

**Board of Commissioners  
Recessed Meeting  
May 16, 2022**



WASHINGTON COUNTY BOARD OF COMMISSIONERS  
RECESSED MEETING AGENDA  
MAY 16, 2022

**COOPERATIVE EXTENSION CONFERENCE ROOM  
& LIVESTREAMED ON FACEBOOK  
128 E. WATER STREET, PLYMOUTH, NC**

- 6:00 PM Call to Order—Vice-Chair Walker
- Item 1 6:01 PM Consent Agenda  
a) Proclamation 2022-020 EMS Week
- Item 2 6:02 PM Davenport Financial Engagement Letter—School Facilities Financing, Mr. Curtis Potter, CM/CA
- Item 3 6:10PM Board of Equalization & Review, Ms. Sherri Wilkins, Tax Administrator
- Item 4 6:15 PM Public Hearing: Washington County FY23 Budget Recommendation
- Item 5 6:25 PM Washington County FY23 Budget Recommendation Discussion, Mr. Curtis Potter, CM/CA
- Item 6 6:55 PM Other Items by Chair, Commissioners, CM/CA, Finance Officer or Clerk  
a) ABC License Request
- Item 7 7:05 PM Closed Session has been scheduled according to NCGS §143-318.11(a)(6) (personnel)

Adjourn

WASHINGTON COUNTY BOARD OF COMMISSIONERS  
AGENDA STATEMENT

**ITEM NO: 1**

**DATE: May 16, 2022**

**ITEM: Consent Agenda**

**SUMMARY EXPLANATION:**

*Items listed under Consent are generally of a routine nature. The Board may take action to approve/disapprove all items in a single vote. Any item may be withheld from a general action, to be discussed and voted upon separately at the discretion of the Board.*

- a) Proclamation 2022-020 EMS Week

COUNTY OF WASHINGTON  
BOARD OF COMMISSIONERS

COMMISSIONERS:  
TRACEY A. JOHNSON, CHAIR  
JULIUS WALKER, JR., VICE-CHAIR  
ANN C. KEYES  
CAROL V. PHELPS  
WILLIAM "BILL" R. SEXTON, JR.,



ADMINISTRATION STAFF:  
CURTIS S. POTTER  
COUNTY MANAGER/COUNTY ATTORNEY  
cpotter@washconc.org

CATHERINE "MISSY" DIXON  
FINANCE OFFICER  
mdixon@washconc.org

JULIE J. BENNETT, CMC, NCMCC  
CLERK TO THE BOARD  
jbennett@washconc.org

POST OFFICE BOX 1007  
PLYMOUTH, NORTH CAROLINA 27962  
OFFICE (252) 793-5823  
FAX (252) 793-1183

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**PROCLAMATION 2022-020**  
**EMS WEEK**

**WHEREAS**, emergency medical services is a vital public service; and

**WHEREAS**, the members of emergency medical services teams are ready to provide lifesaving care to those in need 24 hours a day, seven days a week; and

**WHEREAS**, access to quality emergency care dramatically improves the survival and recovery rate of those who experience sudden illness or injury; and

**WHEREAS**, emergency medical services has grown to fill a gap by providing important, out of hospital care, including preventative medicine, follow-up care, and access to telemedicine; and

**WHEREAS**, the emergency medical services system consists of first responders, emergency medical technicians, paramedics, emergency medical dispatchers, firefighters, police officers, educators, administrators, pre-hospital nurses, emergency nurses, emergency physicians, trained members of the public, and other out of hospital medical care providers; and

**WHEREAS**, the members of emergency medical services teams, whether career or volunteer, engage in thousands of hours of specialized training and continuing education to enhance their lifesaving skills; and

**WHEREAS**, it is appropriate to recognize the value and the accomplishments of emergency medical services providers by designating Emergency Medical Services Week;

**NOW, THEREFORE, BE IT RESOLVED** that the Washington County Board of Commissioners, in recognition of this event, do hereby proclaim the week of May 15-21, 2022, as **EMERGENCY MEDICAL SERVICES WEEK**.

With the EMS Strong theme, *EMS WEEK: Rising to the Challenge*, I encourage the community to observe this week with appropriate programs, ceremonies, and activities.

**PROCLAIMED** this \_\_\_ day of \_\_\_\_\_, 20\_\_.

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Vice-Chair, Julius Walker, Jr.  
Washington County Board of Commissioners

ATTEST: \_\_\_\_\_  
Julie J. Bennett, CMC, NCMCC  
Clerk to the Board

**WASHINGTON COUNTY BOARD OF COMMISSIONERS**

**AGENDA STATEMENT**

**ITEM NO: 2**

**DATE: May 16, 2022**

**ITEM: Davenport Financial Engagement Letter – School Facilities Financing,  
Mr. Curtis Potter, CM/CA**

**SUMMARY EXPLANATION:**

Staff recommends that a motion be made to approve the attached engagement letter; and authorize its execution by the County Manager and/or County Finance Officer.

