

**MINUTES**  
**LINCOLN COUNTY BOARD OF COMMISSIONERS**  
**MONDAY, MARCH 21, 2005**

The Lincoln County Board of County Commissioners met in regular session on March 21, 2005 at the Citizens Center, Commissioners Room, 115 West Main Street, Lincolnton, North Carolina, the regular place of meeting at 7:00 PM.

Commissioners Present:

Thomas R. Anderson, PE, Chairman  
Carrol D. Mitchem, Vice Chairman  
James Buddy Funderburk  
Marie Moore  
Alex E. Patton

Others Present:

Stan B. Kiser, County Manager  
Jeffrey A. Taylor, County Attorney  
Amy S. Long, Clerk to the Board

**Call to Order:** Chairman Anderson called the March 21, 2005 meeting of the Lincoln County Board of Commissioners to order.

**Adoption of Agenda:** Chairman Anderson presented the agenda for the Board's approval.

**UPON MOTION** by Commissioner Funderburk, the Board voted unanimously to adopt the agenda adding Item 6a – Recreation Information.

**AGENDA**

**LINCOLN COUNTY BOARD OF COMMISSIONERS**

**MARCH 21, 2005**

- |    |         |   |
|----|---------|---|
|    | 7:45 PM | Call to Order   |
| 1. | 7:46 PM | Adoption of Agenda  |
| 2. | 7:47 PM | Approval of Minutes<br>- February 25, 2005<br>- March 7, 2005 |
| 3. | 7:50 PM | Consent Agenda<br>- Requests for Refunds – More than \$100    |

– February 21 – March 6, 2005

- Budget Adjustment No. 67, 68
- Resolution to Establish Schedule of Discounts to be Applied to Taxes Paid Prior to the Due Date

4. 7:55 PM Public Comments
  5. 8:10 PM Public Hearing for Historic Designation of Wallace Reinhardt House (Joint Public Hearing with the Historic Properties Commission) – Bill Beam
  6. 8:20 PM Public Hearing and Resolution to Apply for the Edward Byrne Memorial Justice Assistance Grant (JAG) Program – Scott Cook
  7. 8:30 PM Purchase of Equipment for DSS – Susan McCracken
  8. 8:40 PM Resolution Supporting State Assumption of County Share of Medicaid
  9. 8:45 PM Discounting of Capacity Development Fees for County Departments – Steve Gilbert
  10. 8:55 PM Capital Project Reports – Steve Gilbert
  11. 9:00 PM Recommendation from Historic Properties Commission on Historic Designation of Wallace Reinhardt House – Bill Beam
  12. 9:10 PM Financing of Airport T-Hangars – Leon Harmon
  13. 9:15 PM Finance Officer's Report
  14. 9:20 PM County Manager's Report
  15. 9:25 PM County Commissioners' Report
  16. 9:30 PM County Attorney's Report
  17. 9:35 PM Vacancies/Appointments
  18. 9:40 PM Calendar
  19. 9:45 PM Other Business
- Adjourn

**Approval of Minutes – February 25, 2005, March 7, 2005:** Chairman Anderson presented the minutes of the February 25, 2005 and March 7, 2005 meetings for approval.

**UPON MOTION** by Commissioner Mitchem, the Board voted unanimously to approve the minutes as presented.

**Consent Agenda:** **UPON MOTION** by Commissioner Mitchem, the Board voted unanimously to approve the consent agenda as presented.

LINCOLN COUNTY TAX DEPARTMENT  
MOTOR VEHICLES

**REQUEST FOR REFUNDS**

PERIOD COVERED (February 21, 2005 – March 6, 2005)

G.S.#105-381(B) ALL REFUNDS MORE THAN \$100.00  
(and) #105-325 including (A) (6)

NAME	YEAR	DIST	A/C#	AMOUNT
Donlen Corporation	2004	DFD/ELSD	0060366	126.81
First Citizens Bank & Trust Co.	2004	CITY	0080547	116.83
Pasqua, Richard	2004	CITY	0180364	202.73
Radon Medical Imaging	2004	ELF/ELSD	0084143	139.21
Scindle, Ronald E.	2004	ELVFD/ELSD	0175896	107.42
TOTAL				\$693.00

