

**MINUTES**  
**LINCOLN COUNTY BOARD OF COMMISSIONERS**  
**MONDAY, NOVEMBER 15, 2010**

The Lincoln County Board of County Commissioners met on November 15, 2010 at the Citizens Center, Commissioners Room, 115 West Main Street, Lincolnton, North Carolina, the regular place of meeting at 6:30 PM.

Commissioners Present:

Alex Patton – Chairman  
Bruce Carlton – Vice Chairman  
George Arena  
James A. Klein  
Carrol D. Mitchem

Others Present:

George A. Wood, County Manager  
Martha W. Lide, Assistant County Manager  
Jeffrey A. Taylor, County Attorney  
Amy S. Atkins, Clerk to the Board  
Randy Hawkins, Zoning Administrator  
Burns Whittaker, Public Works Director  
Ron Rombs, Emergency Medical Services Director  
Leon Harmon, Finance Director

**Call to Order:** Chairman Patton called the November 15, 2010 meeting of the Lincoln County Board of Commissioners to order.

Reverend J. V. Allen of Boger City Wesleyan Church gave the Invocation. Chairman Patton led in the Pledge of Allegiance.

Welcome Carl Robinson and congratulate him and Jim Klein on his reelection.

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

**AGENDA**

**LINCOLN COUNTY BOARD OF COMMISSIONERS**

**NOVEMBER 15, 2010**

6:30 PM      Call to Order

- Invocation - Rev. J.V. Allen, Boger City Wesleyan Church
- Pledge of Allegiance
1. 6:32 PM Adoption of Agenda
  2. 6:33 PM Consent Agenda
    - Approval of Minutes
      - November 1, 2010
      - Ordinance #2010-16: An Ordinance Amending the FY 2010 Budget for the County of Lincoln, North Carolina
      - Disposal of Surplus Property
      - Waived Fees
        - The Nutcracker
        - Realignment of Human Resources Department - Organization and Job Descriptions
        - Adolescent Parenting Program Grant
        - 2011 Meeting Schedule
  3. 6:35 PM Public Comments
  4. 6:50 PM Planning Board Recommendations – Randy Hawkins
    - UDO Proposed Amendments #2010-2 Brian Temerson, applicant
    - CZ #2010-4 Tawnya Cagley, applicant
    - CUP #299 Cindy Kincaid, applicant
  5. 7:05 PM Motion to Adopt Resolution #2010-62: A Resolution Adopting the True Value and Present Use Value Schedules, Standards, and Rules to be Used in the 2011 Reappraisal of Real Property in Lincoln County, North Carolina
  6. 7:15 PM Presentation of Fiscal Year 2010 Audit by Martin, Starnes and Associates, Inc.
  7. 7:25 PM Sole Source Purchase - Foxboro Equipment Replacement by Dorsett - Lincoln County Water Treatment Plant - Martha Lide
  8. 7:35 PM Finance Officers Report - Leon Harmon
  9. 7:45 PM Capital Project Report - Burns Whittaker
  10. 7:55 PM County Manager's Report - George Wood
  11. 8:05 PM County Commissioners' Report
  12. 8:15 PM County Attorney's Report - Jeff Taylor
  13. 8:30 PM Vacancies/Appointments
  14. 8:35 PM Calendar
  15. 8:45 PM Other Business
  16. 8:55 PM Closed Session
- Recess to Wednesday, December 1, at 6:30 p.m. at the Board of Education building, 353 North Generals Boulevard,

**UPON MOTION** by Commissioner Carlton, the Board voted unanimously to adopt the agenda as presented.

**Consent Agenda:** **UPON MOTION** by Commissioner Klein, the Board voted unanimously to approve the Consent Agenda.

- Approval of Minutes
  - November 1, 2010
- Ordinance #2010-16: An Ordinance Amending the FY 2010 Budget for the County of Lincoln, North Carolina
- Disposal of Surplus Property
- Waived Fees
  - The Nutcracker
- Realignment of Human Resources Department - Organization and Job Descriptions
- Adolescent Parenting Program Grant
- 2011 Meeting Schedule

**Public Comments:** Chairman Patton 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 speakers, Chairman Patton declared the public comments section closed.

**Planning Board Recommendations – Randy Hawkins:**

**UDO Proposed Amendments #2010-2 – Brian Temerson, applicant:** The Planning Board voted 9-0 to recommend disapproval, with the exception of recommending in favor of amending Section 4.4.8.C.2 to change the maximum building dimensions of a one-bay automatic car wash to 30 x 65 feet.

**UPON MOTION** by Commissioner Carlton, the Board voted 4-1 (Mitchem) to approve the Planning Board's recommendation to deny the request and make the change.

