Agenda

Granville County Board of Commissioners

January 19, 2021

AGENDA

GRANVILLE COUNTY BOARD OF COMMISSIONERS

Tuesday, January 19, 2021

Call to order @ 7:00 p.m. .... **Chair Sue Hinman**
Invocation and Pledge of Allegiance .... **Commissioner Zelodis Jay**

Consent Agenda

1. Contingency Summary (p. 3)

2. Budget Amendment #5 (p. 5)

3. Tax Refunds, Releases And Write-offs (p. 8)

4. Tax Release (p. 9)

5. Resolution in Support of NCACC Presidential Initiative to Promote Food System Resiliency (p. 15)

Introductions, Recognitions and Presentations

6. FY 2019-2020 Comprehensive Annual Financial Report (CAFR) Audit Presentation (p. 18)

Public Comments

7. Public Comments (p. 32)

Tax Matters

8. Late Application - Property Tax Exemption for The Methodist Home for Children (p. 33)

9. Refund Request - Ronald Riefler (p. 44)

Project Management

10. Design Services for 141 and 143 Williamsboro Street (p. 49)

Surplus Property

11. Surplus Vehicles (p. 55)

Appointments

12. Adult Care Home Community Advisory Committee (p. 56)

13. Agricultural Advisory Board (p. 57)

Granville County
Finance
141 Williamsboro Street
Oxford, NC 27565
(919) 693-5240

To: Board of Commissioners
From: Steve McNally
Department: Finance
Date: January 13, 2021

Title: **Contingency Summary**

RECOMMENDATION:
Approval of Contingency Summary

ATTACHMENTS:
Contingency Summary

ACTION TAKEN:

Summary of Contingency and Use of Fund Balance

Contingency Summary
For FY 2020-2021 Budget
January 19, 2021

Use of Contingency Summary - General Fund

General Contingency (10-9910-991):

Date	Description/Action	Adjustment Amount	Balance
7/1/2020	Budget Ordinance		$ 180,000
9/8/2020	Third party consulting for Sheriff 's department	$ (100,000)	$ 80,000
9/8/2020	Midway USA Foundation grant from 4-H Best to Cooperative Extension	$ (450)	$ 79,550
9/8/2020	Additional part-time help needed during Presidential elections	$ (5,800)	$ 73,750
10/5/2020	Annual E-911 maintenance contract with Motorola	$ (51,740)	$ 22,010
12/7/2020	Lease office space at 104 Belle Street	$ (11,250)	$ 10,760
12/7/2020	Fund increase bank fees	$ (9,200)	$ 1,560

Environmental Disaster Contingency (10-9910-993):

Date	Description/Action	Adjustment Amount	Balance
7/1/2020	Budget Ordinance		$ 10,000

School Bond D/S Contingency (10-9910-994):

Date	Description/Action	Adjustment Amount	Balance
7/1/2020	Budget Ordinance		$ 100,000
10/5/2020	Fund repairs of the boiler at Stovall Shaw Elementary School.	$ 100,000	$ -

Use of Fund Balance Summary - General Fund*

Date	Description/Action	Adjustment Amount	Balance
7/1/2020	Budget Ordinance		$ 2,955,337
9/8/2020	Carry over of Cadinal Innovations grant from FY 2020	$ 12,500	$ 2,967,837
9/8/2020	Carry over remaining funds from Human Relations Commissin from FY 2020	$ 4,947	$ 2,972,784
9/8/2020	Fund one month's FY 18 window loan payment not prevously requested by GHS	$ 11,073	$ 2,983,857
9/8/2020	Carry over fund for E-911 communations radio tower from FY 2020	$ 90,000	$ 3,073,857
9/8/2020	TANF funds received in June 2020 to be applied to FY 2021 Adoption incentiv	$ 13,637	$ 3,087,494
9/8/2020	Carry over radio grant to fire districts from FY 2020	$ 33,000	$ 3,120,494
9/8/2020	Carry over order to Victory Supply for inmate clothing that was created in FY 2	$ 2,476	$ 3,122,970
9/8/2020	Carry over funds for DSS vehicle purchase from FY 2020	$ 25,000	$ 3,147,970
9/8/2020	FY 2021 match portion of JCPC - Positive Actions	$ 3,937	$ 3,151,907
9/8/2020	Transfer first phase of CRF funding received in General Fund in FY 2020	$ 796,963	$ 3,948,870
10/5/2020	receipt of the Election Administration Assistance Fund grant	$ (39,000)	$ 3,909,870
11/2/2020	Rennovatins to GHS offices that will be leased by GV Health Department	$ 1,078,400	$ 4,988,270
11/2/2020	Lease payment to GHS for offices leased by GV Health Department	$ 209,700	$ 5,197,970
11/2/2020	Receipt of the supplemental CARES Act funds for COVID-related election exp	$ (26,500)	$ 5,171,470
12/7/2020	Fund water/sewer evaluation design and permitting for Triangle North.	$ 117,000	$ 5,288,470
12/7/2020	Correct JCPC program balances	$ (17,122)	$ 5,271,348
12/7/2020	IT Expenditures (Office 365, Courthouse fiber, server installation)	$ 105,000	$ 5,376,348
12/7/2020	Funding of COTT System fees for FY 2021.	$ 16,000	$ 5,392,348
12/7/2020	Carry forward FY 2020 balance of Local Emerg. Mgmt Program Funds	$ 71,548	$ 5,463,896
12/7/2020	Utility expense for the Law Enforcement Center	$ 72,000	$ 5,535,896
12/7/2020	Utility expense for the Law Enforcement Center	$ 18,500	$ 5,554,396
1/19/2021	Board of Elections - Sanitizing poll facilities	$ 50,000	$ 5,604,396
1/19/2021	Board of Elections - additional election and poll workers	$ 60,000	$ 5,664,396

Granville County
Finance
141 Williamsboro Street
Oxford, NC 27565
(919) 693-5240

To: Board of Commissioners
From: Steve McNally
Department: Finance
Date: January 7, 2021

Title: **Budget Amendment #5**

RECOMMENDATION:
Approve Budget Amendment #5

ATTACHMENTS:
Budget Amendment #5

ACTION TAKEN:

Budget Amendment #5
01/19/2021

Be it ordained, the FY 2020-2021 Annual Budget Ordinance is hereby amended as follows:

GENERAL FUND

Expenditures:Increase/(Decrease)			
General Government			
	Administration	6,800	
	Board of Elections	110,000	
	Finance	(6,800)	
Public Safety			
	Emergency Management	19,625	
Human Services			
	Social Services	132,497	
	Total Expenditures		262,122
Revenues: Increase/(Decrease)			
	Restricted and Intergovernmental	152,122	
	Appropriated Fund Balance	110,000	
	Total Revenues		262,122

Budget Amendment #5

(For reference only) **Balance**

General Fund/DSS

Expenditures: Increase/ (Decrease)					
10-	5300	623	Duke Energy Progress	$372	
10-	5300	623	Duke Energy Progress	$1,134	
10-	5300	623	Duke Energy Progress	$497	$5,308
10-	5300	652	LIEAP	$130,494	
Revenues: Increase/(Decrease)					
10-	3538	332	Public Assistance	$132,497	$561,426

Description : To update funding for energy public assistance. (Duke / Progress Energy - Correction of DSS Budget Amendment #4 ($371) and addition of Budget Amendments #6 ($1,134) #7 ($497)). Also, to recognize Federal pandemic funding for LIEAP.

General Fund/Emergency Management

Expenditures: Increase/ (Decrease)					
10-	4330	602	Supplemental Grant Expense	($1,000)	
10-	4330	602	Supplemental Grant Expense	$20,625	$91,173
Revenues: Increase/(Decrease)					
10-	3327	329	Emer. Mgmt Grant CFDA	$19,625	$28,625

Description : To correct BA #4 ($1,000) and recognize receipt of FY 2021 Emergency Management Grant (Base Grant) for FY 2021

General Fund/Board of Elections

Expenditures: Increase/ (Decrease)					
10-	4170	398	CARES Supplemental Fund Expenditures	$50,000	$50,000
Revenues: Increase/(Decrease)					
10-	3990	991	Appropriated Fund Balance	$50,000	$5,604,396

Description: Fund expenditures for sanitizing of polling facilities. County has already received $26,500 in CARES Act grant funding revenue.

General Fund/Administation

Expenditures: Increase/ (Decrease)

10-	4120	381	Computer Services	$6,800	$6,800
10-	4130	381	Computer Services	($6,800)	$14,016

Description : to move budget for E-Civis grant tracking system from Finance to Administration, as this function falls under the Administration Department.

General Fund/Board of Elections

Expenditures: Increase/ (Decrease)

10-	4170	399	Contracted Services - Equipment	$40,000	$68,075
10-	4170	126	Pollholders and Others	$20,000	$102,233

Revenues: Increase/(Decrease)

10-	3990	991	Appropriated Fund Balance	$60,000	$5,664,396

Description : Fund expenditures for additional election equipment and poll workers needed for Fall 2020 elections.

Granville County

141 Williamsboro Street
Oxford, NC 27565
(919) 693-5240

To:	Board of Commissioners
From:	Tamonica Thorpe
Department:	Tax Department
Date:	January 12, 2021
Title:	**Tax Refunds, Releases And Write-offs**

PURPOSE:
To approve tax refunds, releases and write-offs.

BACKGROUND:
Tax releases and refunds are generated according to N.C.G.S. 105-381.

According to resolution adopted May 1, 2003, the Board of Commissioners authorized the Tax Collector to forego the collection for all taxes, which do not exceed $2.00.

The following tax refunds, releases and write-offs are recommended for approval:

Refunds	December 2020:	$10,475.03
Releases	December 2020:	$17,187.06
Write-offs ($2 and less)	December 2020:	$25.87

A copy of the tax refunds, releases and write-offs is located in the Clerk's Office for inspection.

RECOMMENDATION:
Approval of tax refunds, releases and write offs for December 2020.

ACTION TAKEN:

Granville County
Tax Administration
141 Williamsboro Street
Oxford, NC 27565
(919) 693-5240

To: Board of Commissioners
From: Tamonica Thorpe
Department: Tax Administration
Date: January 13, 2021

Title: **Tax Release**

PURPOSE:
To approve tax release for Harvey Alston, Jr. after release from bankruptcy.

BACKGROUND:
Tax releases and refunds are generated according to N.C.G.S. 105-381.

Granville County received payment for the 2016 taxes for Harvey Alston, Jr. through his Chapter 13 bankruptcy case, we are requesting to release the remaining balance of $632.84 in accordance with the Chapter 13 final report. A copy of the Chapter 13 Trustee final report is attached.

RECOMMENDATION:
Approval to release balance of $632.84 on the 2016 taxes for Harvey Alston, Jr.

ATTACHMENTS:
Supporting Information

ACTION TAKEN:

GRANVILLE COUNTY
TAX STATEMENT
DATE: 01/06/2021

REMIT TO: Granville County Tax Administration
PO Box 219

Oxford, NC 27565-0219
PHONE: 919-693-7714

Account: 64901116

Name: ALSTON HARVEY JR

201 1ST ST
OXFORD NC 27565

TAX BILL	TAXES	INTEREST	ADV/FEE	BALANCE
2016 77389	479.62	153.22		632.84
Original Levy: 476.62	Real Value: 30,041		Personal Value: 0	
Parcel#: 192205098778	Legal: H&L 201 FIRST STREET			

TOTAL AMOUNT DUE AS OF 01/06/2021 632.84

A#64907

(8/2017)

UNITED STATES BANKRUPTCY COURT
MIDDLE DISTRICT OF NORTH CAROLINA
DURHAM DIVISION

In re:
HARVEY ALSTON, JR.

Debtor(s)
[redacted]

Case No. 17-80060-
Judge Benjamin A. Kahn

CHAPTER 13 STANDING TRUSTEE'S FINAL REPORT AND ACCOUNT

Richard M. Hutson, II, chapter 13 trustee, submits the following Final Report and Account of the administration of the estate pursuant to 11 U.S.C. § 1302(b)(1). The trustee declares as follows:

1) The case was filed on 01/27/2017.

2) The plan was confirmed on 06/14/2017.

3) The case was completed on 07/07/2020.

4) Number of months from filing to last payment: 41.

5) Number of months case was pending: 45.

6) All checks distributed by the trustee relating to this case have cleared the bank.

Receipts:

Total paid by or on behalf of the debtor	$6,759.00	
Less amount refunded to debtor	$64.28	
NET RECEIPTS:		$6,694.72

Expenses of Administration:

[redacted]

Attorney's Fees Paid Through the Plan	$4,500.00	
Court Costs	$0.00	
Trustee Expenses & Compensation	$529.20	
Other	$86.00	
TOTAL EXPENSES OF ADMINISTRATION:		$5,115.20
Attorney fees paid and disclosed by debtor:	$0.00	

Scheduled Creditors:

Creditor Name	Class	Claim Scheduled	Claim Asserted	Claim Allowed	Principal Paid	Int. Paid
CAROLINA TELEPHONE AND	Unsecured	1,096.44	1,096.44	1,096.44	0.00	0.00
CREDIT BUREAU OF GREENSBORO	Unsecured	NA	NA	NA	0.00	0.00
DISH NETWORK/ECHOSTAR SATELLI	Unsecured	300.00	NA	NA	0.00	0.00
DR. JOSEPH ZOLA MD	Unsecured	300.00	NA	NA	0.00	0.00
DUKE UNIV HEALTH SYSTEM	Unsecured	725.63	563.11	563.11	0.00	0.00
DURHAM RADIOLOGY ASSOCIATES	Unsecured	570.00	NA	NA	0.00	0.00
DURHAM UROLOGY	Unsecured	800.00	NA	NA	0.00	0.00
GRANVILLE CO TAX COLLECTOR	Secured	1,368.36	1,378.01	1,378.01	1,378.01	201.51
GRANVILLE CO TAX COLLECTOR	Unsecured	NA	1,288.42	1,288.42	0.00	0.00
GRANVILLE HEALTH SYSTEM	Unsecured	2,146.11	2,146.11	2,146.11	0.00	0.00
GRANVILLE UROLOGY ASSOCIATES	Unsecured	70.91	NA	NA	0.00	0.00
HOPPER & HICKS & WRENN, PLLC	Unsecured	710.11	NA	NA	0.00	0.00
INTERNAL REVENUE SERVICE	Priority	NA	NA	NA	0.00	0.00
JEFFERSON CAPITAL SYSTEMS LLC	Unsecured	627.80	627.80	627.80	0.00	0.00
N.C. EMPLOYMENT SECURITY COMI	Unsecured	NA	NA	NA	0.00	0.00
NC DEPARTMENT OF REVENUE	Priority	350.69	NA	NA	0.00	0.00
NCEP LLC	Unsecured	5,660.19	NA	NA	0.00	0.00
REGIONAL ACCEPTANCE CORP.	Unsecured	6,157.00	NA	NA	0.00	0.00
TIME WARNER	Unsecured	166.05	NA	NA	0.00	0.00
UNC HEALTH CARE	Unsecured	269.40	NA	NA	0.00	0.00
UNC HEALTH CARE PHARMACY	Unsecured	12.60	NA	NA	0.00	0.00
UNC UROLOGY	Unsecured	2,079.60	NA	NA	0.00	0.00
WAKE EMERGENCY PHYSICIANS, PA	Unsecured	570.00	NA	NA	0.00	0.00

Summary of Disbursements to Creditors:	Claim Allowed	Principal Paid	Interest Paid
Secured Payments:			
Mortgage Ongoing	$0.00	$0.00	$0.00
Mortgage Arrearage	$0.00	$0.00	$0.00
Debt Secured by Vehicle	$0.00	$0.00	$0.00
All Other Secured	$1,378.01	$1,378.01	$201.51
TOTAL SECURED:	**$1,378.01**	**$1,378.01**	**$201.51**
Priority Unsecured Payments:			
Domestic Support Arrearage	$0.00	$0.00	$0.00
Domestic Support Ongoing	$0.00	$0.00	$0.00
All Other Priority	$0.00	$0.00	$0.00
TOTAL PRIORITY:	**$0.00**	**$0.00**	**$0.00**
GENERAL UNSECURED PAYMENTS:	**$5,721.88**	**$0.00**	**$0.00**

Disbursements:		
Expenses of Administration	$5,115.20	
Disbursements to Creditors	$1,579.52	
TOTAL DISBURSEMENTS :		**$6,694.72**

7) The trustee certifies that, pursuant to Federal Rule of Bankruptcy Procedure 5009, the estate has been fully administered, the foregoing summary is true and complete, and all administrative matters for which the trustee is responsible have been completed. The trustee requests a final decree be entered that discharges the trustee and grants such other relief as may be just and proper.