LINCOLN COUNTY TAX DEPARTMENT  
ANNUALS

**REQUEST FOR REFUNDS**

PERIOD COVERED (February 21, 2005 – March 6, 2005)

G.S.#105-381(B) ALL REFUNDS ANNUAL MORE THAN \$100.00  
(and) #105-325 including (A) (6)

NAME	YEAR	DIST	A/C#	AMOUNT
Clark, Brenda M.	2004	UFD	03091	151.46
Gross, Peggy	1999	NBFD	0139999	172.18
Mohseni, Ali	2004	ELF/ELSD	0164759	1,148.20
M. Neil Finger Prop. LLC	2004	N321	0166817	234.33
Scronce, David D.	2004	CITY	0166204	147.13
The Oaks Apartments	2004	CITY	0155840	5,892.23
TOTAL				\$ 7,745.53

Budget Adjustment No. 67 by Social Services to increase expenditure and revenue line items for funds received for Special Children's Adoption Fund (no county funds involved).

Budget Adjustment No. 68 by Social Services to increase expenditure and revenue line items for second allocation received from FEMA for Emergency Food and Shelter program. No county funds involved.

**RESOLUTION TO ESTABLISH SCHEDULE OF DISCOUNTS  
TO BE APPLIED TO TAXES PAID PRIOR TO THE DUE DATE**

WHEREAS, Section 105-360 of the North Carolina General Statutes permits governing bodies levying taxes pursuant to Subchapter II of Chapter 105 to establish a schedule of discounts to be applied to taxes paid before the due date of September 1 of the fiscal year for which such taxes are levied; and

WHEREAS, Lincoln County has for many years offered taxpayers a discount of two percent (2%) for early payment of such taxes; and

WHEREAS, the need has arisen to clarify the procedure for application of the two percent discount in Lincoln County;

NOW, THEREFORE, BE IT AND IT IS HEREBY RESOLVED:

1. That the Lincoln County Board of Commissioners establishes the period of July 1 through August 31 as the discount period for early payment of taxes levied for the fiscal year and that such early payments be discounted by two percent (2%).
2. That this resolution shall become effective upon adoption, subject to approval of the North Carolina Department of Revenue and publication in a newspaper having general circulation within Lincoln County as required by N. C. G. S. 105-360(c).

Adopted this 21<sup>st</sup> day of March, 2005.

LINCOLN COUNTY

By: \_\_\_\_\_  
Thomas R. Anderson, Chairman  
Board of Commissioners

ATTEST:

\_\_\_\_\_  
Amy S. Long, Clerk to the  
Board of Commissioners

**Public Hearing for Historic Designation of Wallace Reinhardt House:** Brad Dyer and Bill Beam presented information concerning the Historic Designation of the Wallace Reinhardt House.

Chairman Anderson opened the public hearing concerning the Historic Designation of the Wallace Reinhardt House.

Being no one wishing to speak, Chairman Anderson declared the public hearing closed.

The Historic Properties Commission recessed to the 2<sup>nd</sup> floor balcony.

Chairman Anderson called for a brief recess.

Chairman Anderson called the meeting back to order.

**Recommendation from Historic Properties Commission:** Brad Dyer stated that the Historic Properties Commission voted 6 – 0 to recommend Historic Designation of the Wallace Reinhardt House.

**UPON MOTION** by Commissioner Patton, the Board voted unanimously to adopt the Ordinance as presented.

AN ORDINANCE DESIGNATING AS AN HISTORIC PROPERTY THE PROPERTY KNOWN AS “WALLACE REINHARDT” HOUSE AND PROPERTY TO INCLUDE THE FOLLOWING: THE INTERIOR AND THE EXTERIOR OF THE STRUCTURE AND THE 0.278 ACRES OF LAND UPON WHICH IT IS LOCATED, PROPERTY IDENTIFICATION NUMBER 3623-12-75-8084 and 21967. THE PROPERTY OWNED BY VICKI TURNER YOUNT AND IS LOCATED AT 330 N ASPEN STREET, LINCOLNTON TOWNSHIP, LINCOLN COUNTY, NORTH CAROLINA.

