director Kerry Giles provided a report on the Christmas Transit Shuttle which is a new service by the Transit Department.

C. Rutherford Outdoor Coalition Presentation to Rutherford Regional and Rutherford Regional foundation

Ms. Jerry Stensland of the Rutherford Outdoor Coalition made a presentation on behalf of the Coalition and the RHI Legacy Foundation to Rutherford Regional and Rutherford Regional Foundation for their efforts in a major fund raising event benefitting the Rutherford County Thermal Belt Rail Trail.

III. Consent Agenda

Vice Chairman Toney moved to approve the Consent Agenda. Commissioner Benfield seconded the motion. The vote on the motion was:

Ayes: Commissioner King, Commissioner Toney, Commissioner Benfield, Commissioner Holland and Commissioner Lovelace.
Noes: None

Consent Agenda items approved were:

A. Minutes of Special Meeting of November 3, 2014
B. Minutes of November 3, 2014
C. Tax Refunds and Releases – December 1, 2014
Refund amount totaling $3,519.00
Releases greater than $100 totaling $12,234.76
Releases less than $100 totaling $486.01
(A copy of these tax refunds and releases is typed in the Minute Book.)

IV. Commissioners/Appointments

A. Meeting Dates for Rutherford County Commissioners for 2015

A resolution establishing the regular meeting dates for the Rutherford County Board of Commissioners' meetings for 2015 was presented for the Board's consideration.

Commissioner Benfield made a motion to approve the resolution. Commissioner Lovelace seconded the motion. The vote on the motion was:

Ayes: Commissioner King, Commissioner Toney, Commissioner Benfield, Commissioner Holland and Commissioner Lovelace.
Noes: None

Resolution of the
Rutherford County Board of Commissioners
Relating to 2015 Meeting Schedule

Whereas, N.C.G.S. 153A-40 provides for a resolution establishing regular meeting dates of the Board of County Commissioners.

Now, therefore, be it resolved that the Rutherford County Board of Commissioners' regularly scheduled meetings will be held at 6:00 P.M. as shown below and that such regular meetings will be held in the Rutherford County Office Building, 289 North Main Street, Rutherfordton, NC in the County Commissioners' Meeting Room. Special meetings will be scheduled as needed.

January 5, 2015
February 2, 2015
March 2, 2015
April 6, 2015
May 4, 2015
June 1, 2015
July 6, 2015
August 3, 2015
September 14, 2015
October 5, 2015
November 2, 2015
December 7, 2015

Adopted this the 1st day of December, 2014.

B. Appointments of County Commissioners to Rutherford County Boards/Commissions

A list of boards/commissions on which County Commissioners serve as a requirement of the bylaws of such boards/commissions or by State Statute had been provided to the Board.

Commissioner Lovelace moved to make appointments to these boards/commissions as listed below. Commissioner Holland seconded the motion. The vote on the motion was:

- Library Board of Trustees (Commissioner Holland)
- Region C Aging Advisory Committee (Commissioner Lovelace)
- Fire Chiefs' Advisory Committee (Commissioner Benfield)
- Smoky Mountain LME/MCO County Commissioner Advisory Council (Commissioner King)
- Department of Aging Advisory Board (Commissioner Toney)
- Partnership for Children (Commissioner Lovelace)
- Home and Community Care Block Grant Committee (Commissioner King)
- Rural Planning Organization (Commissioner Benfield)
- Juvenile Crime Protection Committee (Commissioners may appoint designee) (Commissioner Lovelace)
- Rutherford/Polk/McDowell Health Board (Commissioner Lovelace)
- Tourism Development Authority (Commissioner Holland)
- Enhanced Recycling Committee (time limit for committee is 2 years which will expire June 30, 2015.)

- Rutherford Downtown Revitalization Board (Commissioner Benfield)
- Isothermal Planning and Development Commission Board of Trustees (Commissioner King)

Ayes: Commissioner King, Commissioner Toney, Commissioner Benfield, Commissioner Holland and Commissioner Lovelace.
Noes: None

C. Appointments to Rutherford County Boards/Commissions

Commissioner Lovelace made a motion to approve the following appointments. Commissioner Benfield seconded the motion. The vote on the motion was:

Ayes: Commissioner King, Commissioner Toney, Commissioner Benfield, Commissioner Holland and Commissioner Lovelace.
Noes: None

- **Farmland Preservation Board**
  Rodney Robbins
  Ronald Hawkins
- **Fire Department Board of Trustees for Firemen's Relief Funds**

Ellenboro Fire Department	Charles Horn
Spindale Fire Department	Billy Conner
Forest City Fire Department	Dennis Matheny
Bostic Fire Department Board	Keith Dobbins
Bill's Creek Fire Department	Billy Williams
Hudlow Fire Department	Floyd Samuel

- **Domiciliary Home Advisory Committee**
  Pam Hutchins
- **Transit Advisory Board**
  Debbie Buchanan

V. Old Business

A. Placement of Political Signs

At the November 3, 2014 meeting, the Board voted to amend the existing Placement of Political Signs Policy and present the revised policy at the next meeting for Board approval. The County Manager, the County Attorney, and the Board of Elections Director made revisions to the policy as directed. The changes were:

- Clarify that signs must be outside the buffer zone when the County Office Building is used as a voting site; and
- Signs may not be placed on County property 30 days prior to the early voting period rather than prior to Election Day.

Commissioner Benfield moved to approve the policy with the revisions as presented. Vice Chairman Toney seconded the motion. The vote on the motion was:

Ayes: Commissioner King, Commissioner Toney, Commissioner Benfield, Commissioner Holland and Commissioner Lovelace.
Noes: None

RUTHERFORD COUNTY POLICY
PLACEMENT OF POLITICAL SIGNS ON COUNTY PROPERTY

Rutherford County supports the rights of free speech of its employees, its citizens and of the general public. However, in the interests of having County offices and workplaces free from distraction, harassment, and disruption, and to prevent the appearance of support or opposition to any political candidate or issue in an environment where such support or opposition may be inappropriate, no Political Signs are permitted within or without any building or facility used for County purposes nor upon any real property owned or leased by Rutherford County (herein "County Property") except as specifically set forth herein:

(1) "Political Sign" means any sign, flyer, handbill, advertisement (including electronic) that is intended for public display in any manner and that advocates for political action, including but not limited to any endorsement of either support or opposition for any issue or for a candidate for political office.

(2) Any Political Sign otherwise in compliance with this Policy may be placed only in the following locations on County Property:

(a) At the Rutherford County Administrative Office building (also known as the "County Annex") located at 289 North Main Street, Rutherfordton, ONLY in the following locations: (i) in the planter and the grass near the sign for the County Annex located between the parking lot and sidewalk on the west side of North Main Street; and (ii) attached to the chain-link fence situated on the north side of the parking lot of the County Annex. If the County Annex is being used as an early voting or election day polling place then all political signs must be placed outside any relevant Buffer Zone pursuant to N.C. Gen. Stat. §163-166.4.
(b) At any Convenience Center location outside the fence between such fence and any adjacent right of way of public or private road, as relevant. No Political Sign shall be placed upon or attached to any fence at any Convenience Center nor within such fence.
(c) At the building housing the Board of Elections at 298 Fairground Road, Spindale, and any other County Property at which voting occurs, either as a voting place for a precinct pursuant to N.C. Gen. Stat. §163-128 or for one-stop voting. Political Signs must be placed outside any relevant Buffer Zone pursuant to N.C. Gen. Stat. §163-166.4 and shall be limited to any grassy or unpaved location of the relevant County Property that is located within four (4) feet of the right of way of public road. No Political Sign at these locations shall be placed upon any tree or upon any structure upon the County Property, specifically but not including any fence, sign, or building.

(3) Political Signs on County Property must observe the following specifications:

(a) No more than one Political Sign for any issue or candidate shall be placed on the same tract of County Property.
(b) No Political Sign shall be larger than three (3) square feet in size.

(c) No Political Sign shall obscure motorist visibility within any public vehicular area, nor at any intersection with driveway, private road or public road.
(d) Political Signs may be placed on County Property no sooner than thirty (30) days before the beginning date of "one-stop" early voting under G.S. 163-227.2 for the Election Day for which they were made and must be removed from County Property no later than ten (10) days after that Election Day for which they were made. (e) Any Political Signs must follow the laws of the State of North Carolina regarding any public right of way.
(f) Any Political Sign in violation of any part of this Policy will be removed and held by the County for seven (7) days for the owner of said Political Sign to pickup, after which time any such Political Signs will be appropriately recycled or otherwise disposed of by the County.

(4) In the event that the County Property is located in any municipality, any such Political Sign shall comply with any relevant municipal ordinance.

This policy shall be subject to any and all applicable state and federal laws.

VI. New Business

A. Budget Amendments – December, 2014

Budget amendments were presented for the Board's consideration.

Commissioner Benfield moved to approve the budget amendments. Commissioner Holland seconded the motion. The vote on the motion was:

Ayes: Commissioner King, Commissioner Toney, Commissioner Benfield, Commissioner Holland and Commissioner Lovelace.
Noes: None

	Expense	Revenue
GENERAL FUND		
Garage - Rotary Lift	$ 18,807	
Fund Balance Appropriated		$ 18,807
*replace failing lift in the garage area		
Maintenance - Harris Gym Supplies	$ 167	
Harris Gym Donations		$ 167
*donations received		
Sheriff - Equipment purchased with Seizure Funds	$ 1,687	
Drug Seizure Funds		$ 1,687
*unauthorized substance tax distribution		
Sheriff - Firing Range Supplies	$ 100	
Sheriff Miscellaneous Revenues		$ 100
*received from USPS for use of firing range		
Sheriff - Employee Evaluations	$ 50	

	Expense	Revenue
Sheriff Miscellaneous Revenues		$ 50
*reimbursement received for reserve officer physical		
Sheriff - Wrecker Fees/Stolen Vehicles	$ 285	
Sheriff Miscellaneous Revenues		$ 285
*fees collected for storage at impound lot		
Sheriff - Travel	$ 4,125	
Sheriff - Miscellaneous Revenues		$ 4,125
*grant received from United Way for specialized training		
Sheriff - Uniforms/Equipment	$ (10,738)	
Contribution to Grant Fund - Bulletproof Vest Program	$ 10,738	
*transfer 50/50 match to grant fund		
Library - Professional Services/Programs	$ 500	
Contributions & Fees		$ 500
*donations received		
Library -Technology/Supplies	$ 4,845	
Library - LTSA EZ Edge Technology Grant		$ 4,845
*grant received; no matching funds required		
Revenue Department - Postage Meter Agreement (*included in the FY 14-15 budget. *five year agreement for postage machine; current agreement is $310/month, new agreement be $267/month; copy of		
DSS FUND		
DSS - Salaries/Benefits	$ 78,629	
DSS CPS Worker Funding Allocation		$ 78,629
*allocation received from NC DHHS for 2 additional Child Protective Services' Workers to reduce caseloads; funding		
is anticipated in FY15-16 as well		
GRANT FUND		
One NC Fund - Projects WORKS Expenditures	$ 24,000	
One NC Fund Grant - Project WORKS		$ 24,000
*grant for Project WORKS - local industrial incentive grant to serve as matching funds		
BJA Justice and Mental Health Collaboration Grant Expenditures	$ 250,000	
Bureau of Justice Assistance Grant		$ 250,000
*grant received to assist with Mental Health programs/crisis intervention		
Bulletproof Vest Grant Expenditures	$ 21,476	
Bulletproof Vest Grant		$ 10,738
Contribution from General Fund - local match		$ 10,738
*grant received for vest replacements		
SOLID WASTE FUND		
Solid Waste Supplies/Equipment	$ 650	

	Expense	Revenue
Contracted Services		$ 650
*provide trash collection services to the Airport		

B. Resolution in Support of Existing Industry Expansion

Rutherford County Economic Development Director said this department is working with an existing industry, codename WORKS, considering an expansion in Rutherford County. As a part of the proposed expansion, Project WORKS proposes a capital investment of at least $1.5 million and the creation of 27 new full-time jobs within twelve months. Project WORKS anticipates that over five years the total investment for this project may equal $2.3 million and a total of 69 new full-time jobs may be created. The average annual salary of the initial 27 new full-time jobs proposed as a part of this project is equal to $38,148. The average annual salary of all 69 new full-time jobs proposed over five years as a part of this project is equal to $36,232. Project WORKS currently employs 14 in Rutherford County with an average annual wage equal to $30,000.

According to Economic Development Director Blackwell, Rutherford County Economic Development seeks approval of action authorizing the County Manager to complete and submit a One NC Fund grant application in an amount equal to $24,000. Additionally, approval of this Board Action authorizes the County Manager to negotiate and draft a Local Industrial Incentive Grant agreement with an anticipated value of $25,500 over five years for Project WORKS to be used as the qualifying 100% local match required by the One NC Fund Grant Program.

Commissioner Lovelace made a motion to approve the Resolution Relating to Local Incentive Grant for Project WORKS. Commissioner Holland seconded the motion. The vote on the motion was:

Ayes: Commissioner King, Commissioner Toney, Commissioner Benfield, Commissioner Holland and Commissioner Lovelace.
Noes: None

RESOLUTION TITLE: TO APPROVE A LOCAL INDUSTRIAL INCENTIVE GRANT FOR USE AS THE QUALIFYING 100% LOCAL CASH MATCH REQUIRED BY THE ONE NC FUND GRANT AND AUTHORIZE THE COUNTY MANAGER TO COMPLETE AND SUBMIT A ONE NC FUND GRANT APPLICATION IN SUPPORT OF PROJECT WORKS, AN EXISTING INDUSTRY CONSIDERING AN EXPANSION IN RUTHEFORD COUNTY.

WHEREAS, an existing industry project, code name WORKS, proposes an expansion in Rutherford County that will result in the creation of 27 new full-time jobs and an investment of at least $1.5 million over the next twelve month and is anticipated to create 69 new full-time jobs and make a total investment equal to $2.3 over five years; and

WHEREAS, a portion of the proposed expenditures associated with this project, code name WORKS, are eligible for reimbursement through the One NC Fund Program; and,

WHEREAS, the proposed investment by the company, code name WORKS, will result in a net increase in property value; and,

WHEREAS, in these difficult economic times, this investment in Rutherford County and its citizens is recognized and commended by the Board of Commissioners.

NOW, THEREFORE, BE IT RESOLVED that the Rutherford County Board of Commissioners supports this industrial expansion project, code name WORKS, and authorizes the County Manager to complete and

submit a One NC Fund grant application in the amount of $24,000, which can be increased by the NC Department of Commerce with a corresponding match from Rutherford County.

BE IT FURTHER RESOLVED that the Rutherford County Board of Commissioners authorizes the County Manager, with input and final approval from the Board of Commissioners, to negotiate and draft a Local Industrial Incentive Grant agreement with an anticipated value of $25,500 over five years for Project WORKS to be applied as the qualifying local cash match required by the One NC Fund Grant application.

Adopted this the 1st day of December, 2014.

C. Appeal – Late Listing Fee for Aallied Die Casting

A request had been received from Aallied Die Castintg regarding relief from a discovery penalty. County Manager Carl Classen said although staff regularly recommends against such late fee penalty appeals, staff is recommending approval of Aallied Die Casting appeal of its Late Listing Fee as staff has recently learned that the NC Department of Revenue and the UNC School of Government recommend a hearing process similar to that which is used for Set-off Debt appeals. In this new appeal process, the Aallied appeal would have been timely. For at least two decades, Rutherford County has used an informal phone hearing process that is no longer recommended by the State. The Late Listing Appeal hearing process has been changed by the Revenue Director. Approval of this appeal does not affect any other 2014 taxpayer due to the unique circumstances of the Aallied case.

Vice Chairman Toney moved to approve the appeal of Aallied Die Casting of its late listing fee. Commissioner Benfield seconded the motion. The vote on the motion was:

Ayes: Commissioner King, Commissioner Toney, Commissioner Benfield, Commissioner Holland and Commissioner Lovelace.
Noes: None

D. Request from American Legion Post for Flag Pole

A request had been received from American Legion Post 423 for the flagpole located on County property commonly known as the old Caroleen Bank property. This property was declared surplus on July 7, 2014 by the Board of Commissioners. The first advertised sale brought no bidders. A second advertised sale will occur shortly along with the Ruth School property and the 475 West Main (Forest City) properties.

County Manager Carl Classen provided two applicable laws relating to transferring public property, such as a flagpole, to a non-profit group, such as the American Legion. To his knowledge, the American Legion meets the criteria as being an organization "…which carries out a public purpose, …" though documentation from Post 423 will be needed prior to the transfer, if approved by the Board. If such approval occurs, a resolution would need to be adopted and a notice of such would need to appear in the newspaper for 10 days prior to the flagpole being given to the American Legion.

Commissioner Benfield moved to approve the resolution allowing the transfer of the flag pole to American Legion Post 423. Commissioner Holland seconded the motion. The vote on the motion was:

Ayes: Commissioner King, Commissioner Toney, Commissioner Benfield, Commissioner Holland and Commissioner Lovelace.

Noes: None

RESOLUTION

BE IT RESOLVED that the Rutherford County Board of Commissioners approves the sale of the flag pole located on property owned by Rutherford County known as old Caroleen Bank property to American Legion Post 423 for the price of $1.00. The flag pole shall be sold as is. All requirements of North Carolina General Statutes shall be met.

Adopted this the 1st day of December, 2014.

E. Solid Waste Contract

Solid Waste Director James Kilgo explained that the solid waste hauling and disposal contract for MSW (Municipal Solid Waste) will expire on June 30th of 2015. He listed different options available to the Board.

1. Send out a RFP (Request for Proposals) on a new contract for MSW hauling and disposal. This would allow companies to bid on the whole process which is similar to the County's current MSW waste disposal and hauling contract.

2. Send out a RFP for only the hauling of solid waste. The County currently has an option to sign an inter-local agreement with Greenville County to accept the County's solid waste. A price and terms of agreement would be negotiated with Greenville County.

3. Renew the current contract which means a higher waste disposal price and there would not be a chance to lower the price.

4. Build a MSW landfill which is very expensive. SM&E (engineering firm) performed a landfill study for the County recently which determined this would not be cost effective for the County.

Director Kilgo said after reviewing the options, the Solid Waste Department is asking for approval to send out a RFP for the waste disposal and hauling option and a RFP for the hauling option to Greenville County in order to compare the best two options.

Director Kilgo also provided a timeline for the Board for a waste hauling and disposal contract.

December 1, 2014	Discussion of options for the County's waste disposal and hauling contract. Approval for sending out RFPS.
January 8, 2015	Have RFP's due for the county to review. Could hire outside source at this point to help with contract negotiations. Will hold a mandatory pre-bid meeting in December.
February 2, 2015	Commissioners meeting will be asking for approval to enter into a new contract based on the RFP and contract negotiations.
March 1, 2015	Must notify current contract vendor in writing that we will not renew current contract. This must be done 120 days before the expiration of current contract or it will automatically renew.
June 15, 2015	New vendor must have all equipment and trailers located at the landfill for the new contract.
June 30, 2015	Current waste hauling and disposal contract will expire with Republic Services.

July 1, 2015	New contract starts.

VIII. Adjournment

Commissioner Lovelace moved to adjourn the meeting. Commissioner Holland seconded the motion. The vote on the motion was:

Ayes: Commissioner King, Commissioner Toney, Commissioner Benfield, Commissioner Holland and Commissioner Lovelace.
Noes: None

7:05 P.M. - Adjourned.

_____
Chairman, Board of Commissioners

_____
Vice Chairman, Board of Commissioners

ATTEST:

_____
Clerk, Board of Commissioners

Agenda Summary Sheet

Rutherford County Office Building
289 N. Main Street
Rutherfordton, NC 28139

File #: ID 14-561, Version: 1

Meeting Date: January 5, 2015

Minutes of Special Meeting of December 9, 2014

Summary:

Minutes of the Special Meeting of December 9, 2014 are presented for the Board's consideration.

Recommended Motion:

Approve minutes of Special Meeting of December 9, 2014.

Rutherford County

Board of Commissioners

Minutes of Special Meeting of December 9, 2014

I. Call to Order

Chairman King called the December 9, 2014 special meeting of the Rutherford County Board of Commissioners to order.

Present: **Chairman Bryan King, Vice Chairman Alan Toney, Commissioner Benfield.**
Absent: **Commissioner Eddie Holland, Commissioner Greg Lovelace**

A. Agenda Approval

Vice Chairman Toney made a motion to approve the agenda for the meeting. Commissioner Benfield seconded the motion. The vote on the motion was:

Ayes: Commissioner King, Commissioner Toney, Commissioner Benfield.
Noes: None
Absent: Commissioner Holland, Commissioner Lovelace**.**

II. New Business

A. Infrastructure Briefing

Grey Rock

Engineer David Odom from Odom and Associates provided information on Grey Rock which began development prior to the recession. About 4000 acres were proposed for approximately 1000 lots. Only 680 lots were recorded. The County required bonds to be put in place to make sure infrastructure would be built. Once the project failed, the County pursued the bonds so the project would be viable.

The County recovered $15,250,000 from the bonds to cover the $14,500,000 estimated cost for building the roads to be in Phase 1 and Phase 2. When the project is completed, it appears that the project costs will be $700,000 under estimates.

Mr. Odom provided information on the progress of the project.

Queen's Gap

The Queen's Gap Project covered 3,550 acres and 259 lots were recorded. The County had to pursue bonds on this project also, and $12.1 million were recovered for water, sewer, and roads. The funds will not cover all construction so property owners will have to be responsible for sewer.

Rutherford County owns a number of lots due to tax foreclosures. Some of these foreclosures have been sold.

Construction should continue during all of 2015 and possibly into the following year. Because the water lines will have to be flushed, the Board of Commissioners created a county service district which would allow taxing the owners to reimburse Broad River Water Authority for the flushing services

Discussion/litigation is continuing with the bonding company for Phase 3. If funds recovered do not cover the cost of building all the projects, the County is not obligated to finish.

Sewer Systems Study

Mr. Odom told the Board that there is a lot of availability of capacity in the present sewer systems in the County because of the loss of industry. The towns of Lake Lure and Spindale have compliance problems with their sewer systems presently. The Town of Lake Lure would like to be able to pump to use some of the available capacity.

Rutherford County and municipalities hired W.K. Dickson to do a study regarding sewer systems in the County. The study showed that there are five waste water plants in the County and recommended that the County look at long term consolidation of the systems.

Cliffside Sanitary District

A separate board governs this district. Although the County is not directly responsible for this system, when there is a need the County becomes involved. There are schools, churches, and businesses that are in the district with a customer base of 50. Mr. Odom said the best possible scenario for this district would be to pump the waste to Forest City's system.

Chimney Rock Sewer

There is about 1-1/2 mile of sewer lines located in Chimney Rock. The Town of Lake Lure accepts this flow but is not interested in accepting ownership of the system. The County spends about $2,000 annually in maintaining the system.

Preliminary Engineering Report Intersection Study

Mr. Odom said this study came out of discussions with the Tourism Development Authority and the Economic Development Commission. Intersections that are in close proximity to the Tryon Equestrian Center were studied.

Union Road and Highway 74 has property that could accommodate retail space, two hotels of 170 rooms each, and a 75-seat restaurant. This would require water lines and a lift station.

Highway 74 and Highway 221 has a lot of potential for development. This intersection is under 10 miles from the Equestrian Center and could accommodate 143,000 square feet of retail space, three 170-room hotels, and three 75-seat restaurants. Sewer will be a challenge.

There are lots that could be developed on Highway 9 which would include two 170-room hotels and two restaurants.

County Manager Carl Classen said the County now has the numbers to enter into discussions regarding a development agreement.

County Facility Needs

Public Works and Planning Director Danny Searcy told the Board that there is an ongoing demand for upgrades to the facilities that are the responsibility of Rutherford County. There are 34 structural and 6 recreational facilities used by the public along with other support facilities such as those used for storage.

Mr. Searcy said the Board may wish to consider a Capital Improvement Plan for county facilities along with needs of the schools and college. An investing strategy could be devised that would determine what is needed, where the facilities would be located, the timeframe, and financing.

Isothermal Community College Melton Report

County Manager Carl Classen presented the Isothermal Community College Melton Report which is the report that the Board received as a part of the budget process. He advised that the County is responsible for the maintenance of the buildings at Isothermal Community College and may fund capital improvements. Due to the extensive needs in the report, the County could look at maintaining the present facilities, study possible joint use, or approve new construction. Two million is funded to Isothermal Community College each year for maintenance. This is increased by approximately 8% each year.

The County budgeted $74,000 in the present budget for discussions with Isothermal Community College and the Board of Education regarding county facilities.

Schools Priority List

County Manager Carl Classen said the schools provided a well-documented request for capital during the 2014-2015 budget. The County is responsible for all school facilities. Lottery funds which had been anticipated from the state have been reduced from 40% to approximately 21%. A school bus garage is the greatest need at this time.

A vehicle maintenance plan is now in place for the schools which is patterned after the County's vehicle maintenance plan.

Capital Facilities Planning Process

County Manager Carl Classen presented a concept for the County Capital Facilities Planning Process which would form an internal staff review panel under the County Manager who would review all department requests. The panel would prioritize which would be presented to the County Manager for recommendation to the Board. The Board would see all requests and recommendations. The Internal Review Panel would include the Finance Officer, the Planning and Public Works Director, and the Information Technology Director.