See attachment.

# COUNTY OF WASHINGTON

## BOARD OF COMMISSIONERS

COMMISSIONERS:  
TRACEY A. JOHNSON, CHAIR  
JULIUS WALKER, JR., VICE-CHAIR  
ANN C. KEYES  
CAROL V. PHELPS  
WILLIAM "BILL" R. SEXTON, JR.



ADMINISTRATION STAFF:  
CURTIS S. POTTER  
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cpotter@washconc.org  
  
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OFFICE (252) 793-5823  
FAX (252) 793-1183

## AGENDA ITEM MEMO

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<b>MEETING DATE:</b>	May 16, 2022	<b>MEMO Date:</b>	May 13, 2022	<b>ITEM:</b>
<b>SUBJECT:</b>	Davenport Financial Engagement Letter – School Facilities Financing			
<b>DEPARTMENT:</b>	Finance			
<b>FROM:</b>	Curtis S. Potter, County Manager/County Attorney (CM/CA)			
<b>ATTACHMENTS:</b>	A- May 11 <sup>th</sup> , 2022 Engagement Letter from Davenport Public Finance – 6pgs			

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**PURPOSE:** To review & approve the attached engagement letter authorizing Davenport Public Finance to begin working with staff to analyze and administer financing options for a new public school facilities.

### **BACKGROUND:**

The Board has been working with the Washington County School Board to review various options for renovating/replacing public school facilities in Washington County for some time. Most recently, the two boards received a facilities report with field observations and potential facility reconfiguration options to consider from the NC Department of Public Instruction (DPI) in the fall of 2021.

Around this same time, the State Budget was adopted which included a new Needs Based Public School Facilities (NBPSF) Grant Program. The boards jointly agreed to pursue and apply for NBPSF grant funds, and selected SFL+A as an architectural firm to provide preliminary estimates and assist in the NBPSF application process.

In early May, DPI announced Washington County was awarded \$40M based on its proposed project to replace most of the current school facilities with a single PreK-12 facility. The current projected construction costs for Phase I of the proposed facility (which includes all the essential components for public education) is estimated to range somewhere between the mid \$50Ms and mid \$60Ms depending on the inclusion of one or more gyms/auditoriums in the final project scope. Phase II of the project consists primarily of additional costs associated with improved outdoor athletic facilities, optional furniture, and other non-essential components which additional funding is being sought in order to fund at a later date.

The County is being asked to contribute a certain amount of funding (the difference between available funds and the total project cost) to the project in order to fully fund the anticipated cost. The current estimated cost is anticipated to be around \$20M for Phase I. The next step in this process is for the County to formally engage a financial advisor to assist it in analyzing the financial terms and estimates of the proposed project, to review financing options to borrow funds necessary to fund the difference in the project, to apply for approval of those terms from the LGC, and to facilitate the closing of the proposed financing which is anticipated to take the form of one of three primary alternatives (direct, bond, or USDA).

**FINANCIAL IMPACTS:** Approval of the engagement letter itself will start the clock on billable services to be rendered as needed by Davenport Public Finance. The last provision of the engagement letter stipulates that in the event of early termination, the parties agree that the only amount due to Davenport will be for services provided and expenses incurred through the date of termination.

Depending on the amount of work required to reach a decision on which financing option to pursue, and the actual choice made, the terms of the engagement letter indicate the following as the estimated fees to be incurred for the financial advisory services:

	Pre-Financing Services Est.	Financing Fee Est.	Total Fee Est.
<b>Pre-Financing</b>	<\$25k	n/a	<\$25k
<b>Option 1: Direct Loan</b>	<\$25k	<\$50k	<\$75k
<b>Option 2: Public Financing/Bond</b>	<\$25k	<\$75k	<\$100k
<b>Option 3: USDA</b>	<\$25k	<\$60k	<\$85k

**STAFF RECOMMENDATION(S):** Review the attached contracts and if satisfactory:

- **Approve the attached engagement letter; and authorize its execution by the County Manager and/or County Finance Officer.**

May 11, 2022

Mr. Curtis Potter  
County Manager/County Attorney  
Washington County  
116 Adams Street  
P.O. Box 1007  
Plymouth, NC 27962

Dear Mr. Potter:

The Municipal Securities Rulemaking Board requires under Rule G-23 that we have a written engagement letter with our clients promptly upon the inception of a financial advisory relationship. Your signature below will confirm that Davenport & Company LLC will be providing Washington County, North Carolina general financial advisory services including, but not limited to, capital planning, financing of capital projects, refinancing of existing debt obligations and related services until the relationship is terminated, which you may do at any time. The basis of compensation for an engagement, if any, is anticipated to be a flat fee or other arrangement to be mutually acceptable and agreed upon in writing prior to the completion of the engagement.