Dated: 10/28/2020

By: /s/ Richard M. Hutson, II
Trustee

xc HARVEY ALSTON, JR.
U.S. BANKRUPTCY ADMIN
DONALD D PERGERSON
406 DABNEY DRIVE
P O BOX 2289
HENDERSON, NC 27536

STATEMENT: This Unified Form is associated with an open bankruptcy case, therefore, Paperwork Reduction Act exemption 5 C.F.R. § 1320.4(a)(2) applies.

Granville County Administration
141 Williamsboro Street
Oxford, NC 27565
(919) 693-5240

To: Board of Commissioners
From: Debra Weary
Department: Administration
Date: January 15, 2021

Title: **Resolution in Support of NCACC Presidential Initiative to Promote Food System Resiliency**

BACKGROUND:
North Carolina Association of County Commissioners (NCACC) President and Martin County Commissioner Ronnie Smith are leading an initiative to address food system resiliency in North Carolina during the 2020-21 presidential year. The goal of the presidential initiative is to identify ways counties can help ensure all North Carolinians have access to high quality, affordable food and local producers are able to help meet this need. The attached resolution is in support of the Presidential Initiative. Chair Sue Hinman, who is also Executive Director of ACIM, serves as Co-Chair of the Presidential Initiative Task Force.

RECOMMENDATION:
Approval

ATTACHMENTS:
Resolution in Support of NCACC Presidential Initiative to Promote Food System Resiliency

ACTION TAKEN:

BOARD OF COMMISSIONERS
141 Williamsboro Street
Oxford, NC 27565

Resolution in Support of NCACC Presidential Initiative to Promote Food System Resiliency

WHEREAS, access to food is a basic human need and is vital to the well-being of a community; and

WHEREAS, all 100 North Carolina counties are committed to ensuring the needs of their citizens are met; and

WHEREAS, food security, defined as reliable access to quality, affordable food, is vital to a thriving community and food insecurity threatens the fabric of a healthy society; and

WHEREAS, according to Feeding America's annual Map the Meal Gap study, conducted to improve our understanding of food insecurity and food costs at the local level, the average food insecurity rate across North Carolina's counties is 14 percent. And Feeding America projects that the rate will rise to 19.3 percent due to the pandemic; and

WHEREAS, the current pandemic is only further exacerbating the issue of food insecurity and families are facing difficult decisions about how to make ends meet, including whether they can afford the food they need; and

WHEREAS, it is projected that the food insecurity rate in North Carolina will rise to 19.3 percent due to the pandemic and the child food insecurity rate is projected to rise from 19.3 percent to 28.6 percent; and

WHEREAS, according to state officials, agriculture and agribusiness account for 17% of all jobs in the state and an annual economic impact of $91.8 billion and is a vital aspect of the economy in North Carolina; and

WHEREAS, County Commissioners have a responsibility to ensure the basic needs of our citizens are met; and

WHEREAS, the North Carolina Association of County Commissioners (NCACC), under the direction of President Ronnie Smith will be leading a task force to address food system resiliency to help counties take actions to ensure the resources we have are getting to the people in need; and

WHEREAS, the NCACC Task Force will be meeting to examine the various issues that go into creating and sustaining a resilient food system for our residents; and

WHEREAS, by supporting our farmers, supply chains, agribusiness, food industry, and hungry families, we can build resilient communities;

NOW, THEREFORE, LET IT BE RESOLVED, that the Granville County Board of Commissioners, do hereby resolve to support the work of the NCACC Task Force and will commit to examining the food system in Granville County and take steps to help strengthen the system in the service of sustaining a thriving community.

ADOPTED, this the 19th day of January, 2021.

Attest:

Debra A. Weary
Clerk to the Board

Sue Hinman, Chair
Granville County Board of Commissioners

Granville County
Finance

141 Williamsboro Street
Oxford, NC 27565
(919) 693-5240

To: Board of Commissioners
From: Steve McNally
Department: Finance
Date: January 13, 2021

Title: **FY 2019-2020 Comprehensive Annual Financial Report (CAFR) Audit Presentation**

PURPOSE:
To receive a presentation on the 2020 audit from Thompson, Price, Scott, Adams & Co, P. A., Certified Public Accountants, Consultants and Tax Advisors.

RECOMMENDATION:
The Finance Director recommends accepting the 2020 Comprehensive Annual Financial Report after hearing the presentation of audit results from Thompson, Price, Scott, Adams & Co, P. A.

ATTACHMENTS:
Audit Presentation Summary

ACTION TAKEN:

GRANVILLE COUNTY

Presentation of Audit Results

Fiscal Year Ended
June 30, 2020

Alan W. Thompson, CPA
1626 S Madison Street
PO Box 398
Whiteville, NC 28472
910.642.2109 phone
910.642.5958 fax
www.tpsacpas.com

Granville County

Presentation Agenda

CERTIFIED PUBLIC ACCOUNTANTS
CONSULTANTS AND TAX ADVISORS

Thompson, Price, Scott, Adams & Co, P.A.
P.O. Box 398
1626 S Madison Street
Whiteville, NC 28472
Telephone (910) 642-2109
Fax (910) 642-5958

Alan W. Thompson, CPA
R. Bryon Scott, CPA
Gregory S. Adams, CPA

December 8, 2020

To the Board of Commissioners
Granville County
Washington, North Carolina

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Granville County for the year ended June 30, 2020. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated May 8, 2020. Professional standards also required that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Granville County are described in Note 1 to the financial statements. No new accounting policies were adopted, and the application of existing policies was not changed during the year. We noted no transactions entered into by Granville County during the year that were both significant and unusual, and of which, under professional standards, we are required to inform you, or transactions for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. There were no significant estimate(s) or assumptions noted during the audit.

The disclosures in the financial statements are neutral, consistent, and clear. Certain financial statement disclosures are particularly sensitive because of their significance to the financial statement users. There are no such disclosures identified.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. Some of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representation

We have requested certain representations from management that are included in the management representation letter dated December 8, 2020.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Auditing Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as Granville County's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

The County should timely reconcile key balance sheet accounts to subsidiary ledger. The revised Yellow Book standards require the auditor to have stringent safeguards in place within their organization if they are required to make significant adjusting entries. The County should be making basic cash to accrual entries as part of their year-end procedures, and not rely on assistance from the auditor for these entries to eliminate the undue hardships on the auditor.

We disclosed items that were identified as eligibility errors in our review of the Medicaid program. Please review the schedule of findings and questioned cost in the audit report for a description of these errors. These items have been discussed with the DSS director, and a corrective action plan is in place to address the issues noted.

Other Matters

We applied certain limited procedures to the Schedule of County's Proportionate Share of Net Pension Liability (LGERS), Schedule of County Contributions (LGERS), Schedule of County's Proportionate Share of Net Pension Asset (ROD), Schedule of County Contributions (ROD), Schedule of Changes in Total Pension Liability - Law Enforcement Officer's Special Separation Allowance, and Schedule of Changes in Total OPEB Liability and Related Ratios, which is required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the combining and individual non-major fund statement schedules, budgetary schedules, and other schedules, and the schedule of expenditures of federal and State awards, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

This information is intended solely for the use of the Board of Commissioners and management of Granville County and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

Thompson, Price, Scott, Adams & Co., P.A.

Thompson, Price, Scott, Adams & Co, P.A.

Granville County

FINANCIAL INFORMATION FOR 5 YEARS

	2020	2019	2018	2017	2016
Total Fund Balance - General Fund	44,557,283	42,555,547	48,018,105	44,528,612	39,846,793
Unavailable Fund Balance - GF (Restricted for State Statute, Inventories, Prepaids)	4,893,926	4,716,758	4,008,295	3,282,472	3,944,373
Restricted, Committed, and Assigned Fund Balance	17,426,636	17,511,544	25,075,282	20,707,319	9,036,402
General Fund Expenditures (including Transfers out)	65,013,610	71,772,616	67,181,886	57,358,833	55,083,466
Fund Balance Available as % of General Fund Expenditures	61.01%	52.72%	65.51%	71.91%	65.18%
Unassigned Fund Balance	27,130,647	25,044,003	22,942,823	23,821,293	30,810,391
Unassigned Fund Balance as % of General Fund Expenditures (including Transfers out)	41.73%	34.89%	34.15%	41.53%	55.93%
Revenues over (under) expenditures before other financing sources					
General Fund	3,023,850	4,272,567	5,543,682	5,309,485	1,653,534
School Repair Project Fund	(5,829,021)	(4,357,355)	(1,416,127)	-	-
Law Enforcement Center Fund	(18,808,597)	(10,731,737)	(1,760,382)	-	-
Solid Waste Fund	2,913,167	(1,492,652)	314,393	219,697	(138,806)
Stormwater Fund	16,909	(275,440)	47,150	47,532	97,600
Cash vs. Accumulated Depreciation - Business-type activities					
Total Fixed Assets	6,412,116	6,317,622	6,237,965	6,237,965	6,200,932
Accumulated Depreciation	1,360,597	1,227,027	1,093,576	958,350	819,895
Cash	3,281,125	2,755,461	3,067,252	1,479,182	1,244,169
Cash vs. Fund Balance (Net Position)					
Cash - General	42,516,931	39,610,498	45,205,421	42,307,896	37,153,834
Cash - School Repair Project Fund	3,470,770	9,918,373	6,699,345	-	-
Cash - Law Enforcement Center Fund	4,153,413	24,520,959	5,217,334	-	-
Cash - Solid Waste	2,924,886	2,449,335	2,486,436	853,941	667,393
Cash - Stormwater Fund	356,239	306,126	580,816	625,241	576,776
Cash - Other Governmental	1,042,094	1,184,777	659,456	639,495	615,043
Fund Balance - General	44,557,283	42,555,547	48,018,105	44,528,612	39,846,793
Fund Balance - School Repair Project Fund	3,152,497	9,331,518	6,688,873	-	-
Fund Balance - Law Enforcement Center Fund	3,833,980	22,642,577	5,039,618	-	-
Net Position - Solid Waste	392,833	(2,520,334)	(1,027,682)	(2,203,868)	(2,424,721)
Net Position - Stormwater Fund	215,996	199,087	474,527	476,171	428,639
Fund Balance - Other Governmental Funds	733,838	985,920	472,373	644,120	17,175
Property Tax Rates	0.840	0.840	0.880	0.880	0.830
Collection Percentages	98.43%	98.35%	98.93%	99.05%	99.18%
Collection Percentages (excluding Motor Vehicle)	98.24%	98.16%	98.82%	98.96%	99.10%
Total Property Valuation	4,965,349,694	4,855,654,607	4,601,724,002	4,495,664,011	4,363,884,515
Total Levy Amount	41,647,572	40,787,499	40,495,171	39,186,091	36,220,241
Breakdown of Debt (Excl Compensated Absences & OPEB)					
Governmental - General Obligation	55,719,311	59,983,941	24,965,944	28,097,562	31,513,181
Governmental - Financing Agreement	1,620,528	2,415,818	3,201,290	3,977,065	4,743,262
Governmental - Installment Purchases	31,288,431	33,162,000	44,995,132	33,250,867	35,686,398
Governmental - Certificate of Participation	11,575,000	12,070,000	12,565,000	13,060,000	13,550,000
	100,203,270	107,631,759	85,727,366	78,385,494	85,492,841

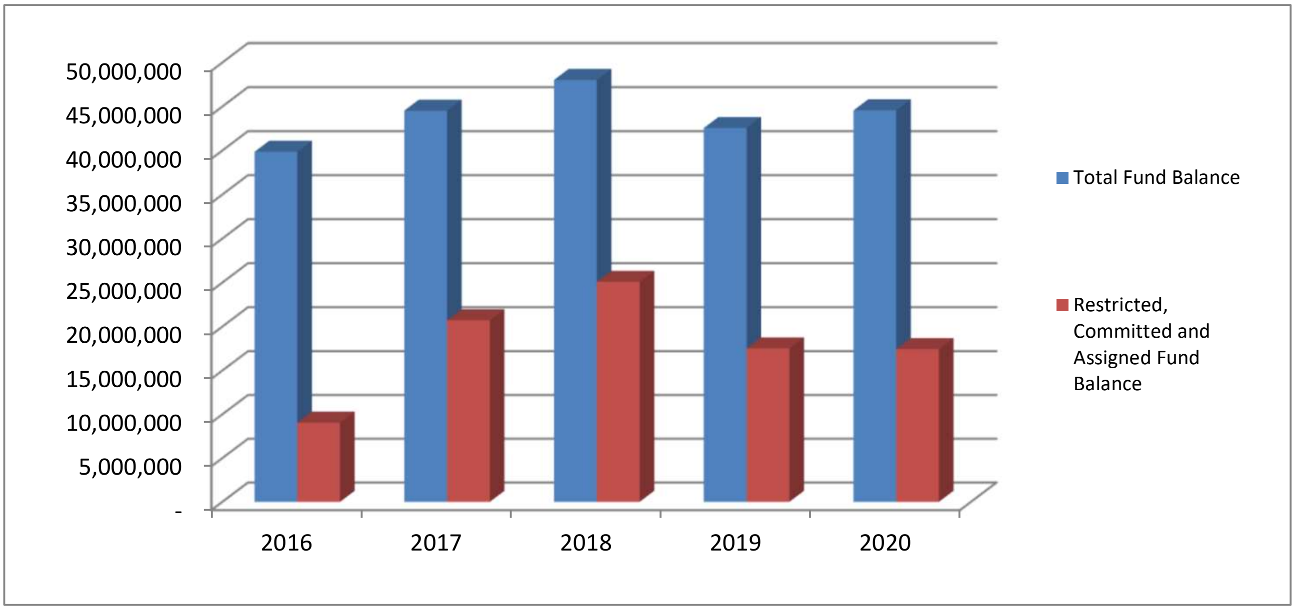
Granville County

FINANCIAL INFORMATION FOR 5 YEARS

	2020	2019	2018	2017	2016
Breakdown of General Fund Revenues					
Ad Valorem Taxes	41,440,264	40,736,763	40,390,916	39,426,432	36,419,897
Sales and other taxes	12,222,478	11,527,328	10,615,127	10,094,167	8,460,686
Licenses, fees and other revenues	2,625,668	2,609,031	2,326,902	2,439,890	2,354,341
Resricted intergovernmental revenues	9,743,286	9,408,302	7,980,438	9,769,302	9,229,804
Investment earnings	492,675	962,748	479,504	166,647	36,855
Miscellaneous	140,975	115,165	88,681	126,464	232,411
Total	66,665,346	65,359,337	61,881,568	62,022,902	56,733,994
Breakdown of General Fund Expenditures					
General Government	3,954,525	3,990,744	3,503,946	3,367,050	3,385,737
Public Safety	11,538,119	11,475,821	10,500,078	10,394,080	10,351,608
Community Services	3,851,299	4,229,428	4,014,560	3,528,653	4,544,231
Human Services	9,685,890	9,964,361	9,328,515	10,151,155	10,439,671
Non-departmental and special areas	4,547,433	3,288,306	3,533,266	3,170,991	2,405,556
Education	18,839,236	17,623,166	16,125,309	16,306,405	14,573,165
Debt Service	11,224,994	10,514,944	9,332,212	9,795,083	9,380,492
Total	63,641,496	61,086,770	56,337,886	56,713,417	55,080,460

