

MINUTES

**STATE OF NORTH CAROLINA
COUNTY OF HENDERSON**

**BOARD OF COMMISSIONERS
MONDAY, AUGUST 15, 2011**

The Henderson County Board of Commissioners met for a regularly scheduled meeting at 9:00 a.m. in the Commissioners' Meeting Room of the Historic Courthouse on Main Street, Hendersonville.

Those present were: Chairman Michael Edney, Vice-Chairman Tommy Thompson, Commissioner Bill O'Connor, Commissioner Larry Young, Commissioner Charlie Messer, County Manager Steve Wyatt, Attorney Russ Burrell and Clerk to the Board Teresa Wilson.

Also present were: Public Information Officer Christy DeStefano, Planning Director Anthony Starr, Associate County Attorney Sarah Zambon, Sheriff Rick Davis, Engineer Marcus Jones, Research/Budget Analyst Amy Brantley, Construction Manager David Berry, Assessor/Tax Collector Stan Duncan, Library Director Bill Snyder, Health Director Tom Bridges, IT Director Becky Snyder, Recreation Director Tim Hopkin, Planners Matt Cable and Autumn Radcliff, Assistant Finance Director Dena Garey, and HR Director Jan Prichard.

CALL TO ORDER/WELCOME

Chairman Edney called the meeting to order and welcomed all in attendance.

PLEDGE OF ALLEGIANCE

The Pledge of Allegiance to the American Flag was led by Commissioner Messer.

INVOCATION

County Manager Steve Wyatt gave the invocation.

INFORMAL PUBLIC COMMENT

1. Mary Cervini - Mrs. Cervini is the co-founder and president of the Community Partnership for Pets. She is against changing the ordinance.
2. Mike Cervini - Ms. Cervini requested that the ordinance not be changed, but more strictly enforced.
3. Wendell Capes - Mr. Capes is against the selling of animals at flea markets.
4. James Thompson - Mr. Thompson feels there are many health issues and financial implications by permitting sell of animals at flea markets. He did not want to see the ordinance changed.
5. Virginia Schmidt - Ms. Schmidt did not want the Animal Ordinance to be changed.
6. Pat deLemos - Mrs. DeLemos did not want to see the ordinance changed as there are pet stores that sell animals.
7. Eva Ritchey - Ms. Ritchey feels that Pisgah Legal Services is a good service and should be funded by the county.
8. Pam McLaughlin - Ms. McLaughlin is against the ordinance change. She feels many organizations have worked to get it where it is.
9. Julie Gordon - Ms. Gordon agrees with the Animal Services Committee to not change the ordinance. Changing the ordinance to allow sell of animals at flea markets leaves a risk of disease and mistreatment of animals.
10. Terri Thompson - Ms. Thompson works for the Blue Ridge Humane Society and does not want to see the ordinance changed.
11. Ray McCaslin - Mr. McCaslin asked the Board to maintain the ordinance to protect people and animals.

APPROVED: September 6, 2011

incentives guidelines.

At the conclusion of the public hearing, the Board may choose to take action, delay action to a subsequent meeting, or take no action.

Commissioner Messer made the motion that the Board go out of public hearing. All voted in favor and the motion carried.

Commissioner Messer made the motion that the Board grants economic incentives to this company pursuant to our economic development guidelines, and directs the County Attorney to prepare and present a proposed contract to all concerned for approval by this Board. I further move that the Board approves the draft contract proposed by the County Attorney. All voted in favor and the motion carried.

Plant Manager Carsten Erkel was present and come forward for signing of the agreement.

CONSENT AGENDA

Commissioner O'Connor made the motion to adopt the Consent Agenda as presented. All voted in favor and the motion carried.

CONSENT AGENDA consisted of the following:

Minutes

Draft minutes were presented for board review and approval of the following meeting(s):
July 20, 2011 – Regularly Scheduled Meeting

Tax Collector's Report

Deputy Tax Collector Carol McCraw had presented the Tax Collector's Report to the Commissioners dated August 5, 2011 for information only. No action was required

Tax Refunds

A list of 8 refund requests was presented for the Board of Commissioners review and approval.

Motion:

I move the Board approves the Tax Refund Report as presented.

Tax Releases

A list of 6 tax release requests was presented for the Board of Commissioners review and approval.

Motion:

I move the Board approves the Tax Release Report as presented.

Capital Facilities Status Reports

Internal Auditor Darlene Burgess had provided a status report to the Commissioners for activity during the month of June and July, 2011 on Capital and Facilities projects.

August Construction Management Update

David Berry had provided a monthly report as a review of the scope and status of assigned construction management responsibilities.

Unsealing of closed session general accounts

I move that the state funds for the school health nurse reallocation be approved and that an additional school health nurse project position be created and filled.

Public Records Disposal Request

Staff is requesting approval from the Board of Commissioners to destroy the records listed on the Public Disposal Request and Destruction Logs provided – two (2) included in accordance with the County's Record Retention Policy and the provisions of the North Carolina Department of Cultural Resources Records Retention and Disposition Schedule, a copy of said page was provided, as the period of these records have expired, or they have been scanned and retained in said format.

Motion:

I move the Board approves the Public Records Disposal Request and Destruction Log.

Public Records Disposal Request

Staff is requesting approval from the Board of Commissioners to destroy the records listed on the Public Disposal Request and Destruction Log provided, in accordance with the County's Record Retention Policy and the provisions of N.C.G.S. 105-282.1 as the period of these records has expired.

Suggested Motion:

I move the Board approves the Public Records Disposal Request and Destruction Log.

Use of name "Henderson County AgBiz"

Mark Williams of the Agri-Business Development department of the county has requested permission to change the name of the current county government department to "Henderson County AgBiz", and using of the trade name "AgBiz".

It is anticipated that if this agreed to by the Board, at such time a new non-profit corporation is set up, the right to the use of this name would be transferred to the corporation.

Motion:

I move that the Board changes the name of the current county department from "Henderson County Agri-business Development" to "Henderson County AgBiz".

No-match Governor's Highway Safety grant

The Board is requested to approve a yearly grant which is provided to the Sheriff's Office. The \$10,000 grant is given to law enforcement agencies that provide a state liaison to the Governor's Highway Safety Program and all funds must be dedicated to traffic safety. No funding match is required by Henderson County.

Motion:

I move the Board approve the \$10,000 no local match grant provided to the Sheriff's Office by the N.C. Governor's Highway Safety Program.

Modification of Facilities Use Policy

Your current Facilities Use Policy (page 4 of 5, Revised October 15, 2008) contains the following "Specific Instructions Governing Designated Facilities and Grounds" concerning the Historic Courthouse Commissioners' Meeting Room:

The use of the Commissioner's Meeting Room must be approved by the Board of

5. Henderson County Board of Health – 1 vac.

There were no nominations at this time so this item was rolled to the next meeting.