Typically the Capital Facilities Planning Process would be a five-year plan developed initially over 12-24 months by the community with County staff assistance, approved by the Commissioners, and funded by budget/bond referenda. It would be updated either annually or biennially. At least one full-time staff person plus engineering support would be needed. The process could be contracted out but would still require a half-time person for contract monitoring and administrative support.

The Board discussed the need for the planning process. County Manager Carl Classen said a presentation regarding this may be made at the January meeting.

X. Adjournment

Commissioner Benfield made a motion to adjourn the meeting. Vice Chairman Toney seconded the motion. The vote on the motion was:

Ayes: Commissioner King, Commissioner Toney, and Commissioner Benfield
Noes: None
Absent: Commissioner Holland and Commissioner Lovelace.

6:53 P.M. - Adjourned.

_____
Chairman, Board of Commissioners

_____
Vice Chairman, Board of Commissioners

ATTEST:

_____
Clerk, Board of Commissioners

Agenda Summary Sheet

Rutherford County Office Building
289 N. Main Street
Rutherfordton, NC 28139

File #: ID 14-560, Version: 1

Meeting Date: January 5, 2015

Tax Refunds and Releases for January, 2015

Summary:

Tax refunds and releases are presented for the Board's consideration.

Recommended Motion:

Approve tax refunds and releases.

RUTHERFORD COUNTY
COMMISSIONER'S REPORT
RELEASES AND REFUNDS
DECEMBER 15, 2014

FINANCE OFFICER'S RELEASES LESS THAN $100

REGULAR RELEASES ON PRIOR TAX SYSTEM	-58.16
NCPTS - NEW PROPERTY TAX SYSTEM	-456.15
MOTOR VEHICLE	-149.29
SUBTOTAL	-663.60

COMMISSIONER'S RELEASES GREATER THAN $100

REGULAR RELEASES ON PRIOR TAX SYSTEM	0.00
NCPTS - NEW PROPERTY TAX SYSTEM	-17171.46
MOTOR VEHICLE	0.00
SUBTOTAL	-17171.46
TOTAL RELEASES	**-17835.06**

COMMISSIONERS REFUNDS

REGULAR REFUNDS ON PRIOR TAX SYSTEM	0.00
NCPTS - NEW PROPERTY TAX SYSTEM	-445.36
MOTOR VEHICLE(County system - renewals prior 09/01/13)	0.00
MOTOR VEHICLE(NCVTS system - renewals after 09/01/13)	-4539.16
PENALTIES	0.00
DISCOUNTS	0.00
INTEREST	0.00
TOTAL REFUNDS	**-4984.52**

Paula Roach
PAULA ROACH
FINANCE DIRECTOR

Sherry Lavender
SHERRY LAVENDER
REVENUE DIRECTOR

MOTOR VEHICLE RELEASES
DECEMBER 15, 2014

Tax Year	Account Number	Taxbill Number	Tax Code	Transaction Amount	Levy Amount	Penalty Amount	Addl Chgs	Interest Amount	Discnt Amount	Reason
				COMMISSIONER'S MOTOR VEHICLE RELEASES GREATER THAN $100						
SUBTOTAL				**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	
				FINANCE OFFICER'S MOTOR VEHICLE RELEASES LESS THAN $100						
2011	15248120	11V	GV1	-61.37	-61.37	0.00				BANKRUPTCY DISCHARGE
			V12	-5.79	-5.79	0.00				
	LARSEN, JAMES ALLEN II			-67.16	-67.16	0.00	0.00	0.00	0.00	
2011	15248120	11V	GV1	-25.97	-25.97	0.00				BANKRUPTCY DISCHARGE
			V12	-2.94	-2.94	0.00				
	LARSEN, JAMES ALLEN II			-28.91	-28.91	0.00	0.00	0.00	0.00	
2011	15248120	11V	GV1	-47.81	-47.81	0.00				BANKRUPTCY DISCHARGE
			V12	-5.41	-5.41	0.00				
	LARSEN, JAMES ALLEN II			-53.22	-53.22	0.00	0.00	0.00	0.00	
SUBTOTAL				**-149.29**	**-149.29**	**0.00**	**0.00**	**0.00**	**0.00**	
GRAND TOTAL MOTOR VEHICLE RELEASES				**-149.29**	**-149.29**	**0.00**	**0.00**	**0.00**	**0.00**	

REAL AND PERSONAL PROPERTY RELEASES
DECEMBER 15, 2014

Tax Year	Account Number	Taxbill Number	Tax Code	Transactio Amount	Levy Amount	Penalty Amount	Addl Chgs	Interest Amount	Discnt Amount	Reason
COMMISSIONER'S REAL PROPERTY RELEASES GREATER THAN $100										
SUBTOTAL				**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	
FINANCE OFFICER'S REAL PROPERTY RELEASES LESS THAN $100										
2013	15073212	13A15073212.04	G01	-6.68	-6.07	-0.61				MOBILE HOME BROUGHT FORWARD IN
			F02	-0.55	-0.50	-0.05				ERROR-SEE PHOTO ATTACHED.
	LEDBETTER, SHERRY M			-7.23	-6.57	-0.66	0.00	0.00	0.00	
2012	15073212	12A15073212.04	G01	-6.07	-6.07	0.00				MOBILE HOME BROUGHT FORWARD IN
			F02	-0.50	-0.50	0.00				ERROR-SEE PHOTO ATTACHED.
	LEDBETTER, SHERRY M			-6.57	-6.57	0.00	0.00	0.00	0.00	
2013	15262783	13A15262783.02	G01	-33.99	-30.90	-3.09				PER PARK OWNER-ERROR ON PARK LIST,
			F01	-2.81	-2.55	-0.26				THE OSBORNE'S OWN A 87*PROWLER*28'
			C09	-4.20	-3.82	-0.38				WILL CORRECT LIST-VERIFIED
			MD9	-3.36	-3.05	-0.31				
	OSBORNE, JIM			-44.36	-40.32	-4.04	0.00	0.00	0.00	
SUBTOTAL				**-58.16**	**-53.46**	**-4.70**	**0.00**	**0.00**	**0.00**	
GRAND TOTAL REAL PROPERTY RELEASES				**-58.16**	**-53.46**	**-4.70**	**0.00**	**0.00**	**0.00**	

Date run: 12/15/2014 3:51:49 PM

Data as of: 12/14/2014 8:04:57 PM

TR-304 Bill Release Report

Release Date Start: **11/19/2014** Release Date End: **12/12/2014**

Bill #	Taxpayer Name	Bill Date	Release Reason	Release Date	Release
0000023126-2014-2014-0000-00-REG	AT&T MOBILITY LLC	8/14/2014	Adjustment	12/1/2014	22.94
0000023145-2014-2014-0000-00-REG	AT&T MOBILITY LLC	8/14/2014	Adjustment	12/1/2014	22.94
0000059191-2014-2014-0000-00-REG	BENNETT, WILBUR JR	8/13/2014	Assessed In Error	12/11/2014	12.27
0000004865-2014-2014-0000-00-REG	BIANCARDI, PATRICK J	8/14/2014	Situs Correction	12/10/2014	11.30
0000015445-2014-2014-0000-00-REG	BULLMAN, BARBARA BLANTON	8/13/2014	Ownership Correction	12/9/2014	15.57
0000002756-2014-2014-0000-00-REG	CLEARBLUE BUILDERS INC	8/14/2014	Adjustment	11/24/2014	39.65
0000003934-2014-2014-0000-00-REG	HORN, R SEVIL	8/13/2014	Over Assessment	12/5/2014	51.13
0000044134-2014-2014-0000-00-REG	HORSESHOE HILL REV LIVING TRUST	8/13/2014	Assessed In Error	12/10/2014	81.24
0000016063-2014-2014-0000-00-REG	LEDFORD, ANGELA H	8/13/2014	Ownership Correction	12/6/2014	75.82
0000051140-2014-2014-0000-00-REG	OSBORNE, JIM	8/14/2014	Listed In Error	12/1/2014	34.84
0000041433-2014-2014-0000-00-REG	WHITESIDES, PAUL JR	8/13/2014	Value Change	12/1/2014	34.83
0000025999-2014-2014-0000-00-REG	WOMACK, CARROLL L	8/14/2014	Listed In Error	11/25/2014	53.62
Subtotal Release less than $100					**456.15**
0000008034-2014-2014-0000-00-REG	RENTZ, ANNA K	8/14/2014	Listed In Error	12/12/2014	101.10
0000018071-2014-2014-0000-00-REG	ATCHLEY, JAMES M	8/13/2014	Ownership Correction	12/6/2014	104.46
0000058795-2014-2014-0000-00-REG	ABERNETHY, LISA C	8/13/2014	Release LFUF	12/1/2014	120.00
0000058797-2014-2014-0000-00-REG	ABERNETHY, LISA C	8/13/2014	Release LFUF	12/1/2014	120.00
0000048559-2014-2014-0000-00-REG	ALDRICH, JOHN L TR	8/13/2014	Release LFUF	12/10/2014	120.00
0000057563-2014-2014-0000-00-REG	HUNTLEY, TROY C	8/13/2014	Release LFUF	11/25/2014	120.00
0000041541-2014-2014-0000-00-REG	WHITE O MORN KENNEL LLC	8/13/2014	Release LFUF	12/1/2014	120.00
0000003937-2014-2014-0000-00-REG	HORN, R SEVIL	8/13/2014	Over Assessment	12/5/2014	121.99
0000050413-2014-2014-0000-00-REG	TORVINEN, JIMMIE K	8/13/2014	Over Assessment	12/5/2014	131.50
0000025503-2014-2014-0001-00-REG	GREEN POWER PROPERTIES LLC	11/19/2014	Adjustment	11/19/2014	144.00
0000057636-2014-2014-0001-00-REG	HILL, DELORES G	11/19/2014	Adjustment	11/19/2014	144.00
0000014535-2014-2014-0001-00-REG	HUNTSINGER, DORIS HUTCHINS	11/17/2014	Assessed In Error	11/25/2014	144.00

Bill #	Taxpayer Name	Bill Date	Release Reason	Release Date	Release
0000023157-2014-2014-0001-00-REG	TAYLOR, DONALD	11/13/2014	Assessed In Error	11/21/2014	144.00
0000050411-2014-2014-0000-00-REG	TORVINEN, JIMMIE K	8/13/2014	Over Assessment	12/5/2014	212.87
0000003935-2014-2014-0000-00-REG	HORN, R SEVIL	8/13/2014	Over Assessment	12/5/2014	220.66
0000042371-2014-2014-0000-00-REG	DOVER, JOHNNY RAY	8/13/2014	Release LFUF	12/1/2014	240.00
0000009595-2014-2014-0000-00-REG	HORN, ROGER W	8/13/2014	Over Assessment	12/5/2014	372.26
0000046583-2014-2014-0000-00-REG	CALLAHAN, ETHEL JEAN TURNER	8/13/2014	Ownership Correction	12/6/2014	494.16
0000054218-2014-2014-0000-00-REG	BERRY, RUBY DARNELIA	8/13/2014	Adjustment	12/4/2014	509.99
0000051929-2014-2014-0000-00-REG	SIX POINTS STORE	8/13/2014	Adjustment	11/19/2014	595.80
0000003936-2014-2014-0000-00-REG	HORN, R SEVIL	8/13/2014	Over Assessment	12/5/2014	602.78
0000038247-2014-2014-0000-00-REG	ATCHLEY, CAROLYN R	8/13/2014	Ownership Correction	12/6/2014	647.57
0000007012-2014-2014-0000-00-REG	DOTSON, FRED G JR	8/13/2014	Adjustment	12/4/2014	688.29
0000010711-2014-2014-0000-00-REG	SUNDEEN, ROBERT W	8/13/2014	Ownership Correction	12/6/2014	1,081.69
0000056219-2014-2014-0000-00-REG	THOMPSON, ALAN	8/13/2014	Ownership Correction	12/6/2014	1,480.05
0000034920-2014-2014-0000-00-REG	TORVINEN JIMMIE K DBA	8/13/2014	Over Assessment	12/5/2014	1,977.29
0000001126-2014-2014-0000-00-REG	RUCKMAN, JAMES	8/13/2014	Ownership Correction	12/6/2014	2,317.89
0000016084-2014-2014-0000-00-REG	SIMPSON, MARION MCDONALD	8/13/2014	Over Assessment	12/5/2014	4,095.11
Subtotal Releases greater than $100					**17,171.46**
GRAND TOTAL					**17,627.61**

REFUND REPORT
DECEMBER 15, 2014

Tax Year	Account Number	Taxbill Number	Tax Code	Transaction Amount	Levy Amount	Penalty Amount	Addl Chgs	Interest Amount	Discnt Amount	Reason
COMMISSIONER'S MOTOR VEHICLE REFUNDS										
SUBTOTAL				0.00	0.00	0.00	0.00	0.00	0.00	
COMMISSIONER'S REAL PROPERTY REFUNDS										
SUBTOTAL				0.00	0.00	0.00	0.00	0.00	0.00	
COMMISSIONER'S PERSONAL PROPERTY PROPERTY REFUNDS										
SUBTOTAL				0.00	0.00	0.00	0.00	0.00	0.00	
GRAND TOTAL REFUNDS				0.00	0.00	0.00	0.00	0.00	0.00	

TR-305 Refund Approval Report

Report Parameters: Release Start Date: **11/19/2014** Release End Date: **12/12/2014**

Bill # / Refund #	Owner Name / Refund Recipient Name	Source Type / Refund Address	Adj. # / Date of Adj.	Tax Value (before Adj) / Tax Value (after Adj)	Adj. Reasons / Adj. Tax Value	Bill Release Amount ($) / Refund Amount ($)	
0000041433-2014-2014-0000-00-REG	WHITESIDES, PAUL JR	REI	925	5,000	Value Change		
1639	WHITESIDES, PAUL JR	877 CHAMPION AVE COLUMBUS, OH 43206	12/1/2014	2,300	-2,700	34.66	G01=16.31, C08=17.00, L08=1.35
0000034920-2014-2014-0000-01-REG	TORVINEN JIMMIE K DBA	REI	1020	262,700	Over Assessment	0	
1670	TORVINEN JIMMIE K DBA	TORVINEN FARMS 749 PARRIS RD RUTHERFORDTOI	12/5/2014	249,500	-13,200	93.32	G01=80.12, F05=13.20
0000050413-2014-2014-0000-01-REG	TORVINEN, JIMMIE K	REI	1027	18,600	Over Assessment	0	
1671	TORVINEN, JIMMIE K	749 PARRIS ROAD RUTHERFORDTON, NC 28139	12/5/2014	100	-18,500	130.79	G01=112.29, F05=18.50
0000050411-2014-2014-0000-01-REG	TORVINEN, JIMMIE K	REI	1028	32,400	Over Assessment	0	
1672	TORVINEN, JIMMIE K	749 PARRIS ROAD RUTHERFORDTON, NC 28139	12/5/2014	4,000	-28,400	186.59	G01=172.39, F13=14.20
Subtotal				**318,700**		**34.83**	
Total				**255,900**	**-62,800**	**445.36**	

North Carolina Vehicle Tax System

NCVTS Pending Refund report

Report Date 12/13/2014 12:18:30 PM

Payee Name	Address 1	Address 2	Address 3	Refund Type	Refund Description	Refund Reason	Create Date	Tax Jurisdiction	Levy Type	Change	Interest Change	Total Change
APPLING BORING COMPANY INC	426 BAXTER CEMETARY RD		FOREST CITY, NC 28043	Overpayment	Overpayment on Payment on Bill #0006640003201420140000 of $34.56	Overpayment	12/08/2014	GV1		($34.56)	$0.00	($34.56)
											Refund	$34.56
BENNETT, JACK	1781 PINEY MTN CH RD		BOSTIC, NC 28018	Adjustment < $100	Refund Generated due to adjustment on Bill #0023602187-2014-2014-0000	Situs error	12/03/2014	GV1	Tax	$0.00	$0.00	$0.00
								CV7	Tax	($52.11)	$0.00	($52.11)
								V11	Tax	$6.43	$0.00	$6.43
BISCHOFF, ROBERT	180 PERSIMMON RDG		RUTHERFORD TON, NC 28139	Proration	Refund Generated due to proration on Bill #0018777746-2013-2013-0000-00	Vehicle Totalled	11/18/2014	GV1	Tax	($9.27)	($0.45)	($9.72)
								V9	Tax	($1.22)	($0.07)	($1.29)
											Refund	$11.01
BOENITZ, CINDY	618 MURPH RD		PAULINE, SC 29374	Proration	Refund Generated due to proration on Bill #0018771587-2013-2013-0000-00	Reg . Out of state	12/04/2014	GV1	Tax	($4.67)	$0.00	($4.67)
								V16	Tax	($0.31)	$0.00	($0.31)
											Refund	$4.98
BOENITZ, DONALD	618 MURPH RD		PAULINE, SC 29374	Proration	Refund Generated due to proration on Bill #0020230095-2013-2013-0000-00	Reg . Out of state	12/04/2014	GV1	Tax	($69.81)	$0.00	($69.81)
								V16	Tax	($4.60)	$0.00	($4.60)
											Refund	$74.41
BOENITZ, DONALD	618 MURPH RD		PAULINE, SC 29374	Proration	Refund Generated due to proration on Bill #0018765950-2013-2013-0000-00	Reg . Out of state	12/04/2014	GV1	Tax	($1.53)	$0.00	($1.53)
								V16	Tax	($0.10)	$0.00	($0.10)
											Refund	$1.63
BOYD UTILITY BORING INC	PO BOX 1047		FOREST CITY, NC 28043	Proration	Refund Generated due to proration on Bill #0018777364-2013-2013-0000-00	Vehicle Sold	11/25/2014	GV1	Tax	($176.41)	$0.00	($176.41)
								CV4	Tax	($84.28)	$0.00	($84.28)
											Refund	$260.69
BURGESS, PATRICIA	24 MAIN ST		PIEDMONT, SC 29673	Proration	Refund Generated due to proration on Bill #0016444713-2013-2013-0000-00	Vehicle Sold	11/20/2014	GV1	Tax	($38.93)	$0.00	($38.93)
								V6	Tax	($3.21)	$0.00	($3.21)
											Refund	$42.14
BURGIN, WILLIAM	301 JACK MOORE MTN RD		ELLENBORO, NC 28040	Adjustment < $100	Refund Generated due to adjustment on Bill #0023581779-2014-2014-0000	Situs error	12/02/2014	GV1	Tax	$0.00	$0.00	$0.00
								CV7	Tax	($15.99)	$0.00	($15.99)
								V15	Tax	$1.41	$0.00	$1.41
											Refund	$14.58
BUSH, LESLEY	3258 MAPLE CREEK RD		RUTHERFORD TON, NC 28139	Proration	Refund Generated due to proration on Bill #0021128345-2013-2013-0000-00	Vehicle Sold	11/18/2014	GV1	Tax	($31.77)	$0.00	($31.77)
								V14	Tax	($3.67)	$0.00	($3.67)
											Refund	$35.44
CHAMPION, STEVE	536 PILGRIM RD		ELLENBORO, NC 28040	Proration	Refund Generated due to proration on Bill #0018781300-2013-2013-0000-00	Vehicle Totalled	12/01/2014	GV1	Tax	($52.49)	($2.63)	($55.12)
								V11	Tax	($6.05)	($0.30)	($6.35)
											Refund	$61.47
CHAPMAN, TOMMY	3210 PEA RIDGE RD		BOSTIC, NC 28018	Proration	Refund Generated due to proration on Bill #0016439799-2013-2013-0000-00	Reg . Out of state	11/19/2014	GV1	Tax	($14.66)	$0.00	($14.66)
								V8	Tax	($1.93)	$0.00	($1.93)
											Refund	$16.59
CITADEL MANAGEMENT LLC	PO BOX 1428		FOREST CITY, NC 28043	Adjustment >= $100	Refund Generated due to adjustment on Bill #0023624762-2014-2014-0000	Situs error	12/08/2014	GV1	Tax	$0.00	$0.00	$0.00
								CV7	Tax	($282.93)	$0.00	($282.93)
								V2	Tax	$24.95	$0.00	$24.95
											Refund	$257.98
CLONTZ, LYDIA	649 FREEMAN RD		FOREST CITY, NC 28043	Proration	Refund Generated due to proration on Bill #0016446059-2013-2013-0000-00	Vehicle Sold	11/20/2014	GV1	Tax	($55.74)	$0.00	($55.74)
								V16	Tax	($3.67)	$0.00	($3.67)
											Refund	$59.41
COMPTON, RICHARD	508 HINES RD		MOORESBORO , NC 28114	Proration	Refund Generated due to proration on Bill #0020234880-2013-2013-0000-00	Vehicle Sold	11/18/2014	GV1	Tax	($5.79)	($0.29)	($6.08)
								CV7	Tax	($5.41)	($0.27)	($5.68)
											Refund	$11.76

Payee Name	Address 1	Address 2	Address 3	Refund Type	Refund Description	Refund Reason	Create Date	Tax Jurisdiction	Levy Type	Change	Interest Change	Total Change
CONNER, JUSTIN	201 FLORIDA AVE		FOREST CITY, NC 28043	Proration	Refund Generated due to proration on Bill #0019770233-2013-2013-0000-00	Vehicle Sold	12/10/2014	GV1	Tax	($11.94)	$0.00	($11.94)
								CV4	Tax	($5.70)	$0.00	($5.70)
											Refund	$17.64
COOPER WHITE, JENNIFER	2668 ROCK RD		UNION MILLS, NC 28167	Proration	Refund Generated due to proration on Bill #0009703266-2014-2014-0000-00	Vehicle Sold	11/21/2014	GV1	Tax	($24.98)	$0.00	($24.98)
								V8	Tax	($3.29)	$0.00	($3.29)
											Refund	$28.27
CRAFT, DANNY	195 CRAWLEY DR		FOREST CITY NC 28043	Proration	Refund Generated due to proration on Bill #0021251170-2013-2013-0000-00	Vehicle Sold	11/20/2014	GV1	Tax	($17.14)	$0.00	($17.14)
								V2	Tax	($1.41)	$0.00	($1.41)
											Refund	$18.55
CRAIN, MONICA	116 GRANDVIEW DR		RUTHERFORD TON, NC 28139	Proration	Refund Generated due to proration on Bill #0006627655-2014-2014-0000-00	Vehicle Sold	12/04/2014	GV1	Tax	($65.30)	$0.00	($65.30)
								V9	Tax	($9.68)	$0.00	($9.68)
											Refund	$74.98
CRUMP, ADEN	191 OAK GROVE CHURCH RD		BOSTIC, NC 28018	Proration	Refund Generated due to proration on Bill #0018779222-2013-2013-0000-00	Vehicle Sold	12/10/2014	GV1	Tax	($17.03)	$0.00	($17.03)
								V11	Tax	($1.97)	$0.00	($1.97)
											Refund	$19.00
CUTHBERTSON, NED	24 MAIN ST		PIEDMONT, SC 29673	Proration	Refund Generated due to proration on Bill #0016442183-2013-2013-0000-00	Reg . Out of state	11/03/2014	GV1	Tax	($41.64)	$0.00	($41.64)
								V6	Tax	($3.43)	$0.00	($3.43)
											Refund	$45.07
DATE, TERRENCE	1841 DEPRIEST RD		BOSTIC, NC 28018	Proration	Refund Generated due to proration on Bill #0020510546-2013-2013-0000-00	Vehicle Sold	11/07/2014	GV1	Tax	($118.81)	$0.00	($118.81)
								V10	Tax	($15.66)	$0.00	($15.66)
											Refund	$134.47
DAVIS, APRIL	1030 HICKORY NUT DRIVE		LAKE LURE, NC 28746	Adjustment < $100	Refund Generated due to adjustment on Bill #0023258992-2014-2014-0000	Situs error	11/21/2014	GV1	Tax	$0.00	$0.00	$0.00
								CV7	Tax	($71.27)	$0.00	($71.27)
								V4	Tax	$7.54	$0.00	$7.54
											Refund	$63.73
DAVIS, JAMES	119 CLYDE ST	APT 9	SPINDALE, NC 28160	Proration	Refund Generated due to proration on Bill #0020123398-2013-2013-0000-00	Insurance Lapse	10/23/2014	GV1	Tax	($41.94)	$0.00	($41.94)
								CV8	Tax	($43.74)	$0.00	($43.74)
								LV8	Tax	($3.45)	$0.00	($3.45)
											Refund	$89.13
DECKER, STEPHEN	159 HALF MOON MILE		LAKE LURE, NC 28746	Adjustment >= $100	Refund Generated due to adjustment on Bill #0023397671-2014-2014-0000	Situs error	11/24/2014	GV1	Tax	$0.00	$0.00	$0.00
								CV7	Tax	($177.98)	$0.00	($177.98)
								V4	Tax	$18.83	$0.00	$18.83
											Refund	$159.15
DESJARDINS, GEORGE	108 COUGAR ALY		LAKE LURE, NC 28746	Proration	Refund Generated due to proration on Bill #0018767640-2013-2013-0000-00	Vehicle Sold	11/20/2014	GV1	Tax	($4.00)	$0.00	($4.00)
								V4	Tax	($0.40)	$0.00	($0.40)
											Refund	$4.40
DEWBERRY, CHARLOTTE	PO BOX 547		HENRIETTA, NC 28076	Proration	Refund Generated due to proration on Bill #0018766786-2013-2013-0000-00	Vehicle Sold	11/04/2014	GV1	Tax	($10.75)	$0.00	($10.75)
								V10	Tax	($1.42)	$0.00	($1.42)
											Refund	$12.17
DILGERT, BERNIE	259 BEECHTREE CIR		RUTHERFORD TON, NC 28139	Proration	Refund Generated due to proration on Bill #0016439933-2013-2013-0000-00	Vehicle Totalled	10/30/2014	GV1	Tax	($28.33)	$0.00	($28.33)
								CV7	Tax	($26.46)	$0.00	($26.46)
											Refund	$54.79
DIRKSEN, CORY	17950 N 68TH ST APT 1019		PHOENIX, AZ 85054	Proration	Refund Generated due to proration on Bill #0020196542-2013-2013-0000-00	Reg . Out of state	11/10/2014	GV1	Tax	($18.97)	$0.00	($18.97)
								CV7	Tax	($17.72)	$0.00	($17.72)
											Refund	$36.69
DOGGETT, MAX	230 SELVEY RD		FOREST CITY, NC 28043	Proration	Refund Generated due to proration on Bill #0006674818-2013-2013-0000-00	Reg . Out of state	10/24/2014	GV1	Tax	($92.70)	$0.00	($92.70)
								V2	Tax	($7.64)	$0.00	($7.64)
											Refund	$100.34
DOVER, ANGELICA	PO BOX 505		CAROLEEN, NC 28019	Proration	Refund Generated due to proration on Bill #0021288382-2013-2013-0000-00	Vehicle Sold	11/10/2014	GV1	Tax	($10.94)	($0.55)	($11.49)
								CV7	Tax	($10.22)	($0.50)	($10.72)
											Refund	$22.21
DUNCAN, JENNIFER	PO BOX 1615		RUTHERFORD TON, NC 28139	Proration	Refund Generated due to proration on Bill #0021763224-2014-2014-0000-00	Vehicle Sold	11/25/2014	GV1	Tax	($32.37)	$0.00	($32.37)
								CV7	Tax	($30.24)	$0.00	($30.24)
											Refund	$62.61