Granville County

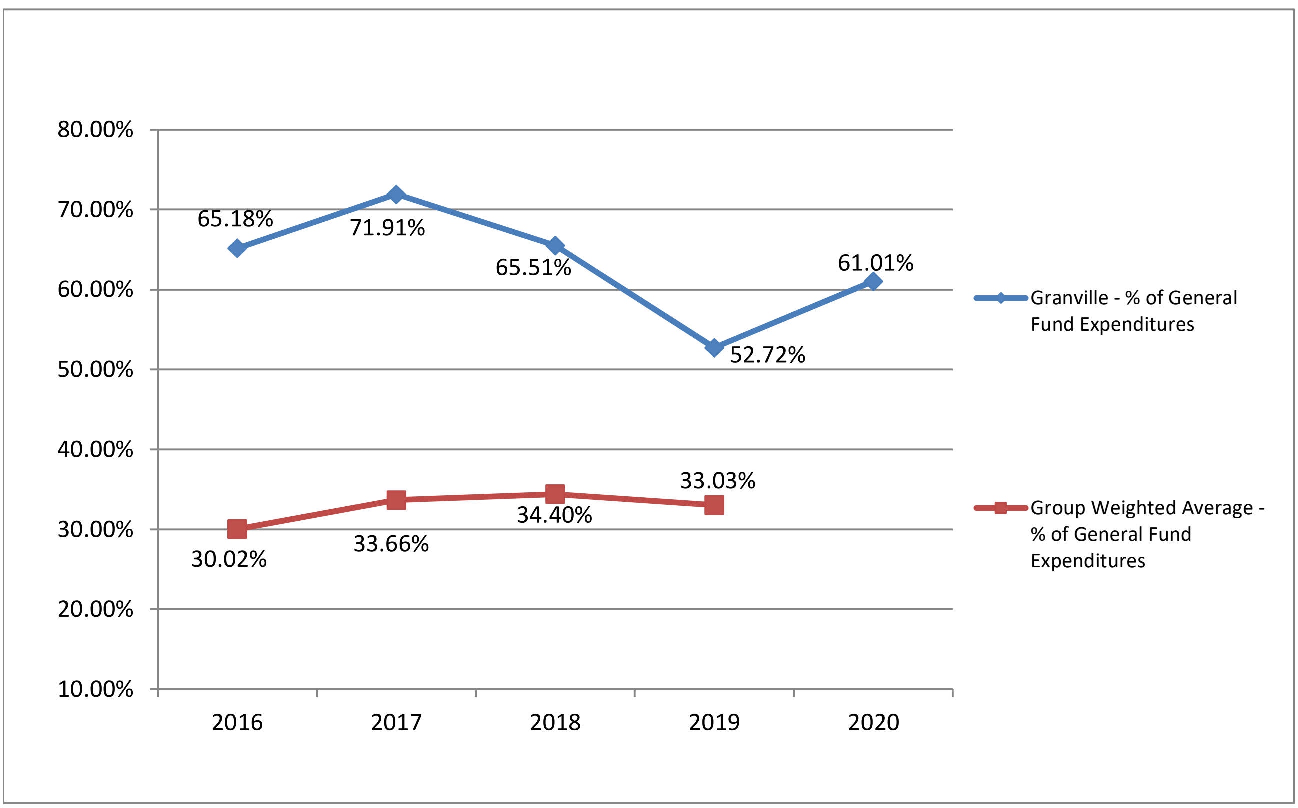
Analysis of Fund Balance



Granville County

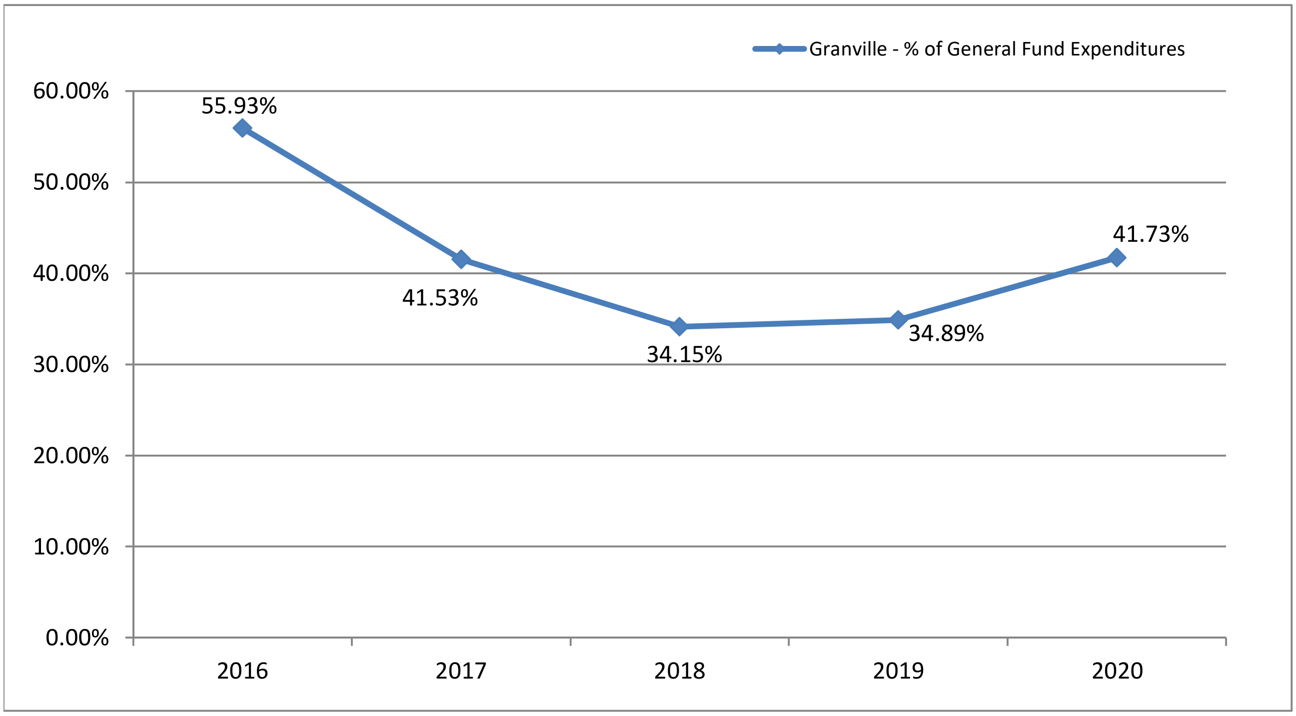
Analysis of Fund Balance Available

(Note - 2020 Group Weighted Average Not Available at Date of Presentation)



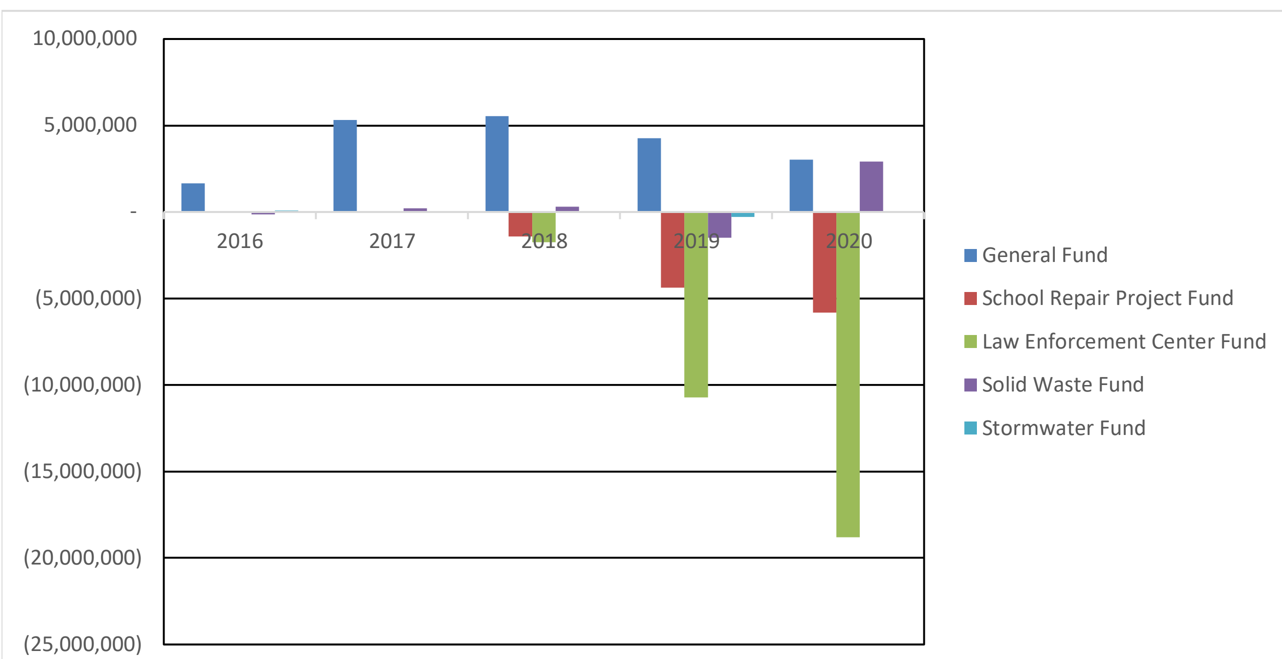
Granville County

Analysis of Unassigned Fund Balance as a % of General Fund Expenditures



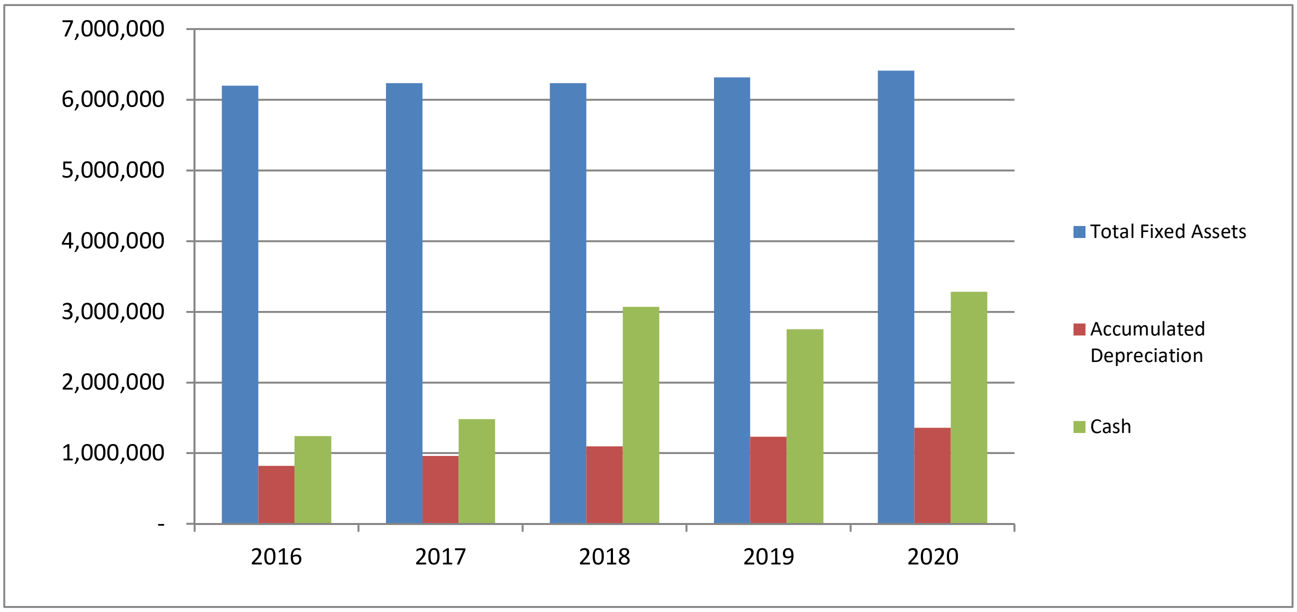
Granville County

Analysis of Revenues Over (Under) Expenditures before Transfers



Granville County

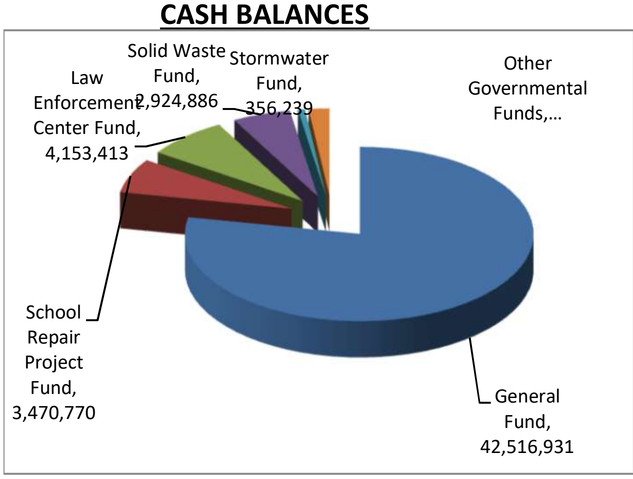
Cash vs. Accumulated Depreciation
(Funded Depreciation)
Business-Type Activities



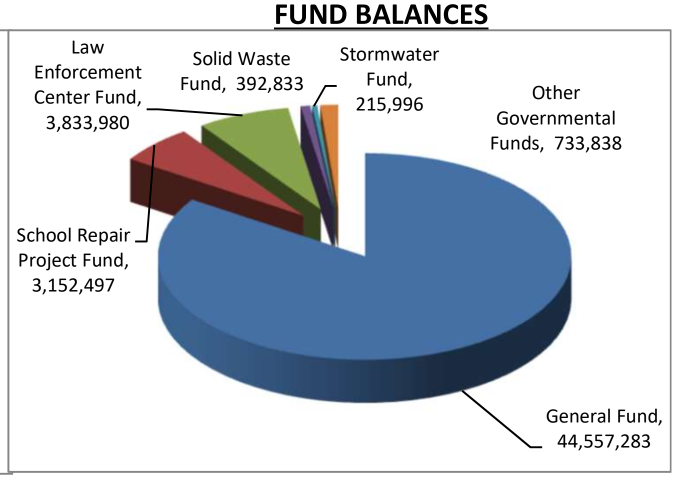
Granville County

Analysis of Cash and Fund Balances
at June 30, 2020

CASH BALANCES



FUND BALANCES

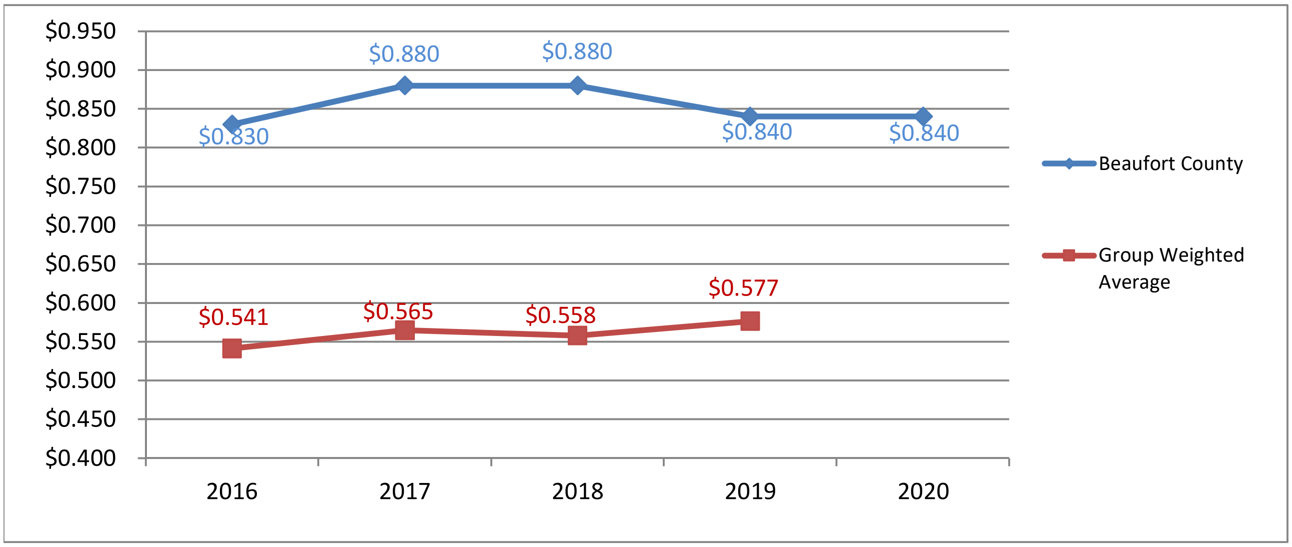


	2020	
	Cash Balances	Fund Balances
General Fund	$ 42,516,931	$ 44,557,283
School Repair Project Fund	3,470,770	3,152,497
Law Enforcement Center Fund	4,153,413	3,833,980
Water Districts Fund	2,924,886	392,833
Solid Waste Fund	356,239	215,996
Other Governmental Funds	1,042,094	733,838
Total	$ 54,464,333	$ 52,886,427