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WHEREAS, all of the prerequisites to the adoption of this ordinance prescribed in Chapter 160A, Article 19, as amended, of the General Statutes of North Carolina have been met; and

WHEREAS, the Lincoln County Historic Properties Commission has caused to be made and reviewed the report on the historic, architectural, educational and cultural significance of “Wallace Reinhardt” and property and recommended to the Lincoln County Board of Commissioners designation of “Wallace Reinhardt” house and property; and

WHEREAS, the North Carolina State Historical Preservation Office has reviewed the historic, architectural, educational and cultural significance of “Wallace Reinhardt” house and property; and

WHEREAS, the Members of the Board of Commissioners of Lincoln County, North Carolina have taken into full consideration all statements and information presented at a joint public hearing held with the Lincoln County Historic Properties Commission on the 21<sup>st</sup> of March, 2005, on the question of designating a property known as “Wallace Reinhardt” and property as an historic property; and

WHEREAS, the “Wallace Reinhardt” was constructed circa 1833; and

WHEREAS, the “Wallace Reinhardt” is a Greek revival, antebellum two-room front block, one room wide home, with an attached rear ell dating from the latter part of the nineteenth century; and

WHEREAS, Vicki Yount, the current owner has faithfully maintained the “Wallace Reinhardt” and has thereby made a substantial contribution to the cultural richness of Lincoln County; and

WHEREAS, the North Carolina Department of Cultural Resources has placed the Wallace Reinhardt house on the State study list; and

WHEREAS, the Lincoln County Historic Properties Commission has demonstrated that the property known as “Wallace Reinhardt” possesses a structure having integrity of design, setting, workmanship, materials and/or association; and

WHEREAS, the property known as “Wallace Reinhardt” is owned by Vicki Yount.

NOW, THEREFORE BE IT ORDAINED by the Members of the Board of Commissioners of Lincoln County, North Carolina:

1. The property known as “Wallace Reinhardt”: including the exterior of the house, the 0.278 acre parcel of land upon which it is located, listed under property number 3623 12 75 8084 is hereby designated as historic property pursuant to Chapter 160A, Article 19, as amended, of the General Statutes of North Carolina. For purposes of description only, the location of said building and property is noted as being situated on a tract of property more specifically described in the Deed attached to Resolution.
2. That said designated historic property may be materially altered, removed or demolished only following the issuance of a Certificate of Appropriateness by the Lincoln County Historic Properties Commission. An application for a Certificate of Appropriateness authorizing the demolition of said historic property may not be denied. However, the effective date of such a Certificate of Appropriateness in accordance with Chapter 160A, Article 19, and amendments thereto and hereinafter adopted.
3. That nothing in this ordinance shall be construed to prevent or delay the ordinary maintenance or repair of any architectural feature in or on said historic property that does not involve a change of design, material or outer appearance thereof, nor to prevent or delay the construction, reconstruction, alteration, restoration, demolition or removal of any such features when a building inspector or similar official certifies to the Commission that such action is required for the public safety because of an unsafe condition. Nothing herein shall be construed to prevent the historic property owner from making any use of this historic property not prohibited by other statutes, ordinance or regulations.
4. That a suitable sign may be posted indicating that said property has been designated as an historic property and containing any other appropriate information. If the owner consents, the sign may be placed on said historic property.
5. That the owners and occupants of the historic property known as “Wallace Reinhardt” be given notice of this ordinance as required by applicable law and that copies of this ordinance be filed and indexed in the offices of the Clerk to the

Board of Commissioners, Register of Deeds, Building and Land Development and the Tax Supervisor, as required by applicable law.

6. That which is designated, as historic property shall be subject to Chapter 160A, Article 19 and any amendments to it and any amendments hereinafter adopted.

Adopted this 21<sup>st</sup> day of March, 2005

**Public Hearing and Resolution to Apply for the Edward Byrne Memorial Justice Assistance Grant (JAG) Program:** UPON MOTION by Commissioner Funderburk, the Board voted unanimously to approve the Resolution to Apply for the Edward Byrne Memorial Justice Assistance Grant (JAG) Program.