Payee Name	Address 1	Address 2	Address 3	Refund Type	Refund Description	Refund Reason	Create Date	Tax Jurisdiction	Levy Type	Change	Interest Change	Total Change
ENSMINGER, PAMELA	1940 HWY 64/74A		RUTHERFORD TON, NC 28139	Proration	Refund Generated due to proration on Bill #0016446168-2013-2013-0000-00	Vehicle Sold	12/05/2014	GV1	Tax	($13.88)	$0.00	($13.88)
								V14	Tax	($1.60)	$0.00	($1.60)
											Refund	$15.48
ESTRADA, SHANNON	PO BOX 60		HARRIS, NC 28074	Proration	Refund Generated due to proration on Bill #0019645577-2013-2013-0000-00	Vehicle Sold	10/30/2014	GV1	Tax	($47.53)	$0.00	($47.53)
								V10	Tax	($6.26)	$0.00	($6.26)
											Refund	$53.79
FLEMING, JOSHUA	145 FERNWOOD CIR		RUTHERFORD TON, NC 28139	Proration	Refund Generated due to proration on Bill #0021405700-2013-2013-0000-00	Vehicle Sold	11/03/2014	GV1	Tax	($3.40)	$0.00	($3.40)
								V8	Tax	($0.45)	$0.00	($0.45)
											Refund	$3.85
FOSTER, LINDA	187 OLD HENRIETTA RD		FOREST CITY, NC 28043	Proration	Refund Generated due to proration on Bill #0022859824-2014-2014-0000-00	Tag Surrender	10/23/2014	GV1	Tax	($119.95)	$0.00	($119.95)
								V2	Tax	($9.88)	$0.00	($9.88)
											Refund	$129.83
FREEMAN, CHARLES	175 ELIZABETH AVE		FOREST CITY, NC 28043	Proration	Refund Generated due to proration on Bill #0018768691-2013-2013-0000-00	Vehicle Sold	10/29/2014	GV1	Tax	($19.77)	$0.00	($19.77)
								CV4	Tax	($9.45)	$0.00	($9.45)
											Refund	$29.22
FREEMAN, LISA	221 SHENANDOAH DR		SPINDALE, NC 28160	Adjustment < $100	Refund Generated due to adjustment on Bill #0023595211-2013-2013-0000	Situs error	12/02/2014	GV1	Tax	$0.00	$0.00	$0.00
								CV7	Tax	($54.83)	$0.00	($54.83)
								V22	Tax	$7.74	$0.00	$7.74
											Refund	$47.09
GILLESPIE, JACKLYN	109 SUNDANCE DR		RUTHERFORD TON, NC 28139	Proration	Refund Generated due to proration on Bill #0020447013-2013-2013-0000-00	Vehicle Sold	10/29/2014	GV1	Tax	($54.96)	$0.00	($54.96)
								V16	Tax	($3.62)	$0.00	($3.62)
											Refund	$58.58
GOFORTH, WILLIE	170 AYDLOTTE RD		RUTHERFORD TON, NC 28139	Proration	Refund Generated due to proration on Bill #0006630669-2014-2014-0000-00	Vehicle Sold	11/14/2014	GV1	Tax	($48.19)	$0.00	($48.19)
								V13	Tax	($3.97)	$0.00	($3.97)
											Refund	$52.16
GREENLEE, DAVID	422 OLD HENRIETTA RD		FOREST CITY, NC 28043	Proration	Refund Generated due to proration on Bill #0008605483-2013-2013-0000-00	Vehicle Totalled	11/05/2014	GV1	Tax	($43.84)	$0.00	($43.84)
								V2	Tax	($3.61)	$0.00	($3.61)
											Refund	$47.45
HARDIN, GLEN	351 S MAIN ST		RUTHERFORD TON, NC 28139	Proration	Refund Generated due to proration on Bill #0019377798-2013-2013-0000-00	Vehicle Sold	11/24/2014	GV1	Tax	($31.96)	$0.00	($31.96)
								CV7	Tax	($29.85)	$0.00	($29.85)
											Refund	$61.81
HARDY, RAY	PO BOX 1307		ROCKWELL, NC 28138	Proration	Refund Generated due to proration on Bill #0016448169-2013-2013-0000-00	Vehicle Sold	10/23/2014	GV1	Tax	($40.42)	($2.02)	($42.44)
								V5	Tax	($6.66)	($0.33)	($6.99)
											Refund	$49.43
HEAD, REID	PO BOX 2107		RUTHERFORD TON, NC 28139	Proration	Refund Generated due to proration on Bill #0006624877-2014-2014-0000-00	Vehicle Sold	10/29/2014	GV1	Tax	($8.38)	$0.00	($8.38)
								V14	Tax	($0.97)	$0.00	($0.97)
											Refund	$9.35
HILL, DANNY	491 HOLLY HILLS DR		FOREST CITY, NC 28043	Proration	Refund Generated due to proration on Bill #0016436175-2013-2013-0000-00	Vehicle Sold	10/29/2014	GV1	Tax	($8.78)	$0.00	($8.78)
								V2	Tax	($0.72)	$0.00	($0.72)
											Refund	$9.50
HILLIGUS, JILL	814 OLD US 221 HWY		RUTHERFORD TON, NC 28139	Proration	Refund Generated due to proration on Bill #0018781244-2013-2013-0000-00	Vehicle Totalled	11/13/2014	GV1	Tax	($31.69)	$0.00	($31.69)
								V9	Tax	($4.17)	$0.00	($4.17)
											Refund	$35.86
HINES, BILLY	255 BROOKMONT AVE		FOREST CITY NC 28043	Proration	Refund Generated due to proration on Bill #0021707352-2014-2014-0000-00	Vehicle Sold	10/27/2014	GV1	Tax	($25.04)	$0.00	($25.04)
								V6	Tax	($2.06)	$0.00	($2.06)
											Refund	$27.10
HINES, NORRIS	138 OLDCASTLE LN		FOREST CITY, NC 28043	Proration	Refund Generated due to proration on Bill #0018780518-2013-2013-0000-00	Vehicle Totalled	10/27/2014	GV1	Tax	($19.87)	$0.00	($19.87)
								CV4	Tax	($9.49)	$0.00	($9.49)
											Refund	$29.36
HOWELL, WILLIAM	200 QUAIL HILL DR		RUTHERFORD TON, NC 28139	Proration	Refund Generated due to proration on Bill #0016444467-2013-2013-0000-00	Vehicle Totalled	12/03/2014	GV1	Tax	($39.25)	$0.00	($39.25)
								V7	Tax	($5.82)	$0.00	($5.82)
											Refund	$45.07
HOYLE, JONATHAN	201 J MORGAN ST		FOREST CITY, NC 28043	Adjustment < $100	Refund Generated due to adjustment on Bill #0023593284-2014-2014-0000	Situs error	12/02/2014	GV1	Tax	$0.00	$0.00	$0.00
								CV4	Tax	$42.43	$0.00	$42.43

Payee Name	Address 1	Address 2	Address 3	Refund Type	Refund Description	Refund Reason	Create Date	Tax Jurisdiction	Levy Type	Change	Interest Change	Total Change
								CV7	Tax	($82.95)	$0.00	($82.95)
											Refund	$40.52
HULL, PAMERLA	139 OHIO ST		SPINDALE, NC 28160	Proration	Refund Generated due to proration on Bill #0021973384-2014-2014-0000-00	Vehicle Sold	11/19/2014	GV1	Tax	($10.15)	$0.00	($10.15)
								CV8	Tax	($10.59)	$0.00	($10.59)
								LV8	Tax	($0.84)	$0.00	($0.84)
											Refund	$21.58
HUMPHRIES, LEILA	446 ARLINGTON ST		FOREST CITY, NC 28043	Proration	Refund Generated due to proration on Bill #0020280516-2013-2013-0000-00	Vehicle Sold	10/31/2014	GV1	Tax	($21.49)	$0.00	($21.49)
								CV4	Tax	($10.26)	$0.00	($10.26)
											Refund	$31.75
JACKSON, CHARLES	1480 OLD US HWY 221A		MOORESBORO , NC 28114	Adjustment < $100	Refund Generated due to adjustment on Bill #0022390708-2014-2014-0000	Situs error	11/19/2014	GV1	Tax	$0.00	$0.00	$0.00
								CV7	Tax	($17.86)	$0.00	($17.86)
								V10	Tax	$2.52	$0.00	$2.52
											Refund	$15.34
JUSTICE, CHERYL	485 BYERS RD		FOREST CITY, NC 28043	Proration	Refund Generated due to proration on Bill #0016436395-2013-2013-0000-00	Vehicle Sold	11/25/2014	GV1	Tax	($56.42)	$0.00	($56.42)
								V2	Tax	($4.65)	$0.00	($4.65)
											Refund	$61.07
KENDALL, DONALD	861 TIGHT RUN LOOP RD		UNION MILLS, NC 28167	Adjustment < $100	Refund Generated due to adjustment on Bill #0023590744-2014-2014-0000-00	Adjustment	12/02/2014	GV1	Tax	($5.22)	$0.00	($5.22)
								V16	Tax	($0.52)	$0.00	($0.52)
											Refund	$5.74
KIRKPATRICK III, JAMES	1285 NC 108 HWY		RUTHERFORD TON, NC 28139	Proration	Refund Generated due to proration on Bill #0022424031-2013-2013-0000-00	Vehicle Sold	10/23/2014	GV1	Tax	($25.15)	$0.00	($25.15)
								CV7	Tax	($23.49)	$0.00	($23.49)
											Refund	$48.64
KRAGES, SEAN	201 GRANITE DR		ELLENBORO, NC 28040	Proration	Refund Generated due to proration on Bill #0022243552-2014-2014-0000-00	Vehicle Sold	12/02/2014	GV1	Tax	($3.64)	$0.00	($3.64)
								V11	Tax	($0.42)	$0.00	($0.42)
											Refund	$4.06
LANIUS, DUANE	133 SIR GALLAHAD DR		LAKE LURE, NC 28746	Proration	Refund Generated due to proration on Bill #0018770045-2013-2013-0000-00	Vehicle Sold	12/10/2014	GV1	Tax	($6.03)	$0.00	($6.03)
								V16	Tax	($0.40)	$0.00	($0.40)
											Refund	$6.43
LARK, GROVER	RUTHERFORD CO REVENUE	APPLY TO REAL PROPER TY	RUTHERFORD TON, NC 28139	Proration	Refund Generated due to proration on Bill #0021597900-2014-2014-0000-00	Vehicle Sold	11/14/2014	GV1	Tax	($3.81)	$0.00	($3.81)
								CV7	Tax	($3.37)	$0.00	($3.37)
											Refund	$7.18
LIGON, DELBERT	1121 OAKLAND RD		FOREST CITY, NC 28043	Proration	Refund Generated due to proration on Bill #0018769557-2013-2013-0000-00	Vehicle Sold	12/03/2014	GV1	Tax	($41.55)	$0.00	($41.55)
								V6	Tax	($3.42)	$0.00	($3.42)
											Refund	$44.97
LOGAN, DALE	111 BIBLE SCHOOL RD		LAKE LURE, NC 28746	Proration	Refund Generated due to proration on Bill #0018766183-2013-2013-0000-00	Vehicle Totalled	11/19/2014	GV1	Tax	($8.21)	$0.00	($8.21)
								V4	Tax	($0.81)	$0.00	($0.81)
											Refund	$9.02
LOGAN, LEE	247 SILVERPLATE GRILL RD		RUTHERFORD TON, NC 28139	Proration	Refund Generated due to proration on Bill #0006638105-2013-2013-0000-00	Vehicle Sold	11/03/2014	GV1	Tax	($5.47)	$0.00	($5.47)
								V16	Tax	($0.36)	$0.00	($0.36)
											Refund	$5.83
LONG, PAUL	108 WOODSTOCK LN		RUTHERFORD TON, NC 28139	Adjustment < $100	Refund Generated due to adjustment on Bill #0006651808-2014-2014-0000-00	Over Assessment	12/11/2014	GV1	Tax	($15.81)	$0.00	($15.81)
								V9	Tax	($2.35)	$0.00	($2.35)
											Refund	$18.16
MANN, NANCEY	279 ELLENBORO HENRIETTA	RD	ELLENBORO, NC 28040	Adjustment < $100	Refund Generated due to adjustment on Bill #0022898867-2014-2014-0000	Situs error	12/09/2014	GV1	Tax	$0.00	$0.00	$0.00
								CV7	Tax	($95.15)	$0.00	($95.15)
								V11	Tax	$11.75	$0.00	$11.75
											Refund	$83.40
MARKS, LUCAS	207 W COURT ST		RUTHERFORD TON, NC 28139	Proration	Refund Generated due to proration on Bill #0016436538-2013-2013-0000-00	Vehicle Totalled	11/18/2014	GV1	Tax	($29.90)	$0.00	($29.90)
								CV7	Tax	($27.92)	$0.00	($27.92)
											Refund	$57.82
MARTIN, CRAIG	145 WALLACE ST		RUTHERFORD TON, NC 28139	Proration	Refund Generated due to proration on Bill #0021712990-2013-2013-0000-00	Vehicle Sold	11/03/2014	GV1	Tax	($3.24)	$0.00	($3.24)
								V2	Tax	($0.27)	$0.00	($0.27)
											Refund	$3.51
MASSON, ROGER	612 LAUREL		LAKE LURE	Proration	Refund Generated due to proration on	Vehicle Sold	11/03/2014	GV1	Tax	($25.10)	$0.00	($25.10)

Payee Name	Address 1	Address 2	Address 3	Refund Type	Refund Description	Refund Reason	Create Date	Tax Jurisdiction	Levy Type	Change	Interest Change	Total Change
	LAKES PKWY		NC 28746		Bill #0016436615-2013-2013-0000-00			V4	Tax	($2.48)	$0.00	($2.48)
											Refund	$27.58
MCDANIEL, KENNETH	1561 BILLS CREEK RD		LAKE LURE, NC 28746	Proration	Refund Generated due to proration on Bill #0016434005-2013-2013-0000-00	Tag Surrender	11/06/2014	GV1	Tax	($86.19)	$0.00	($86.19)
								V4	Tax	($8.52)	$0.00	($8.52)
											Refund	$94.71
MCSWAIN, HEATHER	206 BAXTER WAY		FOREST CITY, NC 28043	Proration	Refund Generated due to proration on Bill #0018781311-2013-2013-0000-00	Vehicle Sold	10/23/2014	GV1	Tax	($52.49)	$0.00	($52.49)
								V6	Tax	($4.33)	$0.00	($4.33)
											Refund	$56.82
MCSWAIN, RONNIE	206 BAXTER WAY		FOREST CITY, NC 28043	Proration	Refund Generated due to proration on Bill #0019581997-2013-2013-0000-00	Vehicle Sold	10/23/2014	GV1	Tax	($66.86)	$0.00	($66.86)
								V6	Tax	($5.51)	$0.00	($5.51)
											Refund	$72.37
MELTON, CHARLES	PO BOX 8		ELLENBORO, NC 28040	Adjustment < $100	Refund Generated due to adjustment on Bill #0023635456-2014-2014-0000	Over Assessment	12/08/2014	GV1	Tax	($14.51)	$0.00	($14.51)
								CV7	Tax	($18.65)	$0.00	($18.65)
								V11	Tax	$0.63	$0.00	$0.63
											Refund	$32.53
MULLINAX, ALAN	PO BOX 784		ELLENBORO, NC 28040	Proration	Refund Generated due to proration on Bill #0020095769-2013-2013-0000-00	Vehicle Sold	11/17/2014	GV1	Tax	($72.35)	$0.00	($72.35)
								V10	Tax	($9.53)	$0.00	($9.53)
											Refund	$81.88
MURRAY, ALVIN	3920 WHITESIDES RD		BOSTIC, NC 28018	Proration	Refund Generated due to proration on Bill #0006657037-2013-2013-0000-00	Vehicle Totalled	11/19/2014	GV1	Tax	($3.35)	$0.00	($3.35)
								V8	Tax	($0.44)	$0.00	($0.44)
											Refund	$3.79
MURRAY, HEATHER	152 HOPE DR		RUTHERFORD TON, NC 28139	Proration	Refund Generated due to proration on Bill #0009291760-2014-2014-0000-00	Vehicle Sold	12/04/2014	GV1	Tax	($37.94)	$0.00	($37.94)
								V14	Tax	($4.37)	$0.00	($4.37)
											Refund	$42.31
NEWTON, PENNY	154 BENT CREEK DR		RUTHERFORD TON, NC 28139	Proration	Refund Generated due to proration on Bill #0016437750-2013-2013-0000-00	Vehicle Sold	11/17/2014	GV1	Tax	($31.95)	($1.59)	($33.54)
								CV7	Tax	($29.84)	($1.50)	($31.34)
											Refund	$64.88
NORTON, CHESTER	294 CHURCH ST		RUTHERFORD TON, NC 28139	Proration	Refund Generated due to proration on Bill #0016442660-2013-2013-0000-00	Vehicle Sold	11/18/2014	GV1	Tax	($48.18)	$0.00	($48.18)
								CV6	Tax	($22.22)	$0.00	($22.22)
											Refund	$70.40
OWENS, JULIUS	181 LEE RD		FOREST CITY, NC 28043	Proration	Refund Generated due to proration on Bill #0022484540-2014-2014-0000-00	Vehicle Sold	11/03/2014	GV1	Tax	($60.40)	$0.00	($60.40)
								V8	Tax	($7.96)	$0.00	($7.96)
											Refund	$68.36
PACKETT, MICHAEL	265 VALLEYVIEW DR		FOREST CITY, NC 28043	Proration	Refund Generated due to proration on Bill #0016434550-2013-2013-0000-00	Reg . Out of state	11/19/2014	GV1	Tax	($14.96)	$0.00	($14.96)
								V11	Tax	($1.72)	$0.00	($1.72)
											Refund	$16.68
PITTMAN WELL BORING LLC	460 GLOVER RD		ELLENBORO, NC 28040	Proration	Refund Generated due to proration on Bill #0018781164-2013-2013-0000-00	Vehicle Sold	11/05/2014	GV1	Tax	($27.88)	$0.00	($27.88)
								V16	Tax	($1.84)	$0.00	($1.84)
											Refund	$29.72
POOLE, DAVID	PO BOX 964		ELLENBORO, NC 28040	Proration	Refund Generated due to proration on Bill #0006657806-2013-2013-0000-00	Vehicle Sold	11/14/2014	GV1	Tax	($12.49)	$0.00	($12.49)
								V11	Tax	($1.44)	$0.00	($1.44)
											Refund	$13.93
REYES, DOLORES	106 SUNSET DR		FOREST CITY, NC 28043	Proration	Refund Generated due to proration on Bill #0016435185-2013-2013-0000-00	Vehicle Sold	10/31/2014	GV1	Tax	($8.43)	$0.00	($8.43)
								CV4	Tax	($4.03)	$0.00	($4.03)
											Refund	$12.46
ROBBINS, LEAH	PO BOX 325		FOREST CITY, NC 28043	Proration	Refund Generated due to proration on Bill #0019405726-2013-2013-0000-00	Vehicle Sold	12/04/2014	GV1	Tax	($55.37)	$0.00	($55.37)
								V2	Tax	($4.56)	$0.00	($4.56)
											Refund	$59.93
ROBINSON, GREGORY	1130 BALDWIN GULF RD		CLARKRANGE, TN 38553	Proration	Refund Generated due to proration on Bill #0020193159-2013-2013-0000-00	Reg . Out of state	12/11/2014	GV1	Tax	($38.54)	$0.00	($38.54)
								CV7	Tax	($36.00)	$0.00	($36.00)
											Refund	$74.54
SCRUGGS, HAL	158 PATRIOT WAY		RUTHERFORD TON, NC 28139	Proration	Refund Generated due to proration on Bill #0022435255-2014-2014-0000-00	Vehicle Sold	11/24/2014	GV1	Tax	($3.03)	$0.00	($3.03)
								V10	Tax	($0.40)	$0.00	($0.40)
											Refund	$3.43