Granville County

Property Tax Rates

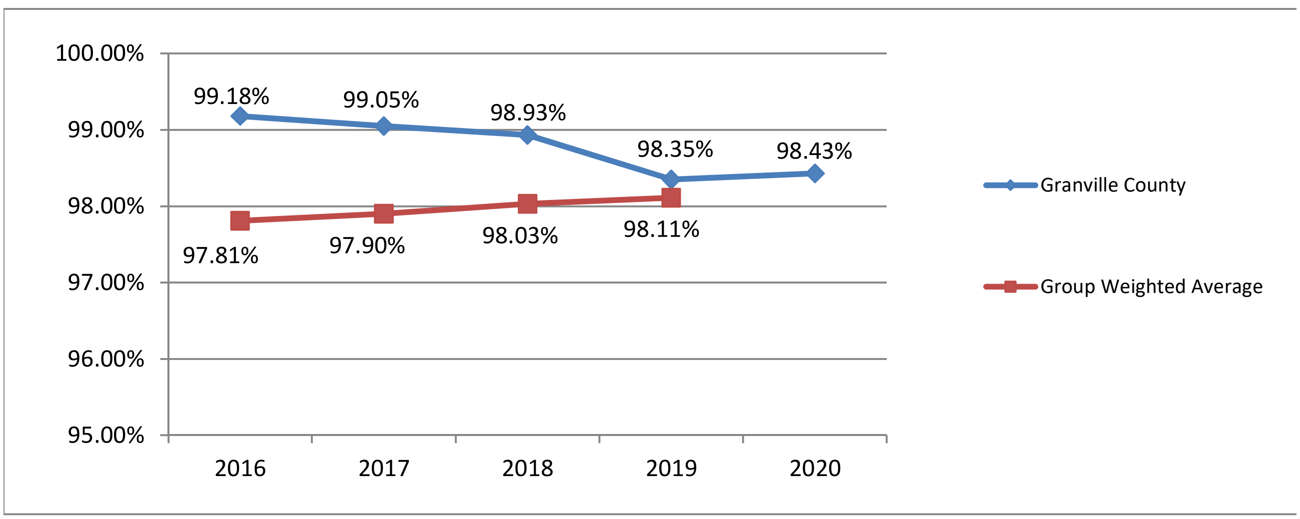
(Note - 2020 Group Weighted Average Not Available at Date of Presentation)



Granville County

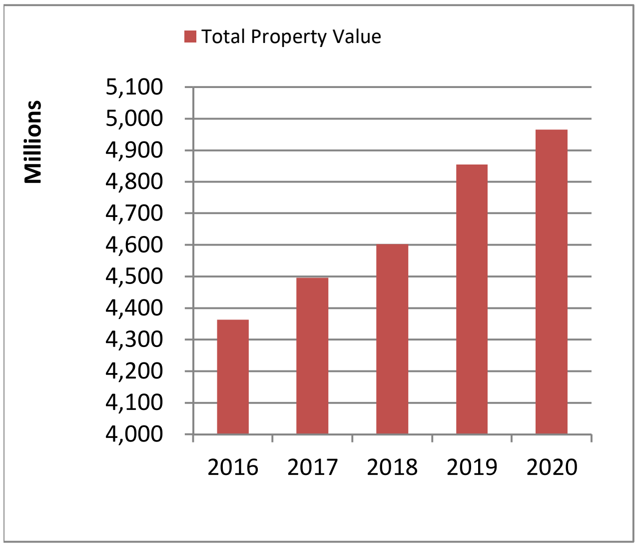
Collection Percentages

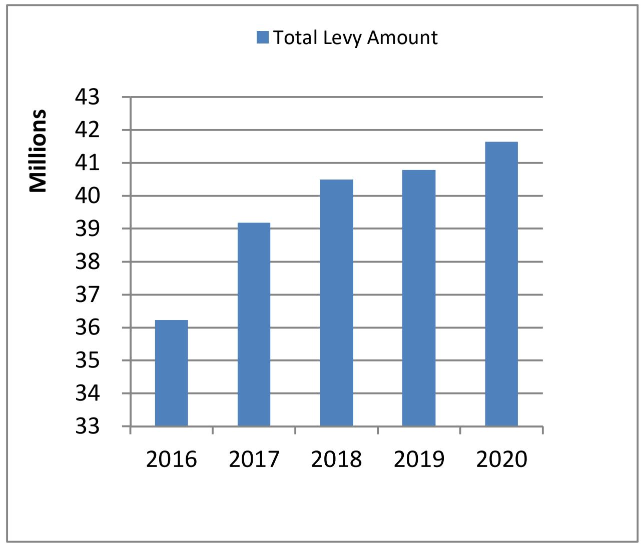
(Note - 2020 Group Weighted Average Not Available at Date of Presentation)



Granville County

Property Valuation and Levy Amount

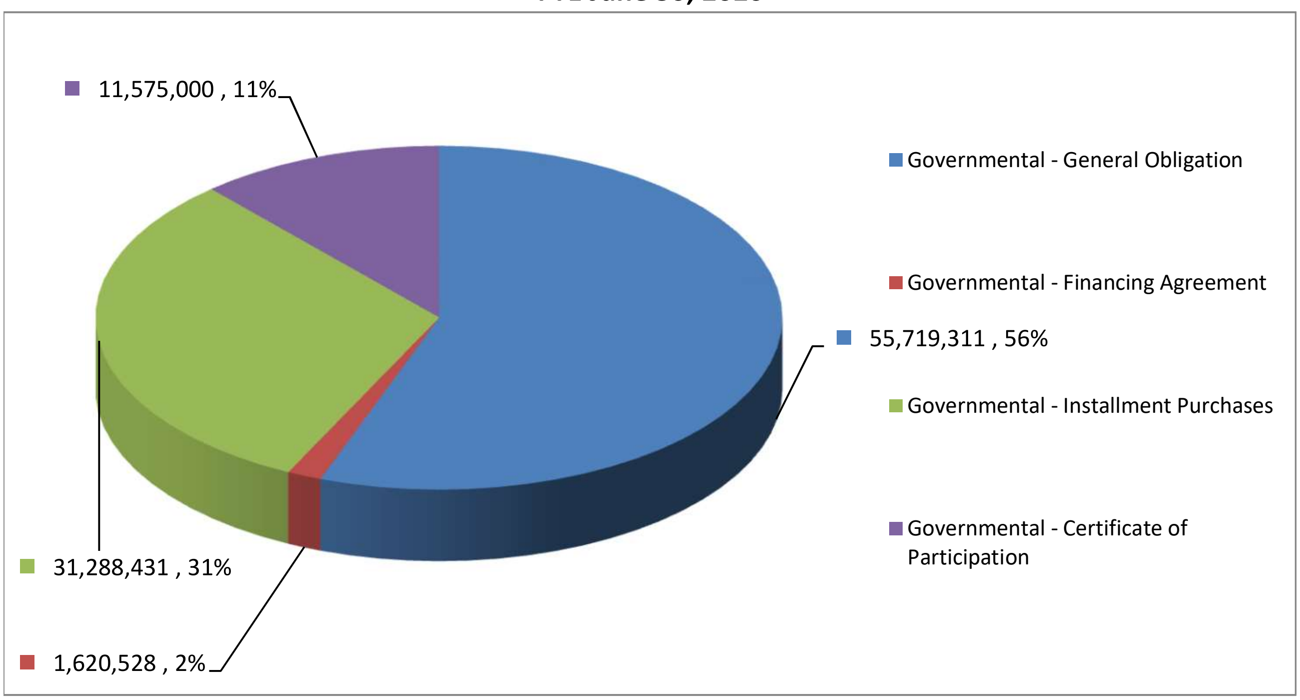




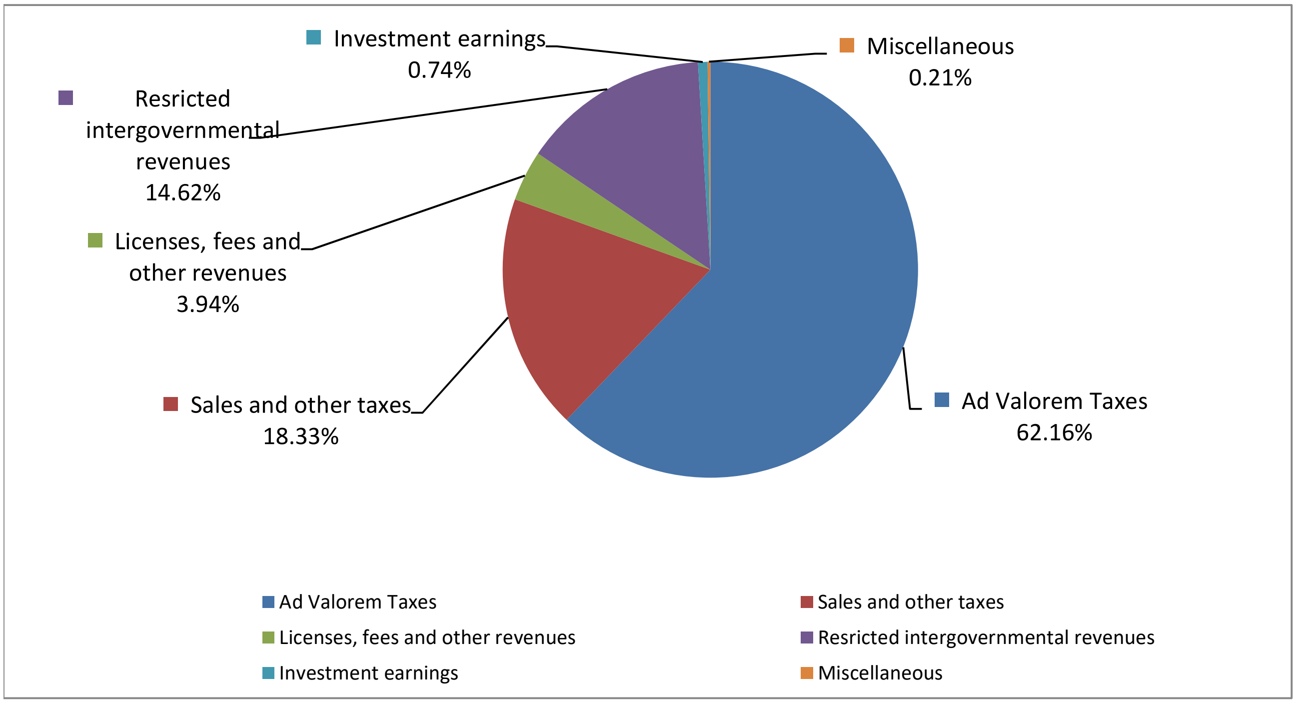
Granville County

Debt Analysis (excluding Compensated Absences, Pension Liability & OPEB Liability)

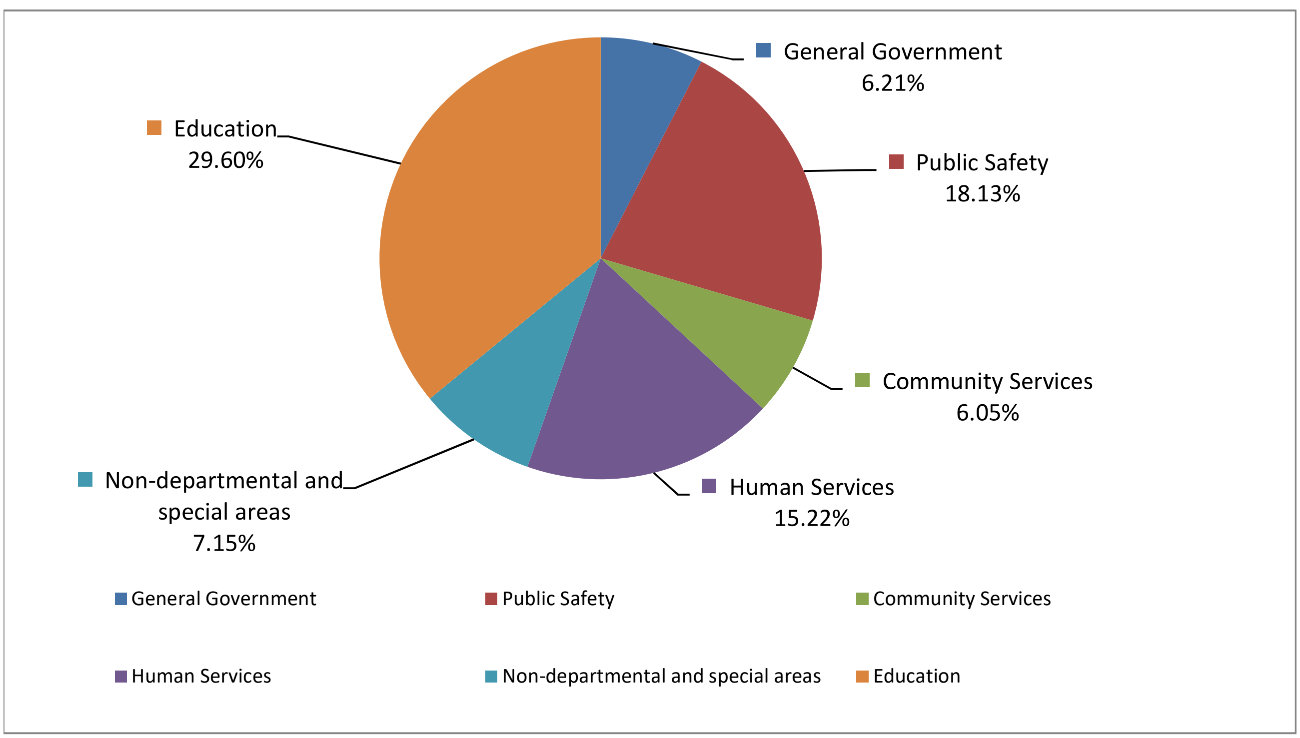
FYE June 30, 2020



Granville County
Break Down of General Fund Revenue
FYE June 30, 2020



Granville County
Break Down of General Fund Expenditures
FYE June 30, 2020



Granville County

141 Williamsboro Street
Oxford, NC 27565
(919) 693-5240

To: Board of Commissioners
From: Debra Weary
Department: Administration
Date: January 13, 2021

Title: **Public Comments**

Public Comments are limited to 3 minutes.

ACTION TAKEN:

Granville County
Tax Administration
141 Williamsboro Street
Oxford, NC 27565
(919) 693-5240

To: Board of Commissioners
From: Debra Weary
Department: Tax Administration
Date: January 14, 2021

Title: **Late Application - Property Tax Exemption for The Methodist Home for Children**

PURPOSE:
To consider the approval of the untimely filed application for exemption.

BACKGROUND:
Pamela Patrick with the Methodist Home for Children submitted an application for exemption for the 2020 taxes on May 8, 2020. The application deadline was January 31, 2020. NC Department of Public Safety owns the building, so the Methodist Home is applying for exemption on their business personal property. They are operating as a juvenile crisis and assessment center under contract with the NC Department of Public Safety, a Division of Adult Correction and Juvenile Justice.

On October 14, 2020, the Tax Administrator emailed Ms. Patrick a denial letter stating she (Ms. Patrick) would need to respond within 10 days if she wanted the application to go before the Board of Commissioners for a decision. On October 21, 2020, The Methodist Home for Children requested to be placed on the agenda for review by the Board.

RECOMMENDATION:
The Deputy Tax Assessor recommends denial of the late application and apply the exemption for 2021.

ATTACHMENTS:
Exemption Application, Business Listing Form, Articles of Incorporation and Emails

ACTION TAKEN:

Methodist Home *for* CHILDREN

every child deserves a chance

May 8, 2020

Granville County Tax Administrator
Sharon Brooks-Powell
P.O. Box 219
Oxford, NC 27565

Dear Ms. Brooks-Powell,

The Methodist Home for Children, Inc. is a 501(c)3 non-profit organization based out of Raleigh. We operate a program in Granville County referred to as the Insight Juvenile Crisis and Assessment Center. The Program is operated under a contract with the State of North Carolina, Department of Public Safety, Division of Adult Correction and Juvenile Justice, Juvenile Community Programs. The program expenditures are funded using state contract dollars, and the actual facility is provided by the state.