Specifically related to the development and execution of a Plan of Finance for the County's proposed school project, Davenport proposes the following:

### **I. Scope of Work:**

#### **Phase 1 – Planning and Non-Transaction Work**

Davenport will assist the County in the initial Planning and Non-Transaction Phase through the following deliverables:

1. Establish a detailed Financial Profile of the County's General Fund in order to provide a basis upon which a Capital Funding Plan can be developed for the successful financing of the proposed school project.
  - a. Assess the County's Historical Financial Performance and fund balance position over the past 5 years in order to determine cash-flow trends and historical fiscal strengths / vulnerabilities.
  - b. Model the County's existing Debt Profile organized by credit type, source of payment, timing, and other factors.
  - c. Develop a Comprehensive Peer Comparison of the County and other similarly sized / rated localities covering their demographic, economic, and financial profiles so as to provide perspective on the County's relative credit strengths and weaknesses.
  - d. Develop a Debt Capacity Analysis that will measure the County's ability to undertake the project and related financing within a series of key debt ratios.



- e. Develop a Debt Affordability Analysis for the County that identifies the County's current debt repayment budget and measures the additional resources required to fund debt service related to the County's planned school project.
  - f. Review and discuss existing Financial Procedures / Policies and recommend potential enhancements as appropriate / desired by the County.
2. Assist the County in developing a Comprehensive Plan of Finance and Principal Repayment Structure that takes into consideration the County's current / projected fund balances, existing debt profile and projected capital needs, and that will accommodate the County's identified capital projects while minimizing rate payer impacts and maintaining / enhancing the financial strength of the County. As part of the plan, Davenport can assist the County with:
- a. Timing and structure of the debt issuance.
  - b. Preferred Method of Sale (i.e. Direct Bank Loan vs. Public Sale vs. USDA funding).
  - c. Rating Agency strategy, if required.
  - d. Coordination and review of the Plan of Finance with LGC Staff.
3. Attend Board of County Commissioners meetings, Local Government Commission meetings, and Working Group calls, as requested.
4. Monitor the County's Debt Profile to identify any Potential Refunding Opportunities.

## **Phase 2 – Transaction Services**

Davenport will assist the County in executing the approved Plan of Finance as described in Phase 1 through the following deliverables:

1. Prepare a detailed financing calendar to ensure the Bonds are priced and closed in time to meet the County's financing needs. The financing calendar will include all required notices, County Board actions, public hearings (if necessary), Local Government Commission ("LGC") requirements, Rating Agency requirements (if necessary), and other financing milestones.
2. Coordinate the due diligence and issuance process with the LGC and other Working Group participants and assist in obtaining any necessary approvals.
3. In cooperation with County Staff, the LGC and the County's Bond Counsel, assist in preparing the necessary documentation including the following:
  - a. Bond Orders / Bond Indentures / Trust Agreements.
  - b. Issuance / Sale Resolutions.
  - c. Preliminary / Final Official Statement (Public Offering only).
  - d. Other related Bond documentation.

4. For a Direct Bank Loan transaction only: Conduct an RFP process to obtain financing proposals from local, regional and national financial institutions:
  - a. Establish terms and conditions for the Request for Proposal that are consistent with the needs of the County.
  - b. Prepare the Request for Proposals and distribute to the active local, regional and national banks.
  - c. Contact all potential bidders to discuss the RFP requirements and assist potential bidders with the due diligence process, as applicable, to maximize the number of bidders.
  - d. Prepare a summary analysis of each proposal such that issuance costs, interest rates and terms and conditions of each proposal can be easily compared to support County Officials in making their selection of the winning proposal.
  - e. Negotiate terms and conditions of the proposals, including:
    - i. Call provisions
    - ii. Closing requirements
    - iii. Other terms and conditions, as applicable
  - f. Review bond related documentation.
  - g. Model the proposed bond issue and produce schedules outlining sources and uses of funds, debt service, bond statistics, and other schedules necessary for bond counsel.
  - h. Coordinate the closing process.
  
5. For a Public Bond Issue only: Assist in preparing for and conducting the public sale of securities, including:
  - a. Coordinate all aspects of the rating agency interactions, including:
    - i. Schedule the rating agency meetings / calls.
    - ii. Provide each rating agency with the required background information on the County's proposed bond issuance, finances and other items of interest in preparation for the rating agency interactions.
    - iii. Prepare a comprehensive rating agency presentation on behalf of the County to be used as the basis for discussion with the rating agencies. This presentation will incorporate financial, economic, demographic and economic development-related information specifically coordinated to help position the County to receive favorable rating agency feedback.
    - iv. Assist with the preparation for the rating agency meetings / calls, including working to prepare those individuals directly and indirectly involved with the ratings process to help ensure a positive interaction that maximizes the County's opportunity to benefit from the rating agency interaction.
    - v. Coordinate any required follow-up correspondence between the rating agencies and the County to help ensure a complete ratings process.
    - vi. Interface with the rating agencies on the County's behalf to coordinate the drafting and publication of the County's official rating reports.
  - b. Review bond related documentation with a particular emphasis on information pertinent to the rating agency presentations and pricing parameters for the Notice of Sale.