**Resolution to Apply for the Edward Byrne Memorial Justice Assistance Grant (JAG) Program**

WHEREAS, Lincoln County is open to investigating certain government grants that the County could potentially receive,

WHEREAS, the JAG program is one such grant and is provided by the Bureau of Justice Administration (BJA),

WHEREAS, the JAG program must be spent in accordance with one or more of the six “purpose areas”, such as “law enforcement programs”, “prosecution and court programs”, “prevention and education programs”, “corrections and community corrections programs”, “drug treatment programs”, and “planning, evaluation, and technology improvement programs”,

WHEREAS, the JAG program would provide the County \$11,753, and would require no County matching funds,

THEREFORE BE IT RESOLVED, That Lincoln County shall apply for the JAG program.

Adopted this the 21<sup>st</sup> day of March, 2005.

\_\_\_\_\_  
Thomas R. Anderson, PE, Chairman  
Lincoln County Board of Commissioners

ATTEST:

\_\_\_\_\_  
Amy S. Long, Clerk to the Board

**Recreation Information:** Commissioner Funderburk stated that every year the Recreation budget increases. In 1973 the County had a public referendum concerning a recreation tax, but it did not pass. Commissioner Funderburk stated that he would like to hold another public referendum for a county-wide recreation tax on the next ballot. The

purpose of the referendum would be to fully fund recreation and would replace existing funding. The tax would not include the City of Lincoln, but the rest of the County would be included. This would be starting in 2006 and would be the 2006/2007 budget.

**A MOTION** by Commissioner Funderburk to put before the public a referendum to have a Recreation Tax no later than the May primary election, which would be Recreation's budget, to be set at 1 – 5 cent, starting at 2 cents the first year, with the Board having the authority to set the rate.

Commissioner Patton stated that he may be in favor of this if the County reduced the tax rate by 2 cents.

Commissioner Moore stated that at the Commissioner planning retreat, the Board agreed to meet with the Recreation Commission within the next 60 days and take this issue up.

Commissioner Mitchem asked is this will be a special referendum for a tax or when this will be voted on.

Commissioner Funderburk stated that this will be a referendum that will be with the redistricting referendum if it is held and if not, it will be at the earliest election thereafter.

**Vote: Unanimously approved.**

**Purchase of Equipment for DSS:** Susan McCracken requested approval to purchase 36 computers and a server to replace existing equipment for DSS from this year's budget. These new computers would replace the ones that are operating with Windows 95.

The Department of Social Services has available funds to purchase all equipment out of the current budget. At this time, it is projected there will be a surplus of approximately \$981,000 in county dollars at the end of the fiscal year. While \$830,000 is Medicaid funds, the remaining \$151,000 is enhanced revenues earned by various programs in the Department. The county costs for the purchase of this equipment will be \$26,240.

Commissioner Patton asked if the computers could be bid for the best price.

Chairman Anderson stated that IBM has been sold and he is not sure the service will be the same. He stated that he would rather see what is on the market.

Susan McCracken stated that she will work with Dante' Patterson and see what other brands are available. This will be brought back before the Board at the next meeting.

**Resolution Supporting State Assumption of County Share of Medicaid:** **UPON MOTION** by Commissioner Moore, the Board voted unanimously to adopt the Resolution Supporting State Assumption of County Share of Medicaid.

## **MEDICAID RESOLUTION**



**SUPPORTING STATE ASSUMPTION OF COUNTY SHARE  
OF MEDICAID**

**WHEREAS**, Lincoln County pays \$3,591,313 or 5% of its expenditures for services to Medicaid eligible citizens; and

**WHEREAS**, the counties share of Medicaid reimbursements has increased over 67 percent in the last five years and now totals approximately \$440 million; and

**WHEREAS**, North Carolina is one of only two states in the nation that require counties to pay a share of all Medicaid service costs; and

**WHEREAS**, in Lincoln County, Medicaid accounts for 6.8 cents on the tax rate, at a cost of \$52.33 per capita and has increased 68% over the last five years.