We have not previously listed any personal property in Granville County. As we are a non-profit and won't have any taxes due, we are asking that you waive any fines or penalties for our late and missed listings. We will be listing on a timely schedule going forward.

I have attached the following items:

- 2020 Business Personal Property Listing
- Application for Property Tax Exemption, Form AV-10

Thank you for your assistance. Please feel free to call me if you need any additional information.

Sincerely,

Pam Patrick

Pamela H. Patrick, CPA
Controller
Methodist Home for Children

www.mhfc.org | 1041 Washington Street, Raleigh, NC 27604-1259 ■ phone 919.833.2834 or 888.305.4321 ■ fax 919.755.1833

Form AV-10
Web 3-20

APPLICATION FOR PROPERTY TAX EXEMPTION OR EXCLUSION

County: Granville Municipality: Butner Application for Tax Year: 2020

Full Name of Owner(s): The Methodist Home for Children, Inc.

Trade Name of Business: Insight Juvenile Crisis & Assessment Center (program name)

Mailing Address of Owner: 1041 Washington St. , Raleigh, NC 27605

Phone: (919) 833-2834 Cell: (919) 368-2573 Email: ppatrick@mhfc.org

List the property identification numbers and addresses/locations for the properties included in this application. (Attach list if needed.)

Property ID #: ______ Address/Location: 100 Dillon Dr., Butner NC 27509

Property ID #: ______ Address/Location: ______

Property ID #: ______ Address/Location: ______

Non-Deferment Exemptions and Exclusions: Select or annotate the exemption or exclusion for which this application is made. These exemptions or exclusions do not result in the creation of deferred taxes. However, taxes for prior years of exemption or exclusion may be recoverable if it is later determined that the property did not qualify for exemption or exclusion for those prior years.

- ☐ G.S. 105-275(8) Pollution abatement/recycling
- ☐ G.S. 105-275(17) Veterans organizations
- ☐ G.S. 105-275(18),(19) Lodges, fraternal & civic purposes
- ☐ G.S. 105-275(20) Goodwill Industries
- ☐ G.S. 105-275(45) Solar energy electric system
- ☐ G.S. 105-275(46) Charter school property
- ☐ G.S. 105-277.13 Brownfields-Attach brownfields agreement
- ☐ G.S. 105-278.3 Religious purposes
- ☐ G.S. 105-278.4 Educational purposes (institutional)
- ☐ G.S. 105-278.5 Religious educational assemblies
- ☐ G.S. 105-278.6 Home for the aged, sick, or infirm
- ☐ G.S. 105-278.6 Low- or moderate-income housing
- ☑ G.S. 105-278.6 YMCA, SPCA, VFD, orphanage
- ☐ G.S. 105-278.6A CCRC-Attach Form AV-11
- ☐ G.S. 105-278.7 Other charitable, educational, etc.
- ☐ G.S. 105-278.8 Charitable hospital purposes
- ☐ G.S. 131A-21 Medical Care Commission bonds
- ☐ Other: ______

Tax Deferment Programs: Select the tax deferment program for which this application is made. ** These programs will result in the creation of deferred taxes that will become immediately due and payable, *with interest*, when the property loses eligibility. The number of years for which deferred taxes will become due and payable varies by program. Read the applicable statutes carefully. **

- ☐ G.S. 105-275(12) Nonprofit corporation or association organized to receive and administer lands for conservation purposes
- ☐ G.S. 105-275(29a) Historic district property held as a future site of a historic structure
- ☐ G.S. 105-277.14 Working waterfront property
- ☐ G.S. 105-277.15A Site infrastructure land
- ☐ G.S. 105-278 Historic property-Attach copy of the local ordinance designating property as historic property or landmark.
- ☐ G.S. 105-278.6(e) Nonprofit property held as a future site of low- or moderate-income housing

Describe the property:
office/computer equipment
(facility itself is provided by the state of NC)

Describe how you are using the property: (If another organization is using the property, give their name, how they are using the property, and any income you receive from their use)
operate a juvenile crisis and assessment center under contract with the NC Dept of Public Safety, Div of Adult Correction and Juvenile Justice, Juvenile Community Programs

Affirmation: I, the undersigned, declare under penalties of law that this application and any attachments are true and correct to the best of my knowledge and belief. I have read the applicable exemption or exclusion statute. I fully understand that an ineligible transfer of the property or failure to meet the qualifications will result in the loss of eligibility. If applying for a tax deferment program, I fully understand that loss of eligibility will result in removal from the program and the immediate billing of deferred taxes.

Signature(s) of Owner(s): Pamela Patrick Title: Controller Date: 5/8/2020

All tenants of a tenancy in common must sign. ______ Title: ______ Date: ______

______ Title: ______ Date: ______

DO NOT submit this application to the NC Department of Revenue. Submit to the county assessor where the property is located.

OFFICE USE ONLY: [ ] APPROVED [ ] DENIED BY: ______ REASON FOR DENIAL: ______

SOSID: 590077
Date Filed: 5/4/2001 8:29 AM
Elaine F. Marshall
North Carolina Secretary of State

211249005

ARTICLES OF INCORPORATION
OF
METHODIST HOME FOR CHILDREN FOUNDATION

Pursuant to Chapter 55A of the General Statutes of North Carolina, the undersigned person does hereby submit these Articles of Incorporation for the purpose of establishing a nonprofit corporation:

I.
Name of Corporation

The name of the corporation is Methodist Home for Children Foundation.

II.
Period of Existence

The period of duration of the corporation shall be perpetual.

III.
Nature of the Corporation

The corporation is a "charitable corporation," as that term is defined in the North Carolina Nonprofit Corporation Act, and its tax-exempt status is that of a corporation exempt from federal income tax as an organization described in Section 501(c)(3) of the Internal Revenue Code of 1986, as amended (the "Code"), or corresponding provisions of any future United States Internal Revenue law. The corporation is formed as a supporting organization, as defined in Section 509(a)(3) of the Code, for The Methodist Home for Children, Inc., or its corporate successor. The Methodist Home for Children, Inc., is a North Carolina nonprofit corporation that is exempt from federal income tax as an organization described in Section 501(c)(3) of the Code, and The Methodist Home for Children, Inc., maintains its principal offices in Raleigh, North Carolina.

IV.
Purposes

The purposes for which the corporation is organized are:

(a) To serve exclusively as a supporting organization for the benefit of The Methodist Home for Children, Inc., by carrying out charitable and educational purposes that are consistent with and that support the purposes of The Methodist Home for Children, Inc.

(b) To engage, directly or indirectly, in any other lawful act or activity for which corporations may be organized under Chapter 55A of the General Statutes of North Carolina that may, directly or indirectly, promote the interests of the corporation or enhance the value of its property; provided, however, that the corporation shall not engage, other than as an insubstantial

454714

part of its activities, in activities that are not in furtherance of one or more of those purposes specifically enumerated above.

(c) In all events the assets of the corporation, both principal and income, shall be applied exclusively for charitable or educational purposes within the meaning of Section 501(c)(3) of the Code, or corresponding provisions of any future United States Internal Revenue law, either directly or by contributions to organizations duly authorized to carry on charitable or educational purposes.

V.
Members

The sole member of the corporation shall be The Methodist Home for Children, Inc.

VI.
Activities Not Permitted

No part of the net earnings of the corporation shall inure to the benefit of, or be distributable to, its members, directors, officers or any "private shareholder or individual" within the meaning of Section 501(c)(3) of the Code, or corresponding provisions of any future United States Internal Revenue law; provided, however, that the corporation shall be authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of the purposes set forth in Article IV hereof. No substantial part of the activities of the corporation shall be the carrying on of propaganda or otherwise attempting to influence legislation, and the corporation shall not participate in or intervene (including the publishing or distribution of statements) in any political campaign on behalf of or in opposition to any candidate for public office. Notwithstanding any other provision of these Articles of Incorporation, the corporation shall not carry on any activities not permitted to be carried on:

(A) By a corporation exempt from federal income tax under Section 501(a) of the Code as an organization described in Section 501(c)(3) of the Code (or corresponding provisions of any future United States Internal Revenue law), or

(B) By a corporation, contributions to which are deductible under Sections 170(c)(2) and 2055 of the Code (or corresponding provisions of any future United States Internal Revenue law), or

(C) By a "charitable or religious corporation" as that term is defined under the North Carolina Nonprofit Corporation Act.

Disc for 2016, 2017, 2018 & 2019
242261-242265

2020

COUNTY OF GRANVILLE North Carolina

BUSINESS PERSONAL PROPERTY LISTING

FOR DEPARTMENT USE ONLY	ACCOUNT NUMBER	DATE	TWP	DISTRICT	CITY	PENALTY	VALUE
	1151		DY				

1	2	3	4	5	6	7
8	B	D	E	F	TOTAL	

Business Legal Name or Individual's Name: THE METHODIST HOME FOR CHILDREN, INC.

Trade Name or DBA:

Address: 1041 WASHINGTON ST.

City: RALEIGH State: NC Zip: 27605

PRINCIPAL BUSINESS IN THIS COUNTY: Juvenile assessment ct

SIC # OR NAICS CODE: 623990

DATE BUSINESS BEGAN IN THIS COUNTY: 06-01-15

DATE BUSINESS (FISCAL) YEAR ENDS: 06-30-20

FILL IN APPLICABLE CIRCLE:
- ○ PARTNERSHIP
- ○ SOLE PROPRIETORSHIP
- ○ UNINCORPORATED ASSOCIATION
- ○ LLC
- ◉ CORPORATION
- ○ OTHER (SPECIFY)

FILL IN APPLICABLE CIRCLE: BUSINESS CATEGORY
- ○ RETAIL
- ○ WHOLESALE
- ○ MANUFACTURING
- ○ SERVICE
- ○ LEASING/RENTAL
- ○ FARMING
- ◉ OTHER (SPECIFY) NON-PROFIT 501(C)3

OTHER N.C. COUNTIES WHERE PERSONAL PROPERTY IS LOCATED: WAKE

CONTACT PERSON FOR AUDIT: PAM PATRICK

ADDRESS & PHONE: ADDRESS SAME AS ABOVE, 919-754-3630

CONTACT PERSON FOR PAYMENT & PHONE: PAM PATRICK 919-754-3630

IF OUT OF BUSINESS COMPLETE THIS SECTION

DATE CEASED:

FILL IN APPLICABLE CIRCLE:
- ○ SOLD
- ○ CLOSED
- ○ BANKRUPT
- ○ OTHER

SOLD EQUIPMENT, FIXTURES, SUPPLIES TO:

BUYER'S ADDRESS & PHONE:

PHYSICAL ADDRESS: 100 DILLON DR, BUTNER, NC 27509

REAL ESTATE OWNED BY: STATE OF NC

NAME IN WHICH BUSINESS WAS LISTED LAST YEAR: N/A

NOTE: Business owners who acquired an existing business in the previous year must contact the county tax office for important listing instructions. Click on the link below for a list of county tax office phone numbers and addresses.

SCHEDULE A — PERSONAL PROPERTY - SEE INSTRUCTIONS

GROUP (1) MACHINERY & EQUIPMENT

NONE

YEAR ACQUIRED	PRIOR YR. COST	ADDITIONS	DELETIONS	CURR. YR. COST
2019		0		0
2018	0	0	0	0
2017	0	0	0	0
2016	0	0	0	0
2015	0	0	0	0
2014	0	0	0	0
2013	0	0	0	0
2012	0	0	0	0
2011	0	0	0	0
2010	0	0	0	0
2009	0	0	0	0
2008	0	0	0	0
2007	0	0	0	0
2006	0	0	0	0
2005	0	0	0	0
2004	0	0	0	0
PRIOR	0	0	0	0
TOTAL	0	0	0	0

GROUP (2) CONSTRUCTION IN PROGRESS

LIST TOTAL OF ALL PERSONAL PROPERTY EXPENDITURES IN CIP ACCOUNT ON JANUARY 1, BUT NOT INCLUDED ABOVE - ITEMIZE IN SCHEDULE G

TOTAL CIP: $ NONE

GROUP (3) OFFICE FURNITURE & FIXTURES

YEAR ACQUIRED	PRIOR YR. COST	ADDITIONS	DELETIONS	CURR. YR. COST
2019		0		0
2018	0	0	0	0
2017	0	0	0	0
2016	2,912	0	0	2,912
2015	0	0	0	0
2014	0	0	0	0
2013	0	0	0	0
PRIOR	0	0	0	0
TOTAL	2,912	0	0	2,912

GROUP (4) COMPUTER EQUIPMENT

YEAR ACQUIRED	PRIOR YR. COST	ADDITIONS	DELETIONS	CURR. YR. COST
2019		0		0
2018	1,175	0	0	1,175
2017	0	0	0	0
2016	4,058	0	0	4,058
PRIOR	0	0	0	0
TOTAL	5,233	0	0	5,233

DO NOT REMIT THIS FORM TO NC DEPARTMENT OF REVENUE

County addresses and additional schedules are available at: https://www.ncdor.gov/documents/north-carolina-county-assessors-list

Send to appropriate county tax office.

SCHEDULE A - CONTINUED **PERSONAL PROPERTY** - SEE INSTRUCTIONS

GROUP (5) IMPROVEMENTS TO LEASED PROPERTY

YEAR ACQUIRED	PRIOR YR. COST	ADDITIONS	DELETIONS	CURR. YR. COST
2019		0		0
2018	0	0	0	0
2017	0	0	0	0
2016	0	0	0	0
2015	0	0	0	0
2014	0	0 NONE	0	0
2013	0	0	0	0
2012	0	0	0	0
2011	0	0	0	0
2010	0	0	0	0
2009	0	0	0	0
2008	0	0	0	0
2007	0	0	0	0
2006	0	0	0	0
PRIOR	0	0	0	0
TOTAL	0	0	0	0

GROUP (6) EXPENSED ITEMS Capitalization Threshold → 1000-

YEAR ACQUIRED	PRIOR YR. COST	ADDITIONS	DELETIONS	CURR. YR. COST
2019		0		0
2018	0	0	0	0
2017	0	0	0	0
2016	0	0	0	0
2015	0	0 NONE	0	0
2014	0	0	0	0
2013	0	0	0	0
2012	0	0	0	0
TOTAL	0	0	0	0

OTHER SCHEDULE A PROPERTY

Preparers of this listing form with costs to report that do not fit into any of the seven (7) groups for Schedule A should use Schedule A-1 or A-2 to report those costs. The county tax office should be contacted and made aware of this special reporting of costs prior to usage.

Do you have other schedule A property? ○ YES ● NO

If yes attach schedule → A-1 or A-2

GROUP (7) SUPPLIES LIST COST ON HAND AS OF JANUARY 1

	COST		COST
1. OFFICE, MAINTENANCE, JANITORIAL, MEDICAL, DENTAL, BARBER AND BEAUTY SUPPLIES	293	5. RENTAL ITEMS NOT SOLD IN THE NORMAL COURSE OF BUSINESS AND NOT LISTED ELSEWHERE IN SCHEDULE A	0
2. FUELS HELD FOR CONSUMPTION	0	6. ALL OTHER MISCELLANEOUS SUPPLIES NOT LISTED ABOVE	0
3. REPLACEMENT PARTS AND SPARE PARTS	0	TOTAL	293
4. RESTAURANT AND HOTEL ITEMS SUCH AS LINENS, CLEANING SUPPLIES AND COOKWARE NOT LISTED ELSEWHERE IN SCHEDULE A	0		

SCHEDULE B **VEHICULAR EQUIPMENT & MOBILE HOMES OR MOBILE OFFICES**

If you answer yes to any of questions 1-7 below, you must attach the appropriate Schedule which corresponds with the equipment type listed below. If you answer yes to any of questions 1,2, 3, or 4 attach Schedule B-1, attach Schedule B-2 for watercraft, attach Schedule B-3 for Mobile Homes or Mobile Offices, and attach Schedule B-4 for aircraft. Indicate number of short-term rental vehicles owned for question 8.