Payee Name	Address 1	Address 2	Address 3	Refund Type	Refund Description	Refund Reason	Create Date	Tax Jurisdiction	Levy Type	Change	Interest Change	Total Change
SIMMONS, SHAWANDA	200 ROBERSON RD		FOREST CITY, NC 28043	Proration	Refund Generated due to proration on Bill #0019871402-2013-2013-0000-00	Insurance Lapse	12/02/2014	GV1	Tax	($11.00)	$0.00	($11.00)
								CV4	Tax	($5.26)	$0.00	($5.26)
											Refund	$16.26
SIMS, CINDY	168 WILKERSON RD		LAKE LURE, NC 28746	Proration	Refund Generated due to proration on Bill #0006647870-2013-2013-0000-01	Vehicle Sold	10/28/2014	GV1	Tax	($7.32)	($0.36)	($7.68)
								V4	Tax	($0.72)	($0.04)	($0.76)
											Refund	$8.44
SMAWLEY, JETTA	PO BOX 776	RD	ELLENBORO, NC 28040	Adjustment < $100	Refund Generated due to adjustment on Bill #0023678156-2014-2014-0000	Situs error	12/11/2014	GV1	Tax	$0.00	$0.00	$0.00
								CV7	Tax	($14.57)	$0.00	($14.57)
								V11	Tax	$1.80	$0.00	$1.80
											Refund	$12.77
SMITH, DONALD	484 CREEKSIDE CIR		RUTHERFORD TON, NC 28139	Proration	Refund Generated due to proration on Bill #0016428138-2013-2013-0000-00	Vehicle Sold	12/01/2014	GV1	Tax	($10.53)	$0.00	($10.53)
								V14	Tax	($1.21)	$0.00	($1.21)
											Refund	$11.74
SMITH, ROLAND	176 KNOLLWOOD DR		FOREST CITY, NC 28043	Proration	Refund Generated due to proration on Bill #0018771118-2013-2013-0000-00	Vehicle Sold	12/09/2014	GV1	Tax	($46.95)	$0.00	($46.95)
								CV4	Tax	($22.43)	$0.00	($22.43)
											Refund	$69.38
SOUTHEASTERN RACK COMPANY A DIVISION OF ASSOCIATED RACK	3976 US HWY 67 74 A		RUTHERFORD TON, NC 28139	Adjustment >= $100	Refund Generated due to adjustment on Bill #0023399067-2014-2014-0000	Situs error	11/20/2014	GV1	Tax	$0.00	$0.00	$0.00
								CV7	Tax	($121.96)	$0.00	($121.96)
								V14	Tax	$15.06	$0.00	$15.06
											Refund	$106.90
STARNES, WYNONA	6918 US 221 S HWY		MOORESBORO , NC 28114	Proration	Refund Generated due to proration on Bill #0018773267-2013-2013-0000-00	Vehicle Sold	11/03/2014	GV1	Tax	($16.51)	$0.00	($16.51)
								V16	Tax	($1.09)	$0.00	($1.09)
											Refund	$17.60
TESSENEER, BOBBY	859 S MAIN ST		RUTHERFORD TON, NC 28139	Proration	Refund Generated due to proration on Bill #0018779187-2013-2013-0000-00	Insurance Lapse	12/04/2014	GV1	Tax	($3.47)	$0.00	($3.47)
								CV7	Tax	($3.24)	$0.00	($3.24)
											Refund	$6.71
THOMPSON, JAMES	2540 POORS FORD RD		RUTHERFORD TON, NC 28139	Proration	Refund Generated due to proration on Bill #0018775556-2013-2013-0000-00	Vehicle Totalled	11/03/2014	GV1	Tax	($26.75)	$0.00	($26.75)
								V6	Tax	($2.21)	$0.00	($2.21)
											Refund	$28.96
TINKEL, TERRENCE	274 MELTON RD		BOSTIC, NC 28018	Proration	Refund Generated due to proration on Bill #0018773473-2013-2013-0000-00	Vehicle Sold	12/12/2014	GV1	Tax	($3.72)	$0.00	($3.72)
								V7	Tax	($0.55)	$0.00	($0.55)
											Refund	$4.27
TOMBLIN, BRIAN	334 MANDY LN		RUTHERFORD TON, NC 28139	Proration	Refund Generated due to proration on Bill #0022181765-2014-2014-0000-00	Vehicle Totalled	11/05/2014	GV1	Tax	($37.28)	$0.00	($37.28)
								V16	Tax	($3.68)	$0.00	($3.68)
											Refund	$40.96
VASSEY, CHARLES	230 NC 120 HWY		MOORESBORO , NC 28114	Adjustment < $100	Refund Generated due to adjustment on Bill #0023428545-2014-2014-0000	Situs error	11/24/2014	GV1	Tax	$0.00	$0.00	$0.00
								CV7	Tax	($4.54)	$0.00	($4.54)
								V11	Tax	$0.56	$0.00	$0.56
											Refund	$3.98
VOSBURGH, WALTER	180 KENTUCKY ST		SPINDALE, NC 28160	Proration	Refund Generated due to proration on Bill #0016428287-2013-2013-0000-00	Vehicle Sold	11/17/2014	GV1	Tax	($13.44)	$0.00	($13.44)
								CV8	Tax	($14.02)	$0.00	($14.02)
								LV8	Tax	($1.11)	$0.00	($1.11)
											Refund	$28.57
WALKER, GREGORY	1641 BOSTIC SUNSHINE HWY		BOSTIC, NC 28018	Adjustment >= $100	Refund Generated due to adjustment on Bill #0023425918-2014-2014-0000	Situs error	11/24/2014	GV1	Tax	$0.00	$0.00	$0.00
								CV7	Tax	($146.30)	$0.00	($146.30)
								V12	Tax	$15.48	$0.00	$15.48
											Refund	$130.82
WASHBURN, WALTER	2328 BOSTIC SUNSHINE HWY		BOSTIC, NC 28018	Proration	Refund Generated due to proration on Bill #0006621653-2013-2013-0000-00	Reg . Out of state	11/19/2014	GV1	Tax	($13.15)	$0.00	($13.15)
								V12	Tax	($1.08)	$0.00	($1.08)
											Refund	$14.23
WATERS, BILLY	926 S MAIN ST		RUTHERFORD TON, NC 28139	Proration	Refund Generated due to proration on Bill #0016432637-2013-2013-0000-00	Vehicle Sold	11/17/2014	GV1	Tax	($4.02)	$0.00	($4.02)
								CV7	Tax	($3.76)	$0.00	($3.76)
											Refund	$7.78
WEATHERFORD, JIMMY	481 BROOKS		BOSTIC, NC	Proration	Refund Generated due to proration on	Insurance	10/27/2014	GV1	Tax	($45.95)	$0.00	($45.95)

Payee Name	Address 1	Address 2	Address 3	Refund Type	Refund Description	Refund Reason	Create Date	Tax Jurisdiction	Levy Type	Change	Interest Change	Total Change
	RD		28018		Bill #0019478596-2013-2013-0000-00	Lapse		V16	Tax	($3.03)	$0.00	($3.03)
											Refund	$48.98
WEBB, MICHAEL	PO BOX 1422		FOREST CITY, NC 28043	Proration	Refund Generated due to proration on Bill #0018775713-2013-2013-0000-00	Vehicle Sold	11/20/2014	GV1	Tax	($25.46)	$0.00	($25.46)
								V6	Tax	($2.10)	$0.00	($2.10)
											Refund	$27.56
WEEKS, BRANDY	148 WINDY HILL DR		FOREST CITY, NC 28043	Proration	Refund Generated due to proration on Bill #0022002547-2014-2014-0000-00	Vehicle Sold	11/06/2014	GV1	Tax	($2.53)	$0.00	($2.53)
								V2	Tax	($0.21)	$0.00	($0.21)
											Refund	$2.74
WEEKS, JOHNATHAN	3131 US 64 HWY		RUTHERFORD TON, NC 28139	Proration	Refund Generated due to proration on Bill #0016430357-2013-2013-0000-00	Vehicle Sold	11/24/2014	GV1	Tax	($17.00)	$0.00	($17.00)
								CV5	Tax	($5.35)	$0.00	($5.35)
								V17	Tax	($2.38)	$0.00	($2.38)
											Refund	$24.73
WHITESIDE, JACKIE	633 LEDBETTER RD		SPINDALE, NC 28160	Proration	Refund Generated due to proration on Bill #0021144846-2013-2013-0000-00	Tag Surrender	10/24/2014	GV1	Tax	($7.69)	$0.00	($7.69)
								CV8	Tax	($8.02)	$0.00	($8.02)
								LV8	Tax	($0.63)	$0.00	($0.63)
											Refund	$16.34
WILKIE, DANIEL	155 SIDS RD		ELLENBORO, NC 28040	Adjustment < $100	Refund Generated due to adjustment on Bill #0023642769-2014-2014-0000	Situs error	12/08/2014	GV1	Tax	$0.00	$0.00	$0.00
								CV7	Tax	($19.90)	$0.00	($19.90)
								V16	Tax	$2.11	$0.00	$2.11
											Refund	$17.79
WOOD, DEBORAH	126 GETTYS ST		FOREST CITY, NC 28043	Proration	Refund Generated due to proration on Bill #0016446829-2013-2013-0000-00	Vehicle Sold	12/10/2014	GV1	Tax	($13.43)	$0.00	($13.43)
								CV4	Tax	($6.42)	$0.00	($6.42)
											Refund	$19.85
											Refund Total	$4539.16

Tax Jurisdiction	District Type	Net Change
OVERPAYMENT		($34.56)
GV1	COUNTY	($2,765.02)
CV4	CITY	($114.89)
CV5	CITY	($5.35)
CV6	CITY	($22.22)
CV7	CITY	($1,426.78)
CV8	CITY	($76.37)
V10	FIRE	($30.75)
V11	FIRE	$9.27
V12	FIRE	$14.40
V13	FIRE	($3.97)
V14	FIRE	$3.24
V15	FIRE	$1.41
V16	FIRE	($21.11)
V17	FIRE	($2.38)
V2	FIRE	($8.00)
V22	FIRE	$7.74
V4	FIRE	$13.40
V5	FIRE	($6.99)
V6	FIRE	($26.27)
V7	FIRE	($6.37)
V8	FIRE	($14.07)
V9	FIRE	($17.49)
LV8	SPECIAL	($6.03)
Total		($4,539.16)

Agenda Summary Sheet

Rutherford County Office Building
289 N. Main Street
Rutherfordton, NC 28139

File #: ID 14-545, Version: 1

Meeting Date: January 5, 2015

Appointment to Broad River Water Authority

Summary:

County Manager Carl Classen's appointment to the Broad River Water Authority will expire on June 30, 2015. The Authority has requested that an appointment be made to replace the County Manager so that the member may be sworn in at the regular monthly BRWA meeting set for January 27, 2015. A copy of the letter from Broad River Water Authority is attached.

The appointment is not required to be an elected official or the County Manager.

Recommended Motion:

Make appointment to Broad River Water Authority.

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Broad River
WATER AUTHORITY

RECEIVED
12-11-14

December 9, 2014

Hazel Haynes, Clerk
Rutherford County Offices
289 N. Main Street
Rutherfordton, NC 28139

Re: Board Member Appointment – BRWA
Carl Classen

Dear Mrs. Haynes:

In accordance with Article II, Section 2 of the BRWA Bylaws, the above referenced Board Member's term expires on June 30, 2015. With the understanding that Mr. Classen will no longer continue to serve as the County Manager in the near future, a successor is required to be appointed by your governing body for the remaining portion of Mr. Classen's term. The appointment is not required to be an elected official. Please schedule this appointment at a Commissioners' meeting in the near future so the member may be sworn in at the regular monthly BRWA meeting set for January 27, 2015.

Once the Appointment is official, please notify in writing on your letterhead stationary, or provide me with a copy of the meeting minutes to indicate the selection by the Board of Commissioners.

Respectfully submitted,

Maria S Hunnicutt

Maria S. Hunnicutt
Manager

cc: Tommy Hardin, Chairman
Carl Classen, County Manager

P.O. Box 37 • 138 Duke Street • Spindale, NC 28160 • Ph: 828.286.0640 • Fax: 828.286.3977 • www.ncbrwa.com

Agenda Summary Sheet

Rutherford County Office Building
289 N. Main Street
Rutherfordton, NC 28139

File #: ID 14-547, Version: 1

Meeting Date: January 5, 2015

Voting Delegate to NCACC Legislative Goals Conference

Summary:

It is requested that the Board appoint a Voting Delegate to the NCACC Legislative Goals Conference to be held January 15-16, 2015.

Recommended Motion:

Appoint Voting Delegate.

NORTH CAROLINA
ASSOCIATION OF COUNTY COMMISSIONERS

VOTING DELEGATE DESIGNATION FORM
LEGISLATIVE GOALS CONFERENCE
January 15-16, 2015 (Thursday – Friday)
Pinehurst Resort – Moore County

NOTE: Please place this action on your board meeting agenda.

Each Board of County Commissioners is hereby requested to designate a commissioner or other official as a voting delegate for the 2015 Legislative Goals Conference. Each voting delegate should complete and sign the following statement and **RETURN IT TO THE ASSOCIATION NO LATER THAN FRIDAY, JANUARY 2, 2015.**

PLEASE RETURN FORM TO SHEILA SAMMONS, CLERK TO THE BOARD BY EMAIL: SHEILA.SAMMONS@NCACC.ORG OR FAX: 919-719-1172.

I, _____, hereby certify that I am the duly designated voting delegate for _____ County at the North Carolina Association of County Commissioners 2015 Legislative Goals Conference.

Signed:_____

Title:_____

Article VI, Section of the Association's Constitution provides:

"On all questions, including the election of officers, each county represented shall be entitled to one vote, which shall be the majority expression of the delegates of that county. The vote of any county in good standing may be cast by any one of its County Commissioners who is present at the time the vote is taken; provided, if no commissioner be present, such vote may be cast by another county official, elected or appointed, who holds elective office or an appointed position in the county whose vote is being cast and who is formally designated by the Board of County Commissioners. These provisions shall likewise govern district meetings of the Association. A county in good standing is defined as one which has paid the current year's dues."

215 N. Dawson St., Raleigh, NC 27603 * Phone: (919) 715-2893 * Fax: (919) 733-1065 * www.ncacc.org

Agenda Summary Sheet

Rutherford County Office Building
289 N. Main Street
Rutherfordton, NC 28139

File #: ID 14-571, Version: 1

Meeting Date: January 5, 2015

Audit Report

Summary:

Gould Killian, CPA will present the audit report for Fiscal Year 2013-2014.

Recommended Motion:

Accept audit report.

Agenda Summary Sheet

Rutherford County Office Building
289 N. Main Street
Rutherfordton, NC 28139

File #: ID 14-572, Version: 1

Meeting Date: January 5, 2015

Compilation Reports for Fire Districts

Summary:
Crystal Hamrick, CPA will present the compilation report for the fire districts for Fiscal Year 2013-2014.

Recommended Motion:

Approve compilation reports.

Agenda Summary Sheet

Rutherford County Office Building
289 N. Main Street
Rutherfordton, NC 28139

File #: ID 14-566, Version: 1

Meeting Date: January 5, 2015

Animal Control Request

Summary:

Chairman King and Commissioner Benfield met with Lauren Billings and Karen Parker of the Animal Control Reform Group on December 12. The attached proposal was provided to Commissioners on November 3.

Recommended Motion:

Discussion.

Outline:

Introduction
Comparing Rutherford County Animal Control
The Future of Animal Welfare in Rutherford County : Animal Services
What Would Change?
- **Moving staff to Health Dept**
- **Increase Hours of operation**
- **Volunteer Animal Welfare Investigators**
- **Spay / Neuter Policy**

Appendix A: Animal Control / Services Comparative Spreadsheet
Appendix B: Existing Spay / Neuter Policy

The Rutherford County Commissioners asked the concerned citizens of Rutherford County (Animal Shelter Reform Group) to develop and present an alternative plan for the Animal Shelter to the commissioners during the November 2014. A successful animal shelter can be defined many ways, so through interviews with Rutherford County employees and local animal rescues and fosters, tours of other animal shelters, and research, we have developed the following plan for Rutherford County Animal Control & Animal Services.

Comparing RCAC / RCAS

Of the eleven surrounding counties, nine of those currently separate animal control and other animal services into individual entities. Please find a comparative spreadsheet attached (Appendix A).

The Future of Animal Welfare in Rutherford County : Animal Services
While the title of "Animal Control" clearly conveys a message that the service is meant to protect the public from dangerous & rabid animals, it is becoming widely accepted that citizens want more than just a "Dog Catcher" to serve our county's animals.

By embracing the title of "Animal Services", Rutherford County can embrace 21st Century ideas about animal welfare. Potential business owners, retirees and future residents who can bring much needed revenue to our county want progressive, forward-thinking solutions in county government; "Animal Services" is the logical solution.

"Animal Services" would encompass the Animal Shelter structure and operations and;
- Continue to provide Rabies shots to the public
- Provide counseling for pet owners keep their animals at home instead of relinquishing them by referral to 501c3's
- Offer Spay / Neuter services to individuals who keep parents of surrendered litters
- Work with CPC & RCHS to trap / neuter/ return feral cats
- Work with rescues to get injured and sick animal medical care
- Educate pet owners about caring for their animals

- Provide information about local rescues for those who cannot keep their pets
- Work with volunteer rescue coordinators to move animals when available

The mission of the future "Rutherford County Animal Services" will be to promote humane animal treatment through a sustainable animal population initiative composed of an aggressive spay/neuter campaign to reduce the numbers of unwanted pets coming into the shelter, setting adoption goals and supporting community outreach programs.

"Animal Services" will be managed under the Health Department and will also oversee Animal Control (Strays, Bite cases, Aggressive animals, and Animal Neglect / Abuse) and the Animal Shelter.

Our recommendation also includes developing an advisory board for the animal shelter. This advisory board can assist the shelter with organizational focus and representatives on the board should be from the city, the local nonprofit groups and at least one veterinarian, along with the local community.

Lastly, we recommend recruiting additional volunteers to help at the shelter so that we can continue to offer citizens of Rutherford County a cost-effective, government run shelter. The volunteers can be recruited from other rescue groups including the Community Pet Center.

What Would Change?

1. Effective July 1 2015, Animal Control & the animal shelter would fall under the management of the Health Department. The Sheriff's department could utilize current Deputy ACO's elsewhere in the Sheriff's department and two new, non-deputy ACO's would be hired as a lesser cost. Without the responsibility of managing a shelter, and without additional, non-animal welfare duties imposed by the Sheriff's department, two ACO's who are dedicated to the investigation of animal welfare and public protection from dangerous animals should be sufficient. Additionally, the recommended positions of volunteer animal welfare investigators will support the ACO's.
   A newly hired Shelter Manager would be hired and responsible for the duties outlined below;

   - Overseeing Animal welfare investigations
   - Organize and manage community service, CPC and volunteers
   - Office work to include reporting, ordering office supplies, ordering shelter supplies, coordinating with rescue coordinator
   - Oversee animal intake
   - Oversee adoptions
   - Ensure sick & injured animals are treated promptly

2. Increased hours of operation
3. Oversee Volunteer Animal Welfare Investigators

4. Oversee increased operational assistance from volunteers
5. Enforce existing Spay / Neuter Policy

Staff Under Heath Department

The Rutherford County Animal Control and Shelter currently employs three animal control officers and no part time employees, with exception of inmate labor. It currently has been working with the CPC (Community Pet Center for around 18 yrs. The shelter is obligated to operate under the following county and state legal requirements.

The Health Department can begin the process of hiring a shelter manager and two non-deputy animal control officers. Animal Control officers are not required to be deputies or carry weapons; by using non-deputy ACO's, and by having dedicated ACO's who are not required to perform other duties (including shelter management and police work), we can reduce the number of needed ACO's to 2 with the support of 1 or 2 volunteer animal welfare investigators. A public records request shows that in 2013 and 2014, there was only one instance where an ACO was required to fire a weapon to subdue to dangerous dog; The American Veterinary Medical Association and the National Animal Care and Control Association recommend the use of chemical deterrent sprays as a non-lethal alternative.

Hours of Operation

Currently, the shelter is only open 20 hours per week, Monday to Thursday 12pm – 4pm and Friday 10am – 2pm. ACO's are on-site from 8am – 4pm.

It is suggested that the shelter be open at minimum, 9am – 4pm Monday through Friday and 10am – 3pm Saturday.

Volunteer Animal Welfare Investigator

According to North Carolina State Statue 19A-45, Our county Commissioners can authorize an animal investigator to volunteer their time to assist ACO's and or conduct animal welfare investigations at no cost to the county. (See 19a-45 attachment).

Spay / Neuter Policy

As required by the Sheriffs memorandum (appendix B), an animal cannot be transferred to a permanent owner until the animal has been spayed or neutered. A successful spay and neuter program not only protects the community, but is preventative against medical and behavioral problems in domestic animals as well as increases the life span of animals. The preventative measures taken to decrease population growth will decrease the amount of animals entering the shelter, allowing the shelter to focus on adoptions as opposed to euthanasia in the future. Currently, this policy is not being enforced or utilized at all.

To ensure the cost of spay / neuter surgeries remaining low enough for county residents to afford and for local and out-of-state rescues to be enticed to pull from our shelter, it is imperative that a low-cost spay / Neuter be supported.

The Current cost to adopt an animal is $60. The Current costs for rescue organizations to pull animals from RCAS is $120. The majority of animals leaving the shelter alive are those pulled by rescue organizations from as far away as Canada. The cost to them is considerably more than other shelters in our area, making it less appealing to rescues to pull from RCAS.

To support the PAWS (Pets Are Worth Saving) Spay / Neuter Pod by having the pod near the shelter (reducing the cost of transport), and providing incentives for the pod to stay financially afloat , will increase the number of animals saved and decrease the number of unwanted pets coming into our shelter in the future.

By contracting with PAWS to provide spay / neuter services to the county at a rate of $60 per surgery, we can reduce the cost to rescues and provide a stable price for residents to adopt in the coming years.

Agenda Summary Sheet

Rutherford County Office Building
289 N. Main Street
Rutherfordton, NC 28139

File #: ID 14-548, Version: 1

Meeting Date: January 5, 2015

Rutherford County Property for Sale

Summary:

At the October 6, 2014 meeting, the Board voted not to accept a bid received on the property owned by Rutherford County at 475 West Main Street, Forest City and moved to obtain a market appraisal on the property to be provided to the Board. The appraised value range on this property is $225,000 - $250,000. It is recommended that the Board approve a bid of at least 50% of the appraised value which is $112,500. (A copy of the street level plat, aerial view and property record card is in the agenda notebook.)

The Ruth School property is ready to be advertised for upset bids. The appraised value of this property is $200,000 to $225,000. It is recommended that the Board approve a bid of at least 50% of the appraised value which is $100,000. (A copy of the street level plat, aerial view and property record card is in the agenda notebook.)

No appraisal was obtained for the Old Caroleen Bank property. There were no bids on the property when it was advertised in September. The Board voted to re-advertise this building in conjunction with the advertisement of the Ruth School Property.

If the Board accepts bids on these properties, the bids will be advertised and upset bids will be accepted for ten days following the advertisement by raising the price not less than 10% of the first $1,000 and 5% of the remainder. A deposit for the increased bid shall be deposited with the County Clerk. The upset bid procedure will be repeated until no further qualifying upset bids are received. When no qualifying upset bids are received, the Commissioners may accept the offer and sell the property to the highest bidder. The Board of Commissioners may at any time reject any and all bids.

Recommended Motion:

Move to readvertise Old Caroleen Bank property and property at 475 West Main Street and advertise Old Caroleen Bank property for sale by upset bid procedure.

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Agenda Summary Sheet

Rutherford County Office Building
289 N. Main Street
Rutherfordton, NC 28139

File #: ID 14-549, Version: 1

Meeting Date: January 5, 2015

Solid Waste Contract Update

Summary:

The contract with GDS (Republic) will expire on June 30, 2015. At the December 1, 2014 meeting, Solid Waste Director James Kilgo reviewed options available to the Board for the hauling and disposal of Rutherford County's solid waste.

Information from Solid Waste Director Kilgo is on the following pages.

Recommended Motion:

Update only; no action required.

Rutherford County Solid Waste

656 Laurel Hill Dr.
PO Box 1957
Rutherfordton, NC 28139
Phone: 828.287.6125 Fax: 828.287.6312
James Kilgo, Director

To: County Commissioners
From James Kilgo
Department Solid Waste
Date: November 18, 2014
Subject: Waste Hauling and Disposal Contract

The solid waste hauling and disposal contract for MSW (Municipal Solid Waste) is due to expire on June 30th of 2015. Below a timeline is available to assist with this process. We currently have many different options for this contract.

The first option is to send out a RFP (Request for Proposals) on a new contract for MSW hauling and disposal. This would allow companies to bid on the whole process with is similar to our current MSW waste disposal and hauling contract.

The second option is to send out a RFP for only the hauling of solid waste. The county currently has an option to sign an inter-local agreement with Greenville County to accept our solid waste. We would have to negotiate the price and term of this agreement with Greenville County.

The third option is to renew the current contract which means we are at a higher waste disposal price and there would not be a chance to lower the price.

A fourth option is to build a MSW landfill which is very expensive. A couple of months ago SM&E (engineering firm) perform a landfill study for the county. As a conclusion of the study it was determined to be not cost effective for the county. Still remains an option.

After reviewing the options the solid waste department is asking for approval to send out a RFP for the waste disposal and hauling option and a RFP for the hauling option to Greenville County. We will then be able to compare our best two options.

Rutherford County Solid Waste

656 Laurel Hill Dr.
PO Box 1957
Rutherfordton, NC 28139
Phone: 828.287.6125 Fax: 828.287.6312
James Kilgo, Director

Time Line for Waste Hauling and Disposal contract

December 1, 2014	Discussion of options for the County's waste disposal and hauling contract. Approval for sending out RFP"S.
January 8, 2015	Have RFP's due for the county to review. Could hire outside source at this point to help with contract negotiations. Will hold a mandatory pre-bid meeting in December.
February 2, 2015	Commissioners meeting will be asking for approval to enter into a new contract based on the RFP and contract negotiations.
March 1, 2015	Must notify current contract vendor in writing that we will not renew current contract. This must be done 120 days before the expiration of current contract or it will automatically renew.
June 15, 2015	New vendor must have all equipment and trailers located at the landfill for the new contract.
June 30, 2015	Current waste hauling and disposal contract will expire with Republic Services.
July 1, 2015	New contract starts.

Agenda Summary Sheet

Rutherford County Office Building
289 N. Main Street
Rutherfordton, NC 28139

File #: ID 14-552, Version: 1

Meeting Date: January 5, 2014

Animal Control - Sheriff Department and Community Pet Center

Summary:

The Board will discuss options for animal control.

Recommended Motion:

Discussion and possible action.

Agenda Summary Sheet

Rutherford County Office Building
289 N. Main Street
Rutherfordton, NC 28139

File #: ID 14-558, Version: 1

Meeting Date: January 5, 2015

Budget Amendments

Summary:

Budget amendments are presented for the Board's consideration.

Mr. Stephen Matheny of Isothermal Community College will provide an update on the fire training project.

Recommended Motion:

Approve budget amendments.