**NOW, THEREFORE, BE IT RESOLVED** that the Lincoln County Board of Commissioners urges the North Carolina General Assembly to provide immediate Medicaid relief to Lincoln County.

**FURTHER BE IT RESOLVED** that copies of this resolution be transmitted to the members of the General Assembly representing Lincoln County.

Adopted this the 21<sup>st</sup> day of March, 2005.

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Thomas R. Anderson, PE  
Chairman

ATTEST:

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Amy S. Long, Clerk to the Board

**Public Comments:** Chairman Anderson advised that this was the time the Board of Commissioners would receive comments from the citizens regarding any matter they desired to address.

Being no one wishing to speak, Chairman Anderson declared the public comments section closed.

**Discounting of Capacity Development Fees for County Departments:** Steve Gilbert presented the Board with a proposal for the discounting of Capacity Development Fees for County Departments and other agencies receiving County support. Currently these fees have been collected at their full amount, which depend upon the size of water connections required. While these fees do go toward the upgrading of Public Works

facilities due to the increased capacity demand, the cost of the fees generally just goes from one department to another. Mr. Gilbert recommended that the Capacity Development Fees for water and sewer connections related to construction by County Departments, Lincoln County Schools, Lincoln County Volunteer Fire Departments, Lincoln Economic Development Association and Lincoln/Lincoln County Airport be discounted by 50%.

**UPON MOTION** by Commissioner Mitchem, the Board voted unanimously to adopt the Discounting of Capacity Development Fees for County Department and agencies listed.

**Capital Project Reports:** Steve Gilbert presented the Capital Project Reports for the Public Works Department.

Mr. Gilbert stated that the public input meeting on Duke Power relicensing will be Thursday, April 21 at 7:00 p.m. at the East Lincoln Recreation Center.

Mr. Gilbert presented a request from the schools for the County to take over the design and building of sewer lines for the new Rock Dam Road Elementary School.

**UPON MOTION** by Commissioner Patton, the Board voted unanimously to grant Steve Gilbert's request and take over the design and building of the sewer lines for the new Rock Dam Road Elementary School.

**Public Hearing for Financing of Airport T-Hangars:** Leon Harmon stated that the proposal is to finance up to \$728,000, through installment financing, at the rate of 4.05% for a term of 15 years with RBC Centura Bank.

Chairman Anderson opened the public hearing concerning the Financing of the Airport T-Hangars.

Being no one wishing to speak, Chairman Anderson declared the Public Hearing closed.

Chairman Anderson introduced the following resolution which was read:

**RESOLUTION AUTHORIZING THE EXECUTION AND DELIVERY OF AN INSTALLMENT FINANCING CONTRACT IN THE AMOUNT OF \$728,000.00 WITH RBC CENTURA BANK TO FINANCE THE CONSTRUCTION OF CERTAIN REAL PROPERTY FOR USE BY THE COUNTY OF LINCOLN, NORTH CAROLINA, AUTHORIZING THE EXECUTION AND DELIVERY OF RELATED INSTRUMENTS, AND DETERMINING OTHER MATTERS IN CONNECTION THEREWITH**

BE IT RESOLVED by the governing body for the County of Lincoln, North Carolina (the "Unit"):

Section 1. The governing body for the County of Lincoln, North Carolina does hereby find and determine:

- a) The governing body of the County of Lincoln does hereby find and determine: The County of Lincoln proposes the construction of T-Hanger Buildings, as more fully described in the hereinafter mentioned Contract (collectively, the “Project”);
- b) After consideration, the governing body of the County of Lincoln has determined that the most advantageous manner of financing thereof is by an installment contract pursuant to Section 160A-20 of the General Statutes of North Carolina, as amended;
- c) Pursuant to Section 160A-20, the County of Lincoln is authorized to finance the construction of the Project, by entering into an installment contract and a deed of trust or lease interest or other security instrument that creates a security interest in the property financed to secure repayment of the financing;
- d) As required by Section 160A-20, on March 21, 2005 the County of Lincoln held a public hearing with respect to the financing of the Project through the Contract, after notice of such hearing was published at least ten (10) days prior to the hearing; and
- e) RBC Centura Bank (“RBC Centura”) has proposed that RBC Centura enter into an Installment Financing Contract with the County of Lincoln to finance the Project pursuant to which RBC Centura will lend the County of Lincoln the amount of \$728,000.00 (the “Contract”) and a related Escrow Agreement between the County of Lincoln and RBC Centura (the “Escrow Agreement”), to be secured by a Deed of Trust or Lease Interest, and Security Agreement with respect to the Project for the benefit of RBC Centura (the “Deed of Trust”).