**Conditional Zoning #2010-4 – Tawnya Cagley, applicant:** The Planning Board voted 9-0 to approve the request.

**UPON MOTION** by Commissioner Carlton, the Board voted unanimously to approve the Planning Board's recommendation.

**Conditional Use Permit #299 – Cindy Kincaid, applicant:** The Planning Board voted 9-0 to table the request.

**Motion to Adopt Resolution #2010-62: A Resolution Adopting the True Value and Present Use Value Schedules, Standards, and Rules to be Used in the 2011 Reappraisal of Real Property in Lincoln County, North Carolina: UPON MOTION**

by Commissioner Carlton, the Board voted unanimously to adopt Resolution #2010-62: A Resolution Adopting the True Value and Present Use Value Schedules, Standards, and Rules to be Used in the 2011 Reappraisal of Real Property in Lincoln County, North Carolina.

RESOLUTION #2010-62: A RESOLUTION ADOPTING THE TRUE VALUE  
AND PRESENT USE VALUE SCHEDULES, STANDARDS, AND RULES TO  
BE USED IN THE 2011 REAPPRAISAL OF REAL PROPERTY IN LINCOLN  
COUNTY, NORTH CAROLINA

THAT WHEREAS, NCGS 105-317(c)(3) requires the Board of Commissioners to approve the final schedules, standards, and rules to be used in any reappraisal, and to issue an order adopting them; and

WHEREAS, the Tax Administrator has presented the proposed Final Schedule of Values, Standards and Rules, with two subsequent amendments presented at the required Public Hearing held on November 1, 2010; and

WHEREAS, the Board of Commissioners has reviewed the proposal, as amended, from the Tax Administrator and wishes to approve it;

NOW THEREFORE BE IT RESOLVED by the Board of Commissioners of Lincoln County, North Carolina as follows:

Section 1. That the True Value and Present Use Value Schedules, Standards, and Rules to Be Used in the 2011 Reappraisal of Real Property in Lincoln County, North Carolina, prepared by the Tax Administrator, and as amended by the two changes she proposed at the Public Hearing on November 1, 2010, is hereby approved.

Section 2. That this Resolution constitutes the Order of Adoption for said schedules, standards, and rules referenced in Section 1 above; and the Clerk to the Board of County Commissioners is hereby ordered and directed to have a copy of the "Notice of Adoption of Schedules, Standards, and Rules for 2011 Reappraisal", which is attached hereto and incorporated herein this Resolution as if fully set out in the text, printed once a week for four successive weeks in a newspaper having general circulation in the county, with the last publication being not less than seven days before the last day for challenging the validity of the schedules, standards, and rules by appeal to the North Carolina Property Tax Commission.

Section 3. That this resolution shall become effective immediately upon its adoption.

Adopted this 15<sup>th</sup> day of November, 2010.

---

Alex E. Patton  
Chairman, Board of Commissioners

---

Attested by: Amy S. Atkins  
Clerk to the Board

Commissioner Arena stated that this has been a very controversial issue with the timing of the last reappraisal. He said the Tax Department has done a number of changes to accommodate some of the issues from the previous appraisal. He said there are new members on the Board of Equalization and Review. He said a consultant has been hired and they will do lake assessments on waterfront property. He said the Tax Department

has responded very favorably to the issues raised at the last reappraisal and he would like to thank them.

Commissioner Klein stated that the Board decided two years ago to go ahead with a three year cycle versus four. He said that has turned out to be a good decision. He applauded the Tax Department for sticking to the task at hand. He said the revaluation in 2008, despite the consternation of some, was both certified by the state and the sales ratio came in within a percent of where we had expected it to be.

Commissioner Arena asked if an appeal is not made on the Schedule of Values if it impacts an individual's ability when they go through the appeals process.

Jeff Taylor stated that any individual taxpayers appeal on their valuation is subject to the test of whether the valuation they are given is consistent with fair market value. The burden is on the taxpayer to come forward with evidence to prove that and they lose nothing by not appealing the Schedule of Values.

**Sole Source Purchase – Foxboro Equipment Replacement by Dorsett – Lincoln County Water Treatment Plant – Martha Lide:**

It is recommended that the Board approve the attached agreement with Dorsett for \$55,510 to replace and upgrade the outdated Foxboro radio equipment at the Lincoln County Water Treatment Plant. This work will not only replace the current equipment but will also provide some improved controls to the system.

We are recommending this as a sole source purchase because Dorsett is the specified vendor for our SCADA telemetry equipment at both the Water Treatment Plant and the Waste Water Treatment Plant. Their experience with our current telemetry equipment within the Water Treatment Plant and within our water system (tank levels, pumps) makes them the only logical choice to complete the final telemetry upgrade at our water treatment plant.