1. Does your business own any Unregistered Motor Vehicles? ○ YES ⊙ NO
2. Does your business own any Multi-year or permanently registered Trailers? ○ YES ⊙ NO
3. Does your business own any special bodies on vehicles? ○ YES ⊙ NO
4. Does your business own any IRP (International Registration Plan) plated vehicles? ○ YES ⊙ NO

If yes attach schedule → B-1

NOTE: Effective January 1, 2014, IRP plated vehicles are required to be listed with the local county tax office as part of the business personal property listing form process, unless they are already being reported as part of your Public Service Valuation with the N.C. Department of Revenue

5. Does your business own any watercraft or engines for watercraft? ○ YES ⊙ NO **If yes attach schedule** → B-2
6. Does your business own any Mobile Homes or Mobile Offices? ○ YES ⊙ NO **If yes attach schedule** → B-3
7. Does your business own any Aircraft? ○ YES ⊙ NO **If yes attach schedule** → B-4
8. Does your business own any vehicles held for short-term rental? ○ YES ⊙ NO **Number** →

SCHEDULE C **LEASED PROPERTY OR OTHER PROPERTY IN YOUR POSSESSION THAT IS OWNED BY OTHERS**

N.C.G.S. 105-315 and 105-316 require every person having custody of taxable tangible personal property that has been entrusted to him by another for any business purpose to furnish a separate list containing name, address and description of this property. If you answer yes to one of the following three questions or are otherwise required to supply this list, **you must return the list or separate Schedule C-1 by January 15.**

1. Does your business hold any Leased Property, owned by another party (are you a lessee)? ⊙ YES ○ NO
2. Do you have any property used by your business, or in your possession that is owned by others? ⊙ YES ● NO
3. Do you operate a mobile home park, campground, marina, aircraft storage facility or similar business? ○ YES ● NO

SCHEDULE D — SEPARATELY SCHEDULED PROPERTY

1. Does your business own any artwork, displays, statues, or other personal property that is separately scheduled for insurance purposes? ○ YES ◉ NO

   Please describe the items and estimated value of items if applicable.

SCHEDULE E — FARM EQUIPMENT

Does your business own any tractors, implements, bulk barns, and/or other farm equipment? ○ YES ◉ NO ☐ COST ON SCHEDULE A

If so, list and attach separate schedule E-1. If listed by cost on Schedule A, indicate above, but still include information on separate schedule E-1.

SCHEDULE F — INTANGIBLE PERSONAL PROPERTY

Do you lease or rent real property from exempt owners, such as a church, local, state or federal government, an airport authority, university, or other exempt owner?

○ YES ◉ NO If yes, include lease information below. Attach additional schedule if necessary.

NAME AND ADDRESS OF OWNER	DESCRIPTION OF PROPERTY	DATE OF LEASE AND LEASE TERM	MONTHLY PAYMENT	ACCT. #

SCHEDULE G — ACQUISITIONS AND DISPOSALS DETAIL

Acquisitions and disposals detail of machinery, equipment, furniture and fixtures and computer equipment, and improvements to leased property in the prior year. If there is not enough room below, attach separate Schedule G-1.

ACQUISITIONS - ITEMIZE IN DETAIL	100% ORIGINAL COST	DISPOSALS - ITEMIZE IN DETAIL	YEAR ACQUIRED	100% ORIGINAL COST
VOIP PHONE SYSTEM (2016)	2,912.00			
3 SURFACE PRO 3 COMPUTERS (2016)	4,058.00			
LENOVO T560 LAPTOP (2018)	1,175.00			

SCHEDULE H — REAL ESTATE IMPROVEMENTS

During the past calendar year, did your business make improvements and/or other additions to real property owned by your business? If yes, attach separate schedule H-1 with information on such improvements. ○ YES ◉ NO

SCHEDULE I — BILLBOARDS - OUTDOOR ADVERTISING STRUCTURES

Does your business own any billboards - outdoor advertising structures?
If yes, attach separate Schedule I-1 with requested information. ○ YES ◉ NO

SCHEDULE J — LEASED EQUIPMENT

Does your business lease equipment to others?
If yes, attach separate Schedule J-1 with requested information. ○ YES ◉ NO

AFFIRMATION

LISTING MUST BE SIGNED BY A LEGALLY AUTHORIZED PERSON - Please check the capacity in which you are signing the affirmation.

For Individual Taxpayers: ☐ Taxpayer ☐ Guardian ☐ Authorized Agent ☐ Other person having knowledge of and charged with the care of the person and property of the taxpayer.

For Corporations, Partnerships, Limited Liability Companies, Unincorporated Associations:

☐ Principal Officer of the Taxpayer Title ______

☒ Full-time employee of the taxpayer who has been officially empowered by a principal officer to list the property and sign the affirmation. Title CONTROLLER

☐ Authorized agent. If this capacity is selected, I certify that I have NCDOR Form AV-59 on file for this taxpayer: ☐ Yes ☐ No

Under penalties prescribed by law, I affirm that to the best of my knowledge and belief this listing, including any accompanying statements, inventories, schedules, and any other information is true and complete. (If this is signed by an individual other than the taxpayer, he affirms that he is familiar with the extent and true value of all of the taxpayer's property subject to taxation in this county and that his affirmation is based on all the information of which he has any knowledge.)

Signature	Date	Authorized Agent Address
Pamela Patrick	5-8-2020	1041 WASHINGTON ST, RALEIGH, NC 27605

Telephone Number	Fax Number	Email Address
(919) 754-3630	(919) 755-1833	ppatrick@mhfc.org

Any individual who willfully makes and subscribes an abstract listing required by the Subchapter II of Chapter 105 of the North Carolina General Statutes which he does not believe to be true and correct as to every material matter shall be guilty of a Class 2 misdemeanor. (Punishable by imprisonment up to 60 days).

Jenny Griffin

From: Pamela Patrick <Ppatrick@mhfc.org>
Sent: Friday, December 18, 2020 3:20 PM
To: Jenny Griffin
Subject: FW: Granville County Denial of Exemption
Attachments: Granville County application for property tax exemption - filed 05.2020.pdf

Jenny,

Thank you for following up on this matter. I'm forwarding the email that was originally sent to Sharon Powell on October 21, 2020 in response to a denial of our exemption application due to untimely submission.

We did pay the tax billed on our account 1157 statement in the amount of $145.07 pending any decision on the exemption application by the Board of Commissioners.

Please let me know if you need any additional information.

Merry Christmas,

Pam

From: Pamela Patrick
Sent: Wednesday, October 21, 2020 2:07 PM
To: 'Sharon Brooks-Powell' <Sharon.Powell@granvillecounty.org>
Cc: 'jennifer.seeley@granvillecounty.org' <jennifer.seeley@granvillecounty.org>
Subject: RE: Granville County Denial of Exemption

Hi Sharon.

Yes, please put our application on the agenda for a decision by the Granville County Board of Commissioners.

I have attached our cover letter dated May 8, 2020 and application for property tax exemption submitted at that time for our reference.

You previously asked for a more complete description of the services we provide at this Granville County location. Following is a link to the state's DPS website description of the Juvenile Crisis and Assessment Centers. DPS has contracted with The Methodist Home for Children, Inc. to provide these services. Please let me know if you need any further information. https://www.ncdps.gov/our-organization/juvenile-justice/community-programs/juvenile-crisis-and-assessment-centers

Thank you for your consideration.

Thanks,

Pam

Pam Patrick, CPA
Controller
Methodist Home for Children

1041 Washington Street
Raleigh, NC 27605
ppatrick@mhfc.org
(919)754-3630 direct
(919)754-1833 fax

METHODIST HOME FOR CHILDREN

In service to God, our mission is to build upon the social, physical, emotional, and spiritual strengths of children, youth, and families, and to affirm their worth.

From: Sharon Brooks-Powell [mailto:Sharon.Powell@granvillecounty.org]
Sent: Wednesday, October 14, 2020 11:54 AM
To: Pamela Patrick <Ppatrick@mhfc.org>
Cc: Jennifer Seeley <jennifer.seeley@granvillecounty.org>
Subject: Granville County Denial of Exemption

Hi Ms. Patrick,
Attached you will find an official denial from the Tax Administration of your untimely application for the Insight Juvenile Crisis & Assessment Center. By statue, our office cannot approve an untimely application that is received after the January 31 deadline. Your application will have to go before the Board of County Commissioners. You will find instructions on what you will need to do in the attached denial letter. Your request will need to be in writing.

I have included Jennifer Seeley on this email as being the Tax Appraiser-Business Personal Property.

Kind regards,

Sharon Brooks-Powell
Tax Administrator
Granville County
919-693-4181 general line
919.603.1317 direct line
sharon.powell@granvillecounty.org

"In God we Trust"

GRANVILLE COUNTY TAX ADMINISTRATION

141 Williamsboro St
Oxford, NC 27565
919.693.4181 Listing/Assessing
919.693.7714 Collections

SHARON BROOKS-POWELL
TAX ADMINISTRATOR

TAMONICA THORPE
DEPUTY TAX COLLECTOR

JENNIFER GRIFFIN
DEPUTY TAX ASSESSOR

October 14, 2020

Ref: Application for Property Tax Exemption or Exclusion for the Methodist Home for Children, Inc. for the Insight Juvenile Crisis & Assessment Center

Dear Ms. Patrick,

The Tax Administration will have to deny your application due to it being submitted after the January 31, 2020 deadline. However, the Granville County Board of Commissioners can render a decision on an untimely application in the calendar year submitted.

If you would like for our office to put your application on the agenda for a decision, please respond within ten (10) days. You may respond via email to sharon.powell@granvillecounty.org or mail to PO Box 219, Oxford, NC 27565.

If you have any questions pertaining to this process, you may contact our office at your convenience during regular business hours.

Kind regards,

Sharon Brooks-Powell

Sharon Brooks-Powell
Tax Administrator
Granville County

Granville County
Tax Administration
141 Williamsboro Street
Oxford, NC 27565
(919) 693-5240

To: Board of Commissioners
From: Debra Weary
Department: Tax Administration
Date: January 14, 2021

Title: **Refund Request - Ronald Riefler**

PURPOSE:
To consider the approval of a request for refund.

BACKGROUND:
Ronald Riefler contacted the Tax Office after the Board of Equalization and Review adjourned for the year 2020. Mr. Riefler was told that he could not appeal until the following year. After speaking with Mr. Riefler, I had our appraiser (Gary Piner) call Mr. Riefler so he could look inside of the structure. Once Gary met Mr. Riefler, he determined there was a judgement error. It was reported to the Tax Office that the heated square feet and percent completion was incorrect.

The attached property record cards show the heated square feet difference is by 1,280 and the completion is 30% instead of the 40%.

RECOMMENDATION:
The Deputy Tax Assessor recommends refunding the difference back to Mr. Riefler.

ATTACHMENTS:
Refund Request, Piner Appraisal Letter and Property Cards

ACTION TAKEN:

Granville County Tax Administration December 30, 2020

P.O.Box 219

Oxford, NC 27565

Account Number 31709 Parcel ID 182700436207

I visited your Office on Tuesday December 29 to review the recent assessmnet inspection performed by Gary Piner and his prepared report that he submitted to you. The assessed valuation on his report was $134,751.00

The assessed valuation shown on The Granville County Tax Administration May 26, 2020 "Notice Of Real Estate Assessed Value" and on the July 01, 2020 "Personal Property Tax Billing" is $178, 940.00.

I request that the Year 2020 tax obligation be based on the assessed valuation of $134,751.00 and the tax rate in effect on July 01, 2020.

Sincerely,

Ronald Riefler

piner
appraisal

January 5, 2021

Piner Appraisal, Inc.
2321 Shore Drive
Morehead City, NC 28557
(252) 723-3562

Jennifer Griffin
Granville County Deputy Tax Assessor
141 Williamsboro Street
Oxford, NC 27565
(919) 603-1316

To Whom It May Concern,

On Decemember 03, 2020 I visited property 2585 Queen Ann Court, Parcel # (182700436207), belonging to: Mr. Ronald Riefler. Mr. Riefler had requested that he be there to accompany me. I had upgraded the percentage complete on a previous visit from 10% complete to 40 % complete. Upon interior inspection with Mr. Riefler I decided to downgrade to 30 % complete. Because Mr. Riefler is building the house himself, some of the interior is not quite as far along as a typical new construction house would be.

Mr. Riefler also pointed out that a 32 x 40 room behind the garage will not be heated area but instead be an unheated workshop area. It was previously included in the heated area.

Upon making these changes the property tax value was reduced from $178,940 to $134,751. The difference also results in a lower tax bill. The difference in the bills technically dictate a refund to the taxpayer if requested.

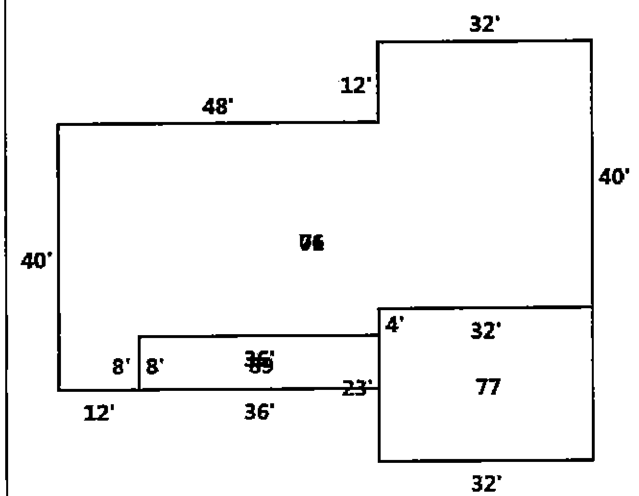
If I can be of any further assistance please contact me at (252) 723-3562. Thank You.

Sincerely,

Gary Piner

Gary Piner

12/14/2020 02:49 OWNERSHIP 31709301	PROPERTY DESCRIPTION	TAX DESCRIPTION	MAP NUMBER	CARD#
RIEFLER RONALD C & MARY JANE 2593 QUEEN ANNE COURT FRANKLINTON, NC 27525 DEED: 01100 0302 8/1/2005 $35,000	2585 QUEEN ANNE CT PLATBOOK/PAGE/DATE: 00000 00000 NB: 325 GOLDEN MEADOW 1 2585 QUEEN ANNE CT	BRASSFIELD	182700436207 RECORD NUMBER: 23798 ROUTE: 182700 280 LISTER: GPA 11/6/2019 REVIEWER: DAS 3/16/2018	1 / 1



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TOPO	STREET	UTILITIES	NOTES	AC
			NEW HSE FOR 2011 HSE 10 PCTC FOR 2018	4.790

#	LAND CLASS	SIZE	BASERATE	*	ACF	*	ADJ	=	ADJ RATE	*	UNITS	=	LNDVALUE
1	2EBUILDING SITE 2	1.000	28000		1.00		1.00		28000		1.000		28000
2	92EMIXED 2	3.790	11975		0.52		1.00		6227		3.790		23600

ACREAGE FACTOR: 0 FRONTAGE FACTOR: 0 LAND VALUE 51600

#	OTHER FEATURES	SIZE	BASERATE	COND	ADJ RATE	UNITS	VALUE

OTHER FEATURES VALUE: 0

FOUNDATION	XTR_FINISH	ROOF TYPE	ROOF MTRL	SIZE/QTY
CONCRETE BLOCK	NONE	-1		1.0000 STHT 0 BDRM

WALL FINSIH	FLOORS	HEAT&AIR	HEAT FUEL	BLDING #
UNFINISHED	UNFINISHED	NONE		1

IMPROVEMENT TYPE: GRADE: C+10 AYB: 2015 EYB: 2017 CONDITION: AVERAGE DEPR TABLE: SQ FT TABLE:

DIMENSIONS: SFR-CL40U30R40D12R2D7L2D11 OFP-CL40D8R40U8 WDK-L40CU38XL6D8XD30XD8R6XU8 OFP-U30CR40U8L40D8H

STRUCTURE	SKETCH-SF	STHT	AREA	RATE	GRDE	HEAT	EXWL	WLHT	ADJRATE	AREA	RPCN	DEPF	CNDF	STR-VALUE
01 SNG FAML	2912	1.00	2912	73.56	C 1.10	(3.70)		1.00	77.22	2912	224865	0.00		224865
100%UNF-BSMT	0		2912	16.18	1.10				17.80	2912	51834	0.00		51834
89 OM-PORCH	288	1.00	288	24.35	1.10			1.00	26.79	288	7716	0.00		7716
77 ATGARAGE	736	1.00	736	27.68	1.10			1.00	30.45	736	22411	0.00		22411
76 UNFIN AREA	2912	0.20	582	18.00	1.10			1.00	19.80	582	11524	0.00		11524
	2912 HSF		7430 TSF						RPCN- 109.32/HSF		318350	VALU-109.32/HSF		318350

