

The Honorable Columbus County Board of Commissioners met in their said office at 9:00 A.M., Monday, November 2, 1987, it being the first Monday.

BOARD MEMBERS PRESENT:

Ed Worley, Chairman

Junior Dew, Vice Chairman

Lynwood Norris

Samuel G. Koonce

Giles E. (Buddy) Byrd

James E. Hill, Jr.
Attorney

Roy L. Lowe
Administrator/Clerk

Ida L. Smith
Deputy Clerk

PUBLIC HEARING - REENACTMENT OF LOCAL SALES & USE TAX

A motion was made by Commissioner Norris, seconded by Commissioner Koonce and passed unanimously to open a public hearing to receive favorable or unfavorable comments on the reenactment of the local government sales and use tax.

The Chairman allowed anyone present to speak.

There were no comments.

A motion was made by Commissioner Norris, seconded by Commissioner Koonce and passed unanimously to close the public hearing.

REGULAR BOARD MEETING

The Chairman called the regular Board meeting to order and the Reverend Don Myers, Greater Whiteville Baptist Church, gave the invocation.

APPROVAL OF MINUTES

A motion was made by Commissioner Norris, seconded by Commissioner Dew and passed unanimously to approve the October 19, 1987 minutes, as recorded.

RESOLUTION - ADOPTION OF REENACTMENT OF LOCAL SALES & USE TAX

A motion was made by Commissioner Koonce, seconded by Commissioner Dew and passed unanimously to adopt the Resolution as follows:

A RESOLUTION REENACTING LOCAL GOVERNMENT

SALES TAXES WITHIN COLUMBUS COUNTY

WHEREAS, the North Carolina General Assembly authorized the levy of local government sales and use taxes through enactment of Chapter 77 of the 1971 Session Laws, codified as Article 39 of Chapter 105 of the General Statutes; Chapter 908 of the 1983 Session Laws, codified as Articles 40 and 41 of Chapter 105 of the General Statutes; and Chapter 906 of the 1985 Session Laws (Regular Session, 1987), codified as Article 42 of Chapter 105 of the General Statutes; and

WHEREAS, these sales and use taxes authorized by the General Assembly have been levied in Columbus County by action of the Board of Commissioners acting pursuant to the authorizing legislation; and

WHEREAS, enactment by the General Assembly of Chapter 832 of the 1987 Session Laws redefined the situs of a transaction for the purpose of collecting local government sales and use taxes, thus redefining the application of those taxes and requiring readoption of these taxes by the County Board of Commissioners; and

WHEREAS, Section 10 of Chapter 832 of the 1987 Session Laws provides that failure to adopt expansion of the Local Government Sales and Use Tax Act will result in repeal of these taxes in Columbus County because they would be inconsistent with the scope of the levies authorized by Articles 39, 40, 41 and 42 of Chapter 105 of the General Statutes as amended; and

WHEREAS, a public hearing was held on November 2, 1987 to consider the expansion of local government sales and use taxes authorized by Articles 39, 40, 41 and 42 of Chapter 105 of the General Statutes, and interested citizens presented their views to the Board of Commissioners; and

WHEREAS, the Board of County Commissioners caused public notice of the public hearing to be given, as required by Section 9 of Chapter 832 of the 1987 Session Laws, at least ten (10) days prior to the date of the hearing; and

WHEREAS, the Board of Commissioners of Columbus County does hereby find that adoption of the expansion of the Local Government Sales and Use Tax Act within Columbus County is both desirable and necessary to adequately finance the operation of the county and cities and towns herein;

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Columbus County as follows:

Section 1. The expansion of the Local Government Sales and Use Tax Act, as defined in Section 4 of Chapter 832 of the 1987 Session Laws, is hereby adopted. The taxes hereby imposed and levied shall apply to the same extent and be subject to the same limitations as are set forth in Articles 39, 40, 41 and 42 of Chapter 105 of the General statutes, as amended.