Budget Amendments		
January 5, 2015		
	Expense	Revenue
GENERAL FUND		
Human Resources - Workers Compensation	$ 387	
Revenue Department - Workers Compensation	$ 568	
Garage - Workers Compensation	$ 99	
Maintenance - Workers Compensation	$ 2,188	
Sheriff - Workers Compensation	$ 9,003	
Detention - Workers Compensation	$ 3,993	
Building Inspections - Workers Compensation	$ 552	
EMS - Workers Compensation	$ 6,486	
Fire Marshal - Workers Compensation	$ 104	
Animal Control - Workers Compensation	$ 250	
Economic Development - Workers Compensation	$ 100	
Congregate Meals - Workers Compensation	$ 762	
Home Delivered Meals - Workers Compensation	$ 390	
Contribution to DSS	$ 1,877	
NCACC Insurance Pool	$ (26,759)	
*additional charges following FY13-14 audit		
Sheriff - Unemployment Compensation	$ 13,910	
Detention - Unemployment Compensation	$ 3,122	
EMS - Unemployment Compensation	$ 57	
Contribution to DSS	$ 8,067	
Human Resources - Unemployment Claims	$ (25,156)	
*claims received		
Sheriff - Equipment purchased with Seizure Funds	$ 2,074	
Drug Seizure Funds		$ 2,074
*unauthorized substance tax distribution		
Sheriff - Employee Evaluations	$ 50	
Sheriff Miscellaneous Revenues		$ 50
*reimbursement received for reserve officer physical		
College - Capital Outlay	$ 30,000	
Contribution from College Capital Project Fund		$ 30,000
*ADA repairs needed as a result of an OCR (Office for Civil Rights) audit		
DSS FUND		
DSS - Unemployment Compensation	$ 16,134	
Contribution from General Fund		$ 8,067
Aid to Administration		$ 8,067
*claims received		
DSS - Workers Compensation	$ 3,754	
Contribution from General Fund		$ 1,877
Aid to Administration		$ 1,877
*claims received		

Budget Amendments		
January 5, 2015		
	Expense	Revenue
AIRPORT FUND		
AV Fuel Purchases	$ 50,000	
Repairs & Maintenance Airport	$ 7,000	
Maintenance to Equipment	$ 3,000	
Airport Fuel Sales		$ 60,000
*increase due to anticipated fuel sales		
COLLEGE CAPITAL PROJECT FUND		
Transfer to General Fund	$ 30,000	
Fund Balance Appropriated		$ 30,000
*ADA repairs needed as a result of an OCR (Office for Civil Rights) audit		
TRANSIT FUND		
Transit - Unemployment Compensation	$ 4,182	
Part Time Salaries	$ (4,182)	
*claims received		
Transit - Workers Compensation	$ 316	
Part Time Salaries	$ (316)	

Agenda Summary Sheet

Rutherford County Office Building
289 N. Main Street
Rutherfordton, NC 28139

File #: ID 14-559, Version: 1

Meeting Date: January 5, 2015

Budget Calendar for 2015-2016 Budget

Summary:

The proposed budget calendar for the 2015-2016 budget is presented for the Board's consideration.

Recommended Motion:

Approve 2015-2016 Budget Calendar.

RUTHERFORD COUNTY
2015-2016 BUDGET CALENDAR

DATE	MILESTONE	DEPARTMENT OF PRIMARY RESPONSIBILITY
January 5, 2015	Presentation of Budget Calendar to Board of Commissioners	
January 2015	Begin Information Technology Strategic Plan Review	IT/Strategic Plan Committees
January 16, 2015	Have Preliminary Payroll Budget Schedule Completed	Finance
January 30, 2015	Distribute Budget Packages/Special Appropriation Agency Letters	County Manager/Finance
February 2015	Complete Information Technology Strategic Plan Review	IT/Strategic Plan Committees
February 9, 2015	Building Maintenance/Vehicle Requirements to Danny Searcy	Department Heads
February 9, 2015	Information Technology Requirements to Rhonda Owens	Department Heads
February 9, 2015	Communications Requirements to Tammy Aldridge/Rhonda Owens	Department Heads
February 9, 2015	Certification Increases, New Positions, Reclassification Requests, and Retirements to Debra Conner	Department Heads
February 25, 2015	Salary Information Due to Finance From Human Resources (with certification increases, new position requests, reclassifications, and retirements)	Human Resources
March 2015	Meeting with DSS	County Manager/Finance/DSS
March 9, 2015	Have Salary/Benefits and Debt Service Complete	Finance
March 9, 2015	Budget Requests due from Departments and Special Appropriation Agencies	Departments/Agencies
March 9, 2015	Property Valuation Estimates	Tax
March 18-26, 2015	Meet Individually with Department Heads	County Manager/Finance/Depts
March 13, 2015	Distribute Special District Budget Packages	Finance/Fire Marshal
TBD - April 2015	Meeting of Board of Commissioners and Board of Education and ICC	
TBD - April 2015	Budget Workshop with Department Heads	
April 1, 2015	Departments Notify Finance of Changes in Budget Computer Sheets	Finance/Department Heads
April 10, 2015	County Service District Budgets Due to Roger Hollifield	Fire Departments
April 15, 2015	County Service District Budgets Due to Finance	Fire Marshal
May 4, 2015	Budget Presentation to Commissioners	Commissioners/County Manager/ Finance
June 1, 2015	Public Hearing - Budget	Commissioners/County Manager
June 4, 2015	Budget Adoption Meeting	Commissioners

Agenda Summary Sheet

Rutherford County Office Building
289 N. Main Street
Rutherfordton, NC 28139

File #: ID 14-550, Version: 1

Meeting Date: January 5, 2015

Resolution Awarding Sergeant Michael Glenn Davis Service Revolver

Summary:

Sheriff Chris Francis has requested that the Board approve a resolution in accordance with G.S. 20-187.2 (copy attached) awarding Sergeant Michael Glenn Davis' service revolver to him for the sum of $1.00. Sergeant Davis who was sworn in as a Deputy Sheriff in 2000 is retiring.

Recommended Motion:

Approve resolution awarding service revolver to Sergeant Davis for the sum of $1.00.

Resolution Acknowledging the Service of Sergeant Michael Glenn Davis and Awarding His Service Revolver to Him

WHEREAS, Sergeant Michael Glenn Davis has served Rutherford County Sheriff's Department for many years; and

WHEREAS, Sergeant Davis has dedicated his life to law enforcement and public service; and;

NOW, THEREFORE BE IT RESOLVED, the Board of Commissioners of the County of Rutherford, in accordance with NC General Statute 20-187.2, do hereby award Sergeant Davis his service revolver (Glock, Model 21, Serial Number TUC962) in exchange for consideration of $1.00.

Approved this the 5th day of January, 2015.

_____
Chairman, Board of Commissioners

ATTEST:

_____
Clerk, Board of Commissioners

Attachment number 3
Page 1 of 1

§ 20-187.2. Badges and service side arms of deceased or retiring members of State, city and county law-enforcement agencies; weapons of active members.

(a) Surviving spouses, or in the event such members die unsurvived by a spouse, surviving children of members of North Carolina State, city and county law-enforcement agencies killed in the line of duty or who are members of such agencies at the time of their deaths, and retiring members of such agencies shall receive upon request and at no cost to them, the badge worn or carried by such deceased or retiring member. The governing body of a law-enforcement agency may, in its discretion, also award to a retiring member or surviving relatives as provided herein, upon request, the service side arm of such deceased or retiring members, at a price determined by such governing body, upon securing a permit as required by G.S. 14-402 et seq. or 14-409.1 et seq., or without such permit provided the weapon shall have been rendered incapable of being fired. Governing body shall mean for county and local alcohol beverage control officers, the county or local board of alcoholic control; for all other law-enforcement officers with jurisdiction limited to a municipality or town, the city or town council; for all other law-enforcement officers with countywide jurisdiction, the board of county commissioners; for all State law-enforcement officers, the head of the department.

(b) Active members of North Carolina State law-enforcement agencies, upon change of type of weapons, may purchase the weapon worn or carried by such member at a price which shall be the average yield to the State from the sale of similar weapons during the preceding year. (1971, c. 669; 1973, c. 1424; 1975, c. 44; 1977, c. 548; 1979, c. 882; 1987, c. 122.)

Agenda Summary Sheet

Rutherford County Office Building
289 N. Main Street
Rutherfordton, NC 28139

File #: ID 14-551, Version: 1

Meeting Date: January 5, 2015

Resolution Awarding Corporal Randolph (Randy) Erwin Carothers III Service Revolver

Summary:

Sheriff Chris Francis has requested that the Board approve a resolution in accordance with G.S. 20-187.2 (copy attached) awarding Corporal Randolph (Randy) Erwin Carothers III's service revolver to him for the sum of $1.00. Corporal Carothers who was sworn in as a Deputy Sheriff in 2003 is retiring.

Recommended Motion:

Approve resolution awarding service revolver to Corporal Carothers for the sum of $1.00.

Resolution Acknowledging the Service of Corporal Randolph Erwin Carothers III and Awarding His Service Revolver to Him

WHEREAS, Corporal Randolph (Randy) Erwin Carothers III has served Rutherford County Sheriff's Department for many years; and

WHEREAS, Corporal Carothers has dedicated his life to law enforcement and public service; and;

NOW, THEREFORE BE IT RESOLVED, the Board of Commissioners of the County of Rutherford, in accordance with NC General Statute 20-187.2, do hereby award Corporal Carothers his service revolver (Glock, Model 21, Serial Number TUC959) in exchange for consideration of $1.00.

Approved this the 5th day of January, 2015.

_____
Chairman, Board of Commissioners

ATTEST:

_____
Clerk, Board of Commissioners

Attachment number 3
Page 1 of 1

§ 20-187.2. Badges and service side arms of deceased or retiring members of State, city and county law-enforcement agencies; weapons of active members.

(a) Surviving spouses, or in the event such members die unsurvived by a spouse, surviving children of members of North Carolina State, city and county law-enforcement agencies killed in the line of duty or who are members of such agencies at the time of their deaths, and retiring members of such agencies shall receive upon request and at no cost to them, the badge worn or carried by such deceased or retiring member. The governing body of a law-enforcement agency may, in its discretion, also award to a retiring member or surviving relatives as provided herein, upon request, the service side arm of such deceased or retiring members, at a price determined by such governing body, upon securing a permit as required by G.S. 14-402 et seq. or 14-409.1 et seq., or without such permit provided the weapon shall have been rendered incapable of being fired. Governing body shall mean for county and local alcohol beverage control officers, the county or local board of alcoholic control; for all other law-enforcement officers with jurisdiction limited to a municipality or town, the city or town council; for all other law-enforcement officers with countywide jurisdiction, the board of county commissioners; for all State law-enforcement officers, the head of the department.

(b) Active members of North Carolina State law-enforcement agencies, upon change of type of weapons, may purchase the weapon worn or carried by such member at a price which shall be the average yield to the State from the sale of similar weapons during the preceding year. (1971, c. 669; 1973, c. 1424; 1975, c. 44; 1977, c. 548; 1979, c. 882; 1987, c. 122.)

Agenda Summary Sheet

Rutherford County Office Building
289 N. Main Street
Rutherfordton, NC 28139

File #: ID 14-565, Version: 1

Meeting Date: January 5, 2015

Request from Sheriff for Road Patrol Officers and Detention Officers

Summary:

Sheriff Chris Francis will discuss the need for additional road patrol officers and detention officers.

Recommended Motion:

Discussion and possible action.

Chris Francis
Sheriff

RECEIVED
12-11-14

Jeff Buchanan
Chief Deputy

Rutherford County Sheriff's Office

09 December, 2014

Carl Classen
County Manager
289 North Main Street
Rutherfordton, N.C. 28139

Mr. Classen,

I, along with our personnel here at the Sheriff's Office have seen increases in many areas of our responsibilities in protecting and serving the citizens of Rutherford County. Our officers are more often than not, dealing with more violent and a physically and/or mentally unstable population of suspects as well as inmates. Below is a justification, proposal and request to increase the full time Road Patrol Officers by four (4) and full time Detention Officers by six (6).

ROAD PATROL OFFICER JUSTIFICATION:

Currently the Road Patrol has six (6) Officers assigned per shift. When Officers are out due to sickness, mandatory training to maintain certification, vacation, court cases and etc. this lowers the number of Officers to respond in a timely manner to calls for service. As you well know Rutherford County has 564 square miles and with this much area to cover it can sometimes be a challenge to respond to calls in a timely manner particularly if officers are out due to reasons stated above. There has been no increase in full time Road Patrol Officers since 2007, when there were only five (5) officers per shift. The need for additional officers is always evolving and increasing because of:

- Unforeseen Sickness, Family Medical Leave, Newborn Children and etc.
- Officers injured in the Line of Duty.
- Mandatory In-Service Training. (required to maintain certification as an officer)
- Other Training, to have a more professional and knowledgeable officer. (almost always not enough officers to work to fill the gaps)
- Unable to maintain a Reserve officer pool (no pay and leaving for full time positions)
- Increases in warrants due to non-support, child-support and failures to appear in court.
- Officer safety concerns with high risk calls. (domestics, subject with a gun and etc.)

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- Road Patrol K-9 officers must train one (1) full day every two weeks to maintain proficiencies and certifications.
- Comp-time and/or overtime
- The new Equestrian Center. (will increase calls, airport and thru traffic)
- Dollar General Stores. (increased calls, walk through)

An increase in the allotment of four (4) full time Road Patrol Officers would increase our ability to answer calls in a timelier manner, have more time and be more effective in serving warrants, obtain training over and beyond what is required for certification, help with officer safety (a major concern), fill the gaps caused by unforeseen line of duty injuries, sickness and be more proactive in the prevention of crime. This would also allow the Road Patrol supervisors to strategize and formulate plans such as doubling officer presences in problem areas of the county.

DETENTION OFFICER JUSTIFICATION:

Currently the Detention Center has six (6) officers assigned per shift with 1 floating position from 12n-12a for each two rotations for the purpose of supervising inmates. This floating position is also currently used as a fill in on the first and second shift when a officer is out. Our facility currently can house up to two hundred eight (208) inmates and our average daily population is approximately one hundred seventy-five (175) inmates on any given day throughout the year.

- This gives us, when the facility is full, an officer to inmate ratio of 1 officer to 34.6 inmates and on the average day, 1 officer to 29.16 inmates.
- The allotment of six (6) additional full time Detention Officer Positions would allow us to add two additional Detention Officers to each shift, which would reduce the officer/ inmate ratio to 1 officer to 26 inmates when the center is at full capacity and an average of 1 officer to 21.87 inmates. The average officer/inmate ratio for detention facilities in our area is 1 officer per 15 to 20 inmates.
- Our facility has struggled with deficiencies on the State Jail Inspections every year dating back to 2007. In the Plan for Improvements dated 27 April 2007, from the jail inspection completed on 28 March 2007, Jail Administrator Sherri Simmons' corrective measures for this deficiency indicated, "During the compilation of the Fiscal Budget 2007-2008, a request of four (4) additional Detention Officer Positions were requested. The purpose of this request was to correct the deficiency of direct supervision of the inmates.
- With the current Detention Officer allotment and the daily average inmate population of 175, each position that we currently maintain is critical to the mere operation of the facility. In an emergency, if one officer is out, we cannot maintain the current posts within the facility.
- The movement of inmates throughout the day for medical, court, education and transportation to and from other facilities, with the number of current personnel, direct supervision is not possible during these times of increase movements.

- Due to the current Detention Officer allotment, although we have a Sergeant assigned to each shift, the Sergeants are unable to provide the proper supervision. An increase of two (2) members per shift would allow the Sergeants to properly supervise their shift throughout the facility and provided assistance to the shift during an emergency within the facility. This ability to provide direct supervision to their shifts will be a major improvement on our processes in assuring the proper supervision of the inmates.
- Due to the current Detention Officer allotment and the shift Sergeants having to provide constant Detention Officer duties, the Detention Center administrator's ability to focus on administration duties is affected due to the lack of direct supervision provided to the shifts.
- Due to the current Detention Officer allotment, our ability to handle violent inmates provides a major safety issue to our officers. We currently house inmates from traffic violations to murder suspects and other serious violent crimes. Our ability to handle these violent inmates and assure the safety and security of the non-violent inmates, is sometimes extremely dangerous to our personnel due to the lack of available officers to assist.
- Due to the current Detention Officer allotment, our ability to properly police and supervise the current inmate population is reduced greatly.
- During the last three State Jail Inspections, a deficiency was noted due to all the cell blocks having paint peeling off of the walls, ceilings and bunks. We have attempted to correct this deficiency by conducting painting projects throughout our facility. Due to the current allotment of Detention Officer's, our ability to conduct these type facility projects are greatly diminished because of the lack of personnel to supervise and oversee inmate work projects within our facility.
- We currently have one full time transportation officer allotted for our facility. Due to the increase of technology, road officer have the ability to check every person they contact for processes and warrants. This technology has greatly improved removing wanted individuals from our society but this technology also greatly increased the number of inmate transports across the state. In the last four (4) months, our transport officer has conducted approximately 117 inmate transports. The increase of these transports has required us sometimes to use full and part time members to conduct inmate transports and involuntary commitments at times our transport officer is committed on trips. Due to our current allotment, our ability to conduct these transports is greatly hampered.
- Prior to 1 October 2014, post trial misdemeanor confinements were limited to inmates sentenced from 1 to 180 days to be served in the county jail. After 1 October 2014, all misdemeanor confinements are required to serve their sentence in the county jail. This law was changed to reduce prison confinements and free up space in the state prison system which will increase the post trial incarceration in our facility.

An increase in allotment of six (6) full time detention officer positions would greatly increase the ability to operate our facility, provide better safety and security of the inmates, and provide better direct supervision of our inmates as required by the State Jail Inspector. This increase would reduce civil liability for the Sheriff's Office, the County of Rutherford and increase the safety of our officers in dealing with violent and special need inmates. The increase in personnel would also greatly increase the ability of supervisors to properly supervise their crews to assure our members are operating by office and facility policy requirements.

PROPOSAL AND REQUEST:

As Sheriff I am proposing an increase of four (4) entry level Road Patrol Officers and six (6) entry level Detention Officers. Upon my taking office as Sheriff in 2010, I and my Administrative Staff have constantly been able to look at and find ways to stay within our budget even to the extent of some of them wearing many different hats to ensure the job has been done and done successfully while continuing to save monies. We have not been wasteful and have always strived to turn our budget in at the end of the fiscal year in the black. I understand the current civilian job situation and all the underlying factors that come with these issues. Therefore, I am proposing and requesting that half, two (2) Road Patrol positions and three (3) Detention Officer Positions are approved as soon as possible. The other half, two (2) Road Patrol positions and three (3) Detention Officer positions be approved in the next physical year budget (2015-2016).

Respectfully,

Chris Francis

Chris Francis, Sheriff

CF/jb

Agenda Summary Sheet

Rutherford County Office Building
289 N. Main Street
Rutherfordton, NC 28139

File #: ID 14-557, Version: 1

Meeting Date: January 5, 2015

Tourism Development Authority Requests

Summary:

The following email was received from 1st Vice Chairman Dan Hegeman of the Tourism Development Authority. The TDA is requesting changes in the filling of vacancies and the term limits on the TDA.

Recommended Motion:

Discussion and possible action.

Hazel Haynes

From: Dan Hegeman [dan.hegeman@gmail.com]
Sent: Thursday, December 11, 2014 5:14 PM
To: Hazel Haynes
Cc: Dawn Hemmelgarn; Denise Holland; Michelle Whitaker
Subject: Request for Commissioners - Tourism Development Authority (TDA) Board
Attachments: 2011 Session Law 2011-115.pdf; ATT00001.htm; 2011 RC TDA Authorization.pdf; ATT00002.htm

Hazel,
I spoke with Commissioner Holland this afternoon and he asked me to forward these two requests through you on behalf of the TDA Board to Mr Classen and the Commissioners:

ITEM 1. Filling of Vacancies
Session Law 2011-115 (attached) was enacted June 9, 2011 to "Modify The Rutherford County Occupancy Tax." The law also re-established the manner in which the County Commission should, among other things, "provide for... the filling of Vacancies on the Authority (second sentence, p. 2). A **resolution** (also attached) "Establishing the Composition of the TDA Board..." was passed by the County Board of Commissioners on December 5, 2011.

The **resolution** states "that vacancies on the TDA Board shall be filled by the RC Board of Commissioners," but it does not establish any guideline or policy. The TDA Board requests that the Board of Commissioners stipulate that a TDA Board vacancy shall be filled from a pool of qualified applicants interested in serving on the TDA Board. This would serve to clarify that no one Commissioner is required to appoint an applicant from his/her particular district. The people of Rutherford County will be best served by a TDA Board that comes from diverse parts of the county and have an interest in tourism.

ITEM 2. Term Limits
The **resolution** "Establishing the Composition of the TDA Board..." passed by the County Board of Commissioners on December 5, 2011 states (in the FIRST "Be It Further Resolved"), "... not to exceed two (2) consecutive terms. Any portion of a term will count as a full term for term limits. Members who have served two consecutive terms may not be re-appointed to the board for three (3) years."

TDA Board members serve at the pleasure of the Board of Commissioners who may chose to replace them by not reappointing. In the meantime, any person who wishes to serve and performs to the satisfaction of the Board of Commissioners should not be prevented from doing so by term limits. The TDA Board requests that the Board of Commissioners STRIKE the above referenced passage, thus removing any reference to term limits.

Addition Comment
The TDA Board would like to develop a pool of applicants to fill current and/or future vacancies. We are certain that many other authorities and committees in Rutherford County would like to do the same. We would like to ask the Commissioners and County Manager to remember to promote this need within the County and perhaps extend an invitation at every Board of Commissioners meeting, perhaps immediately following the Public Comments period.

Respectfully,

Dan Hegeman
1st Vice Chairman, RCTDA

Carrier Houses Bed & Breakfast
255 N Main Street
Rutherfordton, NC 28139

dan.hegeman@gmail.com | (828) 287-4465 home | (828) 439-6710 cell

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2011

SESSION LAW 2011-115
HOUSE BILL 414

AN ACT TO MODIFY THE RUTHERFORD COUNTY OCCUPANCY TAX.

The General Assembly of North Carolina enacts:

SECTION 1. Sections 5 and 6 of Chapter 577 of the 1991 Session Laws, as amended by S.L. 2007-527, are rewritten and recodified as Sections 2 and 3 of this act. This act does not affect the rights or liabilities of the county, a taxpayer, or another person arising under the law rewritten and recodified by this act before the effective date of this act, nor does it affect the right to any refund or credit of a tax that accrued under the law rewritten and recodified by this act before the effective date of this act.

SECTION 2. Occupancy tax. – (a) Authorization and Scope. – The Board of Commissioners of Rutherford County may levy a room occupancy tax of up to six percent (6%) of the gross receipts derived from the rental of any room, lodging, or accommodation furnished by a hotel, motel, inn, tourist camp, or similar place within the county that is subject to sales tax imposed by the State under G.S. 105-164.4(a)(3). This tax is in addition to any State or local sales tax. This tax does not apply to accommodations furnished by nonprofit charitable, educational, or religious organizations when furnished in furtherance of their nonprofit purpose.

SECTION 2.(b) Administration. – A tax levied under this section shall be levied, administered, collected, and repealed as provided in G.S. 153A-155. The penalties provided in G.S. 153A-155 apply to a tax levied under this section.

SECTION 2.(c) Definitions. – The following definitions apply in this act:

(1) Net proceeds. – Gross proceeds less the cost to the county of administering and collecting the tax, as determined by the finance officer, not to exceed three percent (3%) of the first five hundred thousand dollars ($500,000) of gross proceeds collected each year and one percent (1%) of the remaining gross proceeds collected each year.

(2) Promote travel and tourism. – To advertise or market an area or activity, publish and distribute pamphlets and other materials, conduct market research, or engage in similar promotional activities that attract tourists or business travelers to the area. The term includes administrative expenses incurred in engaging in the listed activities.

(3) Tourism-related expenditures. – Expenditures that, in the judgment of the Rutherford County Tourism Development Authority, are designed to increase the use of lodging facilities, meeting facilities, or convention facilities in the county or to attract tourists or business travelers to the county. The term includes tourism-related capital expenditures.

SECTION 2.(d) Distribution and Use of Tax Revenue. – Rutherford County shall, on a quarterly basis, remit to the Rutherford County Tourism Development Authority the net proceeds of the occupancy tax. Alternatively, Rutherford County may, at the request and on behalf of the Authority, establish a separate fund to account for the management of all receipts and disbursements of the Authority. In addition to the management of this separate fund, the

county may also provide services, including, but not limited to, finance, human resources, legal, and information technology. Service fees will be assessed by the county for the indirect costs related to these services. The Authority shall use at least two-thirds of the funds remitted to it under this subsection to promote travel and tourism in Rutherford County and shall use the remainder for tourism-related expenditures.

SECTION 3. Tourism Development Authority. – (a) Appointment and Membership. – When the Board of Commissioners adopts a resolution levying a room occupancy tax under this act, it shall also adopt a resolution creating the Rutherford County Tourism Development Authority, which shall be a public authority under the Local Government Budget and Fiscal Control Act. The resolution adopted by the Board of Commissioners shall provide for the membership of the Authority, including the members' terms of office, and for the filling of vacancies on the Authority. At least one-third of the members shall be individuals who are affiliated with businesses that collect the tax in the county, and at least one-half of the members shall be individuals who are currently active in the promotion of travel and tourism in the county. The Board of Commissioners shall designate one member of the Authority as chair and shall determine the compensation, if any, to be paid to members of the Authority.

The Authority shall meet at the call of the chair and shall adopt rules of procedure to govern its meetings. The Finance Officer for Rutherford County shall be the ex officio finance officer of the Authority.

SECTION 3.(b) Duties. – The Authority shall expend the net proceeds of the tax levied under this act for the purposes provided in Section 2 of this act. The Authority shall promote travel, tourism, and conventions in the county, sponsor tourist-related events and activities in the county, and finance tourist-related capital projects in the county.