STRUCTURE VALUE UC 40.00% 127340

CARD 1 VALUE 178940

VALUATION	THIS CARD	+ OTHER CARD =	VALUE	PREV-VAL	P-N%
LAND	51600		51600	52305	1.01
OTHER FEAT	0		0	0	0.00
STRUCTURE	127340		127340	12953	0.10
TOTAL	178940		178940	65258	2.74

OTHER CARDS VALUE

TOTAL VALUE 178940

NBHD ADJUSTMENT: 1.00000 * 178940 = 178940

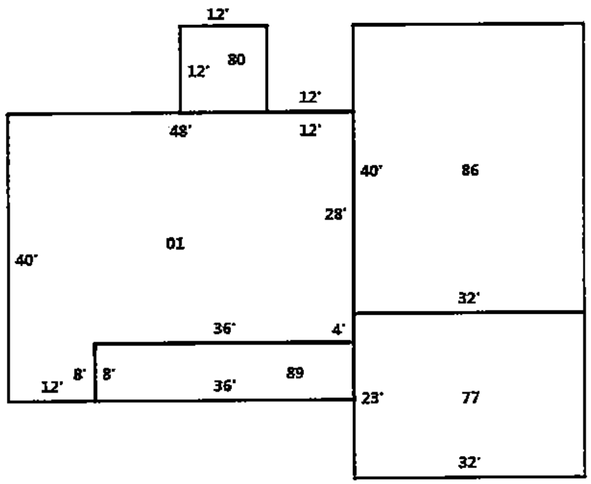
(349785) Group: TAX YEAR: 2020 APPRAISED VALUE 178940

Granville County, NC REVAL YEAR: 2018 DEFERRED VALUE 0 TAXABLE VALUE 178940

2020

Billed on
for 2020

12/14/2020 02:48 OWNERSHIP 31709301	PROPERTY DESCRIPTION	TAX DESCRIPTION	MAP NUMBER	CARD#
RIEFLER RONALD C RIEFLER MARY JANE 2593 QUEEN ANNE COURT FRANKLINTON, NC 27525 DEED: 01100 0302 8/1/2005 $35,000	2585 QUEEN ANNE CT PLATBOOK/PAGE/DATE: 00000 00000 NB: 325 GOLDEN MEADOW 1 2585 QUEEN ANNE CT	BRASSFIELD	182700436207 RECORD NUMBER: 23798 ROUTE: 182700 280 LISTER: GPA 11/6/2019 REVIEWER: DAS 3/16/2018	1 / 1



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TOPO	STREET	UTILITIES	NOTES	AC
			NEW HSE FOR 2011 HSE 10 PCTC FOR 2018 RONALD WOULD LIKE A CALL WHEN REVISITED 2021	4.790

#	LAND CLASS	SIZE	BASERATE	*	ACF	*	ADJ	=	ADJ RATE	*	UNITS	=	LNDVALUE
1	2EBUILDING SITE 2	1.000	28000		1.00		1.00		28000		1.000		28000
2	92EMIXED 2	3.790	11975		0.52		1.00		6227		3.790		23600

ACREAGE FACTOR: 0 FRONTAGE FACTOR: 0 LAND VALUE 51600

#	OTHER FEATURES	SIZE	BASERATE	COND	ADJ RATE	UNITS	VALUE

OTHER FEATURES VALUE: 0

FOUNDATION	XTR_FINISH	ROOF TYPE	ROOF MTRL	SIZE/QTY
CONCRETE BLOCK	NONE	-1		1.0000 STHT 2 BDRM

WALL FINSIH	FLOORS	HEAT&AIR	HEAT FUEL	BLDING #
UNFINISHED	UNFINISHED	NONE		1

IMPROVEMENT TYPE: GRADE: C+10 AYB: 2015 EYB: 2017 CONDITION: AVERAGE DEPR TABLE: SQ FT TABLE:

DIMENSIONS: 89=N8E36S8W36Area:288;77=E32S23W32N23Area:736;01=S4W36S8W12N40E48S28Area:1632;86=N40E32S40W32Area:1280;80=W12N12W12S12E12E12 Area:144;TotalArea:4080

STRUCTURE	SKETCH-SF	*	STHT	=	AREA	RATE	*	GRDE	+	HEAT	+	EXWL	*	WLHT	=	ADJRATE	*	AREA	=	RPCN	*	DEPF	*	CNDF	=	STR-VALUE
01 01 SNG FAML	1632		1.00		1632	78.32		C 1.10		(3.70)				1.00		82.45		1632		134558		0.00				134558
178%UNF-BSMT	0				2905	17.23		1.10								18.95		2905		55050		0.00				55050
2 BATHS	0				0											3000.00		0		6000		0.00				6000
89 89 OM-PORCH	288		1.00		288	24.35		1.10						1.00		26.79		288		7716		0.00				7716
80 80 PORCH	144		1.00		144	22.89		1.10						1.00		25.18		144		3626		0.00				3626
77 77 ATGARAGE	736		1.00		736	27.68		1.10						1.00		30.45		736		22411		0.00				22411
86 86 UTILROOM	1280		1.00		1280	33.95		1.10						1.00		37.35		1280		47808		0.00				47808
	1632		HSF		6985	TSF										RPCN- 169.83/HSF				277169		VALU- 169.83/HSF				277169

STRUCTURE VALUE UC 30.00% 83151

CARD 1 VALUE 134751

VALUATION	THIS CARD	+	OTHER CARD	=	VALUE	PREV-VAL	P-N%
LAND	51600				51600	52305	1.01
OTHER FEAT	0				0	0	0.00
STRUCTURE	83151				83151	12953	0.16
TOTAL	134751				134751	65258	2.06

OTHER CARDS VALUE

TOTAL VALUE 134751

NBHD ADJUSTMENT: 1.00000 * 134751 = 134751

(759572) Group:
Granville County, NC

TAX YEAR: 2021
REVAL YEAR: 2018
2021

DEFERRED VALUE 0

APPRAISED VALUE 134751
TAXABLE VALUE 134751

Should have been billed at this value

Granville County

141 Williamsboro Street
Oxford, NC 27565
(919) 693-5240

To: Board of Commissioners
From: Scott Phillips
Department: Development Services
Date: January 14, 2021

Title: **Design Services for 141 and 143 Williamsboro Street**

PURPOSE:

To award a Design Services Agreement for Interior Renovations/Alterations to 141 and 143 Williamsboro Street.

BACKGROUND:

The vacant space left from the Granville County Sheriff's Office requires alterations needed to accommodate the relocation and functional needs of DSS Child Support Services, currently located at 122 Williamsboro Street/Oxford NC. In conjunction with this need, minor office alterations may be determined within the County Manager's Administration space to accommodate the relocation of Granville County Register of Deeds, currently located in the Granville County Courthouse, as well as needed changes to convert the vacant Evidence Room into an Administrative Training Room. This request is to award a Design Services Agreement to Stephen Baxter Architect, PLLC for the necessary space planning needs, and to produce the construction bid documents needed for the space alterations and permitting requirements that is planned for FY 2021-2022.

FUNDING:

Funding up to $25,000 is included in the existing budget for this project.
[Finance Department Use: 10-4250-604]

RECOMMENDATION:

The Development Services Director recommends:

1. Exempting the County from the Davis Bacon Act (NCGS 143-64.32) requiring Request for Qualification based selection for professional services based on 1) The contract value is less than the mandatory threshold of $50,000.00, and 2) Stephen Baxter Architect, PLLC has extensive experience within this space, conducting a Space Needs study in FY 2009 – 2010.

2. Awarding a fixed price design service agreement to Stephen Baxter Architect in the amount of $21,150.00.

ATTACHMENTS:
Baxter Proposal for Design Services
Proposal Terms & Conditions

ACTION TAKEN:

January 13, 2021

Mr. Scott Phillips
Granville County Development Services
122 Williamsboro Street
Oxford, NC 27565

RE: Granville County Administration Building
Interior Alterations at
141 & 143 Williamsboro Street,
Oxford, NC

Mr. Phillips,

I am pleased to offer this proposal in accordance with the attached terms and conditions, which are incorporated herein by reference, for design services of the above referenced project.

Proposed Project

It is my understanding that you would like to have design, bidding, and construction administration services for renovations to the three buildings behind the hospital at the address above. The project will include interior alterations necessary to accommodate the needs of the Register of Deeds, DSS/Child Support Services, Internet/Technology, and a Training Room. These proposed departmental uses are consistent with current or previous uses of the spaces which is primarily Business Classifications for office type usage. The scope of work will include appropriate rearrangement of the existing spaces to support the proposed uses. Affected interior surfaces will receive new finishes. The toilet room facilities will receive new finishes while the existing fixtures will remain. The design services will include schematic design, design development, and construction documents. After the construction document drawings are complete, they will be used for the purpose of formally bidding these alterations.

No plumbing changes are included.
Mechanical, and electrical design services will be provided by Kilian Engineering, Inc.

Assumptions

1. The proposed project is located at 141 & 143 Williamsboro Street in Oxford, NC, which is in the Granville County, NC code enforcement jurisdiction.
2. All drawings and copies thereof are instruments of service and as such remain the property of Stephen T. Baxter, Architect, PLLC. They are produced for one-time use only with respect to this project.
3. Stephen T. Baxter, Architect, PLLC reserves the right to use these plans at its own discretion for marketing purposes.
4. The proposed project will be permitted using the 2018 North Carolina State Building Code with all applicable revisions.
5. No structural design services are expected or included in this proposal.
6. PME design services will address desired improvements associated with the renovation project. Existing PME systems will be preserved except where improvement or replacement is necessary.
7. No Fire Alarm system design services are expected or included in this proposal.
8. No Sprinkler system design services are required or included in this proposal.
9. No exterior building improvements are expected or included in this proposal.
10. No Civil Engineering for Site Design services or Planning Department review are expected or included in this proposal.

8133 Holly Forest Road, Wake Forest, NC 27587; phone (919) 819-1536

Proposed Architectural Drawings

The completed set of drawings (per building) will include:

1.	(T-1) Cover Sheet -	Building Code Summary
2.	(T-2) Secondary Title Sheet -	Life Safety Plan
3.	Floor Plan -	Dimensioned Layout
4.	Reflected Ceiling Plan -	Acoustical Tile Layout
5.	Wall Sections -	Interior Partition Details
6.	Miscellaneous -	Enlarged Plans, Interior Elevations, Details
7.	Schedules -	Room Finish and Door Schedules

Consultants' drawings provided to us will be included in the completed set of plans.

FEES FOR SERVICES

Architectural Design Service Fees:	
Construction Documents	**$ 9,700.00**
Bidding Services	**$ 1,500.00**
Construction Administration Services	**$ 3,000.00**
Subtotal Architectural Design Service Fees:	**$14,200.00**
PME Design Service Fees:	
Construction Documents	**$ 4,950.00**
Bidding Services	**$ 500.00**
Construction Administration Services	**$ 1,500.00**
Subtotal PME Design Service Fees:	**$ 6,950.00**

TOTAL SERVICES FEE: $21,150.00

*The Construction Documents will include a written project manual for Bidding and Construction procedures. Material specifications will be noted on the drawings. No written specifications are included. Specific materials and colors are to be selected by the Owner from samples provided by the General Contractor.
*No printing or reproduction services are included with the Construction Documents. Construction Documents will be provided to the Owner and Bidders electronically. Any requested printing will be provided at 1.5 times the directly incurred expense.
*Bidding services will include an advertisement provided to the Owner, but the advertisement and expense is not included. This phase will include submission of bidding documents to bidders, a Pre-Bid Conference, a Bid Opening, and Contract Negotiations.
*No Permitting services or fees are included.
*Construction Administration services will include a Pre-Construction Conference, material submittal review, monthly progress site meetings, monthly pay request review/approval, a final punch list inspection, and final walk-thru. These Construction Administration procedures are estimated to take three months. Additional site visits due to unforeseen conditions or delays beyond control will be billed at $500 per visit for the architect.
*PME design excludes sprinkler system design, fire alarm system design, HVAC certification, fault current calculations, or site lighting.
*Production of As-Built drawings is not included.

Conclusion
I appreciate this opportunity to propose our services. Your signature on this proposal will constitute our agreement for design services. You will be billed monthly for work completed to date

Stephen T. Baxter,
Architect

Acceptance

By:____ Date:__________________________

Terms and Conditions

This agreement is subject to the following terms and conditions and, by accepting this Agreement or any part thereof, the OWNER agrees and accepts the terms and conditions outlined below.

1. **Payment:**

   a) OWNER will pay <u>STEPHEN T. BAXTER, ARCHITECT, PLLC</u> for services and expenses in accordance with invoices to OWNER on a monthly basis, and a final invoice upon completion of this service. Each invoice is due and payable in full upon presentation to OWNER. Invoices are past due after 30 days. Past due amounts are subject to a Service Charge of one and one-half percent per month (18 per annum) on the outstanding balance, from the date of invoice. Attorney's fee and other costs incurred in collecting past due amounts shall be paid by OWNER.

   b) In light of the obvious advantage of resolving questions and disputes regarding ARCHITECT' s billing quickly when recollections are fresh, OWNER will notify ARCHITECT, in writing, of any questions or dissatisfaction which it may have regarding any particular invoice within 10 days of the invoice date; and if OWNER fails to give ARCHITECT such notice, then OWNER will have waived its right to dispute the accuracy and appropriateness of the invoice, which will then be binding upon OWNER.

   c) If the OWNER fails to make payment to the ARCHITECT within 30 days after the transmittal of an invoice, the ARCHITECT may, after giving 7 days written notice to the OWNER, suspend services under this Agreement until all amounts due hereunder are paid in full. If an invoice remains unpaid after 60 days from invoice date, the ARCHITECT may initiate legal proceedings to collect the fees owed, plus other reasonable expenses of collection including attorney's fees.

   d) ARCHITECT shall be paid in full for all services under this Agreement, including any additional services authorized by OWNER in excess of those stated in this Agreement.

   e) The OWNER 's obligation to pay for the Services contracted for is in no way dependent upon the OWNER 's ability to obtain financing, payment from third parties, approval of governmental or regulatory agencies, or upon the OWNER 's successful completion of the Project; or any other contingencies or conditions, unless expressly set forth in the Agreement.

2. **OWNER 's Notification to ARCHITECT of Fault**: The OWNER shall provide prompt written notice to the ARCHITECT if the OWNER becomes aware of any fault of defect in the project, including any error, omission or inconsistency in the ARCHITECT' s work or any alleged breach of contract by the ARCHITECT. The failure of OWNER to provide such written notice within two (2) business days from the time the OWNER became aware of, or should have become aware of, this fault, defect, error, omission, inconsistency or breach, shall constitute a waiver by the OWNER of any and all claims against the ARCHITECT arising out of such fault, defect, error, omission, inconsistency or breach.

3. **Representations of OWNER:** OWNER warrants and covenants that sufficient funds are available or will be available upon receipt of ARCHITECT' s invoice to make payment in full for the services rendered by the ARCHITECT.

4. **Ownership of Instruments of Service**: All reports, plans, specifications, field data and notes and other documents, including all documents on electronic media, prepared by the ARCHITECT as instrument of service, shall remain the property of the ARCHITECT. The ARCHITECT shall retain all common law, statutory and other rights, including the copyright, thereto. In the event of termination of this Agreement and upon full payment of fees owed to ARCHITECT. ARCHITECT shall make available to OWNER copies of all plans, computations, CAD disks and correspondence.

5. **Reuse of Document**: The Services, and any data, recommendations, proposals, reports, design criteria, and similar information provided by ARCHITECT to OWNER pursuant to this Agreement are provided for the exclusive use of OWNER on the Project and are not to be used or relied upon in connection with other projects or by third parties.