- c. Model the proposed bond issue and produce schedules outlining sources and uses of funds, debt service, escrow requirements, bond statistics, and other schedules necessary for bond counsel.
  - d. Provide market related insights as to issuance timing and debt service structure.
  - e. Provide Pricing Oversight - Competitive Transactions:
    - i. Monitor bidder registration to maximize the competitive bid process and analyze bids received to ensure accuracy and compliance.
    - ii. Provide preliminary and final bond sizing models on day of sale.
  - f. Provide Pricing Oversight - Negotiated Transactions:
    - i. Develop a Pre-Pricing Book that includes key market trends, preliminary pricing indications from the Underwriter, and comparative pricings from similar transactions.
    - ii. In coordination with the LGC and Davenport's Fixed Income Sales and Trading Desk, analyze the proposed pricing structure and discuss with the Underwriter, as appropriate.
    - iii. Monitor the Underwriter's orders received on the day of pricing and negotiate pricing adjustments with Underwriter as necessary.
6. For a USDA transaction only:
- a. As requested by the County, assist with the USDA application process, including:
    - i. Assistance with the development of the project cost budget, with a particular focus on financing related costs (e.g. costs of issuance and interest during construction).
    - ii. Review/assistance with the Financial Feasibility Report, which will be prepared by a CPA firm selected by the County.
    - iii. Coordination on any required "Credit Elsewhere" bank letters.
    - iv. Participation in USDA application calls and due diligence discussions.
  - b. Short-term financing during project construction is typically a requirement for approval of a long-term USDA loan. As requested by the County, Davenport would coordinate the issuance process, including:
    - i. Conduct an RFP process to obtain interim financing proposals from local, regional and national financial institutions:
    - ii. Establish terms and conditions for the Request for Proposal that are consistent with the needs of the County.
    - iii. Prepare the Request for Proposals and distribute to the active local, regional and national banks.
    - iv. Contact all potential bidders to discuss the RFP requirements and assist potential bidders with the due diligence process, as applicable, to maximize the number of bidders.
    - v. Prepare a summary analysis of each proposal such that issuance costs, interest rates and terms and conditions of each proposal can be easily compared to support County Officials in making their selection of the winning proposal.
  - c. Negotiate terms and conditions of the proposals, including:
    - i. Call provisions

- ii. Closing requirements
  - iii. Other terms and conditions, as applicable
  - d. Review bond related documentation.
  - e. Model the proposed bond issue and produce schedules outlining sources and uses of funds, debt service, bond statistics, and other schedules necessary for bond counsel.
  - f. Coordinate the interim financing closing process.
  - g. Assist, as needed, to facilitate the pay-off of the interim financing with long-term USDA loan proceeds.
7. Regardless of the funding approach selected, attend Board of County Commissioners meetings, Local Government Commission meetings, and Working Group meetings/calls, as requested.

### New Market Tax Credits

Based on our understanding of the potential financing approaches under consideration, New Markets Tax Credits are not anticipated to be utilized as a source of funding for the project. If Davenport is requested to provide services related to a potential New Market Tax Credits funding component, we would request an opportunity to discuss a revised Scope of Work and corresponding fee arrangement.

### II. Compensation

For professional services described above, Davenport proposes to charge the following:

#### Phase 1

- A flat fee Not-to-Exceed \$25,000 provided that the work is completed by calendar year end 2022. Should this phase of the engagement be extended beyond calendar year 2022, Davenport and the County will agree on a potential additional fee arrangement.

#### Phase 2

- For a Plan of Finance that includes one or more Direct Bank Loan Financing(s): A Fee Not-to-Exceed \$50,000 per issuance/series.
- For a Plan of Finance that includes one or more Publicly Issued Financing(s): A Fee Not-to-Exceed \$75,000 per issuance/series.
- For a Plan of Finance that includes one or more USDA Financing(s): A Fee Not-to-Exceed \$60,000 per issuance/series.

Customary direct out-of-pocket expenses (meals, lodging and mileage) will be billed at cost. Additionally, there will be an administrative fee equal to four percent (4%) of the advisory fee. These fees may be included in the cost of issuance related to the financing(s).

**III. Termination:**

The County or Davenport may terminate this Agreement at any time upon thirty (30) days written notice without cause. If any party terminates this agreement as set forth above, it is understood and agreed that the only amount due to Davenport will be for services provided and expenses incurred through the date of termination.

If this appropriately describes our relationship, please indicate by signing and returning one copy of this letter to my attention.

Sincerely,

Accepted By:

  
\_\_\_\_\_

\_\_\_\_\_

Ted Cole  
Senior Vice President  
Davenport Public Finance

Mr. Curtis Potter  
County Manager/County Attorney  
Washington County

**WASHINGTON COUNTY BOARD OF COMMISSIONERS**

**AGENDA STATEMENT**

**ITEM NO: 3**

**DATE: May 16, 2022**

**ITEM: Board of Equalization & Review, Ms. Sherri Wilkins, Tax Administrator**

**SUMMARY EXPLANATION:**

A motion will be needed to reconvene the Board of Equalization & Review.