6. Hendersonville City Zoning Board of Adjustment - 3 vac.

Commissioner Thompson nominated Jay Angel for reappointment to position #3. Commissioner Messer nominated Fred Noble for appointment to position #2. *Chairman Edney made the motion to accept the reappointment of Jay Angel to position #3, and the appointment of Fred Noble to position #2 by acclamation. All voted in favor and the motion carried.*

7. Historic Resources Commission – 2 vac.

There were no nominations at this time so this item was rolled to the next meeting.

8. Juvenile Crime Prevention Council – 10 vac.

There were no nominations at this time so this item was rolled to the next meeting.

9. Mountain Valleys Resource Conservation and Development Program – 1 vac.

There were no nominations at this time so this item was rolled to the next meeting.

10. Nursing / Adult Care Home Community Advisory Committee – 2 vac.

Commissioner Messer nominated Patricia Brogan for reappointment to position #4 and Joseph Andersen for appointment to position #18. *Chairman Edney made the motion to accept the reappointment of Patricia Brogan to position #4 and the appointment of Joseph Andersen to position #18 by acclamation. All voted in favor and the motion carried.*

11. Senior Volunteer Services Advisory Council – 2 vac.

There were no nominations at this time so this item was rolled to the next meeting.

PROPOSED LIBRARY HOURS

Library Director William Snyder stated due to a reduction in force the Public Library requests a modification of the library opening schedule. This schedule will take effect September 16, 2011. The proposed schedule was approved by the Library Board of Trustees on July 21, 2011.

Henderson County Public Library

Proposed Hours of Operation, September 12, 2011

¹ Edneyville will be closed 4 hours per week. Edneyville is usually open Fridays 9-1pm

² Green River will be closed 3.5 hours a week (Green River will close for lunch Mon., Wed. and Thu. from 12-1pm)

³Since moving into the new town hall in February 2011, Mills River has been open 40 hours a week from 9-5 pm Monday through Friday. Prior to the move, this branch was open 42 hours per week. The new schedule would be a reduction of 2.5 hours per week from current operating hours.

Closures are based on deliveries, circulation statistics, staffing availability for the main library, story time schedules, etc. Times in gray indicate change.

REPORT FROM ANIMAL SERVICE COMMITTEE

County Manager Steve Wyatt stated this Board directed its Animal Services Committee to review the possibilities and ramifications of animal sales at open air and flea markets, including modifications needed for health, safety and equity. The Committee met Thursday, 11 August 2011, and presented the following report to the Board.

At its July 20th Meeting, the Henderson County Board of Commissioners charged the Animal Services Advisory Committee with reviewing the proposed changes to the Animal Ordinance and present the Board of Commissioners with recommendations based on the discussion at the meeting. The Committee has discussed the proposed change at its August 11th meeting and provides the Commissioners with the following analysis. The recommendation of this Committee is that the language of 55A-26 remains the same with no modifications.

Proposal Summary

The Proposed amendment to the Animal Ordinance required revising provision 66A-26 to allow for dogs and cats to be sold in open-air markets, flea markets, and farmer's markets. Certain requirements must be met including water, shade, shelter, rabies vaccinations as age-appropriate, and seller documentation, as necessary, are met.

Possible Challenges presented by the Proposal

Several concerns are raised by the possible modification of this provision:

- Increased risk of disease, public health outbreaks, and animal bites for Henderson County citizens
- Increased risk of mistreatment, diseases, fights, and procreation for animals sold in these facilities
- Increased risk of violations of the other provisions of the Animal Ordinance and difficulty in enforcement
- Difficulty tracking sellers, buyers, and animals in case there is a problem
- Difficulty determining contacts in cases of disease or other public health outbreak
- Proposal limits to dogs and cats that raises question of other animals including snakes, exotic and hybrid animals
- May increase euthanasia in the County, including at the County-operated Animal Shelter
- Discourage shelter adoptions which includes additional services
- Discourages spaying and neutering animals
- Fails to provide information for low-cost or no-cost spay / neuter and rabies vaccinations
- Encourages illegal transfers of animals determined to be dangerous or aggressive
- Encourages making Henderson County a "dumping ground" for animals from others states and jurisdictions that have more stringent laws

Alternative Solutions to Challenges Above

- Additional requirements for facilities wishing to sell animals including but not limited to: stalls with solid walls between them, gates with latches, made of a nonporous surface that can be sanitized, available sewage with an animal waste separator, running water, drainage, and electricity, covered roof, temperature controls. Stalls for animal must meet the minimum square footage used by shelters and pet stores.
- Facilities wishing to participate under this provision must provide stall sanitization after every animal use
- Guidelines provided by the facilities to prevent animals being abandoned or staying overnight in the facility or otherwise left attended

- 1.4. In addition to the HCAS, animal ownership may be transferred through:
 - 1.4.1. Licensed Pet Stores
 - 1.4.2. Commercial open air markets
 - 1.4.3. Periodic or regularly scheduled "Flea" Markets
 - 1.4.4. Private Persons at yard or garage sales on or off their property
2. Other Transferor Obligations
 - 2.1. Non-HCAS transferors may set their own policies for obtaining and providing the COH.
 - 2.2. All transferors are required to provide confinement sufficient to prevent escape, and shelter from sun and wind.
 - 2.3. All transferors are required to provide clean, fresh potable water for animals at all times offered.
 - 2.4. All transferors are required to provide nutritious food as needed, not to exceed 24 hours between feedings.
 - 2.5. All transferors are required to post a standard notice during any period that animals are offered for transfer, stating that transferees may expect and demand a COH.
 - 2.6. Transfer of ownership of any animal, outside of immediate family members, without a COH is punishable by a fine of not less than \$50, per animal on the transferor.
 - 2.7. Fines generated by this ordinance must be transferred to the school system, however the county will allocate matching funds to the cost of the HCAS spay and neuter program.
3. Deleted

Commissioner Young made the motion that the Board leaves the Animal Ordinance as written with no changes. The motion passed 4-1 with Commissioner O'Connor voting nay.

BREAK

A brief break was taken.

COUNTY MANAGER'S REPORT

There was nothing further at this time.

IMPORTANT DATES

Schedule a Public Hearing for the FY 2012 Rural Operating Assistance Program (ROAP) Application to the NC Department of Transportation

Staff requests that the Board of Commissioners schedule a public hearing regarding a proposed grant application for the FY 2012 North Carolina Department of Transportation (NCDOT) Rural Operating Assistance Program (ROAP). Staff anticipates a 2012 ROAP allocation to Henderson County totaling \$218,824 (reduced by \$50,221 from FY 2011). A draft application is being developed through a required community input process. Staff anticipates the availability of the application for public review beginning September 7, 2011 at the Henderson County Planning Department through the date of the public hearing.

Henderson County submits the application on behalf of the operator, Western Carolina Community Action (WCCA), in order to supplement demand response transit and special needs projects for rural areas of the County.