SECTION 3.(c) Reports. – The Authority shall report quarterly and at the close of the fiscal year to the Rutherford County Board of Commissioners on its receipts and expenditures for the preceding quarter and for the year in such detail as the Board of Commissioners may require.

SECTION 4. Administrative provisions. – G.S. 153A-155(g) reads as rewritten:

"(g) Applicability. – Subsection (c) of this section applies to all counties and county districts that levy an occupancy tax. To the extent subsection (c) conflicts with any provision of a local act, subsection (c) supersedes that provision. The remainder of this section applies only to Alleghany, Anson, Brunswick, Buncombe, Burke, Cabarrus, Camden, Carteret, Caswell, Chatham, Cherokee, Chowan, Clay, Craven, Cumberland, Currituck, Dare, Davie, Duplin, Durham, Forsyth, Franklin, Granville, Halifax, Haywood, Madison, Martin, McDowell, Montgomery, Nash, New Hanover, New Hanover County District U, Northampton, Pasquotank, Pender, Perquimans, Person, Randolph, Richmond, Rockingham, Rowan, Rutherford, Sampson, Scotland, Stanly, Swain, Transylvania, Tyrrell, Vance, Washington, and Wilson Counties, to Surry County District S, to Watauga County District U, to Wilkes County District K, to Yadkin County District Y, and to the Township of Averasboro in Harnett County and the Ocracoke Township Taxing District."

SECTION 5. This act is effective when it becomes law.

In the General Assembly read three times and ratified this the 9th day of June, 2011.

s/ Walter H. Dalton
President of the Senate

s/ Thom Tillis
Speaker of the House of Representatives

RESOLUTION
BOARD OF COMMISSIONERS, RUTHERFORD COUNTY

Establishing the Composition of the Tourism Development Authority Board pursuant to Session Law 2011-115, House Bill 414

WHEREAS, Session Law 2011-115, House Bill 414, An Act to Modify the Rutherford County Occupancy Tax was enacted on June 9, 2011 (the "Act"); and

WHEREAS, pursuant to Section 3 of said legislation, the Board of Commissioners of Rutherford County is required to adopt a resolution providing for the membership of the Authority, including the terms of office and provisions for the filling of vacancies on the Board; and

WHEREAS, the Board of Commissioners has previously adopted a resolution establishing the Tourism Development Authority and levying the occupancy tax pursuant to the previous legislation.

NOW, THEREFORE, BE IT RESOLVED that the Tourism Development Authority shall consist of ten (10) members to be appointed by the Rutherford County Board of Commissioners consistent with the requirements of Session Law 2011-115, House Bill 414.

BE IT FURTHER RESOLVED that the terms of office shall be three (3) years, not to exceed two (2) consecutive terms. Any portion of a term will count as a full term for term limits. Members who have served two consecutive terms may not be re-appointed to the board for three (3) years. Terms shall be from July 1 to June 30. The initial Board members appointed pursuant to Session Law 2011-115, House Bill 414 will have staggered terms of office as follows:

- One (1) year – Ann Hutchins, Bob Singer and Denise Holland
- Two (2) year – Jeff Bradley, Dawn Hemmelgarn and Sally Lesher
- Three (3) year – Adrienne Wallace, Lisa Sullivan, Dwayne Harris and Dan Hegeman

BE IT FURTHER RESOLVED that vacancies on the Tourism Development Authority Board shall be filled by the Rutherford County Board of Commissioners.

BE IT FURTHER RESOLVED that the staff of Rutherford County is hereby authorized to designate with the Tourism Development Authority the services to be provided by Rutherford County for the fees assessed pursuant to Section 2 (d) of Session Law 2011-115, House Bill 414.

This 5th day of December, 2011.

Chairman
Board of Commissioners, Rutherford County

Agenda Summary Sheet

Rutherford County Office Building
289 N. Main Street
Rutherfordton, NC 28139

File #: ID 14-477, Version: 1

Meeting Date: January 5, 2015

Chimney Rock Village - Flood Protection Ordinance Administration

Summary:

The Chimney Rock Village Council voted to rescind the Village's Flood Plain Ordinance and to adopt the County's Ordinance to take effect at such time as the County Commissioners vote to administer the ordinance within the Chimney Rock Village corporate limits. This was done pursuant to prior discussions between County and Village officials and as a result of the Village's Town Clerk/Zoning Administrator/Flood Plain Administrator passing away a few months ago. A copy of the resolution adopted by the Council is on the following page.

The Building Inspection Department currently administers the Flood Plain Ordinance in the remainder of the county, save the following municipalities; Rutherfordton, Forest City, and Lake Lure. The Rutherford County Flood Plain Ordinance designates the "Chief Building Inspector or his designee" as responsible for the administration

Recommended Motion:

County Attorney Richard Williams will provide language for the motion.

RESOLUTION NO._____
Meeting of September 16, 2014

A RESOLUTION TO RESCIND CHAPTER 153 OF CHIMNEY ROCK VILLAGE CODE OF ORDINANCES PERTAINING TO FLOOD DAMAGE PROTECTION AND TO ADOPT CHAPTER 7 OF THE RUTHERFORD COUNTY CODE, THE FLOOD DAMAGE PREVENTION ORDINANCE OF RUTHERFORD COUNTY

WHEREAS, Chimney Rock Village (hereinafter "the Village") currently has a Flood Damage Protection Ordinance, to wit: Chapter 153 of the Chimney Rock Code and the Village is currently responsible for enforcing said ordinance;

WHEREAS, the Village desires to allow Rutherford County (hereinafter "the County") to enforce Flood Damage Protection within the Village's corporate limits; and

WHEREAS, the Village agrees to rescind its Flood Protection Ordinance and to adopt Chapter 7 of the Rutherford County Code, the Flood Damage Prevention Ordinance as the Flood Protection Ordinance within the Village's corporate limits.

NOW, THEREFORE, BE IT RESOLVED by the Council of Chimney Rock Village that Chapter 153 of the Village's Code of Ordinances is hereby rescinded and Chapter 7 of the Rutherford County Code, the Flood Damage Prevention Ordinance of Rutherford County, is hereby adopted by the Village to take effect upon approval of the County's Board of Commissioners to take responsibility for Flood Damage Protection within the Village's corporate limits.

Adopted and approved by vote of three for and none against this the 16th of September,, 2014.

Chimney Rock Village

Attest: _____
Stephen Duncan,, Secretary

By: Barbara Meliski
Barbara Meliski

00432671-1

Agenda Summary Sheet

Rutherford County Office Building
289 N. Main Street
Rutherfordton, NC 28139

File #: ID 14-564, Version: 1

Meeting Date: January 5, 2015

Goals Setting Session for 2015

Summary:

County Manager Carl Classen will discuss with the Board plans for a Goals Setting Session for 2015.

Recommended Motion:

Discussion and possible action.

Agenda Summary Sheet

Rutherford County Office Building
289 N. Main Street
Rutherfordton, NC 28139

File #: ID 14-563, Version: 1

Meeting Date: January 5, 2015

Capital Facilities Planning Process

Summary:

Public Works and Planning Director Danny Searcy will discuss the Capital Facilities Planning Process with the Board.

Recommended Motion:

Discussion.

Agenda Summary Sheet

Rutherford County Office Building
289 N. Main Street
Rutherfordton, NC 28139

File #: ID 14-399, Version: 1

Meeting Date: January 5, 2015

Revaluation

Summary:

Attached is a practical/policy review of revaluation options. With the Revenue Department now almost fully completed (CAMA data transition this spring and summer), the County can start discussing possible dates and processes for the next revaluation. Revaluations typically take 2-3 years to complete and the next revaluation needs to be completed by January, 2020. Although this may seem far off, if the Board wants to investigate ideas like oblique angle photography or contracting out portions of the revaluation process, these discussions need to begin within the next year.

Recommended Motion:

Discussion.

From: Carl Classen
To: Hazel Haynes
Subject: FW: Scheduling Revaluation
Date: Friday, August 08, 2014 12:11:34 PM

Hazel – See highlighted language for September or October board meeting.

Carl

Carl Classen
County Manager
Rutherford County, NC
(828) 287-6060

Pursuant to North Carolina General Statutes, Chapter 132,et.seq., this electronic mail message and any attachment hereto, as well as any electronic mail message(s) that may be sent in response to it may be considered public record and as such are subject to requests for review.

From: Carl Classen
Sent: Monday, July 21, 2014 11:19 AM
To: Bill Eckler; Bo Richard; Eddie Holland; Greg Lovelace; Julius Owens
Cc: Hazel Haynes; Sherry Lavender
Subject: FW: Scheduling Revaluation

Dear Commissioners –

Per my earlier email about scheduling the next revaluation, below are some initial thoughts from Revenue Director Sherry Lavender. What may guide the revaluation date selection as much as any other criteria is when the next fly-over will occur by the State … That is expected during 2015, which would make the earliest date for revaluation January 1, 2017. Using the statutory eight-year maximum from the last revaluation date (1/1/2012), the next revaluation date needs to occur by January 1, 2020.

Sherry raises some good thoughts below about the use of oblique aerial photography, which Henderson County is now using. This process, which is expensive, provides for more accurate valuations from the desk before field verification. The system is expensive and needs to be maintained regularly but allows for a high degree of accuracy. With Henderson County growing so fast, the system likely pays for itself. With Rutherford County growing much more slowly but much larger in land area, the system could be more of a cost avoidance (fieldwork is expensive versus desk checking) plus picking up items not otherwise found in rural parts of the County. We will look into the cost and options for later presentation to the Board.

We will also look into the cost-effectiveness of integrating a “full measure and list” in conjunction with oblique aerial photography and the cost-effectiveness of using in-house staff or contracting out all or a portion of the work.

No action is required at this time; just giving you an update on an issue likely to arise this fall/winter. The principal focus of the Revenue Department right now is getting tax bills out,

getting the NCPTS software operational, and getting the CAMA data and computer systems in other departments integrated with NCPTS this fall/winter. However, this issue of the next revaluation is weighing due to the long lead-time to prepare and the many policy/operational decisions that will need to be made.

Please contact me with any questions.

Carl

Carl Classen
County Manager
Rutherford County, NC
(828) 287-6060

Pursuant to North Carolina General Statutes, Chapter 132,et.seq., this electronic mail message and any attachment hereto, as well as any electronic mail message(s) that may be sent in response to it may be considered public record and as such are subject to requests for review.

From: Sherry Lavender
Sent: Friday, July 18, 2014 10:34 AM
To: Carl Classen
Subject: Scheduling Revaluation

Carl,
I need to schedule a time later this fall to discuss scheduling our next countywide revaluation. I have three scenarios that I am considering in regards to the next revaluation and the timing will be a key factor. I would like to discuss doing a full measure and list which would entail part-time field data collection staff and clerical data entry staff. Another option available to us would be the use of an outside appraisal firm to help with the revaluation. Both of these options would require capital expenditure to achieve. I do not know the cost involved, but would be willing to further investigate both options. They would require a great deal of time to investigate and organize, and could possibly delay the effective date to January 1, 2018.

The third option is to conduct the revaluation as we have for the 2007 and 2012, our own appraisers would review each parcel via the property record data, the aerial photos, current sales, and field visits as necessary. This could be aided with the introduction of some newer aerial photo technology called “oblique aerial photography”. These aerial photos are taken in a 45 degree sweeping angle that allows for front facing and side facing views of a structure. The software used to view these photos allows for a virtual 360 walk around of the property and structures as pixel resolution allows. One of the first companies to offer such software is called Pictometry©, but I am sure that there are now others. This would also entail capital expenditure and would require the county to contract with a firm to perform “fly overs” of the county to obtain these photos. I do not have a definite time frame, but feel if the “fly overs” could be accomplished in 2015, we could possibly have a revaluation effective January 1, 2017. Of course this also would include training for my staff on how to best utilize this type of technology and that may delay the effective date.

I will do some preliminary investigation and call upon Emmett Curl to help with that process, in order to have more information to provide you when we meet in the fall. Let me know if you have any preferences for me to concentrate my preliminary investigation.
Best regards,

Sherry M Lavender
Revenue Director
Rutherford County Revenue Dept.
sherry.lavender@rutherfordcountync.gov
828-287-6183 phone
828-287-6179 fax

Pursuant to North Carolina General Statutes, Chapter 132,et.seq., this electronic mail message and any attachment hereto, as well as any electronic mail message(s) that may be sent in response to it may be considered public record and as such are subject to requests for review.

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Agenda Summary Sheet

Rutherford County Office Building
289 N. Main Street
Rutherfordton, NC 28139

File #: ID 14-497, Version: 1

Meeting Date: January 5, 2015

Aviation Advisory Committee

Summary:

The Airport Authority discussed and recommended creation of an Aviation Advisory Committee that would make recommendations to the County Commissioners on goals, objectives, policies, procedures and projects to promote aviation (including aviation businesses) in Rutherford County and further develop and utilize the Rutherford County Airport. Draft bylaws for this Aviation Advisory Committee is on the following page. As noted in the draft, the purpose of the Committee would be to "*..that enhance the development of aviation in Rutherford County, including the utilization and development of Rutherford County Airport to increase economic and aviation opportunities.*" The Committee would not be an Airport governing board; that responsibility would remain with the Airport Board/Commissioners.

To provide advice to the Commissioners on aviation and airport issues, the draft Bylaws provide that the Aviation Advisory Committee would be a cross-section of business representatives, airplane owners and operators, and the general public:

a. Three representatives from business or industry operation in Rutherford County

b. Three representatives owning or operating aircraft of Rutherford County Airport

c. Up to three members at large

As proposed in the draft Bylaws, a County Commissioner would be a non-voting member of the committee, as would the county manager and County staff from appropriate departments (e.g., Transportation Services, Economic Development; Planning; etc.). The county manager could (likely would) ask the Sheriff and TDA to appoint staff representatives.

On a related ….If the Commissioners spin off their role as the Airport Authority Board members at some point, the Commissioners or a newly-appointed Airport Board could decide whether or not to continue the Aviation Advisory Committee. Similarly, if the Commissioners seek legislation to take over the role of the Airport Authority Board permanently, the Commissioners could then restructure the Aviation Advisory Committee, as appropriate.

Recommended Motion:

Discussion and possible action.

BYLAWS
OF
RUTHERFORD COUNTY AVIATION ADVISORY COMMITTEE

The purpose of the Advisory Committee is to recommend goals, objectives, policies, and projects that enhance the development of aviation in Rutherford County, including the utilization and development of Rutherford County Airport to increase economic and aviation opportunities.

ARTICLE II - Members

A. The Advisory Committee shall consist of nine members, all of whom shall have voting privileges and shall be appointed by the County Commissioners. Two other members, a county commissioner and the county manager, plus up to six other county employees appointed by the County Manager, shall have ex officio status. The nine voting members shall include the following:

a. Three representatives from business or industry operation in Rutherford County
b. Three representatives owning or operating aircraft of Rutherford County Airport
c. Up to three members at large

The above is a suggested guideline for the makeup of the board members and may be altered year to year if necessary.

B. No voting member may serve more than two three-year successive terms on the Advisory Committee. After serving two full terms on the Advisory Committee, the voting member must be off the Board for one year before being eligible to have his/her name submitted for membership again. The ex officio members of the Advisory Committee are eligible to remain on the Committee as long as they hold one of the offices of an ex-officio member. The ex officio members appointed by the county manager serve for a period as determined by the county

manager. Any member may resign from the Advisory Committee by delivering a written resignation to the Clerk to the Board of Commissioners.

C. Advisory Committee voting members must reside, be employed or engage in business in Rutherford County.

D. A voting member may be terminated with or without cause at any time by a majority vote by a quorum of the County Commissioners.

E. When an Advisory Committee vacancy occurs, that position may be filled at any time during the year by a majority vote by a quorum of the County Commissioners.

F. Meetings may be held through electronic methods. A quorum shall exist when a majority of the voting members is present or by electronic means. All issues to be voted on shall be decided by a majority of those voting members present at the meeting in which the vote takes place.

ARTICLE III - Officers and Duties of Officers

A. Officers of the Advisory Committee shall be elected annually by the Advisory Committee from among the voting members for a one-year term to run from July 1 through June 30. They shall consist of the following:

1. Chairman
2. Vice Chairman

B. The Advisory Committee will elect its own officers. If both offices are vacant, the Advisory Committee shall select the Chairman and Vice Chairman from among the voting members. The Advisory Committee may remove the Chairman and Vice Chairman without cause at any time.

C. The Chairman shall preside at all meetings and perform all duties incident to the office of chairman and other such duties as shall be prescribed from time to time by the Advisory Committee. He/she shall assist all committee chairs in establishing and carrying out the duties of the committees.

D. The Vice Chairman shall assume the duties of the Chairman in his/her absence and perform the duties and exercise the powers of that office. The Vice Chairman of the Advisory Committee shall become the Chairman the following year.

E. The Chairman shall not become the Vice Chairman for at least one year following holding the office of Chairman.

ARTICLE IV - Meetings

A. The Advisory Committee shall meet not less than four times annually with meetings dispersed throughout the year.

B. The Advisory Committee may call a meeting at the request of the Chairman, or upon the written request of the County Commission non-voting member, or upon the written requests of any three voting Advisory Committee members.

C. A quorum will consist of a majority of the voting members. A quorum will be required for the conduct of Advisory Committee business.

D. An annual meeting will be held prior to July 1. At that meeting, the Chairman and Vice Chairman should be elected.

ARTICLE V - Amendments

Bylaws may be amended, enlarged, or replaced by the County Commissioners.

The Advisory Committee is responsible to the Rutherford County Board of Commissioners.

Agenda Summary Sheet

Rutherford County Office Building
289 N. Main Street
Rutherfordton, NC 28139

File #: ID 14-546, Version: 1

Meeting Date: January 5, 2015

DocuSign

Summary:

Chairman Bryan King had asked about the legality of using the software, DocuSign, to sign documents. This question was posed to Mr. Trey Allen of the School of Government. His reply was,

> *Many documents (e.g., minutes, ordinances, resolutions) don't have to be signed to be valid, so the chair's using DocuSign for them shouldn't create any legal issues. State law requires governing board approval for the use of signature machines, signature stamps, or similar devices on checks, contracts, and preaudit certifications. G.S. 159-28.1* (copy attached) *Accordingly, the safest course of action would probably be for your board to adopt a resolution authorizing the chair's use of DocuSign.*

Recommended Motion:

Discussion and possible action.

§ 159-28.1. Facsimile signatures.

The governing board of a local government or public authority may provide by appropriate resolution or ordinance for the use of facsimile signature machines, signature stamps, or similar devices in signing checks and drafts and in signing the preaudit certificate on contracts or purchase orders. The board shall charge the finance officer or some other bonded officer or employee with the custody of the necessary machines, stamps, plates, or other devices, and that person and the sureties on his official bond are liable for any illegal, improper, or unauthorized use of them. (1975, c. 514, s. 13.)

Agenda Summary Sheet

Rutherford County Office Building
289 N. Main Street
Rutherfordton, NC 28139

File #: ID 14-554, Version: 1

Meeting Date: January 5, 2015

Tax Collector's Report

Summary:

The Tax Collector's Report is provided for the Board's information.

Recommended Motion:

No action.

COMMISSIONER'S REPORT
NOVEMBER 30, 2014

Description	Levy Collectible	Discounts Taken	Adjustments	Taxes Collected	Accounts Receivable	Collection Pct	Interest Collected
AD VALOREM TAXES	**CURRENT YEAR - LEGACY SYSTEM**						
Rutherford County	14,736.59	(2.52)	1,654.98	(7,235.35)	9,153.70	37.88	(505.19)
Special Districts	901.49	(0.24)	(0.08)	(482.18)	418.99	53.52	(38.19)
Solid Waste Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Town Taxes / Fees	3,060.29	(0.31)	0.00	(331.57)	2,728.41	10.84	0.00
Totals	18,698.37	(3.07)	1,654.90	(8,049.10)	12,301.10		(543.38)
AD VALOREM TAXES	**DELINQUENT**	**2003-2013**					
Rutherford County	4,916,193.99	0.00	(31,548.64)	(519,235.98)	4,365,409.37	0.00	(84,085.18)
Special Districts	270,090.17	0.00	(1,953.29)	(32,081.51)	236,055.37	0.00	(5,670.77)
Solid Waste Fees	350,489.25	0.00	(3,207.53)	(48,556.35)	298,725.37	0.00	0.00
Town Taxes / Fees	691,099.93	0.00	(18,812.06)	(109,505.06)	562,782.81	0.00	(13,892.47)
Totals	6,227,873.34	0.00	(55,521.52)	(709,378.90)	5,462,972.92	0.00	(103,648.42)
In Rem Cost	1,757.88	0.00	0.00	(5.75)	1,752.13		0.00
Garnishments & Bad Check Charges	47,552.06	0.00	(2,371.40)	(9,763.09)	35,417.57		0.00
2014 DISCOVERIES	7,235.35						
MOTOR VEHICLE TAXES	**CURRENT YEAR**						
Rutherford County	1,562.03	0.00	0.00	(881.03)	681.00	0.00	(4.63)
Special Districts	131.79	0.00	0.00	(73.62)	58.17	0.00	(0.38)
Town Taxes / Fees	269.13	0.00	0.00	(120.15)	148.98	0.00	(1.61)
Totals	1,962.95	0.00	0.00	(1,074.80)	888.15	0.00	(6.62)
MOTOR VEHICLE TAXES	**DELINQUENT**	**2003-2013**					
Rutherford County	641,246.88	0.00	(35,985.61)	(55,227.72)	550,033.55	0.00	(7,857.71)
Special Districts	45,248.76	0.00	(2,120.35)	(4,342.40)	38,786.01	0.00	(642.95)
Town Taxes	130,122.66	0.00	(6,666.61)	(9,330.94)	114,125.11	0.00	(1,360.67)
Totals	816,618.30	0.00	(44,772.57)	(68,901.06)	702,944.67	0.00	(9,861.33)

Sherry Lavender
Revenue Director

Date run: 12/8/2014 10:14:59 AM

TR-401 Net Collections Report

NCPTS V4

Data as of: 12/7/2014 7:00:38 PM

Report Parameters:

Date Sent to Finance Start: **11/1/2014** Date Sent to Finance End: **11/30/2014** Abstract Type: **BUS,IND,PUB,REI**

Tax District: **BOSTIC, CHIMNEY ROCK VILLAGE, ELLENBORO, F01 CH RK FD, F02 SANMU FD, F03 CLIFF SANI, F04 BILCRK FD, F05 SH FD, F06 SDO FD, F07 CH MTN FD, F08 HUDL FD, F09 RTHFTN FD, F10 CLIFF FD, F11 ELLNB FD, F12 BOSTIC FD, F13 UNION MILLS FD, F14 GREEN HL FD, F15 HOLLIS\PV FD, F16 COUNTY\ORA FD, F17 LL MUN FIRE, F18 LL RURAL FD, F19 FAIRFLD FD, F20 BRD RVR FD, F21 EDV FD, F22 FC RURAL FD, F23 SPD RURAL FD, FOREST CITY, L08 SPD LIB, LAKE LURE, MD7 RFTN MSD, MD9 CRV MSD, RUTH, RUTHERFORD COUNTY, RUTHERFORDTON, SPINDALE**

Tax Year: **2014** Year For: **2014** Collapse Districts: **N**

Default Sort-By: **Tax Year** Grouping: **Tax District,Tax Year,Levy Type**

Tax Year	Orig. Billed Amt ($)	Abs. Adj ($)	Bill Releases ($)	Disc. Levy ($)	Net Levy ($)	Property Tax ($)	Penalties ($)	Int. Collect. ($)	Total Collect. ($)	% Coll.	% Un-coll.
				Additional Levy ($)		Assmt Fees ($)	Coll. Fees ($)		Unpaid Balance ($)		
TAX DISTRICT: BOSTIC TAX YEAR: 2014 LEVY TYPE: LATE LIST PENALTY											
2014	23.76	0.00	0.00	0.00	23.74	0.00	23.76	0.00	0.50	65.92 %	34.08 %
				0.00		0.00	0.00		8.09		
Subtot.	**23.76**	**0.00**	**0.00**	**0.00**	**23.74**	**0.00**	**23.76**	**0.00**	**0.50**	**65.92 %**	**34.08 %**
				0.00		**0.00**	**0.00**		**8.09**		
TAX DISTRICT: BOSTIC TAX YEAR: 2014 LEVY TYPE: TAX											
2014	37,485.07	0.00	0.00	0.00	37,218.77	37,485.07	0.00	0.00	1,659.60	45.02 %	54.98 %
				0.00		0.00	0.00		20,463.13		
Subtot.	**37,485.07**	**0.00**	**0.00**	**0.00**	**37,218.77**	**37,485.07**	**0.00**	**0.00**	**1,659.60**	**45.02 %**	**54.98 %**
				0.00		**0.00**	**0.00**		**20,463.13**		
TAX DISTRICT: CHIMNEY ROCK VILLAGE TAX YEAR: 2014 LEVY TYPE: LATE LIST PENALTY											
2014	3.92	0.00	0.00	0.00	3.91	0.00	3.92	0.00	0.00	43.99 %	56.01 %

Tax Year	Orig. Billed Amt ($)	Abs. Adj ($)	Bill Releases ($)	Disc. Levy ($)	Net Levy ($)	Property Tax ($)	Penalties ($)	Int. Collect. ($)	Total Collect. ($)	% Coll.	% Un-coll.
				Additional Levy ($)		Assmt Fees ($)	Coll. Fees ($)		Unpaid Balance ($)		
				0.00		0.00	0.00		2.19		
Subtot.	**3.92**	**0.00**	**0.00**	**0.00**	**3.91**	**0.00**	**3.92**	**0.00**	**0.00**	**43.99 %**	**56.01 %**
				0.00		**0.00**	**0.00**		**2.19**		
TAX DISTRICT: CHIMNEY ROCK VILLAGE			**TAX YEAR: 2014**	**LEVY TYPE: TAX**							
2014	40,492.76	0.00	0.00	0.00	40,307.95	40,492.76	0.00	0.00	2,667.83	50.28 %	49.72 %
				0.00		0.00	0.00		20,040.27		
Subtot.	**40,492.76**	**0.00**	**0.00**	**0.00**	**40,307.95**	**40,492.76**	**0.00**	**0.00**	**2,667.83**	**50.28 %**	**49.72 %**
				0.00		**0.00**	**0.00**		**20,040.27**		
TAX DISTRICT: CHIMNEY ROCK VILLAGE			**TAX YEAR: 2014**	**LEVY TYPE: WF9 FEE**							
2014	19,920.00	0.00	0.00	0.00	19,920.00	0.00	0.00	0.00	1,440.00	49.40 %	50.60 %
				0.00		19,920.00	0.00		10,080.00		
Subtot.	**19,920.00**	**0.00**	**0.00**	**0.00**	**19,920.00**	**0.00**	**0.00**	**0.00**	**1,440.00**	**49.40 %**	**50.60 %**
				0.00		**19,920.00**	**0.00**		**10,080.00**		
TAX DISTRICT: ELLENBORO		**TAX YEAR: 2014**		**LEVY TYPE: LATE LIST PENALTY**							
2014	28.49	0.00	0.00	0.00	28.48	0.00	28.49	0.00	0.00	20.22 %	79.78 %
				0.00		0.00	0.00		22.72		
Subtot.	**28.49**	**0.00**	**0.00**	**0.00**	**28.48**	**0.00**	**28.49**	**0.00**	**0.00**	**20.22 %**	**79.78 %**
				0.00		**0.00**	**0.00**		**22.72**		

Tax Year	Orig. Billed Amt ($)	Abs. Adj ($)	Bill Releases ($)	Disc. Levy ($)	Net Levy ($)	Property Tax ($)	Penalties ($)	Int. Collect. ($)	Total Collect. ($)	% Coll.	% Un-coll.
				Additional Levy ($)		Assmt Fees ($)	Coll. Fees ($)		Unpaid Balance ($)		
TAX DISTRICT: ELLENBORO		**TAX YEAR: 2014**	**LEVY TYPE: TAX**								
2014	51,601.58	115.06	0.00	0.00	51,477.22	51,716.64	0.00	0.00	3,005.39	43.59 %	56.41 %
				115.06		0.00	0.00		29,036.22		
Subtot.	**51,601.58**	**115.06**	**0.00**	**0.00**	**51,477.22**	**51,716.64**	**0.00**	**0.00**	**3,005.39**	**43.59 %**	**56.41 %**
				115.06		**0.00**	**0.00**		**29,036.22**		
TAX DISTRICT: ELLENBORO		**TAX YEAR: 2014**	**LEVY TYPE: WF3 FEE**								
2014	38,979.00	100.00	0.00	0.00	39,079.00	0.00	0.00	0.00	2,629.50	39.58 %	60.42 %
				200.00		39,179.00	0.00		23,610.95		
Subtot.	**38,979.00**	**100.00**	**0.00**	**0.00**	**39,079.00**	**0.00**	**0.00**	**0.00**	**2,629.50**	**39.58 %**	**60.42 %**
				200.00		**39,179.00**	**0.00**		**23,610.95**		
TAX DISTRICT: F01 CH RK FD		**TAX YEAR: 2014**	**LEVY TYPE: LATE LIST PENALTY**								
2014	6.45	0.00	0.00	0.00	6.45	0.00	6.45	0.00	0.00	28.53 %	71.47 %
				0.00		0.00	0.00		4.61		
Subtot.	**6.45**	**0.00**	**0.00**	**0.00**	**6.45**	**0.00**	**6.45**	**0.00**	**0.00**	**28.53 %**	**71.47 %**
				0.00		**0.00**	**0.00**		**4.61**		
TAX DISTRICT: F01 CH RK FD		**TAX YEAR: 2014**	**LEVY TYPE: TAX**								
2014	28,454.39	0.00	0.00	0.00	28,325.73	28,454.39	0.00	0.00	1,786.75	51.73 %	48.27 %
				0.00		0.00	0.00		13,673.42		
Subtot.	**28,454.39**	**0.00**	**0.00**	**0.00**	**28,325.73**	**28,454.39**	**0.00**	**0.00**	**1,786.75**	**51.73 %**	**48.27 %**
				0.00		**0.00**	**0.00**		**13,673.42**		
TAX DISTRICT: F02 SANMU FD		**TAX YEAR: 2014**	**LEVY TYPE: LATE LIST PENALTY**								
2014	86.74	0.00	0.00	0.00	82.71	0.00	87.02	0.00	1.39	16.66 %	83.34 %

Tax Year	Orig. Billed Amt ($)	Abs. Adj ($)	Bill Releases ($)	Disc. Levy ($)	Net Levy ($)	Property Tax ($)	Penalties ($)	Int. Collect. ($)	Total Collect. ($)	% Coll.	% Un-coll.
				Additional Levy ($)		Assmt Fees ($)	Coll. Fees ($)		Unpaid Balance ($)		
				0.28		0.00	0.00		68.93		
Subtot.	**86.74**	**0.00**	**0.00**	**0.00**	**82.71**	**0.00**	**87.02**	**0.00**	**1.39**	**16.66 %**	**83.34 %**
				0.28		**0.00**	**0.00**		**68.93**		
TAX DISTRICT: F02 SANMU FD		**TAX YEAR: 2014**	**LEVY TYPE: TAX**								
2014	134,133.31	0.00	0.04	0.00	133,748.98	134,257.55	0.00	0.00	6,429.85	47.78 %	52.22 %
				124.24		0.00	0.00		69,845.80		
Subtot.	**134,133.31**	**0.00**	**0.04**	**0.00**	**133,748.98**	**134,257.55**	**0.00**	**0.00**	**6,429.85**	**47.78 %**	**52.22 %**
				124.24		**0.00**	**0.00**		**69,845.80**		
TAX DISTRICT: F03 CLIFF SANI		**TAX YEAR: 2014**	**LEVY TYPE: LATE LIST PENALTY**								
2014	22.41	0.00	0.00	0.00	22.41	0.00	22.41	0.00	0.14	84.52 %	15.48 %
				0.00		0.00	0.00		3.47		
Subtot.	**22.41**	**0.00**	**0.00**	**0.00**	**22.41**	**0.00**	**22.41**	**0.00**	**0.14**	**84.52 %**	**15.48 %**
				0.00		**0.00**	**0.00**		**3.47**		
TAX DISTRICT: F03 CLIFF SANI		**TAX YEAR: 2014**	**LEVY TYPE: TAX**								
2014	4,801.34	0.00	0.00	0.00	4,796.06	4,801.34	0.00	0.00	68.63	35.63 %	64.37 %
				0.00		0.00	0.00		3,087.12		
Subtot.	**4,801.34**	**0.00**	**0.00**	**0.00**	**4,796.06**	**4,801.34**	**0.00**	**0.00**	**68.63**	**35.63 %**	**64.37 %**
				0.00		**0.00**	**0.00**		**3,087.12**		

Tax Year	Orig. Billed Amt ($)	Abs. Adj ($)	Bill Releases ($)	Disc. Levy ($)	Net Levy ($)	Property Tax ($)	Penalties ($)	Int. Collect. ($)	Total Collect. ($)	% Coll.	% Un-coll.
				Additional Levy ($)		Assmt Fees ($)	Coll. Fees ($)		Unpaid Balance ($)		
TAX DISTRICT: F04 BILCRK FD		**TAX YEAR: 2014**		**LEVY TYPE: LATE LIST PENALTY**							
2014	26.74	0.00	0.28	0.00	25.45	0.00	26.74	0.00	0.96	12.97 %	87.03 %
				0.00		0.00	0.00		22.15		
Subtot.	**26.74**	**0.00**	**0.28**	**0.00**	**25.45**	**0.00**	**26.74**	**0.00**	**0.96**	**12.97 %**	**87.03 %**
				0.00		**0.00**	**0.00**		**22.15**		
TAX DISTRICT: F04 BILCRK FD		**TAX YEAR: 2014**		**LEVY TYPE: TAX**							
2014	168,874.03	0.00	2.93	0.00	168,122.47	168,996.55	0.00	0.00	10,063.08	54.50 %	45.50 %
				122.52		0.00	0.00		76,488.64		
Subtot.	**168,874.03**	**0.00**	**2.93**	**0.00**	**168,122.47**	**168,996.55**	**0.00**	**0.00**	**10,063.08**	**54.50 %**	**45.50 %**
				122.52		**0.00**	**0.00**		**76,488.64**		
TAX DISTRICT: F05 SH FD		**TAX YEAR: 2014**		**LEVY TYPE: LATE LIST PENALTY**							
2014	40.86	0.00	0.00	0.00	40.93	0.00	43.03	0.00	1.71	34.79 %	65.21 %
				2.17		0.00	0.00		26.69		
Subtot.	**40.86**	**0.00**	**0.00**	**0.00**	**40.93**	**0.00**	**43.03**	**0.00**	**1.71**	**34.79 %**	**65.21 %**
				2.17		**0.00**	**0.00**		**26.69**		
TAX DISTRICT: F05 SH FD		**TAX YEAR: 2014**		**LEVY TYPE: TAX**							
2014	103,113.53	0.00	0.00	0.00	102,213.02	103,418.68	0.00	0.00	5,172.07	51.67 %	48.33 %
				305.15		0.00	0.00		49,403.40		
Subtot.	**103,113.53**	**0.00**	**0.00**	**0.00**	**102,213.02**	**103,418.68**	**0.00**	**0.00**	**5,172.07**	**51.67 %**	**48.33 %**
				305.15		**0.00**	**0.00**		**49,403.40**		
TAX DISTRICT: F06 SDO FD		**TAX YEAR: 2014**		**LEVY TYPE: LATE LIST PENALTY**							
2014	89.94	0.00	0.00	0.00	88.23	0.00	90.32	0.00	10.27	22.69 %	77.31 %

Tax Year	Orig. Billed Amt ($)	Abs. Adj ($)	Bill Releases ($)	Disc. Levy ($)	Net Levy ($)	Property Tax ($)	Penalties ($)	Int. Collect. ($)	Total Collect. ($)	% Coll.	% Un-coll.
				Additional Levy ($)		Assmt Fees ($)	Coll. Fees ($)		Unpaid Balance ($)		
				0.38		0.00	0.00		68.21		
Subtot.	**89.94**	**0.00**	**0.00**	**0.00**	**88.23**	**0.00**	**90.32**	**0.00**	**10.27**	**22.69 %**	**77.31 %**
				0.38		**0.00**	**0.00**		**68.21**		
TAX DISTRICT: F06 SDO FD		**TAX YEAR: 2014**	**LEVY TYPE: TAX**								
2014	180,170.17	4.08	0.05	0.00	179,565.28	180,278.75	0.00	0.00	7,377.78	52.50 %	47.50 %
				108.58		0.00	0.00		85,293.91		
Subtot.	**180,170.17**	**4.08**	**0.05**	**0.00**	**179,565.28**	**180,278.75**	**0.00**	**0.00**	**7,377.78**	**52.50 %**	**47.50 %**
				108.58		**0.00**	**0.00**		**85,293.91**		
TAX DISTRICT: F07 CH MTN FD		**TAX YEAR: 2014**	**LEVY TYPE: LATE LIST PENALTY**								
2014	119.47	0.58	0.00	0.00	119.52	0.00	120.30	0.00	7.20	42.04 %	57.96 %
				0.83		0.00	0.00		69.27		
Subtot.	**119.47**	**0.58**	**0.00**	**0.00**	**119.52**	**0.00**	**120.30**	**0.00**	**7.20**	**42.04 %**	**57.96 %**
				0.83		**0.00**	**0.00**		**69.27**		
TAX DISTRICT: F07 CH MTN FD		**TAX YEAR: 2014**	**LEVY TYPE: TAX**								
2014	162,273.15	5.76	0.09	0.00	161,184.45	162,363.69	0.00	0.00	7,533.91	51.06 %	48.94 %
				90.54		0.00	0.00		78,884.91		
Subtot.	**162,273.15**	**5.76**	**0.09**	**0.00**	**161,184.45**	**162,363.69**	**0.00**	**0.00**	**7,533.91**	**51.06 %**	**48.94 %**
				90.54		**0.00**	**0.00**		**78,884.91**		

Tax Year	Orig. Billed Amt ($)	Abs. Adj ($)	Bill Releases ($)	Disc. Levy ($)	Net Levy ($)	Property Tax ($)	Penalties ($)	Int. Collect. ($)	Total Collect. ($)	% Coll.	% Un-coll.
				Additional Levy ($)		Assmt Fees ($)	Coll. Fees ($)		Unpaid Balance ($)		
TAX DISTRICT: F08 HUDL FD		**TAX YEAR: 2014**		**LEVY TYPE: LATE LIST PENALTY**							
2014	119.11	0.00	0.00	0.00	118.77	0.00	119.65	0.00	4.43	19.06 %	80.94 %
				0.54		0.00	0.00		96.13		
Subtot.	**119.11**	**0.00**	**0.00**	**0.00**	**118.77**	**0.00**	**119.65**	**0.00**	**4.43**	**19.06 %**	**80.94 %**
				0.54		**0.00**	**0.00**		**96.13**		
TAX DISTRICT: F08 HUDL FD		**TAX YEAR: 2014**		**LEVY TYPE: TAX**							
2014	226,918.44	0.00	0.15	0.00	225,856.13	227,262.84	0.00	0.00	8,839.53	48.67 %	51.33 %
				344.40		0.00	0.00		115,933.83		
Subtot.	**226,918.44**	**0.00**	**0.15**	**0.00**	**225,856.13**	**227,262.84**	**0.00**	**0.00**	**8,839.53**	**48.67 %**	**51.33 %**
				344.40		**0.00**	**0.00**		**115,933.83**		
TAX DISTRICT: F09 RTHFTN FD		**TAX YEAR: 2014**		**LEVY TYPE: LATE LIST PENALTY**							
2014	90.06	1.73	0.00	0.00	88.77	0.00	91.00	0.00	0.47	16.63 %	83.37 %
				0.94		0.00	0.00		74.01		
Subtot.	**90.06**	**1.73**	**0.00**	**0.00**	**88.77**	**0.00**	**91.00**	**0.00**	**0.47**	**16.63 %**	**83.37 %**
				0.94		**0.00**	**0.00**		**74.01**		
TAX DISTRICT: F09 RTHFTN FD		**TAX YEAR: 2014**		**LEVY TYPE: TAX**							
2014	199,783.95	17.39	0.04	0.00	199,342.63	201,032.44	0.00	0.00	8,302.88	52.88 %	47.12 %
				1,248.49		0.00	0.00		93,923.74		
Subtot.	**199,783.95**	**17.39**	**0.04**	**0.00**	**199,342.63**	**201,032.44**	**0.00**	**0.00**	**8,302.88**	**52.88 %**	**47.12 %**
				1,248.49		**0.00**	**0.00**		**93,923.74**		
TAX DISTRICT: F10 CLIFF FD		**TAX YEAR: 2014**		**LEVY TYPE: LATE LIST PENALTY**							
2014	111.60	0.49	0.44	0.00	111.07	0.00	112.04	0.00	1.62	34.89 %	65.11 %

Tax Year	Orig. Billed Amt ($)	Abs. Adj ($)	Bill Releases ($)	Disc. Levy ($)	Net Levy ($)	Property Tax ($)	Penalties ($)	Int. Collect. ($)	Total Collect. ($)	% Coll.	% Un-coll.
				Additional Levy ($)		Assmt Fees ($)	Coll. Fees ($)		Unpaid Balance ($)		
				0.44		0.00	0.00		72.32		
Subtot.	**111.60**	**0.49**	**0.44**	**0.00**	**111.07**	**0.00**	**112.04**	**0.00**	**1.62**	**34.89 %**	**65.11 %**
				0.44		**0.00**	**0.00**		**72.32**		
TAX DISTRICT: F10 CLIFF FD		**TAX YEAR: 2014**	**LEVY TYPE: TAX**								
2014	148,538.82	73.07	3.88	0.00	148,208.52	148,866.34	0.00	0.00	4,956.64	41.94 %	58.06 %
				327.52		0.00	0.00		86,048.48		
Subtot.	**148,538.82**	**73.07**	**3.88**	**0.00**	**148,208.52**	**148,866.34**	**0.00**	**0.00**	**4,956.64**	**41.94 %**	**58.06 %**
				327.52		**0.00**	**0.00**		**86,048.48**		
TAX DISTRICT: F11 ELLNB FD		**TAX YEAR: 2014**	**LEVY TYPE: LATE LIST PENALTY**								
2014	110.96	0.40	2.18	0.00	108.66	0.00	111.77	0.00	2.42	17.81 %	82.19 %
				0.81		0.00	0.00		89.31		
Subtot.	**110.96**	**0.40**	**2.18**	**0.00**	**108.66**	**0.00**	**111.77**	**0.00**	**2.42**	**17.81 %**	**82.19 %**
				0.81		**0.00**	**0.00**		**89.31**		
TAX DISTRICT: F11 ELLNB FD		**TAX YEAR: 2014**	**LEVY TYPE: TAX**								
2014	208,590.77	76.13	21.95	0.00	199,608.00	208,891.15	0.00	0.00	8,835.52	49.54 %	50.46 %
				300.38		0.00	0.00		100,719.07		
Subtot.	**208,590.77**	**76.13**	**21.95**	**0.00**	**199,608.00**	**208,891.15**	**0.00**	**0.00**	**8,835.52**	**49.54 %**	**50.46 %**
				300.38		**0.00**	**0.00**		**100,719.07**		

Tax Year	Orig. Billed Amt ($)	Abs. Adj ($)	Bill Releases ($)	Disc. Levy ($)	Net Levy ($)	Property Tax ($)	Penalties ($)	Int. Collect. ($)	Total Collect. ($)	% Coll.	% Un-coll.
				Additional Levy ($)		Assmt Fees ($)	Coll. Fees ($)		Unpaid Balance ($)		
TAX DISTRICT: F12 BOSTIC FD	**TAX YEAR: 2014**		**LEVY TYPE: LATE LIST PENALTY**								
2014	49.29	0.00	0.00	0.00	49.29	0.00	49.29	0.00	0.42	8.32 %	91.68 %
				0.00		0.00	0.00		45.19		
Subtot.	**49.29**	**0.00**	**0.00**	**0.00**	**49.29**	**0.00**	**49.29**	**0.00**	**0.42**	**8.32 %**	**91.68 %**
				0.00		**0.00**	**0.00**		**45.19**		
TAX DISTRICT: F12 BOSTIC FD	**TAX YEAR: 2014**		**LEVY TYPE: TAX**								
2014	74,113.63	0.00	0.00	0.00	73,780.10	74,278.97	0.00	0.00	2,827.58	50.48 %	49.52 %
				165.34		0.00	0.00		36,537.58		
Subtot.	**74,113.63**	**0.00**	**0.00**	**0.00**	**73,780.10**	**74,278.97**	**0.00**	**0.00**	**2,827.58**	**50.48 %**	**49.52 %**
				165.34		**0.00**	**0.00**		**36,537.58**		
TAX DISTRICT: F13 UNION MILLS FD	**TAX YEAR: 2014**		**LEVY TYPE: LATE LIST PENALTY**								
2014	23.13	1.12	0.00	0.00	22.01	0.00	23.13	0.00	0.20	18.13 %	81.87 %
				0.00		0.00	0.00		18.02		
Subtot.	**23.13**	**1.12**	**0.00**	**0.00**	**22.01**	**0.00**	**23.13**	**0.00**	**0.20**	**18.13 %**	**81.87 %**
				0.00		**0.00**	**0.00**		**18.02**		
TAX DISTRICT: F13 UNION MILLS FD	**TAX YEAR: 2014**		**LEVY TYPE: TAX**								
2014	69,049.51	11.16	0.05	0.00	68,876.37	69,107.86	0.00	0.00	2,727.75	47.69 %	52.31 %
				58.35		0.00	0.00		36,032.18		
Subtot.	**69,049.51**	**11.16**	**0.05**	**0.00**	**68,876.37**	**69,107.86**	**0.00**	**0.00**	**2,727.75**	**47.69 %**	**52.31 %**
				58.35		**0.00**	**0.00**		**36,032.18**		
TAX DISTRICT: F14 GREEN HL FD	**TAX YEAR: 2014**		**LEVY TYPE: LATE LIST PENALTY**								
2014	54.04	0.00	0.00	0.00	53.92	0.00	54.04	0.00	1.32	57.36 %	42.64 %

Tax Year	Orig. Billed Amt ($)	Abs. Adj ($)	Bill Releases ($)	Disc. Levy ($)	Net Levy ($)	Property Tax ($)	Penalties ($)	Int. Collect. ($)	Total Collect. ($)	% Coll.	% Un-coll.
				Additional Levy ($)		Assmt Fees ($)	Coll. Fees ($)		Unpaid Balance ($)		
				0.00		0.00	0.00		22.99		
Subtot.	**54.04**	**0.00**	**0.00**	**0.00**	**53.92**	**0.00**	**54.04**	**0.00**	**1.32**	**57.36 %**	**42.64 %**
				0.00		**0.00**	**0.00**		**22.99**		
TAX DISTRICT: F14 GREEN HL FD		**TAX YEAR: 2014**		**LEVY TYPE: TAX**							
2014	138,850.43	0.00	0.06	0.00	138,584.28	139,453.27	0.00	0.00	5,811.37	55.82 %	44.18 %
				602.84		0.00	0.00		61,229.29		
Subtot.	**138,850.43**	**0.00**	**0.06**	**0.00**	**138,584.28**	**139,453.27**	**0.00**	**0.00**	**5,811.37**	**55.82 %**	**44.18 %**
				602.84		**0.00**	**0.00**		**61,229.29**		
TAX DISTRICT: F15 HOLLIS\PV FD		**TAX YEAR: 2014**		**LEVY TYPE: LATE LIST PENALTY**							
2014	3.97	0.00	0.00	0.00	3.97	0.00	3.97	0.00	0.00	7.05 %	92.95 %
				0.00		0.00	0.00		3.69		
Subtot.	**3.97**	**0.00**	**0.00**	**0.00**	**3.97**	**0.00**	**3.97**	**0.00**	**0.00**	**7.05 %**	**92.95 %**
				0.00		**0.00**	**0.00**		**3.69**		
TAX DISTRICT: F15 HOLLIS\PV FD		**TAX YEAR: 2014**		**LEVY TYPE: TAX**							
2014	16,986.37	0.00	0.00	0.00	16,956.30	16,986.37	0.00	0.00	499.28	45.94 %	54.06 %
				0.00		0.00	0.00		9,166.03		
Subtot.	**16,986.37**	**0.00**	**0.00**	**0.00**	**16,956.30**	**16,986.37**	**0.00**	**0.00**	**499.28**	**45.94 %**	**54.06 %**
				0.00		**0.00**	**0.00**		**9,166.03**		

Tax Year	Orig. Billed Amt ($)	Abs. Adj ($)	Bill Releases ($)	Disc. Levy ($)	Net Levy ($)	Property Tax ($)	Penalties ($)	Int. Collect. ($)	Total Collect. ($)	% Coll.	% Un-coll.
				Additional Levy ($)		Assmt Fees ($)	Coll. Fees ($)		Unpaid Balance ($)		
TAX DISTRICT: F16 COUNTY\ORA FD		**TAX YEAR: 2014**		**LEVY TYPE: LATE LIST PENALTY**							
2014	47.63	2.24	0.00	0.00	44.92	0.00	47.95	0.00	0.80	31.28 %	68.72 %
				0.32		0.00	0.00		30.87		
Subtot.	**47.63**	**2.24**	**0.00**	**0.00**	**44.92**	**0.00**	**47.95**	**0.00**	**0.80**	**31.28 %**	**68.72 %**
				0.32		**0.00**	**0.00**		**30.87**		
TAX DISTRICT: F16 COUNTY\ORA FD		**TAX YEAR: 2014**		**LEVY TYPE: TAX**							
2014	186,890.70	22.44	0.00	0.00	186,479.94	187,026.39	0.00	0.00	12,482.00	24.81 %	75.19 %
				135.69		0.00	0.00		140,222.58		
Subtot.	**186,890.70**	**22.44**	**0.00**	**0.00**	**186,479.94**	**187,026.39**	**0.00**	**0.00**	**12,482.00**	**24.81 %**	**75.19 %**
				135.69		**0.00**	**0.00**		**140,222.58**		
TAX DISTRICT: F17 LL MUN FIRE		**TAX YEAR: 2014**		**LEVY TYPE: LATE LIST PENALTY**							
2014	281.38	0.00	0.00	0.00	275.71	0.00	281.38	0.00	5.08	10.04 %	89.96 %
				0.00		0.00	0.00		248.03		
Subtot.	**281.38**	**0.00**	**0.00**	**0.00**	**275.71**	**0.00**	**281.38**	**0.00**	**5.08**	**10.04 %**	**89.96 %**
				0.00		**0.00**	**0.00**		**248.03**		
TAX DISTRICT: F17 LL MUN FIRE		**TAX YEAR: 2014**		**LEVY TYPE: TAX**							
2014	715,489.46	0.00	0.43	0.00	714,031.69	715,490.00	0.00	0.00	28,902.50	46.49 %	53.51 %
				0.54		0.00	0.00		382,105.58		
Subtot.	**715,489.46**	**0.00**	**0.43**	**0.00**	**714,031.69**	**715,490.00**	**0.00**	**0.00**	**28,902.50**	**46.49 %**	**53.51 %**
				0.54		**0.00**	**0.00**		**382,105.58**		
TAX DISTRICT: F18 LL RURAL FD		**TAX YEAR: 2014**		**LEVY TYPE: LATE LIST PENALTY**							
2014	3.09	0.00	0.00	0.00	3.09	0.00	3.09	0.00	0.00	0 %	100 %