Ms. Wilkins has received two (2) late applications for exemptions. They are attached for the Board of E&R to approve/disapprove. A motion will be needed to approve or disapprove each late application. See attached.

A motion will be needed to recess the Board of Equalization & Review to June 6, 2022.



RECEIVED

MAR 14 2022

APPLICATION for TAX YEAR 2022

Property Tax Exemption or Exclusion

WASHINGTON COUNTY  
TAX OFFICE

MUNICIPALITY: Plymouth

COUNTY: Washington

Full Name of Owner(s): CROSS Coalition LTD  
Trade Name of Business: DBA Carolina Rebuilding Ministry  
Mailing Address of Owner: 1122 Blackrock Road Merry Hill, NC 27957  
Phone Numbers: Home: 252-356-2137 Work: \_\_\_\_\_ Cell: \_\_\_\_\_

List the Property Identification Numbers and addresses/locations for the properties included in this application (attach list if needed):  
Property ID #: \_\_\_\_\_ Address/Location: 3034 US Hwy 64 E, Plymouth, NC 27962  
Property ID #: \_\_\_\_\_ Address/Location: \_\_\_\_\_  
Property ID #: \_\_\_\_\_ Address/Location: \_\_\_\_\_

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

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

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

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

Describe the property: Building in which Carolina Rebuilding Ministry operates is leased from an un-related entity. Only personal property owned by CRM.

Describe how you are using the property. If another organization is using the property, give their name, how they are using the property, and any income you receive from their use: Personal property used to rehab homes of low-income families throughout northeastern NC.

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

Signature(s) of Owner(s): Amanda Hamell Title: Treasurer Date: 3/10/2022  
(All tenants of a tenancy Title: \_\_\_\_\_ Date: \_\_\_\_\_  
in common must sign.) Title: \_\_\_\_\_ Date: \_\_\_\_\_

The Tax Assessor may contact you for additional information after reviewing this application.

OFFICE USE ONLY:  APPROVED  DENIED BY: \_\_\_\_\_ REASON FOR DENIAL: \_\_\_\_\_





# WASHINGTON COUNTY

P.O. BOX 1007

Plymouth, North Carolina 27962

(252) 793-1176 PHONE

(252) 793-2849 FAX

TO: Washington County Board of Equalization & Review

FROM: Sherri Wilkins  
Tax Administrator

DATE: May 16, 2022

RE: Approval of Late Application of Property Tax Exemption or Exclusion  
CROSS Coalition LTD dba Carolina Rebuilding Ministry

In regards to the late application from CROSS Coalition LTD dba Carolina Rebuilding Ministry. Per North Carolina General Statute § 105-282.1 (a1), the board of equalization and review can approve a late application upon a showing of good cause by the applicant for failure to make a timely application. Amanda Harrell, with the organization, has stated that she was unaware that there was an application to complete. She thought they would be automatically exempt because they are a non-profit. Felesha Brown, Assistant Assessor, explained to her that an application was needed and we received the application on March 14, 2022. They are a charitable, religious organization and qualify for the exemption. If this application had been received during the listing period it would have been approved.

Approved this 16<sup>th</sup> day of May, 2022.

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Tracey A. Johnson, Chair  
Washington County Board of E & R  
Washington County Board of Commissioners

ATTEST:

---

Julie J. Bennett, MMC, NCCCC  
Clerk to the Board





# WASHINGTON COUNTY

P.O. BOX 1007

Plymouth, North Carolina 27962

(252) 793-1176 PHONE

(252) 793-2849 FAX

TO: Washington County Board of Equalization & Review

FROM: Sherri Wilkins  
Tax Administrator

DATE: May 16, 2022

RE: Approval of Late Application of Property Tax Exemption or Exclusion  
CROSS Coalition LTD dba Carolina Rebuilding Ministry

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Not Approved this 16<sup>th</sup> day of May, 2022.

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Tracey A. Johnson, Chair  
Washington County Board of E & R  
Washington County Board of Commissioners

ATTEST:

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Julie J. Bennett, MMC, NCCCC  
Clerk to the Board



APPLICATION for TAX YEAR 2022

**Property Tax Exemption or Exclusion**

COUNTY: Washington County

MUNICIPALITY: \_\_\_\_\_

Before applying, please read the statute at the end of this application, and the specific exemption/exclusion statute online at [www.ncleg.net](http://www.ncleg.net).