Section 2. The governing body hereby authorizes and directs the Finance Director, to execute, acknowledge and deliver the Contract, the Deed of Trust or Lease Interest and the Escrow Agreement on behalf of the County of Lincoln in such form and substance as the person executing and delivering such instruments on behalf of the County of Lincoln shall find acceptable. The Clerk is hereby authorized to affix the official seal of the County of Lincoln to the Contract, the Deed of Trust or Lease Interest and the Escrow Agreement and attest the same.

Section 3. The proper officers of the County of Lincoln are authorized and directed to execute and deliver any and all papers, instruments, opinions, certificates, affidavits and other documents and to do or cause to be done any and all other acts and things necessary or proper for carrying out this Resolution, the Contract, the Deed of Trust or Lease Interest and the Escrow Agreement.

Section 4. Notwithstanding any provision of the Contract, the Deed of Trust or Lease Interest, the Escrow Agreement, no deficiency judgment may be rendered against the County of Lincoln in any action for breach of a contractual obligation under the Contract, the Deed of Trust or Lease Interest or the Escrow Agreement and the taxing power of the County of Lincoln is not and may not be pledged directly or indirectly to secure any moneys due under the Contract, the security provided under the Contract and

the Deed of Trust or Lease Interest being the sole security for RBC Centura in such instance.

Section 5. The County of Lincoln covenants that, to the extent permitted by the Constitution and laws of the State of North Carolina, it will comply with the requirements of the Internal Revenue Code of 1986, as amended (the "Code") as required so that interest on the County of Lincoln's obligations under the Contract will not be included in the gross income of RBC Centura.

Section 6. This Resolution shall take effect immediately upon its passage.

Upon motion of Commissioner Funderburk, seconded by Commissioner Mitchem, members of the governing body, the foregoing resolution entitled "**RESOLUTION AUTHORIZING THE EXECUTION AND DELIVERY OF AN INSTALLMENT FINANCING CONTRACT IN THE AMOUNT OF \$728,000.00 WITH RBC CENTURA BANK TO FINANCE THE CONSTRUCTION OF CERTAIN REAL PROPERTY, AUTHORIZING THE EXECUTION AND DELIVERY OF RELATED INSTRUMENTS, AND DETERMINING OTHER MATTERS IN CONNECTION THEREWITH**" was passed by the following vote:

Ayes: Anderson, Funderburk, Mitchem, Patton, Moore

Nays:

PASSED AND ADOPTED this 21<sup>st</sup> day of March, 2005.

**UPON MOTION** by Commissioner Funderburk, the Board voted unanimously to approve the Reimbursement Resolution.

#### **REIMBURSEMENT RESOLUTION**

**RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE COUNTY OF LINCOLN, NORTH CAROLINA, (THE "ISSUER") DECLARING ITS INTENTION TO REIMBURSE ITSELF FROM THE PROCEEDS OF ONE OR MORE TAX-EXEMPT FINANCINGS FOR CERTAIN EXPENDITURES MADE AND/OR TO BE MADE IN CONNECTION WITH THE ACQUISITION, CONSTRUCTION AND EQUIPPING OF CERTAIN CAPITAL IMPROVEMENTS**

WHEREAS, Lincoln County (the "Issuer") is a political subdivision organized and existing under the laws of the State of North Carolina; and

WHEREAS, the Issuer [has paid, beginning no earlier than January 21, 2005 and] will pay, on and after the date hereof, certain expenditures (the "Expenditures") in connection with the construction of new airport T-hangars Project (the "Project"), as more fully described in Exhibit A attached hereto; and