These grant funds provide for countywide senior and disabled transportation programs, transportation for a WorkFirst educational program, and continuation of public transit services to Edneyville. None of the programs require matching funds from Henderson County.

Commissioner Messer made the motion that the Board schedules a public hearing regarding the FY 2012 Rural Operating Assistance Program grant application for Wednesday, September 21, 2011 at

Commissioner Young made the motion that the Board schedules the Annual NCDOT Public Hearing on Secondary Roads for Tuesday, August 30, 2011 at 10:00 a.m. All voted in favor and the motion carried.

The date for the Annual NCDOT public hearing was changed due to a conflict by NCDOT and will be rescheduled at the September 6, 2011 meeting.

CLOSED SESSION

Commissioner O'Connor made the motion for the Board to go into closed session as allowed pursuant to NCGS 143-318.11 for the following reasons:

1. Pursuant to N.C. Gen. Stat. §143-318.11(a)(1), to prevent disclosure of information that is privileged or confidential pursuant to the law of North Carolina or the United States, or not considered a public record within the meaning of Chapter 132 of the General Statutes. The matter is not a public record pursuant to the provisions of N.C. Gen. Stat. §131E-97.3(c).
2. Pursuant to N.C. Gen. Stat. §143-318.11(a)(4), to discuss matters relating to the location or expansion of industries or other businesses in Henderson County, including agreement on a tentative list of economic development incentives that may be offered by the Board in negotiations.
3. Pursuant to N.C. Gen. Stat. §143.318.11(a)(5), to establish or to instruct the staff or agents, concerning the position to be taken by or on behalf of the County in negotiating the price and other material terms of a contract or proposed contract for the acquisition of real property by purchase, option, exchange or lease.

All voted in favor and the motion carried.

ADJOURN

Commissioner Thompson made the motion to go out of closed session and adjourn at 2:30p.m. All voted in favor and the motion carried.

Attest:

Teresa L. Wilson, Clerk to the Board

J. Michael Edney, Chairman

STATE OF NORTH CAROLINA

COUNTY OF HENDERSON

AGREEMENT

This Agreement is made and entered into this the 15th day of August, 2011, by and between the County of Henderson, a body politic and corporate, hereinafter "the County", and Elkamet, Inc., a North Carolina Corporation, hereinafter "the Company".

WITNESSETH:

WHEREAS, the County is a body politic and corporate having the capacity to contract under N.C.G.S. § 153A-11; and

WHEREAS, the Company is a North Carolina corporation having the capacity to contract, whose parent company, Elkamet Kunststofftechnik GmbH, is headquartered in Biedenkopf, Hessen, Germany; and

WHEREAS, the Company currently operates a plant in Henderson County; and

WHEREAS, the Company has been considering expanding operations in Henderson County, which if it occurs is estimated by the Company to result in a capital investment of at least Two Million Dollars (\$2,000,000.00) in real estate new construction, and not fewer than ten (10) new jobs, each paying in excess of the average weekly wage for jobs in Henderson County; and

WHEREAS, the Company has stated that they are competing with one or more sister plants of the Company for the location of the equipment to be located in their plant in Henderson County; and

WHEREAS, the Company requested assistance from the County in the form of Economic Incentives to offset a portion of the start-up costs associated with expansion of their facility, and to assist them in their competition with their sister plants to bring the expansion to the Henderson County plant; and

WHEREAS, in reliance upon the Company's representations to the County concerning the net capital investment to be made, the County set a public hearing for August 15, 2011, and in further reliance upon the Company's representations to the County, duly advertised in the Hendersonville Tribune, a newspaper having daily general circulation in Henderson County, on August 4, 2011, their intent to consider granting Economic Incentives to the Company consisting of assistance with the expenses associated with the startup of the expansion in a total amount not to exceed Fifty Thousand Three Hundred Thirty-Two Dollars and Eighty Cents (\$50,332.80) to be reimbursed to the Company over a period of seven (7) years; and

WHEREAS, the County has the authority under N.C. Gen. Stat. § 158-7.1(a) to assist industries in the expenses associated with the start-up of expanded operations where the

assistance will stimulate the local economy, will promote business, and benefit the public by generating additional tax revenue for the County; and

WHEREAS, the County has determined after a duly advertised public hearing held on August 15, 2011, that the investment as stated above by the Company would benefit the public in Henderson County; and

WHEREAS, the County has determined that a capital investment of Two Million Dollars (\$2,000,000.00) will benefit the county by generating an additional Two Million Dollars (\$2,000,000.00) in taxable capital real property.

NOW, THEREFORE, in consideration of the mutual covenants and promises and obligations contained herein below, the parties agree as follows:

1. The Company shall expand its operations in Henderson County, and shall acquire the requisite equipment for the same. The building and equipping of the expansion shall result in a capital investment by the Company in real property (in an amount of not less than Two Million Dollars (\$2,000,000.00)) that will be taxable by the County pursuant to N.C. Gen. Stat. §105-274. The building and equipping of the expansion of the new operation and requisite taxable investment are hereinafter referred to as the "Capital Investment Requirement." It is understood and agreed by both parties to this Agreement that the Henderson County Assessor will make an independent valuation of all such property constituting the Capital Investment Requirement for *ad valorem* tax purposes at its true value in money (defined as fair market value in N.C. Gen. Stat. §105-382) as required by N.C. Gen. Stat. §105-382. In the event the Company disagrees with the independent valuation placed upon such real and personal property by the Henderson County Assessor, the Company shall have the right to appeal such valuation to the Henderson County Board of Equalization and Review and further to the North Carolina Property Tax Commission in accordance with the North Carolina General Statutes.

2. The Company shall complete the Capital Investment Requirement in a timely manner and with due diligence, but in any event not later than one (1) year after the date of this Agreement, first written hereinabove. Said one (1) year time period shall hereinafter be referred to as the "Capital Investment Term." In the event the Company fails to complete the Capital Investment Requirement before the end of the Capital Investment Term, the Company shall reimburse any and all Economic Incentives (as hereinafter defined) which have been paid to the County promptly and without delay.

3. During such time as Company is eligible for Economic Incentives, Company shall list the Capital Investment each year as required by the Henderson County Assessor's Office. Company shall pay to the County directly the *ad valorem* property tax on the applicable portion of the Capital Investment by January of the year after it is listed, as set forth in the County's annual personal property tax bill. The amount of *ad valorem* property taxes paid to the County for a particular *ad valorem* property tax year related to items comprising the Capital Investment shall constitute "Capital Investment Taxes". Upon payment of Capital Investment Taxes, Company shall be eligible for the Economic Incentives as set forth in Paragraph 4 below.