Full Name of Owner(s): Centennial Housing & Community Services Corp  
Mailing Address of Owner: 500 N Central expressway suite 175 Plano, TX  
Phone Numbers: Home: (214) 502 9624 Work: (252) 793 4135 Cell: ( )

List the Property Identification Numbers and addresses/locations for the properties included in this application (attach list if needed):

Property ID #: 01577 Address/Location: US HWY 64 (rear)  
Property ID #: \_\_\_\_\_ Address/Location: \_\_\_\_\_  
Property ID #: \_\_\_\_\_ Address/Location: \_\_\_\_\_

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

- |  |   |  |                                     |
|--|---|--|-------------------------------------|
| <input type="checkbox"/> G.S. 105-275(17)      | Veterans organizations                    | <input type="checkbox"/> G.S. 105-278.6            | Home for the aged, sick, or infirm  |
| <input type="checkbox"/> G.S. 105-275(18),(19) | Lodges, fraternal & civic purposes        | <input type="checkbox"/> G.S. 105-278.6            | Low- or moderate-income housing     |
| <input type="checkbox"/> G.S. 105-275(20)      | Goodwill Industries                       | <input type="checkbox"/> G.S. 105-278.6            | YMCA, SPCA, VFD, orphanage          |
| <input type="checkbox"/> G.S. 105-277.13       | Brownfields-Attach brownfields agreement. | <input type="checkbox"/> G.S. 105-278.6A           | CCRC-Attach Form AV-11.             |
| <input type="checkbox"/> G.S. 105-278.3        | Religious purposes                        | <input type="checkbox"/> G.S. 105-278.7            | Other charitable, educational, etc. |
| <input type="checkbox"/> G.S. 105-278.4        | Educational purposes (institutional)      | <input checked="" type="checkbox"/> G.S. 105-278.8 | Charitable hospital purposes        |
| <input type="checkbox"/> G.S. 105-278.5        | Religious educational assemblies          | <input type="checkbox"/> G.S. 131A-21              | Medical Care Commission bonds       |
| <input type="checkbox"/> Other:                |   |  |                                     |

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

- |  |   |
|--|---|
| <input type="checkbox"/> G.S. 105-275(29a) | Historic district property held as a future site of a historic structure                                    |
| <input type="checkbox"/> G.S. 105-277.1D   | Residence held for sale by general contractor (Lic # _____) Attach copy of the certificate of occupancy.    |
| <input type="checkbox"/> G.S. 105-277.14   | Working waterfront property   |
| <input type="checkbox"/> G.S. 105-278      | Historic property-Attach copy of the local ordinance designating property as historic property or landmark. |
| <input type="checkbox"/> G.S. 105-278.6(e) | Nonprofit property held as a future site of low- or moderate-income housing                                 |

Describe the property: Plot of land adjacent to the main campus of the hospital

Describe how you are using the property. If another organization is using the property, give their name, how they are using the property, and any income you receive from their use: The property is wholly & exclusive used for charitable purposes in that it is incidental to the real property hospital and used for patients to walk around to get exercise. will be used to build more property for hospital to

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

Signature(s) of Owner(s): [Signature] Title: CEO Date: 04/01/2022  
(All tenants of a tenancy Title: \_\_\_\_\_ Date: \_\_\_\_\_  
in common must sign.) Title: \_\_\_\_\_ Date: \_\_\_\_\_

The Tax Assessor may contact you for additional information after reviewing this application.



**Property Tax Exemption or Exclusion**

COUNTY: Washington County

MUNICIPALITY: \_\_\_\_\_

Before applying, please read the statute at the end of this application, and the specific exemption/exclusion statute online at [www.ncleg.net](http://www.ncleg.net).

Full Name of Owner(s): Centennial Housing & Community Services Corp  
Mailing Address of Owner: 500 N Central Expressway Suite 175 Plano, TX  
Phone Numbers: Home: (214) 502-9624 Work: (252) 793-4135 Cell: ( )

List the Property Identification Numbers and addresses/locations for the properties included in this application (attach list if needed):

Property ID #: 06443, 7872 Address/Location: 1002 US HWY 104 E  
Property ID #: 1871, 7879 Address/Location: US HWY 104 E  
Property ID #: 7874, 7875 Address/Location: US HWY 104 E

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

- |  |  |
|--|--|
| <input type="checkbox"/> G.S. 105-275(17) Veterans organizations                   | <input type="checkbox"/> G.S. 105-278.6 Home for the aged, sick, or infirm       |
| <input type="checkbox"/> G.S. 105-275(18),(19) Lodges, fraternal & civic purposes  | <input type="checkbox"/> G.S. 105-278.6 Low- or moderate-income housing          |
| <input type="checkbox"/> G.S. 105-275(20) Goodwill Industries                      | <input type="checkbox"/> G.S. 105-278.6 YMCA, SPCA, VFD, orphanage               |
| <input type="checkbox"/> G.S. 105-277.13 Brownfields-Attach brownfields agreement. | <input type="checkbox"/> G.S. 105-278.6A CCRC-Attach Form AV-11.                 |
| <input type="checkbox"/> G.S. 105-278.3 Religious purposes                         | <input type="checkbox"/> G.S. 105-278.7 Other charitable, educational, etc.      |
| <input type="checkbox"/> G.S. 105-278.4 Educational purposes (institutional)       | <input checked="" type="checkbox"/> G.S. 105-278.8 Charitable hospital purposes. |
| <input type="checkbox"/> G.S. 105-278.5 Religious educational assemblies           | <input type="checkbox"/> G.S. 131A-21 Medical Care Commission bonds.             |
| <input type="checkbox"/> Other: _____  |  |