WHEREAS, the Board of Commissioners for the County of Lincoln, North Carolina, (the "Board") has determined that those moneys [previously advanced no more than 60 days prior to

the date hereof and] to be advanced on and after the date hereof to pay the Expenditures are available only for a temporary period and it is necessary to reimburse the Issuer for the Expenditures from the proceeds for one or more issues of tax-exempt financing (the "Financing");

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD AS FOLLOWS:

Section 1. The Board hereby declares the Issuer's intent to reimburse the Issuer with the proceeds of the Installment Financing for the Expenditures with respect to the Project made on and after [January 21, 2005, which date is no more than 60 days prior to] the date hereof. The Issuer reasonably expects on the date hereof that it will reimburse the Expenditures with the proceeds of the Financing.

Section 2. Each Expenditure [was and] will be either (a) of a type properly chargeable to capital account under general federal income tax principles (determined in each case of the date of the Expenditure), (b) a cost of issuance with respect to the financing, (c) a nonrecurring item that is not customarily payable from current revenues, or (d) a grant to a party that is not related to or an agent of the Issuer as long as such grant does not impose any obligation or condition (directly or indirectly) to repay any amount to or for the benefit of the Issuer.

Section 3. The maximum principal amount of the Installment Financing expected to be issued for the Project is \$728,000.

Section 4. The Issuer will make a reimbursement allocation which is a written allocation by the Issuer that evidences the Issuer's use of the proceeds of the Bonds to reimburse an Expenditure, no later than 18 months after the later of the date on which the Expenditure is paid or the Project is placed in service or abandoned, but in no event more than three years after the date on which the Expenditure is paid. The Issuer recognizes that exceptions are available for certain "preliminary expenditures," costs of issuance, certain de minimus amounts, expenditures by "small issuers" (based on the year of issuance and not the year of expenditure) and expenditures for construction projects of at least 5 years.

Section 5. This resolution shall take effect immediately upon its passage.

PASSED AND ADOPTED this 21st day of March, 2005.

\_\_\_\_\_  
Thomas R. Anderson, Chairman  
Board of Commissioners

ATTEST:

\_\_\_\_\_  
Amy S. Long  
Clerk to the Board

**Finance Officer's Report:** Leon Harmon, Finance Officer, presented the budget performance report for February, 2005.

Leon Harmon asked for the Board's permission to transfer a surplus plotter that is no longer used by the Tax Department to the Lincoln County Schools.

It was the consensus of the Board to allow the transfer of a surplus plotter that is no longer used by the Tax Department to the Lincoln County Schools.

Commissioner Mitchem asked Leon Harmon to start putting comparison figures from last year in the Finance Officer's Report.

**County Manager's Report:** Stan Kiser presented the County Manager's Report.

The Board set the following budget work sessions: May 24, June 2, and June 13. These meetings will begin at 1:00 p.m.

**County Commissioner's Report:** Commissioner Funderburk reported on a meeting he had with the Homeland Security Committee.

**County Attorney's Report:** Jeff Taylor, County Attorney, reported on district elections, courthouse security, tax valuation appeals, Owl's Den property purchases, foreclosures, and Scattered Site Housing Grants.

**Vacancies:** Commissioner Funderburk presented the following vacancies and appointments.

## **VACANCIES**

Nursing and Adult Care Home Community Advisory Committee 4

Recreation Commission –	Union	1
	Howards Creek	1
	Lincolnton	1
	Ironton	2

Library Board

Lincolnton 1

Historic Properties Commission 1

Pathways 1

## **APPOINTMENTS**

### **Historic Properties Commission**

**Reappoint:**

John Lassiter

**UPON MOTION** by Commissioner Funderburk, the Board voted unanimously to approve the reappointment of John Lassiter to the Historic Properties Commission.

**Calendar:** Chairman Anderson presented the calendar for April 2005.

**Adjourn:** **UPON MOTION** by Commissioner Funderburk, the Board voted unanimously to adjourn the meeting.

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Amy S. Long, Clerk  
Board of Commissioners

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Thomas R. Anderson, PE, Chairman  
Board of Commissioners