4. The Company shall be entirely responsible for completing the Expansion and for paying all expenses associated with the Capital Investment Requirement. However, the County shall reimburse the Company for actual start-up costs incurred by the Company that are associated with the Capital Investment Requirement (including but not limited to transferring equipment, and training of personnel), hereinafter "Start-up Costs", up to an amount not to exceed the lesser of Seven Thousand One Hundred Ninety Dollars and No Cents (\$7,190.00) or seventy percent (70%) of each year's Capital Investment Taxes, (the lesser figure, whichever it maybe be, hereinafter known as "Economic Incentives"), to be paid to the Company for a total of seven (7) years. The first annual installment shall be due and payable on the December 31st first following the receipt of the Capital Investment Certification, the Certification of Start-up Costs, and each annual Employment Certification (each Certification as defined hereinbelow) by the County. The County shall not pay any interest to the Company on any portion of the Economic Incentives paid to the Company by the County pursuant to the terms of this Agreement.

5. The Company shall indemnify and hold harmless Henderson County for any and all occurrences associated with the Expansion. The terms of this paragraph shall survive any termination of this Agreement, or any determination or event rendering this Agreement null and void.

6. The Term of this Agreement shall run from the Effective Date through midnight, December 31, 2020.

7. If the Company shall make a determination to cease operation of the Facility prior to the end of the Term, this Agreement shall be deemed terminated, and Henderson County shall have no further obligations hereunder, including but not limited to the obligation to pay any further installments on the Economic Incentives after the date of such cessation of operation.

8. Not later than August 15, 2012, or thirty (30) days after the completion of the Capital Investment Requirement, whichever occurs earlier, the Company shall certify in writing by one authorized to execute contracts on behalf of Company to the County that the Capital Investment has been completed, hereinafter "Capital Investment Certification. The Company shall include with such Capital Investment Certification evidence that the total Capital Investment required by the terms of this Agreement has been completed and paid for by the Company. Such evidence shall consist of invoices, purchase orders, canceled checks, and other documents which will reasonably prove to the satisfaction of the County that the obligation for Two Million Dollars (\$2,000,000.00) taxable capital investment in real property improvements has been met by the Company. As provided above, the County's obligation to begin reimbursement for Start-up Costs as noted in paragraph 4, above, shall not begin until such Capital Investment Certification and supporting adequate documentation has been received by the County. In the event the Company fails to provide the Capital Investment Certification and evidence required by the terms of this Paragraph to the County within the time frame specified above, this Agreement shall be deemed terminated, and the County shall have no further obligation hereunder.

9. The Company shall certify to the County in writing by one authorized to execute contracts on behalf of the Company the Start-up Costs associated with the Expansion, the certification being referred to as "Certification of Start-Up Costs". The Company shall include with the Certification of Start-Up Costs adequate documentation that the Expansion has been completed and paid for and adequate documentation as to the amount spent for Start-up Costs. Such adequate documentation may consist of invoices, purchase orders, canceled checks, and other documents which will reasonably prove to the satisfaction of the County the Start-up Costs paid for by the Company. As provided above, the County's obligation to begin reimbursement for Start-Up Costs shall not be triggered until such Certification of Start-Up Costs and supporting documentation has been received by the County.

10. The Company agrees that any duly authorized representative of the County shall have access to and the right to reasonably inspect, copy, audit, and examine all of the books, records, and other documents relating to the fulfillment of this Agreement during the Term.

11. The Company may, at any time during the Term, refund the Economic Incentives, or portion thereof, paid to the Company by the County pursuant to the terms of this Agreement. Such refund shall end all obligations of the Company all obligations to complete the Capital Investment imposed by the terms of this Agreement.

12. Not later than 90 days after the Company provides to the County the Capital Investment Certification and the Certification of Costs, the Company shall provide to the County in writing, executed by one authorized to execute contracts on behalf of the Company, a certification of the following (collectively, "Employment Certification"):

a. That the Company employs at least ten (10) jobs paying at least the average manufacturing wage for Henderson County (as reported by the Employment Security Commission) plus benefits as stated in the Incentives Guidelines, which would not exist in the absence of the Company's expenditure of the Capital Investment; and

b. That the total number of employees that the Company employs within the County is not less than the sum of (i) the total number of employees employed by the Company within the County as of effective date of this agreement, if any; and (ii) the number of new employees employed as a result of this Agreement. As a part of the Employment Certification, the Company shall provide the County with a list of the positions created as a result of this Agreement, the average wage rate for such positions, and a summary of the other employment benefits received by the persons in those positions.

13. No provision of this Agreement shall be construed or interpreted as creating a pledge of the faith and credit of the County within the meaning of any constitutional debt limitation. No provision of this Agreement shall be construed or interpreted as delegating governmental powers nor as a donation or a lending of the credit of the County within the meaning of the State Constitution. This Agreement shall not directly or indirectly or contingently obligate the County to make any payments beyond those appropriated in the County's sole discretion for any fiscal year in which this Agreement shall be in effect. No provision of this Agreement shall be construed to pledge or to create a lien on any class or

source of the County's moneys, nor properties, nor shall any provision of the Agreement restrict to any extent prohibited by law, any action or right of action on the part of any future County governing body. To the extent of any conflict between this Paragraph and any other paragraph of this Agreement, this Paragraph shall take priority.

14. The Company shall be entirely responsible for, and shall bear all risk of loss associated with the Expansion and with the creation of employees. Further, in the event that the assistance provided by the County hereunder, or any party thereof, is deemed by a court of competent jurisdiction to be *ultra vires* or not authorized by the laws or constitution of the State of North Carolina, the Company shall promptly refund all amounts paid hereunder by the County to the County. This Paragraph shall survive the expiration or termination of this Agreement.

15. This Agreement shall bind all successors and assigns of the Company; however, neither this Agreement, nor the right to payment under the terms of this Agreement, may be assigned by the Company, or otherwise used as collateral for any obligations of the Company, financial or otherwise without the expressed written consent of the Henderson County Board of Commissioners.

16. This Agreement shall be governed by the laws of the State of North Carolina.

17. The Company represents and warrants to the County that the Company will comply with all applicable local, State, and Federal laws in carrying out the obligations incurred by the Company under the terms of this Agreement.

18. Any written notice or written certification or payment required by the terms of this Agreement shall be deemed given if delivered in person, or mailed certified mail, return receipt requested to the persons named below:

19. To the County: Charles Russell Burrell, County Attorney
Office of the County Attorney
1 Historic Courthouse Square, Suite 5
Hendersonville, NC 28792

20. To the Company: ELKAMET, INC., INC.
Post Office Box 265
East Flat Rock, NC 28726

21. In the event any term, covenant or condition of this Agreement is deemed invalid or unenforceable, the remainder of this Agreement, of the application of such term, covenant or condition to persons or circumstances other than those as to which it is held invalid or unenforceable, shall not be affected and each term, covenant or condition of this Agreement shall be valid and be enforced to the fullest extent permitted by law.

22. The provisions hereof shall inure to the benefit of and bind the parties hereto and their respective heirs, successor and assigns. This document shall be considered to have been

prepared equally by the parties hereto and shall not be construed more strictly against either of them. The provision hereof shall be liberally construed to give effect to their apparent intent.

23. This Agreement constitutes the entire agreement of the parties hereto and may not be modified or canceled except pursuant to the terms hereof or an instrument in writing signed by the parties hereto.

24. This Agreement may be executed in one or more counterparts and shall become effective when one or more counterparts have been signed by all of the parties; each counterpart shall be deemed an original but all counterparts shall constitute a single instrument.

25. Any provision herein contained which by its nature and effect is required to be observed, kept, or performed after the execution of this Agreement shall survive said execution and remain binding upon and for the benefit of the parties until fully observed, kept, or performed. Provided however, that all provisions of this Agreement which by their terms survive any termination of this Agreement shall survive indefinitely.

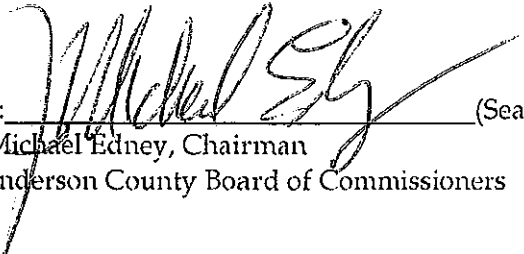
26. This Agreement is intended to benefit the parties hereto only, and therefore no third party shall have any rights under this Agreement, or be deemed a third party beneficiary.

27. This Agreement shall be effective after it has been duly executed by the two parties, the effective date being the date above first written.


(The remainder of this page was left blank intentionally.)

Now, therefore, the two parties have caused this Agreement to be duly approved and duly executed in triplicate, each to have the force and effect of an original as of the date and year above first written.

HENDERSON County

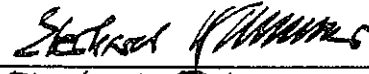

BY:  (Seal)
J. Michael Edney, Chairman
Henderson County Board of Commissioners

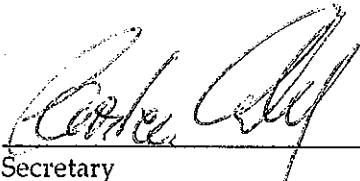
Attest: (County Seal)


Clerk to the Board

ELKAMET, INC.

Attest: (Corporate Seal)

BY:  (Seal)

Elkamet Inc.
PO Box 265
East Rock, NC 28728
Eberhard Fikmer, President


Secretary

STATE OF NORTH CAROLINA
County OF HENDERSON *Polk*

I, Teresa L. Wilson, Notary Public for said County and State, certify that Carsten Erkel, personally came before me this day and acknowledged that he/she is _____ Secretary to ELKAMET, INC., Inc. a North Carolina corporation, and that by authority duly given and as the act of the corporation, the foregoing instrument was signed in its name by its _____, sealed with its corporate Seal, and attested by him/herself as its _____ Secretary.

Witness my hand and official seal, this the 15th day of August, 2011.

(Official Seal)

Teresa L. Wilson
Notary Public

My Commission expires 10/15, 2011.

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STATE OF NORTH CAROLINA
County OF HENDERSON

I, Kathryn L. Finotti, Notary Public for said County and State, certify that Teresa L. Wilson personally came before me this day and acknowledged that she is Clerk to the Board of Commissioners of Henderson County, a body politic and corporate and that by authority duly given and as the act of the corporation, the foregoing instrument was signed in its name by its Chairman of the Board of Commissioners, sealed with its corporate seal, and attested by herself as its Clerk.

Witness my hand and official seal, this the 15th day of August, 2011.

(Official Seal)

Kathryn L. Finotti
Notary Public

My commission expires 3-23, 2013.

HENDERSON COUNTY TAX DEPARTMENT

Collector's Office
200 North Grove Street
Suite 66
Hendersonville, NC 28792

Phone: 828/697-5595

Fax: 828/698-6153

www.hendersoncountync.org/tc/

Stan C. Duncan
County Assessor & Tax Collector

Sandy Allison
Administrative Assistant II

August 5, 2011

Re: Tax Collector's Report to Commissioners – 08/15/11 Meeting

Please find outlined below collections information through August 4th for the 2010 bills, which were mailed out on August 13th, as well as registered motor vehicle bills. As a point of reference, we also have included collections information as of the same date last year.

Annual Bills G01 Only:

2010 Total Charge \$57,524,414.37
Payments & Releases: 56,139,903.74
Unpaid Taxes: 1,384,510.63
Percentage Collected: 97.59%
(through 08/04/11)

2009 Total Charge: \$57,024,352.18
Payments & Releases: 55,734,310.88
Unpaid Taxes: 1,290,041.30
Percentage Collected: 97.74%
(through 08/04/10)

Motor Vehicle Bills G01 Only:

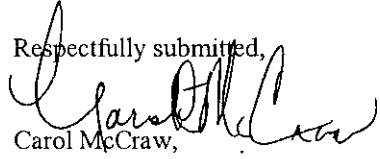
2010 Total Charge: \$3,771,693.77
Payments & Releases: 3,463,868.13
Unpaid Taxes: 307,825.64
Percentage Collected: 91.84%
(through 08/04/11)

2009 Total Charge: \$3,821,735.12
Payments & Releases: 3,504,584.54
Unpaid Taxes: 317,150.58
Percentage Collected: 91.70%
(through 08/04/10)

Fire Districts All Bills

Data Unavailable

Respectfully submitted,


Carol McCraw,
Deputy Tax Collector

Stan C. Duncan,
Tax Collector

HENDERSON COUNTY BOARD OF COMMISSIONERS

1 Historic Courthouse Square, Suite 1
Hendersonville, North Carolina 28792
Phone 828-697-4808 • Fax: 828-692-9855

TDD: 828-697-4580

www.hendersoncountync.org

J. MICHAEL EDNEY
Chairman
THOMAS H. THOMPSON
Vice-Chairman

CHARLIE MESSER
BILL O'CONNOR
LARRY YOUNG

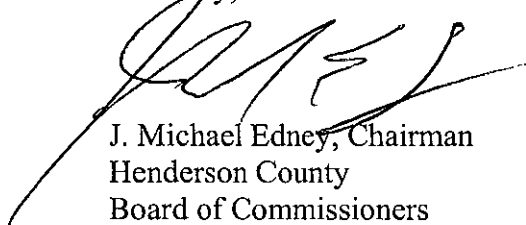
August 15, 2011

Mr. Stan Duncan, Tax Assessor
HENDERSONVILLE COUNTY ASSESSOR'S OFFICE
200 N. Grove Street, Suite 102
Hendersonville, NC 28792

Dear Mr. Duncan:

Attached please find a list of tax release requests (6), and tax refund requests (8), all approved at the Henderson County Board of Commissioners' Meeting on Monday, August 15, 2011.

Sincerely,



J. Michael Edney, Chairman
Henderson County
Board of Commissioners

JME/tlw

enclosures

REMINDS

SAULES, ARIEST
000756433-2006-2006-000000 FULL REBATE

INDIVIDUAL ABSTRACT #: 756433 RE: 1994 BRUNSWICK WATERCRAFT. PER NC WILDLIFE REGISTRATION RECORDS DID NOT OWN IN 2007. BILL RELEASED.

Rebate #	Rate Type	Jurisdiction	Rebated Tax	Rebated Late List	Rebated Billed Interest	Total
92841	CNTY	COUNTY	11.11	1.11	0.00	\$ 12.22
	FIRE	MOUNTAIN HOME	2.07	0.21	0.00	\$ 2.28
					Bill Total:	\$ 14.50
					Grand Total:	\$ 25.95

0000756433-2007-2007-000000 FULL REBATE
INDIVIDUAL ABSTRACT #: 756433 RE: 1994 BRUNSWICK WATERCRAFT. PER NC WILDLIFE REGISTRATION RECORDS DID NOT OWN IN 2006. BILL RELEASED.

Rebate #	Rate Type	Jurisdiction	Rebated Tax	Rebated Late List	Rebated Billed Interest	Total
92842	CNTY	COUNTY	8.63	0.86	0.00	\$ 9.49
	FIRE	MOUNTAIN HOME	1.78	0.18	0.00	\$ 1.96
					Bill Total:	\$ 11.45
					Grand Total:	\$ 25.95

②

REQUEST FOR BOARD ACTION

HENDERSON COUNTY
BOARD OF COMMISSIONERS

MEETING DATE: August 15, 2011
SUBJECT: Tax Refunds
PRESENTER: Assessor
ATTACHMENTS: Refund Report

SUMMARY OF REQUEST:

The enclosed refund requests (B) have been reviewed by the County Assessor and as a result of that review, it is the opinion of the Assessor that these findings are in order. The supporting documentation is on file in the County Assessor's Office.

These refund requests are submitted for the approval by the Henderson County Board of Commissioners.

Type	Number of Items:	Revenue Amount:
Refunds	8	\$1,252.30

Faithfully Submitted,

Stan C. Duncan

Stan C. Duncan

County Assessor

BOARD ACTION REQUEST: Consent Approval Requested

Suggested Motion: "I move the Board approve the Tax Refund Report as presented."

REMINDS

WORLE, JEFFERY
0000346443-2000-2000-000000 FULL REBATE

DEBT SET RESEARCH FOR MANUFACTURED HOME. CORRECT OWNER PER STARS IS: JULIE MILLER IN HICKORY, NC. RELEASE YEARS 1998, 1999 AND 2000.

Rebate #	Rate Type	Jurisdiction	Rebated Tax	Rebated Late List	Rebated Billed Interest	Total
92918	CNTY	COUNTY	66.90	0.00	0.00	\$ 66.90
					Bill Total:	\$ 66.90

0000346444-1999-1999-000000 FULL REBATE
DEBT SET RESEARCH FOR MANUFACTURED HOME. CORRECT OWNER PER STARS IS: JULIE MILLER IN HICKORY, NC. RELEASE YEARS 1998, 1999 AND 2000.

Rebate #	Rate Type	Jurisdiction	Rebated Tax	Rebated Late List	Rebated Billed Interest	Total
92919	CNTY	COUNTY	74.90	0.00	0.00	\$ 74.90
					Bill Total:	\$ 74.90

0000346445-1998-1998-000000 FULL REBATE
DEBT SET RESEARCH FOR MANUFACTURED HOME. CORRECT OWNER PER STARS IS: JULIE MILLER IN HICKORY, NC. RELEASE YEARS 1998, 1999 AND 2000.

Rebate #	Rate Type	Jurisdiction	Rebated Tax	Rebated Late List	Rebated Billed Interest	Total
92920	CNTY	COUNTY	95.24	0.00	0.00	\$ 95.24
					Bill Total:	\$ 95.24
					Grand Total:	\$ 239.04

Number of Bills = 8
Total Amount = \$1,252.30

③

REMINDS

CORBEL, JOHN
0002316878-2008-2008-000000 VALUE DECREASE

COMMON AREA SHOULD HAVE BEEN LISTED TO TOWNHOME OWNERS PER DECLARATION 1098-220 RECORDED 5/10/2002 AND VALUED AS COMMON AREA NOT RESIDENTIAL. THE COUNTY IS PREPARING TO BILL THE CO-OWNERS.

Rebate #	Rate Type	Jurisdiction	Rebated Tax	Rebated Late List	Rebated Billed Interest	Total
93044	FIRE	VALLEY HILL	161.0	0.00	0.00	\$ 161.0
	CNTY	COUNTY	106.26	0.00	0.00	\$ 106.26
					Bill Total:	\$ 122.36
					Grand Total:	\$ 122.36

0002689864-2009-2009-000000 VALUE DECREASE
DOUBLE WIDE MOBILE HOME INCORRECTLY LISTED ON THIS PARCEL. RELISTED ON PARCEL #: 1009244

Rebate #	Rate Type	Jurisdiction	Rebated Tax	Rebated Late List	Rebated Billed Interest	Total
92990	CNTY	COUNTY	347.88	34.79	0.00	\$ 382.67
	FIRE	EDNEYVILLE	64.00	6.40	0.00	\$ 70.40
					Bill Total:	\$ 453.07

0002689864-2010-2010-000000 VALUE DECREASE
DOUBLE WIDE MOBILE HOME INCORRECTLY LISTED ON THIS PARCEL. RELISTED CORRECTLY ON PARCEL #1009244.

Rebate #	Rate Type	Jurisdiction	Rebated Tax	Rebated Late List	Rebated Billed Interest	Total
92991	FIRE	EDNEYVILLE	64.00	0.00	0.00	\$ 64.00
	CNTY	COUNTY	347.88	0.00	0.00	\$ 347.88
					Bill Total:	\$ 411.88
					Grand Total:	\$ 864.95

①

Return

Process Rebate

Board Meeting Date: <None> Property Tax Commission

0002286106-2010-2010-090000

0002318678-2011-2011-000000

0002318678-2011-2011-000000

0002318678-2011-2011-000000

Value	458,800	Land Def Value	Historic Def Value	Builder Def Value	Use Value	237,800
1st Detail	Billed Amt	Paid Amt	Due Amt	%Good	Release Amt	Rebate Amt
late List 100%	0.00	0.00	0.00			0.00
County	2,028.33	0.00	2,028.33			0.00
Interest			148.91			
Fire District F04	372.81	0.00	372.81			170.68
Interest			27.08			
late List 100%	0.00	0.00	0.00			0.00
Cost	0.00	0.00	0.00			0.00
Total Amount(s)	2,599.14	0.00	2,578.03			1,698.37

Reason: VALDCR - Value decrease

Approve Reject

Return

Process Rebate

Board Meeting Date: <None> Property Tax Commission

0002318678-2011-2011-000000

0002318678-2011-2011-000000

0002318678-2011-2011-000000

Value	458,800	Land Def Value	Historic Def Value	Builder Def Value	Use Value	237,800
1st Detail	Billed Amt	Paid Amt	Due Amt	%Good	Release Amt	Rebate Amt
Full Rebate	2,078.40	0.00	0.00			2,078.40
Late List 100%	0.00	0.00	0.00			0.00
County	2,068.00	0.00	2,068.00			2,068.00
Interest			1,782.87			
Fire District F14	410.40	0.00	410.40			410.40
Interest			288.28			
Late List 100%	0.00	0.00	0.00			0.00
Cost	0.00	0.00	0.00			0.00
Total Amount(s)	2,978.40	0.00	5,043.30			2,978.40

Reason: FULLRBAT - Full rebate/no bill

Submit

House and Outbuildings double listed in error. Corrected value for 2010 forward to 2012.

Individual Assessment: 0000743812.722011
1875 PIPER PA 81-328 AND 1960 PIPER PA 81-360.
SITUS IN FLORIDA. VOID DATE WAS ENTERED 1/17/04.
SHOULD HAVE BEEN ENTERED 12/31/02.

3

0002318678-2011-2011-000000 VALUE DECREASE
COMMON AREA SHOULD HAVE BEEN LISTED TO TOWNHOME OWNERS PER DECLARATION 1088-220 RECORDED 5/10/2002 AND VALUED AS COMMON AREA NOT RESIDENTIAL. THE COUNTY IS PREPARING TO BILL THE CO-OWNERS.

Rebate #	Rate Type	Jurisdiction	Rebated Tax	Rebated Late List	Rebated Billed Interest	Total
93043	FIRE	VALLEY HILL	16.10	0.00	0.00	16.10
93043	CNTY	COUNTY	106.26	0.00	0.00	106.26
					Bill Total:	122.36

0002318678-2011-2011-000000 VALUE DECREASE
COMMON AREA SHOULD HAVE BEEN LISTED TO TOWNHOME OWNERS PER DECLARATION 1088-220 RECORDED 5/10/2002 AND VALUED AS COMMON AREA NOT RESIDENTIAL. THE COUNTY IS PREPARING TO BILL THE CO-OWNERS.

Rebate #	Rate Type	Jurisdiction	Rebated Tax	Rebated Late List	Rebated Billed Interest	Total
93042	FIRE	VALLEY HILL	16.10	0.00	0.00	16.10
93042	CNTY	COUNTY	106.26	0.00	0.00	106.26
					Bill Total:	122.36

0002318678-2011-2011-000000 VALUE DECREASE
COMMON AREA SHOULD HAVE BEEN LISTED TO TOWNHOME OWNERS PER DECLARATION 1088-220 RECORDED 5/10/2002 AND VALUED AS COMMON AREA NOT RESIDENTIAL. THE COUNTY IS PREPARING TO BILL THE CO-OWNERS.

Rebate #	Rate Type	Jurisdiction	Rebated Tax	Rebated Late List	Rebated Billed Interest	Total
92036	CNTY	COUNTY	93.99	0.00	0.00	93.99
92036	FIRE	VALLEY HILL	14.64	0.00	0.00	14.64
					Bill Total:	108.63
					Grand Total:	353.35

0002318678-2011-2011-000000 FULL REBATE
RELEASE DISCOVERY FOR 2010 IN FULL. BUSINESS CLOSED 4-1-2009.

Rebate #	Rate Type	Jurisdiction	Rebated Tax	Rebated Late List	Rebated Billed Interest	Total
92036	CNTY	COUNTY	23.10	2.31	0.00	25.41
92036	FIRE	VALLEY HILL	3.50	0.35	0.00	3.85
					Bill Total:	29.26
					Grand Total:	29.26

Number of Bills = 4 + 2 = 6
Total Amount = 3382.61
4,456.38

REQUEST FOR BOARD ACTION

HENDERSON COUNTY BOARD OF COMMISSIONERS

MEETING DATE: August 15, 2011
SUBJECT: Tax Releases
PRESENTER: Assessor
ATTACHMENTS: Release Report

SUMMARY OF REQUEST:

The enclosed release requests (6) have been reviewed by the County Assessor and as a result of that review, it is the opinion of the Assessor that these findings are in order. The supporting documentation is on file in the County Assessor's Office.

These release requests are submitted for the approval by the Henderson County Board of Commissioners.

Type	Number of Items:	Revenue Amount:
Releases	6	\$4,456.38

Faithfully Submitted,

Stan C. Duncan/isa
Stan C. Duncan

County Assessor

BOARD ACTION REQUESTED: Consent Approval Requested.

Suggested Motion: "I move the Board approve the Tax Release Report as presented."

2

**HENDERSON COUNTY
RECORDS RETENTION AND DISPOSITION PROCEDURE**

PUBLIC RECORDS DISPOSAL REQUEST AND DESTRUCTION LOG
(Revised March 13, 2002)

DEPARTMENT: Tax - Assessor's Office

RECORD TITLE & DESCRIPTION, INCLUSIVE DATES, & QUANTITY	RECORDS WILL BE		RECORDS RETENTION SECTION	IF APPROVED, DATE DESTROYED
	DESTROYED	*DUPLICATED		
Applications For Tax Exclusion	✓		6.9	
Under NGS 105-271.1 Property Tax Relief for the Elderly & Permanently Disabled				
Change in Statute Tax Years 2000-2009				

*If duplication is required, indicate method.

Approval is requested for the records listed above to be destroyed in accordance with the provisions of G.S. 121 and 132. The period for retention of these records, as prescribed by the North Carolina Department of Cultural Resources, has expired; **OR** where the period for retention has not expired, the original records have been duplicated on microfilm, microfiche, data processing or word processing equipment, with the understanding that said duplication shall be maintained for the specified period of retention. **NONE** of the original records listed above have been scheduled for permanent preservation by the North Carolina Department of Cultural Resources.

Law C. Brown
Department Head

4 Aug 2011
Date

Submitted to the Henderson County Board of Commissioners. The Board:

APPROVED
DISAPPROVED

the destruction/duplication of the above records and such approval/disapproval has been entered into the official minutes of the Board of Commissioners meeting held on the 15th day of August, 2011.

Cheresa L. Wilson
Clerk to the Board

STANDARD-6. PROGRAM RECORDS: PROPERTY APPRAISAL RECORDS			
ITEM #	RECORD SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
6.	LOCAL GOVERNMENT COMMISSION: VALUATION AND TAXES Valuations of property owned by railroads, public utilities, etc., in the county.	Destroy in office after 10 years or two revaluation cycles, whichever occurs first.	G.S. 105-284
7.	NORTH CAROLINA PROPERTY TAX COMMISSION (APPEALS FILE)	Destroy in office 4 years after final settlement.	G.S. 105-290 G.S. 105-342
8.	PRESENT USE VALUE RECORDS Applications and supporting records submitted for land use value assessment program.	a) Retain approved applications and supporting records until there is a change in property's status. b) Destroy in office denied applications and supporting records after 1 year.	G.S. 105-277.2 thru .7 G.S. 105-296(f)
9.	PROPERTY EXEMPT FROM TAXATION FILE Records documenting a taxpayer's application for exemption from taxes. Includes application and supporting records.	a) Retain approved applications and supporting records until there is a change in property's status. b) Destroy in office denied applications and supporting records after 1 year.	G.S. 105.282.1
10.	REAL ESTATE TRANSFERS FILE Includes copies of deeds, death and probate abstracts, division orders, control sheets, and similar documentation used to update property records.	Destroy in office 1 year from date of transfer.	G.S. 105-303
11.	REAL PROPERTY RECORDS (CARDS) Uniform property records (paper and electronic) documenting ownership and value information including parcel features and characteristics needed to reconstruct values.	Destroy in office after 10 years or two revaluation cycles, whichever occurs first.	G.S. 105-286 G.S. 105-317
12.	REPORTS BY MULTI-COUNTY BU TAXPAYERS FILE	<p style="text-align: center;">24 of the Records Retention & Disposition by: Page 24 of the Records Retention & Disposition by: Schedule - County Tax Administration - Issued by NC Dept. of Cultural Resources & Records Section Historical Resources Branch; published April 1, 2004</p>	G.S. 105-313

*Records may be disposed of following minimum retention period (excluding litigation). If applicable, see LITIGATION CASE RECORDS item 11, page 17.

HENDERSON COUNTY

PUBLIC RECORDS DISPOSAL REQUEST AND DESTRUCTION LOG

(Revised March 13, 2002)

DEPARTMENT: Tax Department - Assessor

RECORD TITLE & DESCRIPTION, INCLUSIVE DATES, & QUANTITY	RECORDS WILL BE		RECORDS RETENTION SECTION	IF APPROVED, DATE DESTROYED
	DESTROYED	*DUPLICATED		
① Field notes for 2003 and 2004 manufactured homes.	✓		6.2	
② 2005-2011 Personal Property Listing Forms for manufactured homes		Forms will be scanned and attached to the parcel or abstract as a document	6.2	

*If duplication is required, indicate method.

Approval is requested for the records listed above to be destroyed in accordance with the provisions of G.S. 121 and 132. The period for retention of these records, as prescribed by the North Carolina Department of Cultural Resources, has expired; **OR** where the period for retention has not expired, the original records have been duplicated on microfilm, microfiche, data processing or word processing equipment, with the understanding that said duplication shall be maintained for the specified period of retention. **NONE** of the original records listed above have been scheduled for permanent preservation by the North Carolina Department of Cultural Resources.

Eric C. Quinn
Department Head

4 Aug 2011
Date

Submitted to the Henderson County Board of Commissioners. The Board:

APPROVED
DISAPPROVED

the destruction/duplication of the above records and such approval/disapproval has been entered into the official minutes of the Board of Commissioners meeting held on the 15th day of August, 2011.

Cheresa L. Wilson
Clerk to the Board

STANDARD-6. PROGRAM OPERATIONAL RECORDS: PROPERTY APPRAISAL RECORDS. Records received and created by county tax officers necessary to meet all statutory requirements.

STANDARD-6. PROGRAM RECORDS: PROPERTY APPRAISAL RECORDS			
ITEM #	RECORD SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
1.	AGRICULTURAL, HORTICULTURAL, AND FORESTLAND DEFERRED TAXES	Destroy in office after 10 years or two revaluation cycles, whichever occurs first.	G.S. 105-277.6
2.	APPRAISAL MONITORING RECORDS Records used to discover unlisted and under-appraised real and personal property during non-revaluation years. Includes field notes, correspondence to and from property owners, and similar records documenting changes in parcel features and characteristics used to update property records.	a) Destroy in office records concerning real property after 10 years or two revaluation cycles, whichever occurs first. b) Destroy in office records concerning personal property after two revaluation cycles. See also REVALUATION RECORDS item 16, page 35.	G.S. 105-287
3.	BOARD OF EQUALIZATION AND REVIEW (APPEALS FILE) Records associated with appeals to the Board of Equalization and Review. Includes appeal letters, hearing notices, listing information, affidavits, staff recommendations and final actions.	a) Destroy in office 4 years after final settlement appeals concerning real property. b) Destroy in office 1 year after final settlement appeals concerning personal property and motor vehicles.	G.S. 105-322 G.S. 105-323 G.S. 105-325
4.	BOARD OF EQUALIZATION AND REVIEW (MINUTES AND ATTACHMENTS) Official minutes summarizing each appeal heard before the Board of Equalization and Review.	Retain in office permanently. See the Microfilm section on page viii for instructions on microfilming.	G.S. 105-322
5.	LOCAL GOVERNMENT COMMISSION REPORTS (DEPARTMENT OF REVENUE)	Destroy in office after 3 years.	

Page 33 of the Records Retention & Disposition Schedule - County Tax Administration - Issued by: NC Dept. of Cultural Resources, Division of Historical Resources, Archives & Records Section Government Records Branch; published April 1, 2004

* Records may be disposed of following minimum retention period only if released from audits or other official action (excluding litigation). If applicable, see LITIGATION CASE RECORDS item 11, page 17.

North Carolina Governor's Highway Safety Program
LOCAL GOVERNMENTAL RESOLUTION

WHEREAS, the Henderson County Sheriff's Office (herein called the "Agency")

(The Applicant Agency)

has completed an application contract for traffic safety funding; and that Henderson County Board of Commissioners (herein called the "Governing Body") has thoroughly considered the problem

(The Governing Body of the Agency)

identified and has reviewed the project as described in the contract;

THEREFORE, NOW BE IT RESOLVED BY THE Henderson County Board IN OPEN MEETING ASSEMBLED IN THE CITY OF Hendersonville, NORTH CAROLINA,

(Governing Body)

THIS 15th DAY OF August, 20 11, AS FOLLOWS:

1. That the project referenced above is in the best interest of the Governing Body and the general public; and
2. That Rick Davis, Sheriff is authorized to file, on behalf of the Governing Body, an application contract in the form prescribed by the Governor's Highway Safety Program for federal funding in the amount of \$ 10,000.00 to be made to the Governing Body to assist in defraying the cost of the project described in the contract application; and
3. That the Governing Body has formally appropriated the cash contribution of \$ -0- as required by the project contract; and
4. That the Project Director designated in the application contract shall furnish or make arrangement for other appropriate persons to furnish such information, data, documents and reports as required by the contract, if approved, or as may be required by the Governor's Highway Safety Program; and
5. That certified copies of this resolution be included as part of the contract referenced above; and
6. That this resolution shall take effect immediately upon its adoption.

DONE AND ORDERED in open meeting by [Signature] (Chairperson/Mayor)

ATTESTED BY [Signature] (Clerk)

DATE 8/18/11