Tax Year	Orig. Billed Amt ($)	Abs. Adj ($)	Bill Releases ($)	Disc. Levy ($)	Net Levy ($)	Property Tax ($)	Penalties ($)	Int. Collect. ($)	Total Collect. ($)	% Coll.	% Un-coll.
				Additional Levy ($)		Assmt Fees ($)	Coll. Fees ($)		Unpaid Balance ($)		
				0.00		0.00	0.00		3.09		
Subtot.	**3.09**	**0.00**	**0.00**	**0.00**	**3.09**	**0.00**	**3.09**	**0.00**	**0.00**	**0 %**	**100 %**
				0.00		**0.00**	**0.00**		**3.09**		
TAX DISTRICT: F18 LL RURAL FD		**TAX YEAR: 2014**		**LEVY TYPE: TAX**							
2014	6,835.60	0.00	0.00	0.00	6,826.06	6,835.60	0.00	0.00	173.80	36.53 %	63.47 %
				0.00		0.00	0.00		4,332.21		
Subtot.	**6,835.60**	**0.00**	**0.00**	**0.00**	**6,826.06**	**6,835.60**	**0.00**	**0.00**	**173.80**	**36.53 %**	**63.47 %**
				0.00		**0.00**	**0.00**		**4,332.21**		
TAX DISTRICT: F19 FAIRFLD FD		**TAX YEAR: 2014**		**LEVY TYPE: TAX**							
2014	13,749.08	0.00	0.00	0.00	13,736.39	13,749.08	0.00	0.00	1,562.09	33.92 %	66.08 %
				0.00		0.00	0.00		9,076.43		
Subtot.	**13,749.08**	**0.00**	**0.00**	**0.00**	**13,736.39**	**13,749.08**	**0.00**	**0.00**	**1,562.09**	**33.92 %**	**66.08 %**
				0.00		**0.00**	**0.00**		**9,076.43**		
TAX DISTRICT: F20 BRD RVR FD		**TAX YEAR: 2014**		**LEVY TYPE: LATE LIST PENALTY**							
2014	0.10	0.00	0.00	0.00	0.10	0.00	0.10	0.00	0.00	100 %	0 %
				0.00		0.00	0.00		0.00		
Subtot.	**0.10**	**0.00**	**0.00**	**0.00**	**0.10**	**0.00**	**0.10**	**0.00**	**0.00**	**100 %**	**0 %**
				0.00		**0.00**	**0.00**		**0.00**		

Tax Year	Orig. Billed Amt ($)	Abs. Adj ($)	Bill Releases ($)	Disc. Levy ($)	Net Levy ($)	Property Tax ($)	Penalties ($)	Int. Collect. ($)	Total Collect. ($)	% Coll.	% Un-coll.
				Additional Levy ($)		Assmt Fees ($)	Coll. Fees ($)		Unpaid Balance ($)		
TAX DISTRICT: F20 BRD RVR FD	**TAX YEAR: 2014**		**LEVY TYPE: TAX**								
2014	3,223.07	0.00	0.00	0.00	3,216.31	3,223.07	0.00	0.00	206.69	63.81 %	36.19 %
				0.00		0.00	0.00		1,163.83		
Subtot.	**3,223.07**	**0.00**	**0.00**	**0.00**	**3,216.31**	**3,223.07**	**0.00**	**0.00**	**206.69**	**63.81 %**	**36.19 %**
				0.00		**0.00**	**0.00**		**1,163.83**		
TAX DISTRICT: F21 EDV FD	**TAX YEAR: 2014**		**LEVY TYPE: LATE LIST PENALTY**								
2014	0.14	0.00	0.00	0.00	0.14	0.00	0.14	0.00	0.00	0 %	100 %
				0.00		0.00	0.00		0.14		
Subtot.	**0.14**	**0.00**	**0.00**	**0.00**	**0.14**	**0.00**	**0.14**	**0.00**	**0.00**	**0 %**	**100 %**
				0.00		**0.00**	**0.00**		**0.14**		
TAX DISTRICT: F21 EDV FD	**TAX YEAR: 2014**		**LEVY TYPE: TAX**								
2014	1,224.99	0.00	0.00	0.00	1,223.30	1,224.99	0.00	0.00	407.07	63.20 %	36.80 %
				0.00		0.00	0.00		450.18		
Subtot.	**1,224.99**	**0.00**	**0.00**	**0.00**	**1,223.30**	**1,224.99**	**0.00**	**0.00**	**407.07**	**63.20 %**	**36.80 %**
				0.00		**0.00**	**0.00**		**450.18**		
TAX DISTRICT: F22 FC RURAL FD	**TAX YEAR: 2014**		**LEVY TYPE: LATE LIST PENALTY**								
2014	2.73	0.00	0.00	0.00	2.72	0.00	2.73	0.00	0.00	81.99 %	18.01 %
				0.00		0.00	0.00		0.49		
Subtot.	**2.73**	**0.00**	**0.00**	**0.00**	**2.72**	**0.00**	**2.73**	**0.00**	**0.00**	**81.99 %**	**18.01 %**
				0.00		**0.00**	**0.00**		**0.49**		
TAX DISTRICT: F22 FC RURAL FD	**TAX YEAR: 2014**		**LEVY TYPE: TAX**								
2014	6,181.92	0.00	0.00	0.00	6,134.18	6,231.12	0.00	0.00	426.80	42.61 %	57.39 %

Tax Year	Orig. Billed Amt ($)	Abs. Adj ($)	Bill Releases ($)	Disc. Levy ($)	Net Levy ($)	Property Tax ($)	Penalties ($)	Int. Collect. ($)	Total Collect. ($)	% Coll.	% Un-coll.
				Additional Levy ($)		Assmt Fees ($)	Coll. Fees ($)		Unpaid Balance ($)		
				49.20		0.00	0.00		3,520.52		
Subtot.	**6,181.92**	**0.00**	**0.00**	**0.00**	**6,134.18**	**6,231.12**	**0.00**	**0.00**	**426.80**	**42.61 %**	**57.39 %**
				49.20		**0.00**	**0.00**		**3,520.52**		
TAX DISTRICT: F23 SPD RURAL FD		**TAX YEAR: 2014**		**LEVY TYPE: LATE LIST PENALTY**							
2014	2.83	0.00	0.00	0.00	2.83	0.00	2.83	0.00	0.00	0 %	100 %
				0.00		0.00	0.00		2.83		
Subtot.	**2.83**	**0.00**	**0.00**	**0.00**	**2.83**	**0.00**	**2.83**	**0.00**	**0.00**	**0 %**	**100 %**
				0.00		**0.00**	**0.00**		**2.83**		
TAX DISTRICT: F23 SPD RURAL FD		**TAX YEAR: 2014**		**LEVY TYPE: TAX**							
2014	6,066.99	0.00	0.00	0.00	5,869.82	6,066.99	0.00	0.00	220.20	43.33 %	56.67 %
				0.00		0.00	0.00		3,326.49		
Subtot.	**6,066.99**	**0.00**	**0.00**	**0.00**	**5,869.82**	**6,066.99**	**0.00**	**0.00**	**220.20**	**43.33 %**	**56.67 %**
				0.00		**0.00**	**0.00**		**3,326.49**		
TAX DISTRICT: FOREST CITY		**TAX YEAR: 2014**		**LEVY TYPE: LATE LIST PENALTY**							
2014	1,376.67	0.00	0.00	0.00	1,352.14	0.00	1,379.08	0.00	12.16	12.32 %	87.68 %
				2.41		0.00	0.00		1,185.57		
Subtot.	**1,376.67**	**0.00**	**0.00**	**0.00**	**1,352.14**	**0.00**	**1,379.08**	**0.00**	**12.16**	**12.32 %**	**87.68 %**
				2.41		**0.00**	**0.00**		**1,185.57**		

Tax Year	Orig. Billed Amt ($)	Abs. Adj ($)	Bill Releases ($)	Disc. Levy ($)	Net Levy ($)	Property Tax ($)	Penalties ($)	Int. Collect. ($)	Total Collect. ($)	% Coll.	% Un-coll.
				Additional Levy ($)		Assmt Fees ($)	Coll. Fees ($)		Unpaid Balance ($)		
TAX DISTRICT: FOREST CITY		**TAX YEAR: 2014**	**LEVY TYPE: TAX**								
2014	3,290,768.15	30.22	0.85	0.00	3,269,552.57	3,292,017.09	0.00	0.00	74,628.71	75.42 %	24.58 %
				1,248.94		0.00	0.00		803,656.56		
Subtot.	**3,290,768.15**	**30.22**	**0.85**	**0.00**	**3,269,552.57**	**3,292,017.09**	**0.00**	**0.00**	**74,628.71**	**75.42 %**	**24.58 %**
				1,248.94		**0.00**	**0.00**		**803,656.56**		
TAX DISTRICT: L08 SPD LIB		**TAX YEAR: 2014**	**LEVY TYPE: LATE LIST PENALTY**								
2014	90.68	0.23	0.00	0.00	88.97	0.00	91.85	0.00	6.05	66.76 %	33.24 %
				1.17		0.00	0.00		29.57		
Subtot.	**90.68**	**0.23**	**0.00**	**0.00**	**88.97**	**0.00**	**91.85**	**0.00**	**6.05**	**66.76 %**	**33.24 %**
				1.17		**0.00**	**0.00**		**29.57**		
TAX DISTRICT: L08 SPD LIB		**TAX YEAR: 2014**	**LEVY TYPE: TAX**								
2014	88,065.14	196.20	17.81	0.00	87,452.73	88,288.58	0.00	0.00	3,449.73	43.50 %	56.50 %
				223.44		0.00	0.00		49,406.58		
Subtot.	**88,065.14**	**196.20**	**17.81**	**0.00**	**87,452.73**	**88,288.58**	**0.00**	**0.00**	**3,449.73**	**43.50 %**	**56.50 %**
				223.44		**0.00**	**0.00**		**49,406.58**		
TAX DISTRICT: LAKE LURE		**TAX YEAR: 2014**	**LEVY TYPE: LATE LIST PENALTY**								
2014	638.27	0.00	0.00	0.00	625.41	0.00	638.27	0.00	11.42	9.93 %	90.07 %
				0.00		0.00	0.00		563.30		
Subtot.	**638.27**	**0.00**	**0.00**	**0.00**	**625.41**	**0.00**	**638.27**	**0.00**	**11.42**	**9.93 %**	**90.07 %**
				0.00		**0.00**	**0.00**		**563.30**		
TAX DISTRICT: LAKE LURE		**TAX YEAR: 2014**	**LEVY TYPE: TAX**								
2014	1,607,887.27	0.00	0.98	0.00	1,604,612.40	1,607,888.41	0.00	0.00	65,036.63	46.49 %	53.51 %

Tax Year	Orig. Billed Amt ($)	Abs. Adj ($)	Bill Releases ($)	Disc. Levy ($)	Net Levy ($)	Property Tax ($)	Penalties ($)	Int. Collect. ($)	Total Collect. ($)	% Coll.	% Un-coll.
				Additional Levy ($)		Assmt Fees ($)	Coll. Fees ($)		Unpaid Balance ($)		
				1.14		0.00	0.00		858,663.35		
Subtot.	**1,607,887.27**	**0.00**	**0.98**	**0.00**	**1,604,612.40**	**1,607,888.41**	**0.00**	**0.00**	**65,036.63**	**46.49 %**	**53.51 %**
				1.14		**0.00**	**0.00**		**858,663.35**		
TAX DISTRICT: MD7 RFTN MSD		**TAX YEAR: 2014**	**LEVY TYPE: LATE LIST PENALTY**								
2014	0.48	0.00	0.00	0.00	0.02	0.00	0.48	0.00	0.00	0 %	100 %
				0.00		0.00	0.00		0.02		
Subtot.	**0.48**	**0.00**	**0.00**	**0.00**	**0.02**	**0.00**	**0.48**	**0.00**	**0.00**	**0 %**	**100 %**
				0.00		**0.00**	**0.00**		**0.02**		
TAX DISTRICT: MD7 RFTN MSD		**TAX YEAR: 2014**	**LEVY TYPE: TAX**								
2014	8,610.03	0.00	0.00	0.00	8,602.58	8,610.03	0.00	0.00	1,441.05	36.72 %	63.28 %
				0.00		0.00	0.00		5,443.91		
Subtot.	**8,610.03**	**0.00**	**0.00**	**0.00**	**8,602.58**	**8,610.03**	**0.00**	**0.00**	**1,441.05**	**36.72 %**	**63.28 %**
				0.00		**0.00**	**0.00**		**5,443.91**		
TAX DISTRICT: MD9 CRV MSD		**TAX YEAR: 2014**	**LEVY TYPE: LATE LIST PENALTY**								
2014	0.85	0.00	0.00	0.00	0.85	0.00	0.85	0.00	0.00	96.47 %	3.53 %
				0.00		0.00	0.00		0.03		
Subtot.	**0.85**	**0.00**	**0.00**	**0.00**	**0.85**	**0.00**	**0.85**	**0.00**	**0.00**	**96.47 %**	**3.53 %**
				0.00		**0.00**	**0.00**		**0.03**		

Tax Year	Orig. Billed Amt ($)	Abs. Adj ($)	Bill Releases ($)	Disc. Levy ($)	Net Levy ($)	Property Tax ($)	Penalties ($)	Int. Collect. ($)	Total Collect. ($)	% Coll.	% Un-coll.
				Additional Levy ($)		Assmt Fees ($)	Coll. Fees ($)		Unpaid Balance ($)		
TAX DISTRICT: MD9 CRV MSD TAX YEAR: 2014 LEVY TYPE: TAX											
2014	10,223.10	0.00	0.00	0.00	10,109.70	10,223.10	0.00	0.00	646.39	46.85 %	53.15 %
				0.00		0.00	0.00		5,373.30		
Subtot.	**10,223.10**	**0.00**	**0.00**	**0.00**	**10,109.70**	**10,223.10**	**0.00**	**0.00**	**646.39**	**46.85 %**	**53.15 %**
				0.00		**0.00**	**0.00**		**5,373.30**		
TAX DISTRICT: RUTH TAX YEAR: 2014 LEVY TYPE: LATE LIST PENALTY											
2014	19.58	0.00	0.00	0.00	19.23	0.00	25.63	0.00	0.00	21.11 %	78.89 %
				6.05		0.00	0.00		15.17		
Subtot.	**19.58**	**0.00**	**0.00**	**0.00**	**19.23**	**0.00**	**25.63**	**0.00**	**0.00**	**21.11 %**	**78.89 %**
				6.05		**0.00**	**0.00**		**15.17**		
TAX DISTRICT: RUTH TAX YEAR: 2014 LEVY TYPE: TAX											
2014	68,749.22	0.00	0.00	0.00	68,674.63	68,809.70	0.00	0.00	1,560.71	39.74 %	60.26 %
				60.48		0.00	0.00		41,382.60		
Subtot.	**68,749.22**	**0.00**	**0.00**	**0.00**	**68,674.63**	**68,809.70**	**0.00**	**0.00**	**1,560.71**	**39.74 %**	**60.26 %**
				60.48		**0.00**	**0.00**		**41,382.60**		
TAX DISTRICT: RUTH TAX YEAR: 2014 LEVY TYPE: WF6 FEE											
2014	4,049.50	0.00	0.00	0.00	4,049.50	0.00	0.00	0.00	225.00	52.40 %	47.60 %
				25.00		4,074.50	0.00		1,927.68		
Subtot.	**4,049.50**	**0.00**	**0.00**	**0.00**	**4,049.50**	**0.00**	**0.00**	**0.00**	**225.00**	**52.40 %**	**47.60 %**
				25.00		**4,074.50**	**0.00**		**1,927.68**		
TAX DISTRICT: RUTHERFORD COUNTY TAX YEAR: 2014 LEVY TYPE: CS8 FEE											
2014	576.00	0.00	0.00	0.00	576.00	0.00	0.00	0.00	0.00	0 %	100 %

Tax Year	Orig. Billed Amt ($)	Abs. Adj ($)	Bill Releases ($)	Disc. Levy ($)	Net Levy ($)	Property Tax ($)	Penalties ($)	Int. Collect. ($)	Total Collect. ($)	% Coll.	% Un-coll.
				Additional Levy ($)		Assmt Fees ($)	Coll. Fees ($)		Unpaid Balance ($)		
				0.00		576.00	0.00		576.00		
Subtot.	**576.00**	**0.00**	**0.00**	**0.00**	**576.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0 %**	**100 %**
				0.00		**576.00**	**0.00**		**576.00**		
TAX DISTRICT: RUTHERFORD COUNTY			**TAX YEAR: 2014**	**LEVY TYPE: DS8 FEE**							
2014	16,704.00	288.00	0.00	0.00	16,416.00	0.00	0.00	0.00	0.00	0 %	100 %
				0.00		16,704.00	0.00		16,416.00		
Subtot.	**16,704.00**	**288.00**	**0.00**	**0.00**	**16,416.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0 %**	**100 %**
				0.00		**16,704.00**	**0.00**		**16,416.00**		
TAX DISTRICT: RUTHERFORD COUNTY			**TAX YEAR: 2014**	**LEVY TYPE: LATE LIST PENALTY**							
2014	21,101.13	61.94	25.05	0.00	16,933.27	0.00	21,189.23	0.00	744.04	25.18 %	74.82 %
				88.10		0.00	0.00		12,670.03		
Subtot.	**21,101.13**	**61.94**	**25.05**	**0.00**	**16,933.27**	**0.00**	**21,189.23**	**0.00**	**744.04**	**25.18 %**	**74.82 %**
				88.10		**0.00**	**0.00**		**12,670.03**		
TAX DISTRICT: RUTHERFORD COUNTY			**TAX YEAR: 2014**	**LEVY TYPE: NSF Penalty**							
2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	70.00 %	30.00 %
				0.00		0.00	142.85		42.85		
Subtot.	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**70.00 %**	**30.00 %**
				0.00		**0.00**	**142.85**		**42.85**		

Tax Year	Orig. Billed Amt ($)	Abs. Adj ($)	Bill Releases ($)	Disc. Levy ($)	Net Levy ($)	Property Tax ($)	Penalties ($)	Int. Collect. ($)	Total Collect. ($)	% Coll.	% Un-coll.
				Additional Levy ($)		Assmt Fees ($)	Coll. Fees ($)		Unpaid Balance ($)		
TAX DISTRICT: RUTHERFORD COUNTY			**TAX YEAR: 2014**	**LEVY TYPE: SWH FEE**							
2014	36,660.00	0.00	0.00	0.00	37,110.00	0.00	0.00	0.00	2,361.70	53.80 %	46.20 %
				720.00		37,380.00	0.00		17,145.00		
Subtot.	**36,660.00**	**0.00**	**0.00**	**0.00**	**37,110.00**	**0.00**	**0.00**	**0.00**	**2,361.70**	**53.80 %**	**46.20 %**
				720.00		**37,380.00**	**0.00**		**17,145.00**		
TAX DISTRICT: RUTHERFORD COUNTY			**TAX YEAR: 2014**	**LEVY TYPE: SWW FEE**							
2014	2,005,560.00	840.00	0.00	0.00	1,998,480.00	0.00	0.00	0.00	83,872.66	49.94 %	50.06 %
				4,320.00		2,009,880.00	0.00		1,000,494.49		
Subtot.	**2,005,560.00**	**840.00**	**0.00**	**0.00**	**1,998,480.00**	**0.00**	**0.00**	**0.00**	**83,872.66**	**49.94 %**	**50.06 %**
				4,320.00		**2,009,880.00**	**0.00**		**1,000,494.49**		
TAX DISTRICT: RUTHERFORD COUNTY			**TAX YEAR: 2014**	**LEVY TYPE: TAX**							
2014	35,625,566.34	4,392.19	474.87	0.00	35,417,673.94	35,663,712.14	0.00	0.00	1,413,762.77	50.36 %	49.64 %
				38,145.80		0.00	0.00		17,582,661.01		
Subtot.	**35,625,566.34**	**4,392.19**	**474.87**	**0.00**	**35,417,673.94**	**35,663,712.14**	**0.00**	**0.00**	**1,413,762.77**	**50.36 %**	**49.64 %**
				38,145.80		**0.00**	**0.00**		**17,582,661.01**		
TAX DISTRICT: RUTHERFORDTON			**TAX YEAR: 2014**	**LEVY TYPE: LATE LIST PENALTY**							
2014	5,607.80	0.00	0.00	0.00	1,968.20	0.00	5,612.39	0.00	6.02	24.39 %	75.61 %
				4.59		0.00	0.00		1,488.21		
Subtot.	**5,607.80**	**0.00**	**0.00**	**0.00**	**1,968.20**	**0.00**	**5,612.39**	**0.00**	**6.02**	**24.39 %**	**75.61 %**
				4.59		**0.00**	**0.00**		**1,488.21**		
TAX DISTRICT: RUTHERFORDTON			**TAX YEAR: 2014**	**LEVY TYPE: TAX**							
2014	1,549,473.81	153.54	0.00	0.00	1,544,714.79	1,550,107.09	0.00	0.00	116,029.81	51.66 %	48.34 %

Tax Year	Orig. Billed Amt ($)	Abs. Adj ($)	Bill Releases ($)	Disc. Levy ($)	Net Levy ($)	Property Tax ($)	Penalties ($)	Int. Collect. ($)	Total Collect. ($)	% Coll.	% Un-coll.
				Additional Levy ($)		Assmt Fees ($)	Coll. Fees ($)		Unpaid Balance ($)		
				633.28		0.00	0.00		746,730.55		
Subtot.	**1,549,473.81**	**153.54**	**0.00**	**0.00**	**1,544,714.79**	**1,550,107.09**	**0.00**	**0.00**	**116,029.81**	**51.66 %**	**48.34 %**
				633.28		**0.00**	**0.00**		**746,730.55**		
TAX DISTRICT: SPINDALE		**TAX YEAR: 2014**	**LEVY TYPE: CS8 FEE**								
2014	285,840.00	9,360.00	2,016.00	0.00	276,192.00	0.00	0.00	0.00	37,583.68	13.61 %	86.39 %
				1,728.00		287,568.00	0.00		238,608.32		
Subtot.	**285,840.00**	**9,360.00**	**2,016.00**	**0.00**	**276,192.00**	**0.00**	**0.00**	**0.00**	**37,583.68**	**13.61 %**	**86.39 %**
				1,728.00		**287,568.00**	**0.00**		**238,608.32**		
TAX DISTRICT: SPINDALE		**TAX YEAR: 2014**	**LEVY TYPE: LATE LIST PENALTY**								
2014	1,144.33	2.85	0.00	0.00	1,122.55	0.00	1,159.13	0.00	76.51	66.96 %	33.04 %
				14.80		0.00	0.00		370.93		
Subtot.	**1,144.33**	**2.85**	**0.00**	**0.00**	**1,122.55**	**0.00**	**1,159.13**	**0.00**	**76.51**	**66.96 %**	**33.04 %**
				14.80		**0.00**	**0.00**		**370.93**		
TAX DISTRICT: SPINDALE		**TAX YEAR: 2014**	**LEVY TYPE: TAX**								
2014	1,114,869.47	2,483.89	225.45	0.00	1,107,115.96	1,117,698.22	0.00	0.00	43,673.68	43.51 %	56.49 %
				2,828.75		0.00	0.00		625,455.45		
Subtot.	**1,114,869.47**	**2,483.89**	**225.45**	**0.00**	**1,107,115.96**	**1,117,698.22**	**0.00**	**0.00**	**43,673.68**	**43.51 %**	**56.49 %**
				2,828.75		**0.00**	**0.00**		**625,455.45**		
Total	**48,737,722.72**	**18,240.71**	**2,793.58**	**0.00**	**48,449,460.19**	**46,345,346.26**	**31,452.46**	**0.00**	**1,982,183.74**	**51.34 %**	**48.66 %**
				54,357.50		**2,415,281.50**	**142.85**		**23,575,005.71**		

Signature (Tax Collector) _____