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| <input type="checkbox"/> G.S. 105-278 Historic property-Attach copy of the local ordinance designating property as historic property or landmark. |
| <input type="checkbox"/> G.S. 105-278.6(e) Nonprofit property held as a future site of low- or moderate-income housing                            |

Describe the property: 25 bed critical access hospital

Describe how you are using the property. If another organization is using the property, give their name, how they are using the property, and any income you receive from their use: The hospital's main campus used for seeing charitable patients. This building is used to provide other charitable care to patients.

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

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(All tenants of a tenancy Title: \_\_\_\_\_ Date: \_\_\_\_\_

in common must sign.) Title: \_\_\_\_\_ Date: \_\_\_\_\_

The Tax Assessor may contact you for additional information after reviewing this application.





# WASHINGTON COUNTY

P.O. BOX 1007

Plymouth, North Carolina 27962

(252) 793-1176 PHONE

(252) 793-2849 FAX

TO: Washington County Board of Equalization & Review

FROM: Sherri Wilkins  
Tax Administrator

DATE: May 16, 2022

RE: Approval of Late Application of Property Tax Exemption or Exclusion  
Centennial Housing & Community Services Corporation

In regards to the late application from Centennial Housing & Community Services Corporation. Per North Carolina General Statute § 105-282.1 (a1), the board of equalization and review can approve a late application upon a showing of good cause by the applicant for failure to make a timely application. Doris Dike, with the organization, has stated that she was unaware that there was an application to complete – with the timing of the transfer and the fact that they are in Texas. She thought they would be automatically exempt because they are a non-profit. Darlene Harrison and I, explained to her that an application was needed and we received the application on April 8, 2022. They are a charitable hospital and qualify for the exemption. If this application had been received during the listing period it would have been approved.

Approved this 16<sup>th</sup> day of May, 2022.

---

Tracey A. Johnson, Chair  
Washington County Board of E & R  
Washington County Board of Commissioners

ATTEST:

---

Julie J. Bennett, MMC, NCCCC  
Clerk to the Board



# WASHINGTON COUNTY

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Not Approved this 16<sup>th</sup> day of May, 2022.

---

Tracey A. Johnson, Chair  
Washington County Board of E & R  
Washington County Board of Commissioners

ATTEST:

---

Julie J. Bennett, MMC, NCCCC  
Clerk to the Board

**WASHINGTON COUNTY BOARD OF COMMISSIONERS**

**AGENDA STATEMENT**

**ITEM NO: 4**

**DATE: May 16, 2022**

**ITEM: Public Hearing: Washington County FY23 Budget Recommendation**

**SUMMARY EXPLANATION:**

Mr. Curtis Potter, CM/CA presented the Commissioners with the Washington County FY23 Budget recommendation. By statute, there has to be a public hearing on the recommended budget before it can be approved.

There will need to be a motion to open the Public Hearing and once finished with the Public Hearing, there will need to be a motion to close the Public Hearing.

**WASHINGTON COUNTY BOARD OF COMMISSIONERS**

**AGENDA STATEMENT**

**ITEM NO: 5**

**DATE: May 16, 2022**

**ITEM: Washington County FY23 Budget Recommendation Discussion, Mr. Curtis Potter, CM/CA**

**SUMMARY EXPLANATION:**

Mr. Curtis Potter, CM/CA presented the Commissioners with the Washington County FY23 Budget recommendation. The Board is having a public hearing at this meeting. After the public hearing, the Board may discuss any questions/thoughts/suggestions they have about the budget with Mr. Potter.

**WASHINGTON COUNTY BOARD OF COMMISSIONERS**

**AGENDA STATEMENT**

**ITEM NO: 6**

**DATE: May 16, 2022**

**ITEM: Other Items by Chairman, Commissioners, County Manager/Attorney,  
Finance Officer or Clerk**

**SUMMARY EXPLANATION:**

- a) ABC License Request--a local business is filing for an ABC license. The Board has to approve or disapprove it. See attached.



**NORTH CAROLINA  
ALCOHOLIC BEVERAGE CONTROL COMMISSION**

4307 Mail Service Center  
Raleigh, NC 27699-4307  
(919)779-0700 FAX: (919)662-3583

**LOCAL GOVERNMENT OPINION  
for ALCOHOLIC BEVERAGE PERMITS**

APPLICANT SHOULD COMPLETE THIS SECTION ONLY

Applicant's Name JATINDER KAUR  
Corporate or LLC Name (if applicable) Pea Ridge Foodmart LLC  
Trade Name of Business \_\_\_\_\_  
Former Trade Name (if any) Pea Ridge Food and Fuel Inc  
Business Address 16756 NCHWY32 N ROPER NC 27970  
City/State ROPER NC 27970  
Date of Birth \_\_\_\_\_  
NC Driver's License # \_\_\_\_\_  
Last 4 of Social Security # \_\_\_\_\_

**TYPE OF ABC PERMIT(S) BEING APPLIED FOR:**

\_\_\_\_\_ On Premise  
Indicate Type (if any)  
Malt Beverage / Unfortified Wine / Fortified Wine Off Premise  
Indicate Type (if any)

**REMAINDER OF FORM FOR OFFICIAL USE ONLY**

Date Form 001 Mailed or Delivered \_\_\_\_\_  
Designated Official's Name \_\_\_\_\_  
Title \_\_\_\_\_  
City/County \_\_\_\_\_  
Address \_\_\_\_\_  
Contact Telephone # \_\_\_\_\_

**NOTICE:** The Alcoholic Beverage Control Commission shall give notice of a permit application to the Governing body of a city or county prior to issuing a retail ABC permit. Designated Officials are expected to process this form within 15 days of receipt. The applicant will be required to provide proof of mandatory compliance with all applicable building and fire codes. The Inspection/Zoning Compliance form (Form 002) is for this purpose and will be completed by the appropriate local agencies.

**FACTORS IN ISSUING A PERMIT:** Pursuant to N.C.G.S. 18B-901(c), before issuing a permit, the ABC Commission shall be satisfied the applicant is a suitable person and that the location is a suitable place.

PLEASE INDICATE YOUR ANSWER TO THE FOLLOWING:

Do you approve of the applicant and location for the ABC permit?

YES \_\_\_\_\_ Applicant \_\_\_\_\_ NO \_\_\_\_\_ Applicant \_\_\_\_\_  
Location \_\_\_\_\_ Location \_\_\_\_\_

Disapprovals: Pursuant to N.C.G.S. 18B-901 (b), to be considered by the ABC Commission, the objections shall state the facts upon which it is based. If you have indicated disapproval by answering "NO", please explain your reason(s) based on the factors outlined in N.C.G.S. 18B-901(c) on the attached page. Use extra sheets if additional space is required and attach all records and/or documents used to arrive at your decision. The mere indication of "NO" without an explanation is an insufficient basis for rejection and cannot be considered by the Commission.

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
Signature of Designated Official                      Date

\_\_\_\_\_  
Title of Designated Official

State of North Carolina  
\_\_\_\_\_ County

\_\_\_\_\_ Being duly sworn says that the contents of the foregoing Local Government Opinion are true to his/her own knowledge, except as to matters stated on information and belief, and as to those matter(s) he/she believes them to be true.

Sworn to and subscribed before me this:

\_\_\_\_\_  
Day                      Month                      Year

\_\_\_\_\_  
(Notary Public's Signature)



# 18B-901(c)

## Factors in Issuing Permit

Before issuing a permit, the Commission shall be satisfied that the applicant is a suitable person to hold an ABC permit and that the location is a suitable place to hold the permit for which the applicant has applied. To be a suitable place, the local governing body shall return a Zoning and Compliance Form to the Commission on a form provided by the Commission to show the establishment is in compliance with all applicable building and fire codes and, if applicable, has been notified that it is located in an Urban Redevelopment Area as defined by Article 22 of Chapter 160A of the General Statutes and as required by G.S. 18B-904(e)(2). Other factors the Commission shall consider in determining whether the applicant and the business location are suitable are all of the following:

- (1) The reputation, character, and criminal record of the applicant.
- (2) The number of places already holding ABC permits within the neighborhood.
- (3) Parking facilities and traffic conditions in the neighborhood.
- (4) Kinds of businesses already in the neighborhood.
- (5) Whether the establishment is located within 50 feet of a church, public school, or any nonpublic school as defined by Part 1 or Part 2 of Article 39 of Chapter 115C of the General Statutes.
- (6) Zoning laws.
- (7) The recommendations of the local governing body.
- (8) Any other evidence that would tend to show whether the applicant would comply with the ABC laws.
- (9) Whether the operation of the applicant's business at that location would be detrimental to the neighborhood, including evidence admissible under G.S. 150B-29(a) of any of the following:
  - a. Past revocations, suspensions, and violations of ABC laws by prior permittees related to or associated with the applicant, or a business with which the applicant is associated, within the immediate preceding 12-month period at this location.
  - b. Evidence of illegal drug activity on or about the licensed premises.
  - c. Evidence of fighting, disorderly conduct, and other dangerous activities on or about the licensed premises.

**WASHINGTON COUNTY BOARD OF COMMISSIONERS**

**AGENDA STATEMENT**

**ITEM NO: 7**

**DATE: May 16, 2022**

**ITEM: Closed Session**

**SUMMARY EXPLANATION:**

Mr. Potter would like to have the following Closed Session pursuant to NCGS§143-318.11(a)(3) NCGS §143-318.11(a)(6) (personnel).