6. **Opinion of Cost**: Since the ARCHITECT has no control over the cost of labor, materials, equipment or services furnished by others, or over methods of determining prices, or over competitive bidding or market conditions, any and all opinions as to the costs rendered hereunder, including but not limited to opinions as to the cost of construction and materials, shall be made on the basis of its experience and qualifications and represent its best judgment as an experienced and qualified professional ARCHITECT, familiar with the construction industry; but the ARCHITECT cannot and does not guarantee the proposals, bids or actual costs will not vary from opinions of probable cost prepared by it. If at any times the OWNER wishes greater assurances as to the amount of any cost, he shall employ an independent cost estimator to make such determination. Architectural services required to bring costs within any limitation established by the OWNER will be paid for as additional services hereunder by the OWNER.

7. **Confidentiality**: Subject to any obligation ARCHITECT may have under applicable law or regulation, ARCHITECT agrees to release information relating to the Services only to its employees and subcontractors, in the performance of the Services or to OWNER 's authorized representative and to persons designated be the authorized representative and to receive such information throughout the active period of service of this Agreement.

8. **Assignment and Subcontracting**: Nothing under this Agreement shall be construed to give any rights or benefits in this Agreement to anyone other than the OWNER and the ARCHITECT, and all duties and responsibilities undertaken pursuant to this Agreement will be for the sole and exclusive benefit of the OWNER and the ARCHITECT and not for the benefit of any other party. Neither the OWNER nor the ARCHITECT shall assign, sublet, or transfer any rights under or interests in this Agreement without the written consent of the other which shall not be unreasonably withheld. However, nothing contained herein shall prevent or restrict the ARCHITECT from employing independent professional associates or Architects as the ARCHITECT may deem appropriate to assist in the performance of services hereunder.

9. **Project Site**: Should OWNER not be owner of the project site, then OWNER agrees to notify the Owner(s) of the aforementioned possibility of unavoidable alteration and damage to indemnify, and defend ARCHITECT against any claims by the Owner or person

having possession of the site through the Owner which are related to such alteration or damage.

10. **Access to Site**: OWNER is responsible for providing access to site, to the extent necessary for the ARCHITECT to carry out his services.

11. **Period of Services**: Unless otherwise provided in the Agreement, the ARCHITECT will begin work promptly upon execution of this Agreement and, shall complete the services within a reasonable length of time. The compensation to the ARCHITECT included in this Agreement has been agreed to in anticipation of a continuous and orderly progress through the completion of the ARCHITECT' s services.

    If the ARCHITECT' s services are delayed or suspended in whole or in part by the Owner or others not under the ARCHITECT' s control, the times of performance shall be extended to the extent of such delay or suspension. If such delay or suspension extends for more than six months (cumulatively) the compensation provided for in this Agreement shall be subject to renegotiation.

12. **Unforeseen Occurrences**: If, during the performance of services hereunder, any unforeseen hazardous substance, material, element or constituent or other unforeseen conditions or occurrences are encountered which, in ARCHITECT' s sole judgment significantly affects or may affect the services, the risk involved in providing the service, or the recommended scope of services, ARCHITECT will promptly notify OWNER thereof. Subsequent to that notification, ARCHITECT may: (a) If practicable, in ARCHITECT' s sole judgment and with approval of OWNER, complete the original scope of services in accordance with the procedures originally intended in the Proposal; (b) Agree with OWNER to modify the scope of services and the estimates of charges to include study of the previously unforeseen conditions or occurrences, such revision to be in writing and signed by the parties and incorporated herein; or (c) Terminate the services effective on the date of notification pursuant to the terms of TERMINATION OF CONTRACT.

13. **Force Majeure**: Should completion of any portion of the Services be delayed for causes beyond the control of or without the fault or negligence of ARCHITECT including force majeure, the time for performance shall be extended for a period equal to the delay and the parties shall mutually agree on the terms and conditions upon which Services may be continued. Force majeure includes but is not restricted to acts of God or the public enemy, acts of the Government of the United States of the several states, or any foreign country, or any of them acting in their sovereign capacity, acts of OWNER 's contractors or Agents, fire, flood, epidemics, riots, quarantine restrictions, strikes, civil insurrections, freight embargoes, and unusually severe weather.

14. **Standard of Care**: ARCHITECT shall perform Services for OWNER in a professional manner, using that degree of care and skill ordinarily exercised by and consistent with the standards of competent Architects practicing in the same or a similar locality as the Project.

    This is in lieu of all warranties. No other warranty, expressed or implied, including warranties or merchantability and fitness for a particular purpose is made or intended by the proposal for services, by furnishing an oral response of the findings made or by any representations made regarding the services included in this agreement.

15. **Limitation of Liability**: The remedies set forth herein are exclusive. The ARCHITECT' s liability shall not exceed the total fees paid the OWNER. In addition, the OWNER 's sole recourse for errors or omissions to the contract documents by the ARCHITECT shall be correction of the errors and omissions by the ARCHITECT at no additional cost to the OWNER. Both OWNER and ARCHITECT waive claims for consequential damages against each other for all claims arising out of or relating to this Contract.

16. **Safety**: With respect to the performance of the Services, ARCHITECT shall take safety precautions required by federal, state and local laws, rules, regulations, statutes or ordinances. Should OWNER be conducting activities on the Site, ARCHITECT shall not be responsible for Site safety and shall have no right to direct or stop the work of OWNER 's contractors, agents or employees.

17. **Termination of Contract**: this Agreement nay be terminated by either party upon seven days' written notice in the event of substantial failure by the other party to perform in accordance with the terms hereof. Such termination shall not be effective if that substantial failure has been remedied before expiration of the period specified in the written notice. In the event of termination, ARCHITECT shall be paid for Services performed to the termination date.

18. **Captions and Headings**: the captions and headings throughout this Agreement are for convenience and reference only, and the words contained therein shall in no way held or deemed to define, limit, describe, modify, or add to the interpretation, construction, or meaning of any provision of or scope of intent of this Agreement.

19. **Severability**: If any provision of this Agreement, or application thereof to any person or circumstances, shall to any extent be invalid, then such provisions shall be modified if possible, to fulfill the intent of the parties as reflected in the original provision, the remainder of this Agreement, to the application of such provision to persons or circumstances other than those as to which it is held invalid, shall not be affected thereby, and each provision of this Agreement shall be valid and enforced to the fullest extent permitted by the law.

20. **No Waiver**: No waiver by either party of any default by the other party in the performance of any provision of this Agreement shall operate as or be construed as a waiver of any future default, whether like or different in character.

21. **Merger, Amendment**: This agreement constitutes the entire Agreement between the ARCHITECT and the OWNER, and negotiations, written and oral understandings between the parties are merged herein. This Agreement can be supplemented and/or amended only by a written document executed by both the ARCHITECT and the OWNER.

22. **Law to Apply**: The validity, interpretation, and performance of this Agreement shall be governed by and construed in accordance with the law of the State of North Carolina.

Granville County Finance

141 Williamsboro Street
Oxford, NC 27565
(919) 693-5240

To: Board of Commissioners
From: Debra Weary
Department: Finance
Date: January 13, 2021

Title: **Surplus Vehicles**

PURPOSE:
To consider declaring vehicles surplus in order to be sold via online auction platform.

BACKGROUND:
North Carolina General Statutes require the Board of Commissioners to formally declare items surplus prior to the sale. Per Granville County's surplus procedures, all vehicles must be approved for sale or transferred by the Granville County Board of Commissioners prior to their sale or transfer.

The vehicles to be declared surplus are:

- 1988 International Dump Truck – VIN # 6304
- 2014 Ford Fusion –VIN # 6873

RECOMMENDATION:
The Finance Director recommends declaring the listed vehicles as surplus property and authorize County Staff to sale the autos on the online platform GovDeals.com.

ACTION TAKEN:

Granville County

141 Williamsboro Street
Oxford, NC 27565
(919) 693-5240

To: Board of Commissioners
From: Debra Weary
Department: Administration
Date: January 14, 2021

Title: **Adult Care Home Community Advisory Committee**

PURPOSE:
To make appointments/reappointments to the Adult Care Home Community Advisory Committee.

BACKGROUND:
The terms of Delores Lyons (District 4) and Vernestine Bannerman (District 6 appointed by 1) expire in January. They are willing to serve again.

Others serving:	Barbara Harris	District 2
	Joseph Pettiford	District 7
	Judy Taylor	District 7

ACTION TAKEN:

Granville County

141 Williamsboro Street
Oxford, NC 27565
(919) 693-5240

To: Board of Commissioners
From: Debra Weary
Department: Administration
Date: January 14, 2021

Title: **Agricultural Advisory Board**

PURPOSE:
To make appointments/reappointments to the Agricultural Advisory Board.

BACKGROUND:
The terms of Jimmy Crews (District 2) and Steve Hicks (District 4) expire in February.

Others serving:	Sandy Gabel	District 1
	Randy Guthrie	District 3
	Robert Lawrence	District 5
	Rusty Corley	District 6
	Williams Lyons	District 7

ACTION TAKEN:

Granville County

141 Williamsboro Street
Oxford, NC 27565
(919) 693-5240

To: Board of Commissioners
From: Debra Weary
Department: Administration
Date: December 29, 2020

Title: **Butner Board of Adjustment - ETJ**

PURPOSE:
To make appointments/reappointments to the Butner Board of Adjustment-Extraterritorial members.

BACKGROUND:
The terms of Mike Arrington, Mark Pennington and Ron Daniels, Alternate, expired in December. The Clerk to the Board was notified that they are all willing to continue serving.

ACTION TAKEN:

Granville County Administration
141 Williamsboro Street
Oxford, NC 27565
(919) 693-5240

To:	Board of Commissioners
From:	Debra Weary
Department:	Administration
Date:	January 15, 2021
Title:	**Human Relations Commission**

PURPOSE:
To make appointments to the Human Relations Commission.

BACKGROUND:
The terms of Rev. Archer Wilkins (District 5) and Mary Cordrey (District 7) expire in February. There is also a vacancy in District 5 that needs to be filled.

Others serving:	Ethel Anderson	District 1
	William O. Betts	District 3 appointed by 1
	Sarah Mayfield	District 1
	Telessie McGhee	District 1
	Quon Bridges	District 2
	Ron Bullock	District 2
	Harold Slaughter	District 2
	Commissioner David Smith	District 2
	Rev. John Gooch	District 3
	Helen Amis	District 4
	Commissioner Tony W. Cozart	District 4
	Bessye McGhee	District 4
	Wilma Moore	District 4
	Rev. Dennis W. Daniel	District 6
	Ethiur Tito Montoya	District 6
	Linda Jordon	District 7
	John Wimbush	District 7
	Michael McFadden	District 7
	Phillip Harris	State Appointed Member
	Patrice D. Wilkerson	Staff Representative

ACTION TAKEN:

Granville County

141 Williamsboro Street
Oxford, NC 27565
(919) 693-5240

To: Board of Commissioners
From: Debra Weary
Department: Administration
Date: January 11, 2021

Title: **Granville County Economic Development Advisory Board**

PURPOSE:
Richard Lyon (District 5) has resigned and needs to be replaced. An appointment needs to be made for the term ending September 1, 2022.

BACKGROUND:

Others serving:	Bobby E. Talley, Jr.	District 1
	Marshall Tanner	District 2
	Kathrine Noel	District 3
	Wilma Moore	District 4
	Ivan Washburn	District 6
	Maggie Brummitt	District 7

RECOMMENDATION:
Make appointment for District 5.

ACTION TAKEN:

Granville County
Administration
141 Williamsboro Street
Oxford, NC 27565
(919) 693-5240

To:	Board of Commissioners
From:	Debra Weary
Department:	Administration
Date:	January 14, 2021
Title:	**Granville County Library System Board of Trustees**

PURPOSE:
To make appointment to the Granville County Library System Board of Trustees.

BACKGROUND:
The term of Karen Alley (District 7 appointed by 3) expires in January.

Others serving:	Ersell Downey	District 1
	Helen Mitchell	District 2
	Juanita Rogers	District 4
	Edelizete Pauplis	District 5
	Pam Muller	District 6
	Teresa Walker	District 7

ACTION TAKEN:

Granville County

141 Williamsboro Street
Oxford, NC 27565
(919) 693-5240

To:	Board of Commissioners
From:	Debra Weary
Department:	Administration
Date:	January 15, 2021
Title:	**Orange Street Community Center**

PURPOSE:

The term of Elijah Strater, Jr. (District 1) expired December 31, 2020.

BACKGROUND:

Others serving:	Larry D. Downey	District 1
	Iris Evans	District 1
	Ronnie Nowood	District 1
	Catherine Comer Jones	District 2
	Edward Latta	District 2
	Rev. Ronnie Morton	District 1 apptd. by District 3
	Paula Jones	District 4
	Juanita Rogers	District 4
	Bonita Green	Ex-Officio

ACTION TAKEN:

Granville County

141 Williamsboro Street
Oxford, NC 27565
(919) 693-5240

To:	Board of Commissioners
From:	Debra Weary
Department:	Administration
Date:	January 15, 2021
Title:	**Senior Services Advisory Committee**

PURPOSE:
To make appointments/reappointments to the Senior Services Advisory Committee.

BACKGROUND:
The terms of Betty Crews (District 2), Nancy Brooks (District 2), Laverta Cooper (District 4), Bonnie Breedlove (District 5), and Shirley Daniel Watson (District 5 appointed by District 6) expire in January.

Others serving:	Rev. Leroy Anderson	District 1
	Bessie Bailey	District 1
	Betty Yancey	District 2
	JoAnn Deshane	District 5 appointed by 3
	Harriet Morton	District 4
	Dorothy Lyon	District 4
	Vickie Smoak	District 7
	Commissioner David Smith	

ACTION TAKEN:

Granville County

141 Williamsboro Street
Oxford, NC 27565
(919) 693-5240

To: Board of Commissioners
From: Debra Weary
Department: Administration
Date: January 15, 2021

Title: **Veterans Affairs Committee**

PURPOSE:
To make appointments/reappointments to the Veterans Affairs Committee.

BACKGROUND:
The terms of Michael K. Allen (District 1), Michael O'Briant Turner (District 6 appointed by 3), Michael Scott (District 5), Fred Bradsher (District 7), Lynette Breisacher (Spouse of a Veteran), Judy Smith (Female Veteran) and Anne Williams (At-Large Member) expire in February. Michael Turner, Chairman of Veterans Affairs, has informed the Clerk that all are willing to serve again except Mr. Bradsher.

Others serving:	Ronnie Boyd	District 2
	Harriet Morton	District 4
	Allan Strickland	District 6
	Charles Miller	Ernest F. Hart American Legion Post 90
	James E. Hunsuckle	Butner-Creedmoor VFQ Post 10777
	Larry Hester	Hester-Crews American Legion Post 166
	Charles Penland	Moses S. Cash American Legion Post 161
	Rodney Frazier	Staff Representative
	Russ May	Commissioner

ACTION TAKEN:

Granville County

141 Williamsboro Street
Oxford, NC 27565
(919) 693-5240

To: Board of Commissioners
From: Patrice Wilkerson
Department: Administration
Date: January 15, 2021

Title: **County Manager's Report**

PURPOSE:
Any items as needed by the County Manager.

ACTION TAKEN:

Granville County

141 Williamsboro Street
Oxford, NC 27565
(919) 693-5240

To: Board of Commissioners
From: Debra Weary
Department: Administration
Date: January 13, 2021

Title: **County Attorney's Report**

PURPOSE:
Any items as needed by the County Attorney.

ACTION TAKEN:

Granville County

141 Williamsboro Street
Oxford, NC 27565
(919) 693-5240

To: Board of Commissioners
From: Debra Weary
Department: Administration
Date: January 15, 2021

Title: **Presentations by County Board Members**

PURPOSE:

Board members will make comments.

1. Commissioner Cozart
2. Commissioner May
3. Commissioner Karan
4. Commissioner Gooch
5. Commissioner Jay
6. Commissioner Smith
7. Chair Hinman

ACTION TAKEN:

Granville County

141 Williamsboro Street
Oxford, NC 27565
(919) 693-5240

To: Board of Commissioners
From: Debra Weary
Department: Administration
Date: January 13, 2021

Title: **Any Other Matters**

PURPOSE:
Any other matters if needed.

ACTION TAKEN: