



AGENDA PACKET

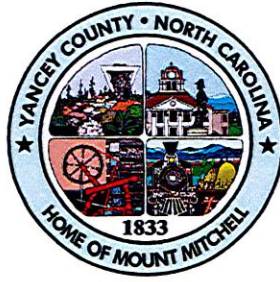
FOR

APRIL 12, 2021

REGULAR MEETING

OF THE

YANCEY COUNTY BOARD OF COMMISSIONERS



AGENDA
YANCEY COUNTY BOARD OF COMMISSIONERS
REGULAR BUSINESS MEETING
APRIL 12, 2021
6:00 PM

- I. Call to Order – Chairman Jeff Whitson**
- II. Invocation and Pledge of Allegiance to the Flag**
- III. Approval of the Agenda**
- IV. Consent Agenda**
 - a. Approval of February 25, 2021 Special Meeting Minutes**
 - b. Approval of February 25, 2021 Closed Session Minutes**
 - c. Approval of March 8, 2021 Regular Meeting Minutes**
 - d. Approval of March 22, 2021 Special Meeting Minutes**
 - e. Approval of Yancey FY 2021 Financial Audit Contract**
 - f. Approval of Yancey County Budget Amendments #2, #3, and #4**
 - g. Approval of Headwaters Engineering Contract Supplement 1**
 - h. Approval of Proclamation designating April 2021 as “North Carolina 811 Safe Digging Month”**
 - i. Approval of Road Naming Application – Otter Rock Rd.**
 - j. Approval of Road Naming Application – Redbud Dr.**
 - k. Approval of Tax Refund Request - Martin**
 - l. Approval of Tax Refund Request – Westside Rental**
 - m. March 2021 Tax Collection Reports – Informational**
- V. PUBLIC HEARING – Little Leaf Farms, Inc. Project**
- VI. Appointment**
 - a. High Country Workforce Development Board**
- VII. County Manager’s Report – Lynn Austin**
 - a. Projects Updates**
- VIII. County Commissioners’ Report**
- IX. County Attorney’s Report – Donny Laws**
- X. Public Comments**
- XI. Adjourn**



CONSENT AGENDA ITEMS

Description

The consent agenda presented for the April 2021 Regular Meeting includes the following for review and approval:

- a. Approval of February 25, 2021 Special Meeting Minutes
- b. Approval of February 25, 2021 Closed Session Minutes
- c. Approval of March 8, 2021 Regular Meeting Minutes
- d. Approval of March 22, 2021 Special Meeting Minutes
- e. Approval of FY 2021 Financial Audit Contract
- f. Approval of Yancey County Budget Amendments #2, #3, and #4
- g. Approval of Headwaters Engineering Contract Supplement 1
- h. Approval of Proclamation designating April 2021 as "North Carolina 811 Safe Digging Month"
- i. Approval of Road Naming Application – Otter Rock Rd.
- j. Approval of Road Naming Application – Redbud Dr.
- k. Approval of Tax Refund Request - Martin
- l. Approval of Tax Refund Request – Westside Rental
- m. March 2021 Tax Collection Reports – Informational

Item Presenter

Board Action Requested

Approve the Consent Agenda Items

**Minutes of the February 25, 2021
Special Meeting of the Yancey County Board Of Commissioners
Held at 10:00 am in the Commissioners Meeting Room
Yancey County Courthouse, Burnsville North Carolina**

Present at the meeting held February 25, 2021 were Vice Chairman David Grindstaff, Commissioner Jill Austin, Commissioner Mark Ledford, Commissioner Johnny Riddle, County Manager Lynn Austin, County Finance Officer Brandi Burleson, Planning and Economic Development Director Jamie McMahan, County Attorney Donny Laws, and Clerk to the Board Sonya Morgan. Also present were members of the media and the public. Chairman Jeff Whitson was absent from the meeting.

Call to Order

Vice Chairman Grindstaff called the meeting to order and welcomed those in attendance.

Approval of the Agenda

Vice Chairman Grindstaff asked for a motion to approve the agenda. Commissioner Riddle made a motion to approve the agenda. Commissioner Ledford seconded the motion. By unanimous vote, the agenda was approved. (Attachment A)

USDA Grant Application for Economic Development Site Evaluation Project

Planning and Economic Development Director Jamie McMahan presented the US Department of Agriculture (USDA) Rural Business Development Grant Program 2021 for consideration for a proposed multijurisdictional industrial site project with Mitchell County. The application is to be submitted for the initial phase of the project to engage a qualified site selection consultant to evaluate up to eight sites for prospective development into a certified industrial site. Mr. McMahan reported the initial application submitted was for the site evaluation phase of the project for an amount not to exceed \$50,000. He further reported that a county match was not required, however, a 10% match of budgeted economic development funds was committed to the project. Mr. McMahan requested the Board adopt the RESOLUTION and approve the grant application. (Attachment B) Mr. McMahan also reported the deadline to submit the application was extended to March 31, 2021. Commissioner Riddle made a motion to approve the USDA Rural Business Development Grant Program 2021 application and adopt the RESOLUTION. Commissioner Austin seconded the motion. By unanimous vote, the motion was approved.

Release and Settlement Agreement

Next, the Board recognized Ann-Patton Hornthal with Robert & Stephens, the attorney representing Yancey County in the matter regarding the lawsuit with United Community Bank. Vice Chairman Grindstaff asked for a motion to go into closed session pursuant to NC Gen. Stat. §143-318.11(a)(3) to consult with attorneys regarding the Release and Settlement Agreement for the purposes to discuss the two lawsuits United Community Bank v. Yancey County, North Carolina (Northern District of Georgia Case No. 2:20-cv-00279) and Yancey County v. United Community Banks, Inc. and United Community Bank (Georgia) (North Carolina Western District Case No. 1:20-cv-00375). Commissioner Ledford made a motion to go into closed session, with Commissioner Austin seconding the motion. The Board voted unanimously to enter closed session. Commissioner Riddle made a motion to leave closed session and reenter open session. Commissioner Austin seconded the motion. By unanimous vote the Board voted to reenter open session. The Board did not take any action during closed session. Commissioner Riddle made a motion to approve the Release and Settlement Agreement of the claims in United Community Bank v. Yancey County, North Carolina (Northern District of Georgia Case No. 2:20-cv-00279) and Yancey County v. United Community Banks, Inc. and United Community Bank (Georgia) (North Carolina Western District Case No. 1:20-cv-00375) and authorize Vice Chairman Grindstaff to execute the document. Commissioner Austin seconded the motion. By unanimous vote, the motion was approved.

Adjournment

Having no further business, Commissioner Riddle made a motion to adjourn with Commissioner Ledford seconding the motion. The Board of Commissioners voted unanimously to adjourn.

Approved and authenticated this the 12th day of April 2021.

Jeff Whitson, Chairman

David Grindstaff, Vice Chairman

Jill Austin, Commissioner

Sonya Morgan, Clerk to the Board

Mark Ledford, Commissioner

(county seal)

Johnny Riddle, Commissioner

**Minutes of the March 8, 2021
Regular Meeting of the Yancey County Board Of Commissioners
Held at 6:00 pm in the Yancey County Courtroom
Yancey County Courthouse, Burnsville North Carolina**

Present at the meeting held March 8, 2021 were Chairman Jeff Whitson, Commissioner Mark Ledford, Commissioner Jill Austin, Commissioner David Grindstaff, Commissioner Johnny Riddle, County Manager Lynn Austin, County Finance Officer Brandi Burleson, Planning and Economic Development Director Jamie McMahan, County Attorney Donny Laws, and Clerk to the Board Sonya Morgan. Members of the media and the general public attended the meeting.

Call to Order

Chairman Whitson called the meeting to order and welcomed those in attendance.

Invocation and Pledge of Allegiance to the Flag

Chairman Whitson delivered the invocation. Commissioner Grindstaff led the Pledge of Allegiance to the Flag.

Approval of the Agenda

Chairman Whitson asked for a motion to approve the agenda. Commissioner Riddle made a motion to amend the agenda to include closed session and approve. Commissioner Austin seconded the motion. By unanimous vote the agenda was approved. (Attachment A)

Consent Agenda

Chairman Whitson read through the items on the consent agenda as follows:

- a. Approval of February 4, 2021 Special Meeting Minutes
- b. Approval of February 8, 2021 Regular Meeting Minutes
- c. Approval of February 8, 2021 Closed Session Minutes
- d. Approval of Yancey County Detention Center's Medical Services Plan (Attachment B)
- e. Approval of Road Naming Request (Attachment C)
- f. Approval of PROCLAMATION Declaring March 2021 American Red Cross Month (Attachment D)
- g. Approval of Board of Equalization & Review (BOER) 2021 (Attachment E)
- h. February 2021 Tax Collection Reports – Informational (Attachment F)
- i. Civil Design Concepts Consulting Services Agreement for Micaville Site – Informational (Attachment G)

Chairman Whitson asked for a motion to approve the items on the consent agenda. Commissioner Grindstaff made a motion to approve the consent agenda, which was seconded by Commissioner Ledford. By unanimous vote the consent agenda was approved.

WAMY Community Action - CARES Act

County Manager Austin reported that Starli McDowell and April Beck were unable to attend but provided a report to the Board, which was included in the agenda packets. (Attachment H)

Toe River Regional Hazard Mitigation

Jeff Howell, Yancey County Emergency Services Director, and Nathan Slaughter, consultant with ESP Associates, Inc. addressed the Board to present the 2021 Update of the *Toe River Regional Hazard Mitigation Plan*. Mr. Howell reported the plan is reviewed and updated every five years. Mr. Slaughter reported the regional plan participants included Yancey, Avery, Mitchell, and McDowell Counties and that the plan was required in order for counties to remain

eligible for hazard mitigation grant money. Mr. Slaughter stated the five-year update had been approved by FEMA. The RESOLUTION TO ADOPT THE 2021 UPDATE OF THE TOE RIVER REGIONAL HAZARD MITIGATION PLAN was presented to the Board for approval. (Attachment I) Commissioner Austin made a motion to adopt the RESOLUTION approving the plan, with Commission Grindstaff seconding the motion. By unanimous vote, the motion was approved.

County Manager's Report

Chairman Whitson recognized Joe Ventrice with the Red Cross and invited him to speak to the Board regarding the approved Proclamation. Mr. Ventrice addressed the Board stating he and his wife, Karen, serve as community volunteer leads. Mr. Ventrice expressed his desire and intention for the Red Cross to offer more help and support to the county. Chairman Whitson extended appreciation to the Red Cross for what they do to serve the community.

County Manager Austin presented *Memorandum of Agreement (MOA) between the North Carolina Cooperative Extension Program/North Carolina Agricultural and Technical State University and Yancey County*. (Attachment J) The MOA sets forth a cost sharing agreement for extension agent Adam McCurry's salary, NC Cooperative Extension employee in Yancey County. County Manager Austin reported that the agreement requires Yancey County's portion is 50.5% of the employee's salary and North Carolina A&T State University's portion is 49.5%. County Manager Austin requested the Board approve the agreement and authorize her to sign. Commissioner Ledford made a motion to approve the MOA and authorize County Manager Austin to sign. Commissioner Riddle seconded the motion. By unanimous vote, the motion was approved.

County Manger Austin reported the county had received a fully signed Economic Development Incentive Agreement between Yancey County and Little Leaf NC, LLC. (Attachment K) County Manager Austin and Planning and Economic Development Director Jamie McMahan updated the Board with a summary of activities to get the project underway. Chairman Whitson acknowledged Mr. McMahan, County Manager Austin, and Finance Officer Brandi Burleson for their work on the project.

County Manager Austin updated the Board on the Cane River Park project and reported she, the project engineer, and Parks and Recreation Director Loren Deyton had met with the contractor to review the project expectations as requested by the Board at the February 2021 regular meeting. She also report the Ray Cort Park project was under construction, and that a preconstruction meeting was planned with Hyatt, who would be performing work on the East Yancey Water & Sewer District project. County Manager Austin updated the Board on the debris removal project for the Cane River and reported while the county has until December 31, 2022 to use the funding for the project, she wanted to complete the project sooner rather than later. County Manager Austin reported she is working with the county attorney on the possibility of using drones along the river to locate areas where debris removal is needed.

County Commissioners' Report

Commissioner Ledford reported the Toe River Health District (TRHD) was going through a salary study. He reported the study determined TRHD employees were underpaid and that this would be a subject for discussion for the upcoming budget meetings.

County Attorney's Report

County Attorney Donny Laws reported that the land purchase authorized by the Board at the February 2021 for the purpose of installing a sewer connection for the Quartz Corp. building had been completed and the property now belongs to the county.

Public Comments

Christy Jones, Executive Director of the Chamber of Commerce, spoke on the new Chamber Bucks gift certificate program. Ms. Jones stated the Chamber Bucks are redeemable at any of the 20 participating member businesses.

Adjournment

Having no further business, Commissioner Riddle made a motion to adjourn with Commissioner Ledford seconding the motion. The Board of Commissioners voted unanimously to adjourn.

Approved and authenticated this the 12th day of April 2021.

Jeff Whitson, Chairman

David Grindstaff, Vice Chairman

Jill Austin, Commissioner

Sonya Morgan, Clerk to the Board

Mark Ledford, Commissioner

(county seal)

Johnny Riddle, Commissioner

**Minutes of the March 22, 2021
Special Meeting of the Yancey County Board Of Commissioners
Held at 12:00 pm in the Commissioners Meeting Room
Yancey County Courthouse, Burnsville North Carolina**

Present at the meeting held March 22, 2021 were Chairman Jeff Whitson, Commissioner David Grindstaff, Commissioner Jill Austin, Commissioner Mark Ledford, Commissioner Johnny Riddle, County Manager Lynn Austin, County Finance Officer Brandi Burleson, County Attorney Donny Laws, and Clerk to the Board Sonya Morgan. Also present were members of the media and the public.

Call to Order

Chairman Whitson called the meeting to order and welcomed those in attendance.

Approval of the Agenda

Chairman Whitson asked for a motion to approve the agenda. Commissioner Ledford made a motion to approve the agenda. Commissioner Riddle seconded the motion. By unanimous vote, the agenda was approved. (Attachment A)

Newdale Volunteer Fire Dept. Pumper/Tanker Financing

Tracy Cox with the Newdale Volunteer Fire Department appeared before the Board requesting approval to purchase a pumper/tanker truck and enter into a financing agreement for a 15-year non-profit loan in the amount of \$300,000. Mr. Cox reported the new pumper/tanker would replace a 21-year old vehicle that cost approximately \$19,000 in repair and maintenance last year and \$23,000 the year prior. County Attorney Laws advised that in order for the fire department to purchase the vehicle, IRS regulations required the fire department must have an agreement with the government entity and the county must approve the undertaking. He further advised the agreement did not obligate the county to pay, but in order for the department to move forward the county must approve the purchase at a public hearing after appropriate notice. Mr. Cox advised that a public hearing was held with notice given on the department's website. County Attorney Laws advised that the authorization agreement between the county and the department had been amended such that approval would be given provided the public hearing held by the fire department constitutes the requirement under the IRS. (Attachment B) Chairman Whitson read the agreement to the Board. Commissioner Riddle asked if the amount was budgeted by the department. Mr. Cox responded the \$300,000 for the cost of the vehicle was a 15-year loan, with a payment of \$24,000 per year, and noted this was the approximate cost the department was currently paying annually for repairs. He also reported the purchase had been approved by the fire department's board. Commissioner Leford made a motion to approve the purchase and financing of the pumper/tanker by Newdale Fire Department. Commissioner Grindstaff seconded the motion. By unanimous vote, the motion was approved.

Mowing Contracts

County Manager Austin requested the Board extend the mowing contracts for a period of one year for county properties. She reported the contract with Heritage, currently providing mowing services at the landfill would end April 15. She requested the Board approve an extension for one year, and reported Heritage was doing a good job keeping the landfill property up. Commissioner Austin made a motion to renew the Heritage contract for mowing services at the landfill for a one-year term, with Commissioner Riddle seconding the motion. By unanimous vote, the motion was approved. County Manager Austin requested the same consideration for contract extension for Jerry Renfro, the contractor currently providing mowing services for county properties. She requested approval for a one-year contract extension with Jerry Renfro, for the same contract price, as budgeted. Commissioner Austin made a motion to approve a one-year contract extension with Jerry Renfro for the mowing services for the county properties. Commissioner Grindstaff seconded the motion. By unanimous vote, the motion was approved.

Little Leaf Timeline Update

Finance Officer Brandi Burleson presented a Little Leaf Farms Projected Timeline, which is required by the Local Government Commission (LGC). (Attachment C) Planning and Economic Development Director Jamie McMahan reported while the option to purchase for the proposed Little Leaf site had expired, the site was still considered an option and he anticipated a proposed contract would be ready by May 1. Mr. McMahan gave an update on the project and indicated French Broad EMC may need to construct a substation at the site, which could require approximately a two acre section of the property and would be oversized to accommodate for future development. Ms. Burleson reported the project would be financed through BB&T Bank, with the county having to pay just the interest the first three years of the loan. A discussion ensued with County Attorney Laws regarding moving forward with the acquisition of the property. Ms. Burleson distributed proposed budget amendments that will be presented for consideration for approval at the April 2021 regular meeting of the Board.

Adjournment

Having no further business, Commissioner Ledford made a motion to adjourn with Commissioner Riddle seconding the motion. The Board of Commissioners voted unanimously to adjourn.

Approved and authenticated this the 12th day of April 2021.

Jeff Whitson, Chairman

David Grindstaff, Vice Chairman

Jill Austin, Commissioner

Sonya Morgan, Clerk to the Board

Mark Ledford, Commissioner

(county seal)

Johnny Riddle, Commissioner



**GOULD KILLIAN
CPA GROUP, P.A.**

CERTIFIED PUBLIC ACCOUNTANTS

April 1, 2021

To the Board of Commissioners
And Members of Management
Yancey County
110 Town Square
Burnsville, NC 28714

Agreement to Provide Services

This agreement to provide services (the “Agreement”) is intended to describe the nature and scope of our services.

Objective and Scope of the Audit

As agreed, Gould Killian CPA Group, P.A. (“GK” or “we”) will audit the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements, of Yancey County as of and for the year ended June 30, 2021. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management’s discussion and analysis (MD&A), to supplement Yancey County’s basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to Yancey County’s RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management’s responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

1. Management’s Discussion and Analysis
2. Required schedules for Law Enforcement Officers’ Special Separation Allowance
3. Required schedules for the Local Government Employees’ Retirement System
4. Required schedules for Other Postemployment Benefits

We have also been engaged to report on supplementary information other than RSI that accompanies Yancey County's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. We will provide an opinion on it in relation to the financial statements as a whole, in a separate written report accompanying our auditor's report on the financial statements:

1. Combining and individual fund statements, budgetary schedules, other schedules
2. Schedule of expenditures of federal and state awards

Audit Objectives

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. The objective also includes reporting on—

- Internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will include a paragraph that states that (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The Uniform Guidance report on internal control over compliance will include a paragraph that states that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance, and will include tests of accounting records, a determination of major program(s) in accordance with the Uniform Guidance and State Single Audit Implementation Act, and other procedures we consider necessary to enable us to express such opinions.

Since our audit in accordance with GAAS, those standards require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free from material misstatement, whether caused by error or fraud. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the basic financial statements, assessing the accounting principles

used and significant estimates made by management, and evaluating the overall financial statement presentation. The procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to error or fraud. Our work will be based primarily upon selected tests of evidence supporting the amounts and disclosures in the financial statements and, therefore, will not include a detailed check of all of the Government's transactions for the period. Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements may not be detected exists, even though the audit is properly planned and performed in accordance with GAAS.

We will issue written reports upon completion of our Single Audit. Our reports will be addressed to the Board of Commissioners of Yancey County. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested.

An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements or noncompliance may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will bring these misstatements to your attention as proposed adjustments. At the conclusion of our audit we will communicate to those charged with governance (as defined below) all uncorrected misstatements. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential, and of any material abuse that comes to our attention. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

The term "those charged with governance" is defined as the person(s) with responsibility for overseeing the strategic direction of the Government and obligations related to the accountability of the Government, including overseeing the financial reporting process. For the Government, we agree that the Board of Commissioners meets that definition.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; schedule of expenditures of federal and state awards; federal and state award programs; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit Procedures—Internal Control

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Yancey County's compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* and the *Audit Manual For Governmental Auditors in North Carolina* for the types of compliance requirements that could have a direct and material effect on each of Yancey County's major federal or state programs. The purpose of these procedures will be to express an opinion on Yancey County's compliance with requirements applicable to each of its major programs in our report(s) on compliance issued pursuant to the Uniform Guidance and State Single Audit Implementation Act.

Management Responsibilities

Our audit will be conducted on the basis that you (management) acknowledge and understand that you are responsible for (1) establishing and maintaining effective internal controls, including internal controls over federal awards, and for evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, and all accompanying information in conformity with U.S. generally accepted accounting principles; and for compliance with applicable laws and regulations (including federal statutes) and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance, (3) additional information that we may request for the purpose of the audit, and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Management's responsibilities also include identifying and informing us of significant contractor relationships in which the contractor is responsible for program compliance and for the accuracy and completeness of that information.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants. Management is also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements,

or abuse that we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan. The summary schedule of prior audit findings should be available for our review on prior to the completion of final field work.

You are responsible for identifying all federal and state awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal and state awards (including notes and noncash assistance received) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains and indicates that we have reported on the schedule of expenditures of federal awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal and state awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal and state awards, including its form and content, is stated fairly in accordance with the Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal and state awards.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to [include the audited financial statements with any presentation of the supplementary information that includes our report thereon OR make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon]. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

You agree to assume all management responsibilities relating to the financial statements, schedule of expenditures of federal awards, and related notes, and any other non-audit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements, schedule of expenditures of federal and state awards, and related notes and that you have reviewed and approved the financial statements, schedule of expenditures of federal and state awards, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to

oversee the non-audit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

At the conclusion of the engagement, we will complete the appropriate sections of and electronically certify the Data Collection Form that summarizes our audit findings. We will provide a final copy of our reports in a PDF file to the Government; however, it is management's responsibility to upload the PDF version of the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditor's reports, and corrective action plan) and complete the appropriate sections of the Data Collection Form. Management is responsible for electronically certifying the Data Collection Form and electronically submitting the completed Data Collection Form to the Federal Audit Clearinghouse (FAC). The financial reporting package must be text searchable, unencrypted, and unlocked to be accepted by the FAC. The Data Collection Form and the reporting package must be submitted electronically within the earlier of 30 days after receipt of the auditor's reports or nine months after the end of the audit period, unless a longer period is agreed to in advance by the oversight agency for audit. Both GK and management are responsible for ensuring that in their respective parts of the reporting package there is no protected personally identifiable information. We understand that we must make copies of the Data Collection Form and reporting package available for public inspection.

Reproduction of Audit Report

If the Government plans any reproduction or publication of a document that includes our report, or any portion of it, and that is assembled differently from any paper or electronic version that we have previously reviewed (e.g., by the addition of financial statements and/or accompanying information that you have produced), a copy of the entire document in its final form should be submitted to us in sufficient time for our review and written approval before printing. You also agree to provide us with a copy of the final reproduced material for our written approval before it is distributed. If, in our professional judgment, the circumstances require, we may withhold our written approval.

Posting of Audit Report and Financial Statements on Your Website

You agree that, if you plan to post an electronic version of the financial statements and audit report on your website, you will ensure that there are no differences in content between the electronic version of the financial statements and audit report on your website and the signed version of the financial statements and audit report provided to management by GK. You also agree to indemnify the GK from any and all claims that may arise from any differences between the electronic and signed versions.

Review of Documents In Connection With Offering of Sale of Debt

The audited financial statements and our report thereon should not be provided or otherwise made available to lenders, other financial institutions or sources of financing, or others (including advisors to such parties) in connection with any document to be used in the process of obtaining capital, including, without limitation, by means of the sale of securities (including securities offerings on the Internet) without first submitting copies of the document to us in sufficient time for our review and written approval. If, in our professional judgment, the circumstances require, we may withhold or condition our written approval.

Availability of Records and Personnel

You agree that all records, documentation, and information we request in connection with our audit will be made available to us (including those pertaining to related parties), that all material information will be disclosed to us, and that we will have the full cooperation of, and unrestricted access to, your personnel during the course of the engagement.

You also agree to ensure that any third-party valuation reports that you provide to us to support amounts or disclosures in the financial statements (a) indicate the purpose for which they were intended, which is consistent with your actual use of such reports; and (b) do not contain any restrictive language that would preclude us from using such reports as audit evidence.

Assistance by Your Personnel

We also ask that your personnel prepare various schedules and analyses for our staff. However, except as otherwise noted by us, no personal information other than names related to Government employees and/or customers should be provided to us. In addition, we ask that you provide high-speed Internet access to our engagement team, if practicable, while working on the Government's premises. This assistance will serve to facilitate the progress of our work and minimize costs to you.

Peer Review Reports

Government Auditing Standards requires that we provide you with a copy of our most recent quality control review report. Our latest peer review report accompanies this letter.

Other Services

We are always available to meet with you and Commissioners at various times throughout the year to discuss current business, operational, accounting, and auditing matters affecting the Government. Whenever you feel such meetings are desirable, please let us know. We are also prepared to provide services to assist you in any of these areas. We will also be pleased, at your request, to attend governing board meetings.

We will also assist in preparing the financial statements and related notes, schedule of expenditures of federal and state awards and data collection form of Yancey County in conformity with U.S. generally accepted accounting principles and the Uniform Guidance based on information provided by you. These non-audit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statements, schedule of expenditures of federal awards, and data collection form services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities

Independence

Professional and certain regulatory standards require us to be independent, in both fact and appearance, with respect to the Government in the performance of our services. Any discussions that you have with personnel of GK regarding employment could pose a threat to our independence. Therefore, we request that you inform us prior to any such discussions so that we can implement appropriate safeguards to maintain our independence.

In order for us to remain independent, professional standards require us to maintain certain respective roles and relationships with you with respect to the non-attest services described above. Prior to performing such services in conjunction with our audit, management must acknowledge its acceptance of certain responsibilities.

We will not perform management functions or make management decisions on behalf of the Government. However, we will provide advice and recommendations to assist management of the Government in performing its functions and fulfilling its responsibilities.

The Government agrees to perform the following functions in connection with our performance of the financial statements, schedule of expenditures of federal awards, and data collection form services previously defined:

- a. Make all management decisions and perform all management functions with respect to the financial statements, schedule of expenditures of federal awards, and data collection form services provided by us.
- b. Assign Brandi Burleson to oversee the financial statements, schedule of expenditures of federal awards, and data collection form services and evaluate the adequacy and results of the services.
- c. Accept responsibility for the results of financial statements, schedule of expenditures of federal awards, and data collection form services.

The services are limited to those outlined above. We, in our professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as making management decisions or performing management functions. The Government must make all decisions with regard to our recommendations. By signing this Agreement, you acknowledge your acceptance of these responsibilities.

Engagement Administration, Fees, and Other

We will provide copies of our reports to the Board of Commissioners of Yancey County; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

Many banks have engaged a third party to electronically process cash or debt audit confirmation requests, and certain of those banks have mandated the use of this service. Further, such third party confirmation processors also provide for the electronic (and manual) processing of other confirmation types (e.g., legal, accounts receivable, and accounts payable). To the extent applicable, the Government hereby authorizes GK to participate in such confirmation processes, including through the third party's website (e.g., by entering the Government's bank account information to initiate the process and then accessing the bank's confirmation response), and agrees that GK shall have no liability in connection therewith.

The audit documentation for this engagement is the property of Gould Killian CPA Group, P.A. and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to a federal or state agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Gould Killian CPA Group, P.A. personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the federal or state oversight agency. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

We expect to begin our audit in June 2021 and to issue our reports no later than October 31, 2021. Daniel R. Mullinix is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

Our charges to the Government for the services described above are expected to be \$36,400 for the financial statement audit, \$7,500 for financial statement preparation, and \$19,000 for the audit in accordance with the Uniform Guidance and State Single Audit Implementation Act (subject to an additional variable fee of \$3,600 for each major program over 1).

The fees are based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. We anticipate the time it takes us to complete your audit will be approximately 600 hours in total. If significant additional time is necessary (over 600 hours), we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation.

Our fee structure for these services is as follows:

Financial audit - base fee	\$ 36,400
Financial statement preparation	7,500
Financial audit total	<u>43,900</u>
Compliance base fee	<u>19,000</u>
Base fee total	<u>\$ 62,900</u>
Fee for each additional program	<u>\$ 3,600</u>
<u>Separate Fees Not Included Above:</u>	
Data Collection Form	<u>\$ 500</u>

This fee structure does not take into consideration effects that any future standards promulgated by the Governmental Accounting Standards Board and/or other professional bodies will have on our audit procedures. As we become aware of additional audit procedures resulting from these circumstances, we will notify you of the situation and the estimated additional cost.

We believe the foregoing correctly sets forth our understanding; however, if you have any questions, please let us know. If you find the foregoing arrangements acceptable, please acknowledge this by signing and returning to us a copy of this Agreement and retaining a copy for your files. We will forward the signed engagement letter and LGC contract to the Local Government Commission for their approval.

Very truly yours,



Daniel R. Mullinix
Certified Public Accountant

RESPONSE:

This letter correctly sets forth the understanding of Yancey County.

Management signature: _____

Title: _____

Date: _____

Governance signature: _____

Title: _____

Date: _____

The	Governing Board Board of County Commissioners
of	Primary Government Unit (or charter holder) Yancey County
and	Discretely Presented Component Unit (DPCU) (if applicable)

Primary Government Unit, together with DPCU (if applicable), hereinafter referred to as Governmental Unit(s)

and	Auditor Name Gould Killian CPA Group, P.A.
	Auditor Address 100 Coxe Ave, Asheville, NC 28801

Hereinafter referred to as Auditor

for	Fiscal Year Ending 06/30/21	Audit Report Due Date 10/31/21
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Must be within four months of FYE

hereby agree as follows:

- The Auditor shall audit all statements and disclosures required by U.S. generally accepted auditing standards (GAAS) and additional required legal statements and disclosures of all funds and/or divisions of the Governmental Unit(s). The non-major combining, and individual fund statements and schedules shall be subjected to the auditing procedures applied in the audit of the basic financial statements and an opinion shall be rendered in relation to (as applicable) the governmental activities, the business- type activities, the aggregate DPCUs, each major governmental and enterprise fund, and the aggregate remaining fund information (non-major government and enterprise funds, the internal service fund type, and the fiduciary fund types).
- At a minimum, the Auditor shall conduct his/her audit and render his/her report in accordance with GAAS. The Auditor shall perform the audit in accordance with *Government Auditing Standards* if required by the State Single Audit Implementation Act, as codified in G.S. 159-34. If required by OMB *Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the State Single Audit Implementation Act, the Auditor shall perform a Single Audit. This audit and all associated audit documentation may be subject to review by Federal and State agencies in accordance with Federal and State laws, including the staffs of the Office of State Auditor (OSA) and the Local Government Commission (LGC). If the audit requires a federal single audit performed under the requirements found in Subpart F of the Uniform Guidance (§200.501), it is recommended that the Auditor and Governmental Unit(s) jointly agree, in advance of the execution of this contract, which party is responsible for submission of the audit and the accompanying data collection form to the Federal Audit Clearinghouse as required under the Uniform Guidance (§200.512).

If the audit and Auditor communication are found in this review to be substandard, the results of the review may be forwarded to the North Carolina State Board of CPA Examiners (NC State Board).

3. If an entity is determined to be a component of another government as defined by the group audit standards, the entity's auditor shall make a good faith effort to comply in a timely manner with the requests of the group auditor in accordance with AU-6 §600.41 - §600.42.
4. This contract contemplates an unmodified opinion being rendered. If during the process of conducting the audit, the Auditor determines that it will not be possible to render an unmodified opinion on the financial statements of the unit, the Auditor shall contact the LGC Staff to discuss the circumstances leading to that conclusion as soon as is practical and before the final report is issued. The audit shall include such tests of the accounting records and such other auditing procedures as are considered by the Auditor to be necessary in the circumstances. Any limitations or restrictions in scope which would lead to a qualification should be fully explained in an attachment to this contract.
5. If this audit engagement is subject to the standards for audit as defined in *Government Auditing Standards*, 2018 revision, issued by the Comptroller General of the United States, then by accepting this engagement, the Auditor warrants that he/she has met the requirements for a peer review and continuing education as specified in *Government Auditing Standards*. The Auditor agrees to provide a copy of the most recent peer review report to the Governmental Unit(s) and the Secretary of the LGC prior to the execution of an audit contract. Subsequent submissions of the report are required only upon report expiration or upon auditor's receipt of an updated peer review report. If the audit firm received a peer review rating other than pass, the Auditor shall not contract with the Governmental Unit(s) without first contacting the Secretary of the LGC for a peer review analysis that may result in additional contractual requirements.

If the audit engagement is not subject to *Government Accounting Standards* or if financial statements are not prepared in accordance with U.S. generally accepted accounting principles (GAAP) and fail to include all disclosures required by GAAP, the Auditor shall provide an explanation as to why in an attachment to this contract or in an amendment.

6. It is agreed that time is of the essence in this contract. All audits are to be performed and the report of audit submitted to LGC Staff within four months of fiscal year end. If it becomes necessary to amend this due date or the audit fee, an amended contract along with a written explanation of the delay shall be submitted to the Secretary of the LGC for approval.
7. It is agreed that GAAS include a review of the Governmental Unit's (Units') systems of internal control and accounting as same relate to accountability of funds and adherence to budget and law requirements applicable thereto; that the Auditor shall make a written report, which may or may not be a part of the written report of audit, to the Governing Board setting forth his/her findings, together with his recommendations for improvement. That written report shall include all matters defined as "significant deficiencies and material weaknesses" in AU-C 265 of the *AICPA Professional Standards (Clarified)*. The Auditor shall file a copy of that report with the Secretary of the LGC.
8. All local government and public authority contracts for audit or audit-related work require the approval of the Secretary of the LGC. This includes annual or special audits, agreed upon procedures related to internal controls, bookkeeping or other assistance necessary to prepare the Governmental Unit's (Units') records for audit, financial statement preparation, any finance-related investigations, or any other audit-related work in the State of North Carolina. Approval is not required on contracts and invoices for system improvements and similar services of a non-auditing nature.
9. Invoices for services rendered under these contracts shall not be paid by the Governmental Unit(s) until the invoice has been approved by the Secretary of the LGC. (This also includes any progress billings.)(G.S. 159-34 and 115C-447) All invoices for Audit work shall be submitted in PDF format to the Secretary of the LGC for approval. The invoice marked 'approved' with approval date shall be returned to

the Auditor to present to the Governmental Unit(s) for payment. This paragraph is not applicable to contracts for audits of hospitals.

10. In consideration of the satisfactory performance of the provisions of this contract, the Governmental Unit(s) shall pay to the Auditor, upon approval by the Secretary of the LGC if required, the fee, which includes any costs the Auditor may incur from work paper or peer reviews or any other quality assurance program required by third parties (federal and state grantor and oversight agencies or other organizations) as required under the Federal and State Single Audit Acts. This does not include fees for any pre-issuance reviews that may be required by the NC Association of CPAs (NCACPA) Peer Review Committee or NC State Board of CPA Examiners (see Item 13).

11. If the Governmental Unit(s) has/have outstanding revenue bonds, the Auditor shall submit to LGC Staff, either in the notes to the audited financial statements or as a separate report, a calculation demonstrating compliance with the revenue bond rate covenant. Additionally, the Auditor shall submit to LGC Staff simultaneously with the Governmental Unit's (Units') audited financial statements any other bond compliance statements or additional reports required by the authorizing bond documents, unless otherwise specified in the bond documents.

12. After completing the audit, the Auditor shall submit to the Governing Board a written report of audit. This report shall include, but not be limited to, the following information: (a) Management's Discussion and Analysis, (b) the financial statements and notes of the Governmental Unit(s) and all of its component units prepared in accordance with GAAP, (c) supplementary information requested by the Governmental Unit(s) or required for full disclosure under the law, and (d) the Auditor's opinion on the material presented. The Auditor shall furnish the required number of copies of the report of audit to the Governing Board upon completion.

13. If the audit firm is required by the NC State Board, the NCACPA Peer Review Committee, or the Secretary of the LGC to have a pre-issuance review of its audit work, there shall be a statement in the engagement letter indicating the pre-issuance review requirement. There also shall be a statement that the Governmental Unit(s) shall not be billed for the pre-issuance review. The pre-issuance review shall be performed prior to the completed audit being submitted to LGC Staff. The pre-issuance review report shall accompany the audit report upon submission to LGC Staff.

14. The Auditor shall submit the report of audit in PDF format to LGC Staff. For audits of units other than hospitals, the audit report should be submitted when (or prior to) submitting the final invoice for services rendered. The report of audit, as filed with the Secretary of the LGC, becomes a matter of public record for inspection, review and copy in the offices of the LGC by any interested parties. Any subsequent revisions to these reports shall be sent to the Secretary of the LGC along with an Audit Report Reissued Form (available on the Department of State Treasurer website). These audited financial statements, excluding the Auditors' opinion, may be used in the preparation of official statements for debt offerings by municipal bond rating services to fulfill secondary market disclosure requirements of the Securities and Exchange Commission and for other lawful purposes of the Governmental Unit(s) without requiring consent of the Auditor. If the LGC Staff determines that corrections need to be made to the Governmental Unit's (Units') financial statements, those corrections shall be provided within three business days of notification unless another deadline is agreed to by LGC Staff.

15. Should circumstances disclosed by the audit call for a more detailed investigation by the Auditor than necessary under ordinary circumstances, the Auditor shall inform the Governing Board in writing of the need for such additional investigation and the additional compensation required therefore. Upon approval by the

Secretary of the LGC, this contract may be modified or amended to include the increased time, compensation, or both as may be agreed upon by the Governing Board and the Auditor.

16. If an approved contract needs to be modified or amended for any reason, the change shall be made in writing and pre-audited if the change includes a change in audit fee (pre-audit requirement does not apply to charter schools or hospitals). This amended contract shall be completed in full, including a written explanation of the change, signed and dated by all original parties to the contract. It shall then be submitted to the Secretary of the LGC for approval. No change to the audit contract shall be effective unless approved by the Secretary of the LGC, the Governing Board, and the Auditor.
17. A copy of the engagement letter, issued by the Auditor and signed by both the Auditor and the Governmental Unit(s), shall be attached to this contract, and except for fees, work, and terms not related to audit services, shall be incorporated by reference as if fully set forth herein as part of this contract. In case of conflict between the terms of the engagement letter and the terms of this contract, the terms of this contract shall take precedence. Engagement letter terms that conflict with the contract are deemed to be void unless the conflicting terms of this contract are specifically deleted in Item 28 of this contract. Engagement letters containing indemnification clauses shall not be accepted by LGC Staff.
18. Special provisions should be limited. Please list any special provisions in an attachment.
19. A separate contract should not be made for each division to be audited or report to be submitted. If a DPCU is subject to the audit requirements detailed in the Local Government Budget and Fiscal Control Act and a separate audit report is issued, a separate audit contract is required. If a separate report is not to be issued and the DPCU is included in the primary government audit, the DPCU shall be named along with the primary government on this audit contract. DPCU Board approval date, signatures from the DPCU Board chairman and finance officer also shall be included on this contract.
20. The contract shall be executed, pre-audited (pre-audit requirement does not apply to charter schools or hospitals), and physically signed by all parties including Governmental Unit(s) and the Auditor, then submitted in PDF format to the Secretary of the LGC.
21. The contract is not valid until it is approved by the Secretary of the LGC. The staff of the LGC shall notify the Governmental Unit and Auditor of contract approval by email. The audit should not be started before the contract is approved.
22. Retention of Client Records: Auditors are subject to the NC State Board of CPA Examiners' Retention of Client Records Rule 21 NCAC 08N .0305 as it relates to the provision of audit and other attest services, as well as non-attest services. Clients and former clients should be familiar with the requirements of this rule prior to requesting the return of records.
23. This contract may be terminated at any time by mutual consent and agreement of the Governmental Unit(s) and the Auditor, provided that (a) the consent to terminate is in writing and signed by both parties, (b) the parties have agreed on the fee amount which shall be paid to the Auditor (if applicable), and (c) no termination shall be effective until approved in writing by the Secretary of the LGC.
24. The Governmental Unit's (Units') failure or forbearance to enforce, or waiver of, any right or an event of breach or default on one occasion or instance shall not constitute the waiver of such right, breach or default on any subsequent occasion or instance.
25. There are no other agreements between the parties hereto and no other agreements relative hereto that shall be enforceable unless entered into in accordance with the procedure set out herein and approved by the Secretary of the LGC.

26. E-Verify. Auditor shall comply with the requirements of NCGS Chapter 64 Article 2. Further, if Auditor utilizes any subcontractor(s), Auditor shall require such subcontractor(s) to comply with the requirements of NCGS Chapter 64, Article 2.

27. **Applicable to audits with fiscal year ends of June 30, 2020 and later.** For all non-attest services, the Auditor shall adhere to the independence rules of the AICPA Professional Code of Conduct and Governmental Auditing Standards, 2018 Revision (as applicable). Financial statement preparation assistance shall be deemed a "significant threat" requiring the Auditor to apply safeguards sufficient to reduce the threat to an acceptable level. If the Auditor cannot reduce the threats to an acceptable level, the Auditor cannot complete the audit. If the Auditor is able to reduce the threats to an acceptable level, the documentation of this determination, including the safeguards applied, must be included in the audit workpapers.

All non-attest service(s) being performed by the Auditor that are necessary to perform the audit must be identified and included in this contract. The Governmental Unit shall designate an individual with the suitable skills, knowledge, and/or experience (SKE) necessary to oversee the services and accept responsibility for the results of the services performed. If the Auditor is able to identify an individual with the appropriate SKE, s/he must document and include in the audit workpapers how he/she reached that conclusion. If the Auditor determines that an individual with the appropriate SKE cannot be identified, the Auditor cannot perform both the non-attest service(s) and the audit. See "Fees for Audit Services" page of this contract to disclose the person identified as having the appropriate SKE for the Governmental Unit.

28. **Applicable to audits with fiscal year ends of June 30, 2021 and later.** The auditor shall present the audited financial statements including any compliance reports to the government unit's governing body or audit committee in an official meeting in open session as soon as the audited financial statements are available but not later than 45 days after the submission of the audit report to the Secretary. The auditor's presentation to the government unit's governing body or audit committee shall include:

- a) the description of each finding, including all material weaknesses and significant deficiencies, as found by the auditor, and any other issues related to the internal controls or fiscal health of the government unit as disclosed in the management letter, the Single Audit or Yellow Book reports, or any other communications from the auditor regarding internal controls as required by current auditing standards set by the Accounting Standards Board or its successor;
- b) the status of the prior year audit findings;
- c) the values of Financial Performance Indicators based on information presented in the audited financial statements; and
- d) notification to the governing body that the governing body shall develop a "Response to the Auditor's Findings, Recommendations, and Fiscal Matters," if required under 20 NCAC 03 .0508.

29. Information based on the audited financial statements shall be submitted to the Secretary for the purpose of identifying Financial Performance Indicators and Financial Performance Indicators of Concern.

30. Applicable to charter school contracts only: No indebtedness of any kind incurred or created by the charter school shall constitute an indebtedness of the State or its political subdivisions, and no indebtedness of the charter school shall involve or be secured by the faith, credit, or taxing power of the State or its political subdivisions.

31. All of the above paragraphs are understood and shall apply to this contract, except the following numbered paragraphs shall be deleted (See Item 16 for clarification).

32. The process for submitting contracts, audit reports and invoices is subject to change. Auditors and units should use the submission process and instructions in effect at the time of submission. Refer to the N.C. Department of State Treasurer website at <https://www.nctreasurer.com/state-and-local-government-finance-division/local-government-commission/submitting-your-audit>

33. All communications regarding audit contract requests for modification or official approvals will be sent to the email addresses provided on the signature pages that follow.

34. Modifications to the language and terms contained in this contract form (LGC-205) are not allowed.

FEES FOR AUDIT SERVICES

1. For all non-attest services, the Auditor shall adhere to the independence rules of the AICPA Professional Code of Conduct (as applicable) and *Governmental Auditing Standards, 2018 Revision*. Refer to Item 27 of this contract for specific requirements. The following information must be provided by the Auditor; contracts presented to the LGC without this information will not be approved.

Financial statements were prepared by: Auditor Governmental Unit Third Party

If applicable: Individual at Governmental Unit designated to have the suitable skills, knowledge, and/or experience (SKE) necessary to oversee the non-attest services and accept responsibility for the results of these services:

Name:

Title and Unit / Company:

Email Address:

Brandi Burleson

Finance Officer -Yancey County

brandi.burleson@yanceycountync.gov

OR Not Applicable (Identification of SKE Individual not applicable for GAAS-only audit or audits with FYEs prior to June 30, 2020.)

2. Fees may not be included in this contract for work performed on Annual Financial Information Reports (AFIRs), Form 990s, or other services not associated with audit fees and costs. Such fees may be included in the engagement letter but may not be included in this contract or in any invoices requiring approval of the LGC. See Items 8 and 13 for details on other allowable and excluded fees.

3. Prior to submission of the completed audited financial report, applicable compliance reports and amended contract (if required) the Auditor may submit invoices for approval for services rendered, not to exceed 75% of the billings for the last annual audit of the unit submitted to the Secretary of the LGC. Should the 75% cap provided below conflict with the cap calculated by LGC Staff based on the billings on file with the LGC, the LGC calculation prevails. All invoices for services rendered in an audit engagement as defined in 20 NCAC .0503 shall be submitted to the Commission for approval before any payment is made. Payment before approval is a violation of law. (This paragraph not applicable to contracts and invoices associated with audits of hospitals).

PRIMARY GOVERNMENT FEES


Primary Government Unit	Yancey County
Audit Fee	\$ 55,400 (Incl 1 major program)
Additional Fees Not Included in Audit Fee:	
Fee per Major Program	\$ 3,600 per major program over 1
Writing Financial Statements	\$ 7,500
All Other Non-Attest Services	\$ 500
75% Cap for Interim Invoice Approval (not applicable to hospital contracts)	\$ 59,550.00

DPCU FEES (if applicable)

Discretely Presented Component Unit	
Audit Fee	\$
Additional Fees Not Included in Audit Fee:	
Fee per Major Program	\$
Writing Financial Statements	\$
All Other Non-Attest Services	\$
75% Cap for Interim Invoice Approval (not applicable to hospital contracts)	\$

SIGNATURE PAGE

AUDIT FIRM

Audit Firm* Gould Killian CPA Group, P.A.	
Authorized Firm Representative (typed or printed)* Daniel R. Mullinix	Signature* 
Date* 04/01/21	Email Address* dmullinix@gk-cpa.com

GOVERNMENTAL UNIT

Governmental Unit* Yancey County	
Date Primary Government Unit Governing Board Approved Audit Contract* (G.S.159-34(a) or G.S.115C-447(a))	
Mayor/Chairperson (typed or printed)*	Signature*
Date	Email Address

Chair of Audit Committee (typed or printed, or "NA")	Signature
Date	Email Address

GOVERNMENTAL UNIT – PRE-AUDIT CERTIFICATE

Required by G.S. 159-28(a1) or G.S. 115C-441(a1).
 Not applicable to hospital contracts.

This instrument has been pre-audited in the manner required by The Local Government Budget and Fiscal Control Act or by the School Budget and Fiscal Control Act.

Primary Governmental Unit Finance Officer* (typed or printed)	Signature*
Date of Pre-Audit Certificate*	Email Address*

**SIGNATURE PAGE – DPCU
(complete only if applicable)**

DISCRETELY PRESENTED COMPONENT UNIT

DPCU*	
Date DPCU Governing Board Approved Audit Contract* (Ref: G.S. 159-34(a) or G.S. 115C-447(a))	
DPCU Chairperson (typed or printed)*	Signature*
Date*	Email Address*

Chair of Audit Committee (typed or printed, or "NA")	Signature
Date	Email Address

DPCU – PRE-AUDIT CERTIFICATE

Required by G.S. 159-28(a1) or G.S. 115C-441(a1).
Not applicable to hospital contracts.

This instrument has been pre-audited in the manner required by The Local Government Budget and Fiscal Control Act or by the School Budget and Fiscal Control Act.

DPCU Finance Officer (typed or printed)*	Signature*
Date of Pre-Audit Certificate*	Email Address*

Remember to print this form, and obtain all required signatures prior to submission.

PRINT

YANCEY COUNTY

BUDGET AMENDMENT # 2

FUND: GENERAL

LINE #	EXPEND CODE	DESCRIPTION	INCREASE	DECREASE
1	104920-5438	OCCUPANCY TAX	\$90,000.00	
2	104200-5231	YANCEY ADVANCE-CENSUS	\$15,500.00	
3	104200-529919	ANGEL TREE	\$1,240.00	
4	104310-5540	LOAN PROCEEDS	\$124,772.00	
5	104371-5540	LOAN PROCEEDS	\$78,590.00	
6	104371-5550	LOAN PROCEEDS	\$26,667.00	
7	104322-5220	INMATE FOOD & PRO		\$46,000.00
8	106120-5126	LIFEGUARDS-SALARY	\$4,000.00	
9	106130-512602	LIFEGUARDS-SALARY	\$4,000.00	
10	106130-526002	STORE INVENTORY	\$11,000.00	
11	104110-5127	LONGEVITY	\$1,015.00	
12	104110-5134	SPECIAL RETIREMENT	\$15,000.00	
13	104110-5353	R&M AUTOS	\$500.00	
14	104110-5395	TRAINING		\$2,000.00
15	104110-5312	TRAVEL		\$1,000.00
16	104140-5183	HEALTH INS	\$18,300.00	
17	104140-5395	TRAINING	\$500.00	
18	104140-5311	TRAVEL MILEAGE		\$1,500.00
19	104140-5312	TRAVEL EXPENSES		\$1,500.00
20	104150-519502	LEGAL FEES	\$51,000.00	
21	104155-5321	TELEPHONE	\$130.00	
22	104155-5333	NATURAL GAS	\$300.00	
23	104155-5440	SERVICE & MAINT CONT	\$2,000.00	
24	104155-5334	WATER		\$1,000.00
25	104155-5453	BONDING	\$120.00	
26	104170-5312	TRAVEL EXPENSES		\$5,000.00
27	104170-5260	OFFICE SUPPLIES		\$5,000.00
28	104170-5311	TRAVEL - MILEAGE		\$4,000.00
29	104170-5341	PRINTING		\$12,000.00
30	104170-5510	CAPITAL		\$3,500.00
31	104180-5127	LONGEVITY	\$640.00	
32	104180-5349	ROD-REBINDING	\$4,000.00	
33	104180-5402	MARRIAGE LICENSE	\$1,000.00	
34	104190-524001	R&M COURTHOUSE	\$7,000.00	
35	104190-524012	R&M BLDGS & GRNDS	\$3,000.00	
36	104190-524013	R&M OLD YCTA BLDG	\$500.00	
37	104190-5251	MOTOR FUELS	\$2,000.00	
38	104190-5333	NATURAL GAS	\$3,000.00	
39	104190-5550	CAPITAL	\$3,500.00	
40	104200-5189	CHRISTMAS BONUS	\$3,100.00	
41	104200-5231	SPECIAL PROG SUPPLIES	\$4,000.00	

42	104200-549102	DUES-SCHOOL OF GOVT	\$81.00		
43	104200-549104	DUES-HIGH CCOG	\$74.00		
44	104200-569921	PATH - PHONE	\$1,500.00		
45	104310-5127	LONGEVITY	\$3,291.00		
46	104310-5192	PROF SERVICES	\$600.00		
47	104310-5212	UNIFORMS	\$3,000.00		
48	104310-5396	K-9 TRAINING	\$2,500.00		
49	104310-5440	SERV & MAINT CONT	\$5,000.00		
50	104322-524011	R&M JAIL	\$1,000.00		
51	104325-539903	JUVENILE DETENTION	\$6,000.00		
52	104330-5127	LONGEVITY	\$1,138.00		
53	104330-5183	HEALTH INS	\$6,071.00		
54	104350-5321	TELEPHONE	\$1,000.00		
55	104350-5540	CAPITAL	\$15,000.00		
56	104715-5341	PRINTING	\$2,500.00		
57	104720-559201	WOODWASTE			\$3,000.00
58	104720-5580	PROPERTY MAINTENANCE	\$5,000.00		
59	104720-549107	LANDFILL LIC			\$2,000.00
60	104920-569923	EDC - SPECIAL PROJ	\$10,100.00		
61	104920-569928	EDC-INCENTIVE	\$800.00		
62	105211-5331	HEALTH DEPT-UTILITIES	\$16,000.00		
63	105910-5912	SCHOOL CAPITAL	\$46,345.00		
64	105910-5914	TIMBER RECEIPTS	\$2,805.00		
65	105910-591101	TEACHER SUPPLIES			\$4,200.00
66	106110-524002	R&M LIBRARY	\$3,500.00		
67	106116-5321	TELEPHONE	\$3,000.00		
68	104322-539902	DETENTION SERVICES			\$15,000.00
69	104322-519305	INMATE MEDICAL			\$2,000.00
70	104322-5550	FINGERPRINT MACHINE	\$23,000.00		
71	106120-5362	R&M RAY CORT	\$5,000.00		
72	106120-5362	CONT TO RAY-CORT			\$20,000.00
73	107000-600006	CONT TO CAP PROJECTS	\$20,000.00		
74	104371-5121	EMS-SAL-COVID SAVINGS			\$216,129.00
75	104330-5121	EM-SAL-COVID SAVINGS			\$11,550.00
76	104310-5121	SO-SAL-COVID SAVINGS			\$10,157.00
77	104322-5121	JAIL-SAL-COVID SAVINGS			\$120,996.00
78	107000-600006	CONT TO RAY-CORT	\$107,000.00		
79	104950-5121	COOP EXT SALARIES	\$10,000.00		
80	104200-569939	PROPERTY ACQUISITION	\$750,000.00		
81	104200-5991	GEN FUND CONTINGENCY	\$4,686.00		
			\$1,532,365.00		\$487,532.00

LINE #	REVENUE CODE	DESCRIPTION	INCREASE	DECREASE
82	104000-450002	NCCMT INTEREST		\$130,000.00
83	104040-4422	DMV-TAG TRANSACT	\$30,000.00	

84	104040-4423	TAG - NOTARY	\$5,000.00		
85	104041-4000	PRIOR YEAR PROP TAX			\$80,000.00
86	104041-400002	PRIOR YEAR AUTO TAX			\$5,500.00
87	104041-4210	CURRENT YEAR AUTO			\$29,000.00
88	104041-4303	AUTO TX INTEREST			\$4,000.00
89	104042-4310	SALES TAX - ARTICLE 39	\$419,265.00		
90	104042-4311	SALES TAX - ARTICLE 40	\$101,739.00		
91	104042-4312	SALES TAX - ARTICLE 42	\$206,239.00		
92	104042-431301	SALES TAX-ARTICLE 44	\$17,821.00		
93	104042-4403	OCCUPANCY TAX	\$90,000.00		
94	104042-449844	ANGEL TREE	\$740.00		
95	104042-4498	CENSUS PAYMENTS	\$16,000.00		
96	104042-4520	LOAN PROCEEDS	\$230,029.00		
97	104042-4522	MEDICAID HOLD HARMLESS	\$33,500.00		
98	104048-4530	JAIL FEES			\$80,000.00
99	104070-480101	POOL FEES	\$4,000.00		
100	104080-480102	POOL FEES	\$4,000.00		
101	104080-4821	WEEKEND SITES	\$20,000.00		
102	104080-4827	STORE REVENUE	\$15,000.00		
103	104042-449845	LEGAL SETTLEMENT	\$180,000.00		

\$1,373,333.00

\$328,500.00

DIFFERENCE : \$0.00

YANCEY COUNTY

BUDGET AMENDMENT # 3

FUND: GENERAL

LINE #	EXPEND CODE	DESCRIPTION	INCREASE	DECREASE
1	104200-529917	COVID-CARES ACT EXPENSES		\$358,832.00
2	104371-5121	EMS SALARIES	\$216,129.00	
3	104310-5121	SHER OFF SALARIES	\$10,157.00	
4	104330-5121	EMER MGMT SALARIES	\$11,550.00	
5	104322-5121	JAIL SALARIES	\$120,996.00	
			\$358,832.00	\$358,832.00

LINE #	REVENUE CODE	DESCRIPTION	INCREASE	DECREASE
			\$0.00	\$0.00

DIFFERENCE : \$0.00

YANCEY COUNTY

BUDGET AMENDMENT # 4

FUND: GENERAL

LINE #	EXPEND CODE	DESCRIPTION	INCREASE	DECREASE
1	105310-524016	R&M GROUNDS	\$20,291.00	
2	105310-5199	PROFESSIONAL SERVICES		\$20,291.00
3	105320-576802	LIEAP PANDEMIC	\$87,995.15	
4	105320-5768	LIEAP PAYMENTS	\$9,000.00	
5	105320-5775	CRISIS PAYMENTS	\$10,000.00	
6	105850-529917	COVID SPECIAL FUNDS DAY CARE	\$10,843.00	
7	105320-5121	IM - SALARIES		\$15,000.00
8	105320-5126	IM - PART-TIME	\$15,000.00	
			\$153,129.15	\$35,291.00

LINE #	REVENUE CODE	DESCRIPTION	INCREASE	DECREASE
9	104055-475055	LIEAP PANDEMIC	\$87,995.15	
10	104055-475013	LIEAP PAYMENTS	\$9,000.00	
11	104059-475304	COVID FUNDS - 19-20	\$6,735.00	
12	104059-475304	COVID FUNDS - 20-21	\$3,368.00	
13	104059-475304	BLUE RIDGE PARTNERSHIP	\$740.00	
14	104055-475014	CRISIS INTERVENTION	\$10,000.00	
			\$117,838.15	\$0.00

DIFFERENCE : \$0.00

Contract Supplement 1
Additional Construction Observation and Coordination
Cane River Park

March 23, 2021

Background

Site Design Studio (SDS) was sub-contracted to Headwaters to provide design, construction observation and coordination services for park repairs. Bidding and contractor selection took significantly longer than anticipated and the construction phase budget assigned to SDS has been exhausted. A supplement is needed in order for SDS to provide construction observation and coordination services through completion of park repairs.

Scope of Work

SDS will provide the following construction phase services:

- Aid Yancey County in determining in general if the work is proceeding in accordance with the Construction Contract.
- Visit the site once a week over an assumed 16-week construction period. Make observations of the contractor's work to check conformance with the construction documents. Neither Headwaters nor SDS is not responsible for construction means, methods, techniques, sequences for procedures, or for safety precautions in connection with work, or for the contractor's failure to carry out the work per local codes, ordinances, and guidelines.
- Review and approve shop drawings, samples and other submissions from the contractor only for conformance with the design intent and for compliance with construction documents.
- Yancey County shall have the final decision and approval on all matters related to design and construction. Make recommendations to the County to reject work that does not conform to the contract and require special inspection or testing when deemed necessary.

Billing Summary and Estimated Additional Fees

SDS will bill Headwaters hourly plus reimbursable expenses, based on an hourly rate of \$125 and mileage at the IRS reimbursement rate. SDS estimated their additional fee at \$8,000.

Headwaters will communicate with SDS throughout the park construction phase and process SDS invoices. Headwaters will bill hourly per the contract terms and conditions in our February 22, 2020 agreement with Yancey County. Headwaters estimated additional fee is \$1,000.



To date, Headwaters has billed \$50,365.18 of the \$55,000 contract amount, leaving \$4,634.82 remaining. With the requested additional fees, the supplement request amount is \$4,365.18. For simplicity, we request the revised contract value be rounded up to \$59,500.

Acknowledgement

The parties agree to modify the contract value as described above:

Headwaters Engineering, PC

Date

President

Yancey County

Date

County Manger

Proclamation

Yancey County designating the month of April 2021 as “North Carolina 811 Safe Digging Month.”

WHEREAS, as utility owners, excavators, designers, and homeowners work to keep pace with North Carolina’s economic development, it is important to minimize damages to underground utility lines, danger to workers and the general public, environmental impact, and loss of utility services to the citizens of North Carolina; and

WHEREAS, North Carolina 811, a utility service notification center and leader in education celebrates its 43rd year of continuous service to the State, is key to preventing injuries and damages when excavating; and

WHEREAS, this unique service provides easy, one-call notification about construction and excavation projects that may endanger workers and jeopardize utility lines while promoting workplace and public safety, reducing underground utility damage, minimizing utility service interruptions and protecting the environment; and

WHEREAS, this vital service, which began in 1978 serves the citizens of North Carolina from the mountains to the coast, educates stakeholders about the need for excavation safety whether the project is as small as planting a tree to designing and beginning construction on a new interstate; and

WHEREAS, in 2020, the North Carolina one call system received 2.1 million notification requests and transmitted over 12.2 million requests, providing protection to utility companies infrastructure, their employees, excavators, and customers;

NOW, THEREFORE, BE IT RESOLVED, That Yancey County has designated the month of April 2021 as “North Carolina 811 Safe Digging Month” to encourage all excavators and homeowners of Yancey County to contact 8-1-1 either by dialing 8-1-1 or contacting NC811 via the webpage of NC811.org at least three working days prior to digging in order to “Know What’s Below,” avoid injury, protect the environment, prevent millions of dollars in damages and to remind excavators that three working days’ notice is the law, for safe digging is no accident, and that more information may be obtained by visiting www.nc811.org.

Adopted on the 12th day of April, 2021.

Jeff Whitson, Chairman
Yancey County Board of Commissioners

Attest:

Sonya Morgan, Clerk to the Board

(seal)



Consideration of New or Proposed Road Names

The Addressing and Mapping Department reviews the proposed street name(s) for compliance with Yancey County Addressing and Road Naming Ordinance.

Road Naming

The naming of roads, including in new subdivisions, shall be reviewed and approved by the Yancey County Addressing and Mapping Department per the Yancey County Addressing and Road Naming Ordinance Section 2. Persons submitting road names that are rejected shall be notified so that changes may be made prior to the plan review process.

The following standards will be used in consideration of new or proposed road names. All current roads that would otherwise not meet these standards will be granted exceptions and maintain those names until changes, if considered, can be made to conform to this Ordinance. In addition to those outlined in the Yancey County Addressing and Road Naming Ordinance, the standards used are as follows:

1. Names of new roads or proposed changes must not duplicate, in wording, in sound or pronunciation, any existing road within Yancey County regardless of distance between occurrences or in address ranges/block numbers. For communities that cross county boundaries the road names should not duplicate any other road name within the incorporated boundaries of that municipality or the same zip code community name even if it crosses into another adjoining county.
2. Road names may not contain abbreviations of words, names or initials
3. Numerical references are prohibited, such as Fifth, Ten
4. Single alphabetical characters are prohibited
6. Road names must be easy to pronounce and easily recognizable in emergency situations
7. Special characters will not be permitted; periods, dashes, apostrophes, hyphens, etc.
8. Personal names are prohibited.
9. Names that may be offensive (slang, words with double-meanings) will not be allowed
10. Road names will be continuous throughout its entire length, when feasible.
11. Names which have homonyms (i.e., other words pronounced similarly but spelled differently) should not be used on any street and certainly not on multiple streets even if the street type is different (e.g., Steven Lane / Stephen Lane; Disk Drive / Disc Lane).

Road Types

Each approved road name will be required to have a road type. There shall only be one road type per road name. Road types permitted for use in Yancey County will be in compliance with the standards of the USPS. (See USPS Publication 28) The Yancey County Addressing and Mapping Department has the authority to determine which road type(s) shall be suitable for the new or proposed name, as outlined in the Yancey County Addressing and Road Naming Ordinance. If the requested type is deemed inappropriate by the Yancey County Addressing and Mapping Department, a new one must be chosen.

Prefixes and Suffixes

Directional prefixes and suffixes will be used only when necessary. If used, cardinal (North, South, East & West) directions will only be used as prefixes and ordinal (Northwest, Northeast, Southwest, & Southeast) directions will only be used as suffixes, in accordance to established baselines as outlined. The use of both a prefix and suffix for addresses and road names will not be permitted.



To the Yancey County Commissioners:

Upon the request of the property owners owning property that is adjacent to and has ingress and egress with said drive of Clear Creek Dr have met or exceeded the requirements needed to have their drive renamed under the Yancey County Road Naming Procedure.

Under the Yancey County Addressing and Road Naming Ordinance: Section 2.20 through 2.26. The said owners of property in the South Toe Community have met or exceeded the Yancey County 911 Road Naming requirements for their driveway.

ROAD NAMING

SECTION TWO - Road Naming. This section and the subsections herein under provide for the naming of roads within Yancey County.

2.20 AUTHORITY

This section is adopted under the authority and provisions of G.S. §§ 153A-45, 153A-47, 153A-121, 153A-238, and 153A-239.1, and any applicable local modifications thereto.

2.22 PURPOSE

The purpose of this section is to eliminate duplicate or phonetically similar road names, and to provide for the uniform making of roads in order to assist with the provision of public safety and emergency response services. It is further designed to establish an official map and listing of all roads in the county, and to establish the procedure by which a road may be named or by which an existing name may be changed.

2.23 DUTIES OF THE ADDRESSING COORDINATOR

ADDRESSING COORDINATOR. The official of the county charged with the administration of this section, including any authorized agent(s) or delegate(s).

Under the authority set forth in § 2.20, Addressing Coordinator, shall develop and maintain a list of all road names in the county as well as Official County Map Booklet exhibiting the approved names and location of all roads in the county. It shall also serve as a clearinghouse for all information regarding the names and location of roadways in the county.

2.25 ROAD NAMING PROCEDURES FOR PRIVATE ROADS AND PUBLIC ROADS

(A) In the event that there are private or public roads which have no name on file with Addressing Coordinator, that department shall first determine if at least 80% of lands owners adjacent to the road are in agreement as to a particular name. In the event of such agreement and upon the recommendation of the Addressing Coordinator, the County Board of Commissioners shall have the option of declaring the newly selected name to be the official road name and it shall be placed on file in accordance with § 2.23 above.

(B) In the event that there are private or public roads which have no name on file with Addressing Coordinator, and in the event that an agreement has not been reached by at least 80% of adjacent land owners as to a particular name, that department shall make a name recommendation to the County Board of Commissioners which shall thereupon hold a public hearing, upon at least ten days prior notice published once in a newspaper of general circulation in the county setting forth the time, place, and subject matter of the public hearing. In addition, the Board of Commissioners shall cause the notice to be posted at the County Courthouse and in at least two public places in the township in which the road is located.

(C) CAMPERS/RV's/MOTORHOMES. Are Not eligible for the road naming process. It will be up to the discretion of the Addressing Coordinator for the final decision of this process.

2.26 NOTICE OF ACTION FOR ALL ROADS

(A) A road name shall be assigned to any public or private road, or roadway which provides access to three or more residences, businesses, industries, or combination thereof, regardless of the length of the road, as to the terms of Section One 1.05 Definitions Building.

(B) The Addressing Coordinator is authorized to determine the need for road names and name changes and to recommend such additions or changes to the County Commissioners for both private and public roads within any area of the county subject to this ordinance.

Upon my recommendation for the section of private drive that is currently named Clear Creek Dr that begins off of Otter Rock Rd and contains all person's property in the signed petition. To eliminate the road name Clear Creek Dr and extend Otter Rock Rd as the new road name.

Mark Thomas
Yancey County
Address Coordinator

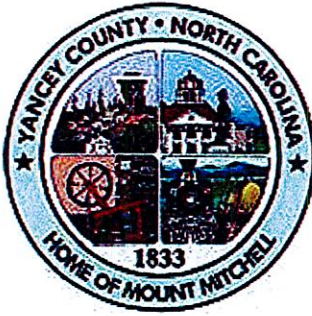
To the General Public,

3/21/21

Under the Yancey County Addressing and Road Naming Ordinance. The said land owner has met or exceeded the Yancey County 911 Road Naming requirements for their driveway under "Road Naming" Section 2.20 through 2.26. The land owners adjacent to the shared driveway of Clear Creek Dr would like to eliminate their road name and extend Otter Rock Rd as their road name.

Mark Thomas
Yancey County
Address Coordinator
GIS Technician
110 Town Sq Rm 7
Burnsville, NC 28714
828-682-1813
Mark.Thomas@yanceycountync.gov





Petition of Property Owners to Change their Street Name

Yancey County Addressing and Mapping Department
email: addressing@yanceycountync.gov
110 Town Sq Room 7
Burnsville, NC 28714
Phone: 828-682-1813

Existing Name of Road: _____

Proposed Name of Road: REDBUD DR Redbud Dr. (ENC)

Beginning at (cross street): WEST DOGWOOD CIR

Is this street in a subdivision? Yes If yes, subdivision name: ROLLING HILLS ESTATE

The street name application is being submitted by: _____ (Applicant)

***Note: If the developer is supplying the road signs they are responsible for the cost of materials and installation of the new 911 street name signs. All 911 street signs and installations will follow the Yancey County Addressing and Road Naming Ordinance and the North Carolina Department of Transportation guidelines.**

I am in favor of the proposed street name change.

Printed Name	Address	Phone	Signature & Date
Duane Wheeler	47 W. Dogwood Cir	828-682-6696	Duane Wheeler 3/22/21
Doug Crowder	53 W. Dogwood Cir	828-713-6798	Doug Crowder 3/22/21
Erica Crowder	53 W. Dogwood Cir	828-713-1702	Erica Crowder 3/22/21
Marc Franguero	51 W Dogwood Cir	928-300-4733	Marc Franguero 3/22/2021
Crystal Franguero	51 W Dogwood Cir	928-300-1185	Crystal Franguero 3/22/21
Patty Thomas	134 Phipps Crk	828-284-0256	Patty Thomas 3/25/21
Eric Hensley	1241 W. Dogwood Cir	828-208-8851	Eric Hensley 3/31/21

***Note: If street name(s) are being requested for a new subdivision the applicant must submit a full sized printed and digital legible plan for the subdivision. If the subdivision is a multiphase subdivision a copy of the master plan will be required as well. Addresses will not be given until the subdivision plat is approved by the governing authority.**

Petition Requirements: A Street Name Petition must be circulated among affected property owners. The petition must contain names, addresses, and signatures of all affected property owners. An affected property owner is one who owns an interest in property adjacent to the street. At least 80% of the affected property owners, must sign the petition in order to initiate the street name change process as deemed by Yancey County Addressing and Road Name Ordinance. Applications must be completed with signatures of the affected property owners in order for the petition process to be presented to the County Commissioners for final approval.

Return completed application and petition of property owners to:
Yancey County Addressing and Mapping Department



1 inch = 100 feet

FRANQUERO, MARC & CRYSTAL
080003423668000
809/P192
0.81A Acres

WHEELER, DUANE L/E
080003426630000
191/P705
1.26 Acres

THOMAS, PATTY RENAE & PATSY THOMAS KING
080004520793000
779/P458
0.64 Acres

CROWDER, DOUGLAS & ERICA
080003429649000
188/P509
0.56A Acres

HENSLEY, ERIC C & LAURAA
080003429315000
188/P33
2.58 Acres

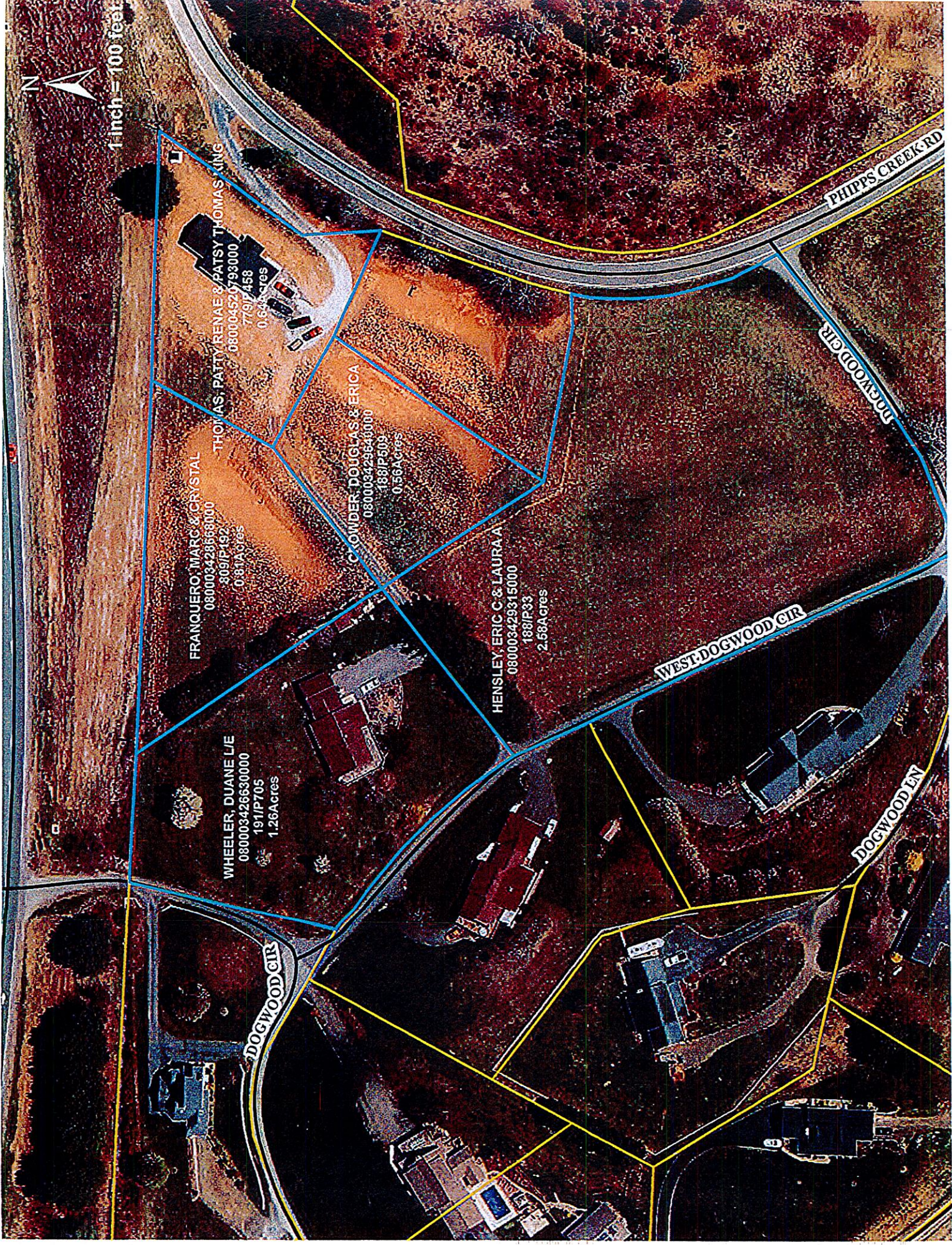
DOGWOOD CIR

WEST DOGWOOD CIR

PHIPPS CREEK RD

DOGWOOD CIR

DOGWOOD LN



STANDARDS FOR STREET NAME

Consideration of New or Proposed Road Names

The Addressing and Mapping Department reviews the proposed street name(s) for compliance with Yancey County Addressing and Road Naming Ordinance.

Road Naming

The naming of roads, including in new subdivisions, shall be reviewed and approved by the Yancey County Addressing and Mapping Department per the Yancey County Addressing and Road Naming Ordinance Section 2. Persons submitting road names that are rejected shall be notified so that changes may be made prior to the plan review process.

The following standards will be used in consideration of new or proposed road names. All current roads that would otherwise not meet these standards will be granted exceptions and maintain those names until changes, if considered, can be made to conform to this Ordinance. In addition to those outlined in the Yancey County Addressing and Road Naming Ordinance, the standards used are as follows:

1. Names of new roads or proposed changes must not duplicate, in wording, in sound or pronunciation, any existing road within Yancey County regardless of distance between occurrences or in address ranges/block numbers. For communities that cross county boundaries the road names should not duplicate any other road name within the incorporated boundaries of that municipality or the same zip code community name even if it crosses into another adjoining county.
2. Road names may not contain abbreviations of words, names or initials
3. Numerical references are prohibited, such as Fifth, Ten
4. Single alphabetical characters are prohibited
5. Road names must be easy to pronounce and easily recognizable in emergency situations
6. Special characters will not be permitted; periods, dashes, apostrophes, hyphens, etc.
7. Personal names are prohibited.
8. Names that may be offensive (slang, words with double-meanings) will not be allowed
9. Road names will be continuous throughout its entire length, when feasible.
10. Names which have homonyms (i.e., other words pronounced similarly but spelled differently) should not be used on any street and certainly not on multiple streets even if the street type is different (e.g., Steven Lane / Stephen Lane; Disk Drive / Disc Lane).
11. Road names that are duplicate or deceptively similar to that name of any other public or private road in the county including phonetic similarity. This shall include road names that have a different suffix.
12. Road names that are similar to the name of an existing subdivision unless the road lies within that same subdivision.
13. Road names that are not approved by the area Post Offices.

Road Types

Each approved road name will be required to have a road type. There shall only be one road type per road name. Road types permitted for use in Yancey County will be in compliance with the standards of the USPS. (See USPS Publication 28) The Yancey County Addressing and Mapping Department has the authority to determine which road type(s) shall be suitable for the new or proposed name, as outlined in the Yancey County Addressing and Road Naming Ordinance. If the requested type is deemed inappropriate by the Yancey County Addressing and Mapping Department, a new one must be chosen.

Prefixes and Suffixes

Directional prefixes and suffixes will be used only when necessary. If used, cardinal (North, South, East & West) directions will only be used as prefixes and ordinal (Northwest, Northeast, Southwest, & Southeast) directions will only be used as suffixes, in accordance to established baselines as outlined. The use of both a prefix and suffix for addresses and road names will not be permitted.



To the Yancey County Commissioners:

Under the Yancey County Addressing and Road Naming Ordinance Section 2.20 through 2.26. The said owners of property in the West Dogwood Community have met or exceeded the Yancey County 911 Road Naming requirements for their driveway to be named under Section 2.26 Road Naming Procedures for Private Roads.

ROAD NAMING

SECTION TWO - Road Naming. This section and the subsections herein under provide for the naming of roads within Yancey County.

2.20 AUTHORITY

This section is adopted under the authority and provisions of G.S. §§ 153A-45, 153A-47, 153A-121, 153A-238, and 153A-239.1, and any applicable local modifications thereto.

2.23 DUTIES OF THE ADDRESSING COORDINATOR

ADDRESSING COORDINATOR. The official of the county charged with the administration of this section, including any authorized agent(s) or delegate(s).

Under the authority set forth in § 2.20, Addressing Coordinator, shall develop and maintain a list of all road names in the county as well as Official County Map Booklet exhibiting the approved names and location of all roads in the county. It shall also serve as a clearinghouse for all information regarding the names and location of roadways in the county.

2.25 ROAD NAMING PROCEDURES FOR PRIVATE ROADS AND PUBLIC ROADS

(A) In the event that there are private or public roads which have no name on file with Addressing Coordinator, that department shall first determine if at least 80% of lands owners adjacent to the road are in agreement as to a particular name. In the event of such agreement and upon the recommendation of the Addressing Coordinator, the County Board of Commissioners shall have the option of declaring the newly selected name to be the official road name and it shall be placed on file in accordance with § 2.23 above.

(B) In the event that there are private or public roads which have no name on file with Addressing Coordinator, and in the event that an agreement has not been reached by at least 80% of adjacent land owners as to a particular name, that department shall make a name recommendation to the County Board of Commissioners which shall thereupon hold a public hearing, upon at least ten days prior notice published once in a newspaper of general circulation in the county setting forth the time, place, and subject matter of the public hearing. In addition, the Board of Commissioners shall cause the notice to be posted at the County Courthouse and in at least two public places in the township in which the road is located.

(C) **CAMPERS/RV's/MOTORHOMES.** Are Not eligible for the road naming process. It will be up to the discretion of the Addressing Coordinator for the final decision of this process.

2.26 NOTICE OF ACTION FOR ALL ROADS

(A) A road name shall be assigned to any public or private road, or roadway which provides access to three or more residences, businesses, industries, or combination thereof, regardless of the length of the road, as to the terms of Section One 1.05 Definitions Building.

The Addressing Coordinator is authorized to determine the need for road names and name changes and to recommend such additions or changes to the County Commissioners for both private and public roads within any area of the county subject to this ordinance.

It is my recommendation for the section of private drive that comes off of West Dogwood Cir and contains all person's property in the signed petition be named: Redbud Dr

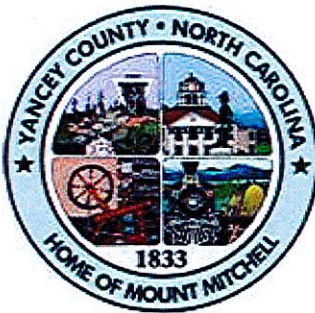
Mark Thomas
Yancey County
Address Coordinator

To the General Public,

3/21/2021

Under the Yancey County Addressing and Road Naming Ordinance Section 2.20 through 2.26. The said land owners of the West Dogwood Community have met or exceeded the Yancey County 911 Road Naming requirements for their driveway under Section 2.26 Road Naming Procedures for Private Roads. The land owners' driveway that comes off of West Dogwood Cir would like to name their roadway: Redbud Dr

Mark Thomas
Yancey County
Address Coordinator
GIS Technician
110 Town Sq Rm 7
Burnsville, NC 28714
828-682-1813
Mark.Thomas@yanceycountync.gov





YANCEY COUNTY TAX OFFICE

110 Town Square, Room 2 * Burnsville, North Carolina 28714

Phone: (828) 682-2198 * Fax (828) 682-4817

Email: lindsay.smith@yanceycountync.gov

Regular Meeting of the Board of Commissioners April 12, 2021

Refund request:

Samantha and Chase Martin
174 Cottontail Ln.
Burnsville, NC 28714

Account # 000083054

Property owner found that the land had been assessed at 10.55 acres for the year 2020. Actual acreage according to recorded survey is 9.838. The record was corrected for the 2021 tax year. The result of the overstatement for the tax year 2020: \$14.30

2020 Excess tax collected: \$14.30

Property owner did request in writing that the excess tax paid be refunded.

Assessor's opinion: Pursuant to North Carolina General Statute 105-381 refund is indicated and recommended in the amount of \$14.30

Dear Yancey County Commissioners,

I am requesting a refund in the amount of \$14.30. Our property tax was incorrectly calculated based on an acreage amount that was more than we owned. We paid our property tax in full with the incorrect calculation. The acreage has since been corrected and we have overpaid. Please approve our refund.

Thank you for your time,

Samantha and Chase Martin

919-770-1661

Chaseandsam1014@gmail.com

174 Cottontail Rd Burnsville, NC 28714

Refund request.



Yancey County Tax Office
 110 Town Square
 Room 1
 Burnsville, NC 28714

2020

PROPERTY TAX NOTICE

PROPERTY SOLD: Real property bills are sent to the owner as of January 1. If you have sold this property since January 1 you may need to forward this bill to the new owner.

ESCROW/MORTGAGE ACCOUNTS: The property owner is responsible for ensuring full payment of this obligation. If funds are held in escrow to pay this notice, forward to the appropriate mortgage holder.

PERSONAL PROPERTY: A taxpayer may appeal the value, situs, or taxability of the personal property 30 days from the initial notice of value.

FAILURE TO PAY: Delinquent taxes are subject to garnishment of wages, attachment of monies on deposit or rents received, levy on personal property, and foreclosure proceeding AFTER 01-05-2021

INTEREST accrues at the rate of 2% for January and 3/4% the first day of each month thereafter until paid.

MARTIN, DAVID CHASE & SAMANTHA ANN

174 COTTONTAIL LN
 BURNSVILLE, NC 28714

Account Number	Bill Number	Due Date	Delinquent After
000083054	202010208	09-01-2020	01-05-2021

Map #: 080002793173000
 Location: CONNTONTAIL LN
 Acreage: 10.55
 Building Value: \$9,200.00
 Land Value: \$63,700.00

Real estate value: \$72,900.00
 Real estate exemption: \$0.00
 Real estate exclusion: \$0.00
 Real estate deferred: \$0.00
 Personal property value: \$0.00
 Personal property exemption: \$0.00
Total Taxable: \$72,900.00

Description	Rate per \$100 value	Amount Due
Yancey County Tax Office Tax	0.600	\$437.40
Fire Tax(006)	0.050	\$36.45
Original Levy	—	\$473.85
Interest	—	\$9.62
Releases/Adjustments	—	\$0.00
Payments	—	\$-473.85
TOTAL DUE		\$9.62

NORTH CAROLINA GENERAL STATUTE 105-357 PROVIDES A PENALTY OF \$25.00 OR 10% OF THE AMOUNT OF THE CHECK, WHICH EVER IS HIGHER, ON CHECKS RETURNED BY THE BANK BECAUSE OF INSUFFICIENT FUNDS OR NONEXISTENCE OF AN ACCOUNT, TAX RECEIPTS ARE NULL AND VOID IF PAYMENT FAILS TO CLEAR THE BANK.

Questions concerning property values - Contact Assessor's Office
 Payment Questions - Contact Tax Collector's Office
 Office Hours 8:00 a.m. - 5:00 p.m. Phone number: (828) 682-2197

Credit/debit card payments are accepted at the tax office and online at or call (828) 682-2197. A convenience fee will be charged. Payments are not posted until data is received, usually the next business day.

An * next to "District Tax" indicates more than one(1) district.

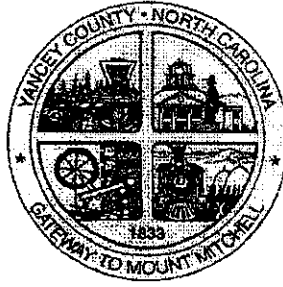
PLEASE RETAIN ABOVE PORTION FOR YOUR RECORDS

Account Number	Bill Number	Due Date	Delinquent After	Total Amount Due
000083054	202010208	09-01-2020	01-05-2021	\$9.62

Map #: 080002793173000
 Location: CONNTONTAIL LN

PLEASE RETURN THIS PORTION WITH PAYMENT

release int. talked before 1/6/2021



YANCEY COUNTY TAX OFFICE

110 Town Square, Room 2 * Burnsville, North Carolina 28714

Phone: (828) 682-2198 * Fax (828) 682-4817

Email: lindsay.smith@yanceycountync.gov

Regular Meeting of the Board of Commissioners April 12, 2021

Refund request:

Westside Rental
550 E US Highway 19E
Burnsville, NC 28714

Account # 000000767

Property owner found that a late listing penalty had been assessed for the tax year 2020. The business personal property listing form was returned before the listing period ended, so the late penalty was assessed in error. The result of the overstatement for the tax year 2020: \$357.68

2020 Excess tax collected: \$357.68

Property owner did request in writing that the excess tax paid be refunded.

Administrator's opinion: Pursuant to North Carolina General Statute 105-381 refund is indicated and recommended in the amount of \$357.68

682-2148

YANCEY COUNTY TAX OFFICE
COURT HOUSE ROOM 1
110 TOWN SQ
BURNSVILLE NC 28714-2906



2020 PROPERTY TAX NOTICE

PARTIAL PAYMENTS: For your convenience, partial payments will be accepted. Account must be paid in full by January 5, 2021.

FAILURE TO PAY: Delinquent taxes are subject to garnishment of wages, attachment of bank accounts or rents received, levy on personal property and foreclosure proceedings AFTER Jan. 5, 2021. Interest accrues at the rate of 2% for January and 3/4 of 1% for each following month.

ESCROW MORTGAGE ACCOUNT: The property owner is responsible for ensuring full payment of this obligation. If funds are held in escrow to pay this notice, forward to the appropriate mortgage holder.

E-BILLING NOW AVAILABLE: You can now receive your Yancey County Property Tax Bill via email. The option is available on our website under the "Pay Taxes Online" tab or you can go to www.yancey.webtaxpay.com, put in your name, PIN #, Account #, or Bill #, hit Enter, double click on the current tax bill, and then you will see the E-Billing button next to the Address Change button. Click on it and complete the form. This will result in your tax bill being sent to you at the email address listed on the form.

*****AUTO**5-DIGIT 28714
9077418 8617-PTN 4875 1 1 1

*24413
8/6/20
paid out
of Armesing*



WESTSIDE RENTAL
550 E US HIGHWAY 19E
BURNSVILLE NC 28714-7484



PARCEL IDENTIFIER	BILL NUMBER	DUE DATE	DELINQUENT AFTER
	202017072	09/01/2020	01/06/2021
HOW YOUR TAX DOLLARS ARE SPENT		LOCATION: BUSINESS PROP / BOAT	
HUMAN SERVICES	26%	LOT/ACRE:	0.00
PUBLIC SAFETY	26%	LAND VAL:	\$0
PUBLIC EDUCATION	16%	BUILDING VAL:	\$0
GENERAL GOVERNMENT	13%	REAL ESTATE VAL:	\$0
ENVIRONMENTAL PROTECTION	8%	DEFERRED VAL:	\$0
GRANTS, LONG-TERM DEBT	5%	ASSESSED VAL:	\$0
ECONOMIC & PHYSICAL DEVELOPMENT	3%	PERSONAL PROP VAL:	\$526,006
CULTURAL & RECREATIONAL PROGRAMS	3%	EXCLUSION VAL:	\$0
	100%	TOTAL TAXABLE:	\$526,006
		TAXING DISTRICT	RATE PER \$100 VALUE
		COUNTY TAX	0.600
		BURNSVILLE FIRE DIS	0.080
		LATE PENALTY	
			AMOUNT DUE
			\$3,156.04
			\$420.80
			\$357.68
		IF PAID IN AUGUST - PAY	\$3,862.98
		TOTAL DUE SEPT 01 - JAN 5	\$3,934.52
TAXES PAST DUE	The amount to the left indicates the amount of tax due for prior years on this parcel. Interest continues to accrue. This amount does not include current year taxes which are shown to the right.		
\$0.00			

8617PTN 7/21/20 176.K 3.5

Questions concerning billing should be directed to the following numbers: Tax Collector: Phone: (828) 682-2197 Fax: (828) 682-4817 and Assessor or valuation questions at: Phone: (828) 682-2198 Fax: (828) 682-4817

Office hours: 8:30 am - 5:00 pm Monday thru Friday - Location: Yancey County Tax Collector-110 Town Square Room 1, Burnsville, NC 28714
PLEASE USE OUR DROP BOX FOR PAYMENTS. IT IS LOCATED AT THE TOP OF THE SIDEWALK NEAR THE NU-WRAY INN

↓ RECEIVED 8-23-2021 ↓
PLEASE RETURN LOWER PORTION WITH PAYMENT

Debbie Wilson told us to mail you this to request the late fees be refunded on this bill. It had been paid on time.

*Thanks
Loki Wilson*

SCHEDULE D

SEPARATELY SCHEDULED PROPERTY

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

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

SCHEDULE E

FARM EQUIPMENT

Does your business own any tractors, implements, bulk barns, and/or other farm equipment? YES NO Cost on schedule A
If so, list and attach separate schedule E-1. If listed by cost on Schedule A, indicate above, but still include information on separate schedule E-1.

SCHEDULE F

INTANGIBLE PERSONAL PROPERTY

Do you lease or rent real property from exempt owners, such as a church, local, state or federal government, an airport authority, university, or other exempt owner? YES NO
If yes, include lease information below. Attach additional schedule if necessary.

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

SCHEDULE G

ACQUISITIONS AND DISPOSALS DETAIL

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

ACQUISITIONS - ITEMIZE IN DETAIL	100% ORIGINAL COST	DISPOSALS - ITEMIZE IN DETAIL	YEAR ACQUIRED	100% ORIGINAL COST

SCHEDULE H

REAL ESTATE IMPROVEMENTS

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

SCHEDULE I

BILLBOARDS - OUTDOOR ADVERTISING STRUCTURES

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

SCHEDULE J

LEASED EQUIPMENT

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

AFFIRMATION

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

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

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

Principal Officer of the Taxpayer
Title Gen MGR
 Full-time employee of the taxpayer who has been officially empowered by a principal officer to list the property and sign the affirmation. Title _____

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

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

Signature [Handwritten Signature]

Date 1-9-2020

Authorized Agent Address _____

Telephone Number _____

Fax Number _____

Email Address _____

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

Yancey County Tax Office Tax Office

Business Personal Property

Valuation Date: 05-29-2015 Printed By: Sbadgley : 01-13-2020

FOR TAXPAYER:
 WESTSIDE RENTAL
 550 EAST US HWY 19E
 BURNSVILLE, NC 28714

TAX YEAR: 2020
ACCOUNT: 000000767

Description	Listing Form Schedule	Year	Cost	Schedule	Life	Percent	Value
historical cost reported		2019	\$9,300.00	P	5	80%	\$7,440.00
historical cost reported		2018	\$175,029.00	P	5	62%	\$108,517.98
historical cost reported		2017	\$135,790.00	P	5	42%	\$57,031.80
historical cost reported		2016	\$54,135.00	P	5	25%	\$13,533.75
historical cost reported		2015	\$305,248.00	P	5	25%	\$76,312.00
historical cost reported		2014	\$119,099.00	P	5	25%	\$29,774.75
historical cost reported		2013	\$120,492.00	P	5	25%	\$30,123.00
historical cost reported		2012	\$27,731.00	P	5	25%	\$6,932.75
historical cost reported		2011	\$54,679.00	P	5	25%	\$13,669.75
historical cost reported		2010	\$29,999.00	P	5	25%	\$7,499.75
historical cost reported		2009	\$75.00	P	5	25%	\$18.75
historical cost reported		2008	\$109,903.00	P	5	25%	\$27,475.75
historical cost reported		2007	\$195,170.00	P	5	25%	\$48,792.50
historical cost reported		2006	\$114,092.00	P	5	25%	\$28,523.00
historical cost reported		2005	\$103,418.00	P	5	25%	\$25,854.50
historical cost reported		2004	\$36,232.00	P	5	25%	\$9,058.00
historical cost reported		2003	\$115,189.00	P	5	25%	\$28,797.25
Total for schedule A1			\$1,705,581.00				\$519,355.28
		2012	\$1,200.00	K	10	25%	\$300.00
		2011	\$4,000.00	K	10	25%	\$1,000.00
		2010	\$4,500.00	K	10	25%	\$1,125.00
		2006	\$1,500.00	K	10	25%	\$375.00
		2006	\$1,500.00	K	10	25%	\$375.00
		2005	\$350.00	K	10	25%	\$87.50
Total for schedule A3			\$13,050.00				\$3,262.50
Total for abstract/parcel 01600 001-BURNSVILLE			\$1,718,631.00				\$522,617.78
Grand Total:			\$1,718,631.00				\$522,617.78

Yancey County Tax Office

County/District Collection Percentage Report

As of: 03-31-2021

Run Date: 04-06-2021

2020
County

Net Levy \$
12,873,511.31

Collections \$
12,394,289.18

Collections %
96.28

Districts

Name	Net Levy \$	Collections \$	Collections %
001 - BURNSVILLE FIRE DISTRICT	218,796.04	213,568.12	97.62
002 - CANE RIVER FIRE DISTRICT	70,540.58	68,512.01	97.13
003 - EGYPT FIRE DISTRICT	77,874.62	75,461.31	96.91
004 - RAMSEYTOWN FIRE DISTRICT	24,269.97	23,298.23	96.00
005 - GREEN MOUNTAIN FIRE DISTRICT	26,955.99	24,540.79	91.05
006 - JACKS CREEK FIRE DISTRICT	67,227.56	64,399.03	95.80
007 - BRUSH CREEK FIRE DISTRICT	40,158.44	38,534.11	95.96
008 - CRABTREE FIRE DISTRICT	175,638.17	167,559.15	95.41
009 - SOUTH TOE FIRE DISTRICT	194,163.73	187,149.68	96.39
010 - PENSACOLA FIRE DISTRICT	94,014.88	91,783.99	97.63
011 - PRICES CREEK FIRE DISTRICT	165,025.46	159,701.84	96.78

District Totals

Net Levy \$
1,154,665.44

Collections \$
1,114,508.26

Collections %
96.52

Personal Property:

Billed
1,067,327.64

UnCollected
23,002.09

Collected
1,044,325.55

Percent Collected
97.845

Percent Not Collected
2.155

Posting Report

03-01-2021 to 03-31-2021

04-06-2021

8:54 AM

I. Tax Collections + Releases

Year	General Fund	Burnsville	West Yancey	Egypt/Ramseytown	Clearmont	Double Island	Newdale	South Toe	Pensacola	TOTAL
2011	\$1,070.55	\$0.00	\$0.00	\$0.00	\$118.95	\$0.00	\$0.00	\$0.00	\$0.00	\$1,189.50
2012	\$1,070.55	\$0.00	\$0.00	\$0.00	\$118.95	\$0.00	\$0.00	\$0.00	\$0.00	\$1,189.50
2013	\$491.01	\$0.00	\$0.00	\$0.00	\$118.95	\$0.00	\$0.00	\$0.00	\$0.00	\$609.96
2014	\$355.40	\$0.00	\$3.76	\$0.00	\$118.95	\$0.00	\$0.00	\$0.00	\$0.00	\$478.11
2015	\$471.53	\$0.00	\$3.60	\$0.00	\$119.60	\$0.00	\$0.00	\$0.00	\$0.00	\$594.73
2016	\$2,109.94	\$0.00	\$29.28	\$0.00	\$137.44	\$0.00	\$0.00	\$1.89	\$0.00	\$2,278.55
2017	\$1,179.82	\$7.67	\$28.82	\$0.00	\$5.28	\$13.80	\$0.00	\$20.73	\$18.00	\$1,274.12
2018	\$3,585.16	\$7.13	\$94.32	\$7.50	\$16.92	\$42.42	\$23.10	\$78.13	\$0.00	\$3,854.68
2019	\$33,222.81	\$482.92	\$502.97	\$66.27	\$429.73	\$187.99	\$462.42	\$693.05	\$16.00	\$36,064.16
2020	\$421,120.23	\$7,196.38	\$6,610.79	\$3,571.89	\$3,843.45	\$1,036.12	\$8,013.58	\$5,961.90	\$2,641.17	\$459,995.51
TOTAL	\$464,677.00	\$7,694.10	\$7,273.54	\$3,645.66	\$5,028.22	\$1,280.33	\$8,499.10	\$6,755.70	\$2,675.17	\$507,528.82

II. Releases

	Current Year	Prior Year	TOTAL
General Fund	\$7,661.79	\$1,987.72	\$9,649.51
Burnsville	\$7.10	\$226.65	\$233.75
West Yancey	\$1.86	\$0.00	\$1.86
Egypt/Ramseytown	\$0.00	\$0.00	\$0.00
Clearmont	\$3.82	\$5.30	\$9.12
Double Island	\$0.00	\$0.00	\$0.00

Newdale	\$873.35	\$2.08	\$875.43
South Toe	\$2.89	\$0.00	\$2.89
Pensacola	\$0.00	\$0.00	\$0.00
TOTAL	\$8,550.81	\$2,221.75	\$10,772.56

III. Net Tax Collections

Year	General Fund	Burnsville	West Yancey	Egypt/Ramseytown	Clearmont	Double Island	Newdale	South Toe	Pensacola	TOTAL
TOTAL	\$455,027.49	\$7,460.35	\$7,271.68	\$3,645.66	\$5,019.10	\$1,280.33	\$7,623.67	\$6,752.81	\$2,675.17	\$496,756.26

Transaction Type Report

03-01-2021 to 03-31-2021

Year	General	Fire	Penalty	Waste	Additional Fees	Principal	Interest	Advertising Cost	Legal Cost	Total
2011	\$1,070.55	\$118.95	\$0.00	\$0.00	\$0.00	\$1,189.50	\$725.61	\$0.00	\$0.00	\$1,915.11
2012	\$1,070.55	\$118.95	\$0.00	\$0.00	\$0.00	\$1,189.50	\$618.24	\$0.00	\$0.00	\$1,807.74
2013	\$491.01	\$118.95	\$0.00	\$0.00	\$0.00	\$609.96	\$609.53	\$0.00	\$0.00	\$1,219.49
2014	\$355.40	\$122.71	\$5.08	\$0.00	\$0.00	\$483.19	\$531.88	\$0.00	\$0.00	\$1,015.07
2015	\$471.53	\$123.20	\$10.54	\$0.00	\$0.00	\$605.27	\$1,104.16	\$8.00	\$192.10	\$1,909.53
2016	\$2,109.94	\$168.61	\$12.95	\$0.00	\$0.00	\$2,291.50	\$354.94	\$12.00	\$0.00	\$2,658.44
2017	\$1,099.60	\$85.05	\$26.23	\$0.00	\$0.00	\$1,210.88	\$381.81	\$16.00	\$0.00	\$1,608.69
2018	\$3,501.55	\$260.17	\$27.11	\$0.00	\$0.00	\$3,788.83	\$865.61	\$60.00	\$0.00	\$4,714.44
2019	\$31,398.92	\$2,625.92	\$113.37	\$0.00	\$0.00	\$34,138.21	\$4,159.74	\$299.00	\$0.00	\$38,596.95
2020	\$413,458.44	\$37,986.26	\$171.74	\$0.00	\$0.00	\$451,616.44	\$16,333.89	\$0.00	\$0.00	\$467,950.33
TOTAL	\$455,027.49	\$41,728.77	\$367.02	\$0.00	\$0.00	\$497,123.28	\$25,685.41	\$395.00	\$192.10	\$523,395.79

Adjustment / Release Report

03-01-2021 to 03-31-2021

Year	General	Penalty	Waste	Additional Fees	Principal	Interest	Advertising Cost	Legal Cost	Fire	Amount Due	County Net
2017	\$80.22	\$4.45	\$0.00	\$0.00	\$84.67	\$35.09	\$0.00	\$0.00	\$9.25	\$129.01	\$119.76
2018	\$83.61	\$9.30	\$0.00	\$0.00	\$92.91	\$22.07	\$0.00	\$0.00	\$9.35	\$124.33	\$114.98
2019	\$1,824.68	\$9.48	\$0.00	\$0.00	\$1,834.16	\$517.70	\$0.00	\$0.00	\$215.43	\$2,567.29	\$2,351.86
2020	\$7,661.90	\$9.86	\$0.00	\$0.00	\$7,671.76	\$1,504.43	\$0.00	\$0.00	\$889.02	\$10,065.21	\$9,176.19
TOTAL	\$9,650.41	\$33.09	\$0.00	\$0.00	\$9,683.50	\$2,079.29	\$0.00	\$0.00	\$1,123.05	\$12,885.84	\$11,762.79

Collections Receipts Report

03-01-2021 to 03-31-2021

Total general tax	\$455,027.49
Total fire tax	\$41,728.77
Total penalty	\$367.02
Total Waste Fees	\$0.00
Total Additional Fees	\$0.00
<hr/>	
Total principal	\$497,123.28
Total interest	\$25,685.41
Total cost of advertising	\$395.00
Total legal	\$192.10
Total check overpayments	\$6.88
Total Prepaid Payments	\$6,258.04
Total Prepaid Applied	\$0.00
<hr/>	
Total misc	\$32,537.43
<hr/>	
Grand total receipts	\$529,660.71

District Payment Report

03-01-2021 to 03-31-2021

Year	District Code	District Name	Amount
2011	005	GREEN MOUNTAIN FIRE DISTRICT	\$118.95
2012	005	GREEN MOUNTAIN FIRE DISTRICT	\$118.95
2013	005	GREEN MOUNTAIN FIRE DISTRICT	\$118.95
2014	006	JACKS CREEK FIRE DISTRICT	\$118.95
2014	011	PRICES CREEK FIRE DISTRICT	\$3.76
2015	001	BURNSVILLE FIRE DISTRICT	\$0.00
2015	006	JACKS CREEK FIRE DISTRICT	\$119.60
2015	011	PRICES CREEK FIRE DISTRICT	\$3.60
2016	006	JACKS CREEK FIRE DISTRICT	\$137.44
2016	009	SOUTH TOE FIRE DISTRICT	\$1.89
2016	011	PRICES CREEK FIRE DISTRICT	\$29.28
2017	005	GREEN MOUNTAIN FIRE DISTRICT	\$3.70
2017	007	BRUSH CREEK FIRE DISTRICT	\$13.80
2017	009	SOUTH TOE FIRE DISTRICT	\$20.73
2017	010	PENSACOLA FIRE DISTRICT	\$18.00
2017	011	PRICES CREEK FIRE DISTRICT	\$28.82
2018	002	CANE RIVER FIRE DISTRICT	\$41.82
2018	003	EGYPT FIRE DISTRICT	\$7.50
2018	006	JACKS CREEK FIRE DISTRICT	\$14.70
2018	007	BRUSH CREEK FIRE DISTRICT	\$42.42
2018	008	CRABTREE FIRE DISTRICT	\$23.10
2018	009	SOUTH TOE FIRE DISTRICT	\$78.13
2018	011	PRICES CREEK FIRE DISTRICT	\$52.50
2019	001	BURNSVILLE FIRE DISTRICT	\$271.07
2019	002	CANE RIVER FIRE DISTRICT	\$170.66
2019	003	EGYPT FIRE DISTRICT	\$24.82
2019	004	RAMSEYTOWN FIRE DISTRICT	\$41.45
2019	005	GREEN MOUNTAIN FIRE DISTRICT	\$187.67
2019	006	JACKS CREEK FIRE DISTRICT	\$240.56
2019	007	BRUSH CREEK FIRE DISTRICT	\$187.99
2019	008	CRABTREE FIRE DISTRICT	\$460.34
2019	009	SOUTH TOE FIRE DISTRICT	\$693.05
2019	010	PENSACOLA FIRE DISTRICT	\$16.00
2019	011	PRICES CREEK FIRE DISTRICT	\$332.31
2020	001	BURNSVILLE FIRE DISTRICT	\$7,199.28

2020	002	CANE RIVER FIRE DISTRICT	\$2,430.95
2020	003	EGYPT FIRE DISTRICT	\$1,770.90
2020	004	RAMSEYTOWN FIRE DISTRICT	\$1,800.99
2020	005	GREEN MOUNTAIN FIRE DISTRICT	\$1,184.22
2020	006	JACKS CREEK FIRE DISTRICT	\$2,655.41
2020	007	BRUSH CREEK FIRE DISTRICT	\$1,036.12
2020	008	CRABTREE FIRE DISTRICT	\$7,140.23
2020	009	SOUTH TOE FIRE DISTRICT	\$5,959.01
2020	010	PENSACOLA FIRE DISTRICT	\$2,641.17
2020	011	PRICES CREEK FIRE DISTRICT	\$4,177.98
TOTAL			\$41,728.77

Detailed District Payment Report

03-01-2021 to 03-31-2021

Year	District Code	District Name	Taxpayer Name	Address	Amount
TOTAL					\$0.00

Outstanding Balances Report

As of 03-31-2021

Year	Amount	County	District	Interest	Advertising	Penalties	Waste	Additional Fees
2010	\$14,072.70	\$6,548.98	\$662.10	\$6,781.62	\$80.00	\$0.00	\$0.00	\$0.00
2011	\$20,317.27	\$9,911.08	\$1,019.19	\$9,277.15	\$92.00	\$17.85	\$0.00	\$0.00
2012	\$23,943.52	\$11,716.05	\$1,366.05	\$10,470.17	\$112.00	\$279.25	\$0.00	\$0.00
2013	\$20,559.41	\$11,513.16	\$1,012.12	\$7,836.13	\$198.00	\$0.00	\$0.00	\$0.00
2014	\$23,918.95	\$14,204.06	\$1,198.96	\$7,999.53	\$148.00	\$368.40	\$0.00	\$0.00
2015	\$26,031.02	\$16,387.98	\$1,547.99	\$7,695.64	\$188.00	\$211.41	\$0.00	\$0.00
2016	\$49,261.19	\$32,788.46	\$2,464.62	\$13,450.38	\$244.00	\$309.73	\$4.00	\$0.00
2017	\$68,810.26	\$48,042.74	\$4,173.08	\$15,607.18	\$408.00	\$579.26	\$0.00	\$0.00
2018	\$103,090.82	\$77,511.84	\$6,704.15	\$17,368.59	\$679.97	\$826.27	\$0.00	\$0.00
2019	\$211,523.94	\$171,273.48	\$14,813.60	\$23,113.89	\$1,429.00	\$893.97	\$0.00	\$0.00
2020	\$538,061.84	\$480,023.08	\$40,223.48	\$17,182.72	\$0.00	\$632.56	\$0.00	\$0.00
Total	\$1,099,590.92	\$879,920.91	\$75,185.34	\$136,783.00	\$3,578.97	\$4,118.70	\$4.00	\$0.00

YANCEY COUNTY TAX ADMINISTRATION

End of Month Breakout

Outstanding Balances through 03/31/2021

Description	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011	Total
Balances											
County Vehicle Tax											\$39,987.22
	\$5,587.66	\$14,218.15	\$15,256.87	\$4,924.54							
TOWN OF BURNSVILLE Vehicle Tax											\$1,038.21
		\$499.48	\$502.73	\$36.00							
BURNSVILLE FIRE DISTRICT Vehicle Tax											\$1,106.71
	\$281.59	\$245.85	\$523.35	\$55.92							
CANE RIVER FIRE DISTRICT Vehicle Tax											\$312.00
		\$137.60	\$166.03	\$8.37							
EGYPT FIRE DISTRICT Vehicle Tax											\$116.50
		\$68.96	\$47.14	\$0.40							
RAMSEYTOWN FIRE DISTRICT Vehicle Tax											\$11.17
		\$6.41	\$0.82	\$3.94							
GREEN MOUNTAIN FIRE DISTRICT Vehicle Tax											\$261.85
		\$151.60	\$109.07	\$1.18							
JACKS CREEK FIRE DISTRICT Vehicle Tax											\$303.11
	\$205.81	\$24.84	\$40.51	\$31.95							
BRUSH CREEK FIRE DISTRICT Vehicle Tax											\$99.15
		\$41.24	\$57.91								
CRABTREE FIRE DISTRICT Vehicle Tax											\$610.09
	\$72.92	\$307.68	\$193.67	\$35.82							
SOUTH TOE FIRE DISTRICT Vehicle Tax											\$370.41
	\$18.14	\$221.98	\$115.29	\$15.00							

PENSACOLA FIRE DISTRICT Vehicle Tax				\$356.56
	\$136.96	\$141.90	\$77.70	
PRICES CREEK FIRE DISTRICT Vehicle Tax				\$273.26
	\$4.86	\$28.70	\$65.53	\$174.17
County Vehicle Interest				\$8,218.26
	\$698.90	\$2,036.66	\$3,550.37	\$1,932.33
TOWN OF BURNSVILLE Vehicle Interest				\$183.24
		\$84.23	\$104.52	\$14.49
BURNSVILLE FIRE DISTRICT Vehicle Interes				\$223.56
	\$35.31	\$37.08	\$130.75	\$20.42
CANE RIVER FIRE DISTRICT Vehicle Interes				\$54.15
		\$18.76	\$33.31	\$2.08
EGYPT FIRE DISTIRCT Vehicle Interest				\$19.27
		\$9.06	\$10.20	\$0.01
RAMSEYTOWN FIRE DISTRICT Vehicle Interes				\$1.70
		\$0.64	\$0.02	\$1.04
GREEN MOUNTAIN FIRE DISTRICT Vehicle Int				\$43.28
		\$20.02	\$22.78	\$0.48
JACKS CREEK FIRE DISTRICT Vehicle Intere				\$54.76
	\$25.55	\$4.44	\$11.96	\$12.81
BRUSH CREEK FIRE DISTRICT Vehicle Intere				\$17.97
		\$5.82	\$12.15	
CRABTREE FIRE DISTRICT Vehicle Interest				\$108.96
	\$9.16	\$42.48	\$43.73	\$13.59
SOUTH TOE FIRE DISTRICT Vehicle Interest				\$64.24
	\$2.33	\$32.14	\$24.75	\$5.02
PENSACOLA FIRE DISTRICT Vehicle Interest				\$83.64
		\$19.15	\$34.92	\$29.57
PRICES CREEK FIRE DISTRICT Vehicle Inter				\$94.68
	\$0.66	\$6.37	\$18.35	\$69.30
DMV Vehicle Interest				\$597.51
	\$185.10	\$60.73	\$190.65	\$161.03

Totals

\$7,127.99

\$18,447.03

\$21,409.28

\$7,627.16

\$54,611.46

04/06/2021



PUBLIC HEARING

Description

The Board will hold a public hearing on a proposal to appropriate and expend county funds for an economic development project to aid and encourage Little Leaf Farms, Inc. to locate its new commercial/industrial operations in Yancey County, North Carolina. A copy of the public notice follows.

Item Presenter

Board Action Requested

STATE OF NORTH CAROLINA
COUNTY OF YANCEY

NOTICE OF PUBLIC HEARING

To Consider the Acquisition of Real Property in Connection with an Economic Development
Project in Yancey County

NOTICE IS hereby given by Yancey County that, pursuant to the provisions of NC Gen. Stat. 158-7.1, the Yancey County Board of County Commissioners will hold a public hearing on Monday, 12 April, 2021 at 6:00 o'clock p.m. in the courtroom of the Yancey County Courthouse in Burnsville, North Carolina, on a proposal to appropriate and expend county funds for an economic development project to aid and encourage Little Leaf Farms, Inc. to locate its new commercial/industrial operations in Yancey County, North Carolina.

The Yancey County Board of County Commissioners intends to approve the county's acquisition of a tract of land located along NC Highway 80 South in Burnsville, NC, being all or a portion of that property described at Yancey County Deed Book 805, Page 740, containing approximately 97 acres, more or less, with a Parcel Identification Number of 074800699557000, (hereinafter "property"). Yancey County has heretofore entered into an option agreement to purchase the property and a contract to purchase the property pursuant to that option. The proposed acquisition cost of the property is \$750,000.00. The source of funding for the acquisition of the property will be by disbursement of funds from the Yancey County General Fund with a corresponding reimbursement resolution which would give Yancey County an option to reimburse its general fund by means of (1) an installment financing agreement undertaken by Yancey County with the associated debt service being paid from additional property tax revenue generated by the improvements to be constructed on the property by Little Leaf Farms, Inc., per an incentive agreement to be executed by Little Leaf Farms, Inc.; or (2) grant funds allocated to Yancey County through grant funds, either state or federal, associated with relief measures connected with the coronavirus pandemic.

The Yancey County Board of County Commissioners believes that the acquisition of the foregoing tract or parcel of real property and the underlying transaction undertaken by Little Leaf Farms, Inc. pursuant to the economic incentive agreement heretofore executed with Little Leaf Farms, Inc., will stimulate the local economy, increase the County tax base and revenues, result in the creation of new and permanent jobs in the County, diversify the County economy, and promote the general welfare of the County and its citizens. All persons interested in this incentive are invited to attend this public hearing and present their views.

This 31st day of March, 2021.

Sonya Morgan,
Clerk to the Board of County
Commissioners for Yancey County



HIGH COUNTRY WORKFORCE DEVELOPMENT BOARD APPOINTMENT

Description

Keith Devereaux, Director with Workforce Development, has submitted a request to reappoint Whitney Brasington to the High Country Workforce Development Board. Mr. Devereaux's request and related board membership information follow.

Item Presenter

Board Action Requested

Approve Reappointment

Jeff Dreyer, Chair
Edward Hinson, Vice-Chair

468 New Market Blvd., Boone, NC 28607
Phone: 828-265-5434 Fax: 828-265-5439
www.highcountrywdb.com

MEMORANDUM

To: Jason Robinson, Clerk to the Yancey County Board of Commissioners
And
Yancey County Board of Commissioners

From: Keith Deveraux, Director of Workforce Development

Subject: Reappointment of Whitney Brasington to the High Country Workforce
Development Board

Date: April 6, 2021

Jason Robinson, I spoke with Whitney Brasington and she would like to be reappointed to the High Country Workforce Development Board. Her business Mountain Electronics is in Yancey County in the High Country Region. Please start the reappointment process to have Whitney Brasington reappointed/confirmed to the High Country Workforce Development Board. Please let me know if I can be of further assistance during this process.

- (1.) Whitney Brasington, Chief Financial Officer/Co-owner
Mountain Electronics, Inc.
621 Micaville Loop
Suite 300
Burnsville, NC 28744
Phone: (828)675-9200
Email: whitney@mountainelectronics.com
Role(seat): Yancey County
Private Sector Seat
Term Ends: 6/30/2023

Note: I recommend that Whitney Brasington be reappointed to the High Country Workforce Development Board

Job Description

Local Workforce Development Board Member

The purpose of the Workforce Development Board (WDB) is to be the region's expert and leader in workforce development, by identifying workforce issues and concerns and by bringing together the necessary assets to facilitate solutions that foster prosperity. Activities of the board include gathering and disseminating information about the area's labor market and businesses' employment needs; building a strong area-wide workforce development system; convening groups of businesses, schools, and other organizations to develop solutions to workforce development challenges; and overseeing the network of NCWorks Career Centers as described in the federal Workforce Innovation and Opportunity Act.

Qualifications

- Desire to make a positive contribution to the region's economy by helping shape a workforce development system that meets the needs of employers and individuals.
- Commitment to devote time and talent to working with other board members, staff, businesses, public officials, and public and private sector partner organizations to improve the quality of the workforce.
- Position as a senior-level decision-maker in your organization.

Expectations

- Regularly attend board meetings (six each).
- Notify the board chair or the director when you are unable to attend meetings.
- Be prepared for board meetings by staying informed about board matters and reviewing materials sent in advance of the meetings.
- Get to know and respect other board members, building collegial relationships that contribute to effective decision making.
- Act and vote on behalf of the long term interests of the board and the community and not on the interest of a single constituency.
- Avoid conflicts of interest. If a conflict on a particular issue is unavoidable, disclose the conflict and follow board policies for removing oneself from discussion and/or vote on that issue.
- Understand and observe the respective roles of the WDB, board staff, the NCWorks Career Center Operators, service providers, and the Chief Elected Officials.
- Take advantage of opportunities to become more educated about the Workforce Development Board and the region's workforce development system.
- Act as an ambassador of the board with community groups and businesses.

Time Requirements

- The board meets bimonthly with meetings normally lasting from one (1) to two (2) hours. Mileage expenses may be reimbursed by the board.
- Committees are established on an as-needed basis and will set its meeting schedule as appropriate.
- Individuals are appointed for two-year staggered terms.

Board Committees

- Executive Committee – comprised of the WDB Chair, Vice Chair, past WDB Chair, and chairs of all committees.
- Ad-hoc committees established on an as-needed basis.

Details

- The High Country WDB region includes Alleghany, Ashe, Avery, Mitchell, Watauga, Wilkes, and Yancey counties.
- Meeting location: High Country Council of Governments in Boone; however, due to the pandemic all meetings are currently being held via Zoom.
- All board meeting materials are sent out to board members prior to the scheduled board meeting.
- Upcoming meeting schedule (meeting start time is 2:30pm):
 - July 8, 2021
 - September 9, 2021
 - November 2021 (TBD due to Veteran's Day holiday)
 - January 13, 2022
 - March 10, 2022
 - May 12, 2022

Contact:

Keith Deveraux, Director
High Country Workforce Development Board
keith.deveraux@highcountrywdb.com
828-265-5434, ext. 130
www.highcountrywdb.com

The following are excerpts pertaining to board membership from the High Country Workforce Development Board Bylaws as amended July 11, 2019 by the HCWDB and adopted by the High Country Workforce Development Consortium July 19, 2019.

Article II – Membership

I. Section 1 – Appointment

The High Country Workforce Development Board shall consist of a minimum of twenty-three (23) voting members:

- Fourteen (14) private sector members, having optimum policy-making authority, who are appointed by Boards of County Commissioners or their Consortium representatives (two (2) appointments per County Consortium Representative) in accordance with the WIOA; and
- A minimum of nine (9) and no more than thirteen (13) public sector members, having optimum policy-making authority, who are appointed by the Consortium by a vote of a majority of the total number of members of the Consortium.

It is allowable for an individual to be appointed as a representative on the WDB for more than one entity (or more than one seat) if the individual meets all of the criteria for representation (WIOA Title I, 20 CFR 679.320 (h)).

II. Section 2 – Board Membership Composition

Private Sector/Business Member Seats (14): There shall be two (2) private sector/business member seats from each county with one seat expiring in an odd-numbered year and the other in an even-numbered year beginning July 1. Representation of businesses in the Local Area shall be no less than fifty-one percent (51%) of total board composition and meet the following criteria (WIOA Section 107(b)):

- At a minimum, two (2) seats must represent small business as defined by the US Small Business Administration;
- Member must be an owner, chief executive officer, chief operating officer, manager, human resources manager, or other individual with optimum policy-making or hiring authority;
- Business provided employment opportunities in in-demand industry sectors or occupations, as those terms are defined in WIOA section 3(23); and

The High Country Workforce Development system helps employers meet their workforce needs, helps individuals build careers, strengthens the local economy, and meets the challenges of global competition.

Equal Opportunity Employer/Program - Dial 711 for Relay NC

- Members are appointed from among individuals nominated by local groups such as chambers of commerce; economic development commissions; business trade associations; education agencies; vocational education institutions; community-based organizations; higher educational institutions; private/proprietary schools; state and/or local labor organizations; and other interested organizations.

Public Sector Seats (9-13): Public Sector member seats shall be regional representatives with optimum policy-making authority and shall be appointed through a majority vote of the HCWDB Consortium. There shall be a minimum of nine (9) seats with a maximum of thirteen (13) seats with a term of two (2) years. All public sector seats shall be in accordance with WIOA Section 107(b) and shall include the following:

- Not less than 20% of the members must be **workforce representatives**. These representatives:
 1. Must include two (2) or more representatives of labor organizations. If none exists in the HCWDB Local Area, representatives must be selected from other employee representative groups;
 2. Must include one or more representatives of a joint labor-management, or union affiliated, registered apprenticeship program within the area who must be a training director or a member of a labor organization. If no union affiliated registered apprenticeship programs exist in the area, a representative of a registered apprenticeship program with no union affiliation must be appointed if one exists;
 3. May include one or more representatives of community-based organization that have demonstrated experience and expertise in addressing employment, training, or education needs of individuals with barriers to employment, including organizations that serve veterans and provide or support competitive integrated employment for individuals with disabilities;
 4. May include one or more representatives of organizations that have demonstrated experience and expertise in addressing the employment, training, or education needs of eligible youth, including representatives of organizations that serve out-of-school youth.

- The WDB also must include the following **representatives of education and training**:
 1. At least one eligible training provider administering adult education and literacy activities under WIOA Title II [*The regional adult education and literacy program directors shall nominate a representative to serve in this role*];
 2. At least one representative from an institution of higher education provided workforce investment activities; including community colleges [*The regional post-secondary education institutions shall nominate a representative to serve in the role*]; and
 3. At least one representative from each of the following governmental and economic and community development entities:
 - i. Economic and community development entities [*The nomination of a regional representative will be done in coordination with the local economic development commissions/offices.*];
 - ii. The State Employment Service office under the Wagner-Peyser Act serving the High Country; and
 - iii. The programs carried out under Title I of the Rehabilitation Act of 1973, other than section 112 or part C of that title.

III. Section 3 – Tenure

All appointments and reappointments will be for a two-year (2) period with alternating terms, unless filling a seat mid-term. Members may renew their appointments at the end of the term with approval by the Consortium.

Vacancies shall be filled by the procedures prescribed for all other appointments and shall be for the remainder of the term. The Consortium representative responsible for the vacant seat's appointment will be notified by the WDB staff to appoint a representative to fill the vacancy as soon as the seat is declared vacant. Every effort will be made to fill vacancies within ninety (90) days.

IV. Section 4 – Resignation

Letters of resignation must be submitted to the High Country Workforce Development Board Chair. Three consecutive absences without justification will be considered defacto resignation. Justification must be submitted in writing. The Board Chair has the authority to accept or deny justification.

Article VI – Board Meetings

Section 12 - Participation and Attendance

It is the duty and responsibility of each member to attend Board meetings and Committee meetings. Regular meetings of the WDB shall be announced electronically and be held as scheduled unless otherwise determined by the Chair in conjunction with the Director.

In addition, a calendar of regular Board and Committee meetings shall be made available to all members in a timely manner. As WDB meetings are considered public meetings, Board members are encouraged to participate in person; however, teleconferencing will be made available to those members who request access at least one day prior to the meeting.

Positions of WDB members, or their designated alternate representatives, who incur three (3) absences within a year shall be declared vacant. However, the Board Chair in conjunction with the WDB Director can consider undue circumstances for absences. The Consortium representative responsible for the vacant seat's appointment will be notified by the WDB staff to appoint a representative to fill the vacancy as soon as the seat is declared vacant. Every effort will be made to fill vacancies within ninety (90) days.