The current Foxboro equipment is old and spare parts for repairs can no longer be located. The 2010-11 Budget includes \$56,000 for this purchase.

**UPON MOTION** by Commissioner Carlton, the Board voted unanimously to approve the Sole Source Purchase – Foxboro Equipment Replacement by Dorsett – Lincoln County Water Treatment Plant.

**Finance Officer's Report - Leon Harmon:** Leon Harmon presented the Finance Officer's Report.

**Presentation of Fiscal Year 2010 Audit by Martin, Starnes and Associates, Inc.:** Marcy Spivey, with Martin, Starnes and Associates, stated that the good news is there is an unqualified opinion and a cooperative, responsive staff. She stated that revenues went down from the past year and expenditures went up. Fund balance is the assets, which is all the buildings and everything minus all the liabilities (payables, debt due, etc.). The fund balance is classified in three sections, reserve (reserved by third parties), unreserved

designated (the money earmarked) and unreserved undesignated (no clear markings yet). The total fund balance almost stayed the same as last year. Total fund balance for the general fund is \$20,179,952 minus \$4,923,594 required reservations, which equals \$15,256,358 unreserved undesignated. This was a decrease of \$429,699 from 2009. In 2008, the fund balance was 12.87%, last year was 19.48% and 2010 was 18.56%. The fund balance percentage for the same population group is 23.93%. Property tax collection was up about \$1.1 million due to the property valuation increase. Sales tax decreased about 21%. Restricted intergovernmental decreased about \$128,000. The top three expenditures are human services, public safety, and education. Human services decreased over the prior year about 2%. Public safety increased over the prior year of about 2 – 3%. Education had an increase of about 3.8% Ms. Spivey reviewed the enterprise funds.

Ms. Spivey stated that 49 counties of 95 have cut budgets again. 44 counties reported a hiring freeze, 43 counties cut positions, others cut salaries, reduced holidays, etc. Sales taxes were nearly 5% lower than 2008-2009. 48 counties relied on fund balance to help offset budget deficit in 2010. 20 counties used fund balance to replace lottery funds and 61 counties reported using some or all of lottery funds for school debt service. She said they are expecting many changes from the State government.

**Capital Project Report – Burns Whittaker:** Burns Whittaker gave the Capital Project Report.

**County Manager's Report:** Mr. Wood reminded the Board of the December 1 joint meeting with the Board of Education. Friday, December 3 is the annual planning retreat.

**County Commissioners' Report:**

**County Attorney's Report:** Jeff Taylor updated the Board on the Mullinax junkyard. Cleanup is complete and claims have been filed against his estate for the judgments. There is also a judgment from Gaston Memorial Hospital, which takes priority since it was filed first.

Mr. Taylor reported on the new changes to the law on public records and personnel laws, Adequate Public Facilities, and ethics policies.

**Vacancies/Appointments:**

**UPON MOTION** by Commissioner Carlton, the Board voted unanimously to approve the following appointments:

Airport Authority	Bill Reese
Horizons Board	Fred Jarrett Sandra Kennedy

Planning Board            Reappoint Tom Campbell

LNRC                      Florence Arrowsmith  
                              Patty Dellinger  
                              Leigh Guth  
                              Cynthia Jones  
                              Mike Thomas  
                              Sylvia Wallace

**Calendar:** Chairman Patton presented the December 2010 calendar.

**Other Business:**    **UPON MOTION** by Commissioner Carlton, the Board voted unanimously to approve Resolution #2010-63: Lincoln County Commissioners Approval of Bonds.

**RESOLUTION #2010-63: LINCOLN COUNTY COMMISSIONERS APPROVAL  
OF BONDS**

NOW, THEREFORE, BE IT RESOLVED by the Lincoln County Board of Commissioners that in accordance with North Carolina General Statutes, bonds are hereby set and approved as follows:

Sheriff, David Carpenter	\$5,000 (GS 162-8)
Register of Deeds, Danny Hester	\$10,000

**Closed Session:**    **UPON MOTION** by Commissioner Mitchem, the Board voted unanimously to enter closed session to consult with the County Attorney, pursuant to NCGS 143.318.11.

**Recess:**    **UPON MOTION** by Commissioner Carlton, the Board voted unanimously to recess to Wednesday, December 1, at 6:30 p.m. at the Board of Education building, 353 North Generals Boulevard, Lincolnton, NC.

---

Amy S. Atkins, Clerk  
Board of Commissioners

---

Alex E. Patton, Chairman  
Board of Commissioners