Section 2. Collection of the expanded local Government Sales and Use Tax by the North Carolina Secretary of Revenue, and liability therefor, shall begin and continue on and after the first day of March 1, 1988.

Section 3. The net proceeds of the taxes levied herein shall be distributed by the Secretary of Revenue to Columbus County and the municipalities therein as prescribed by G.S. 105-472, 486, 493 and 501. The amount distributed to Columbus County shall be divided among the county and the municipalities here in accordance with the method previously selected by the Board of Commissioners of Columbus County in accordance with the provisions of G.S. 105-472.

Section 4. This Resolution is effective upon its adoption and a certified copy hereof shall be forwarded to the North Carolina Secretary of Revenue, pursuant to the provisions of Section 9 of Chapter 832 of the 1987 Session Laws.

Adopted this 2nd day of November, 1987.

ATTEST:

/s/ Roy L. Lowe

County Administrator

COLUMBUS COUNTY BOARD OF COMMISSIONERS

BY: /s/ Ed Worley, Chairman

RESOLUTION OF APPRECIATION - PRESENTED TO THE LAW ENFORCEMENT OFFICERS' ASSOC.

The Chairman presented a Resolution of Appreciation to Gary Bass, Vice Chairman of the Law Enforcement Association, for the Eighth Annual Columbus County Agricultural Fair. Resolution is recorded in Book 20, page 43, date 10-19-87.

SENIOR CENTER - AUTHORIZATION OF GRANT APPLICATION

A motion was made by Commissioner Dew, seconded by Commissioner Byrd and passed unanimously to authorize Mr. Wade Fowler, Director of the Senior Center, to submit an application to the Cape Fear Council of Governments requesting a grant in the amount of \$30,000 with the stipulation that if this amount is awarded, that Columbus County will have to fund in the amount of \$10,000 to be eligible to receive grant monies.

SOLID WASTE - APPROVAL OF SEPTIC TANK REPAIR AND SEED DITCH AREA

A motion was made by Commissioner Norris, seconded by Commissioner Koonce and passed unanimously to approve the repair of the Landfill septic tank and seeding the newly dug ditch. The following budget amendment was approved to appropriate funds from Non-Departmental - Contingencies (10-660-9999) in the amount of \$500.00 to be expended in Solid Waste Maintenance & Repairs to septic tank (10-580-15).

SHERIFF DEPT. - VEHICLES SOLD

A motion was made by Commissioner Norris, seconded by Commissioner Byrd and passed unanimously to approve the sale of surplus vehicles which were auctioned on July 9, 1987 and no-saled; readvertised for resale by Resolution on August 30, 1987 at the Law Enforcement Center and were not sold. These vehicles were readvertised on October 12 and 19, 1987 and were sold on October 22, 1987 at the Columbus Enterprises, Inc. Auto Auction as follows with funds to revert back to the General Fund:

1 1982 Ford, 4 door, Serial #2FABP31G2CB187381	\$875.00
1 1981 Ford, 4 door, Serial #1FABP31G2BU169701	\$875.00

SOUTHEASTERN ECONOMIC DEVELOPMENT COMMISSION - APPOINTMENT

A motion was made by Commissioner Byrd, seconded by Commissioner Dew and passed unanimously to reappoint Roger Gore to serve on the Southeastern Economic Development Commission for a four (4) year term, to expire on April 1, 1991.

HEALTH DEPARTMENT - AIDS AWARENESS WEEK

A motion was made by Commissioner Norris, seconded by Commissioner Byrd and passed unanimously to support the Proclamation by Governor James G. Martin on "Aids Awareness Week in North Carolina" as proclaimed by the Governor from November 8 - 14, 1987.

HEALTH - SANITATION DEPT. LETTER OF THANKS

A motion was made by Commissioner Dew, seconded by Commissioner Norris and passed unanimously to direct the Administrator draft a letter of thanks to the Sanitation Department commending them for special efforts made by their department on restaurant inspections.

TAX RELEASES

A motion was made by Commissioner Norris, seconded by Commissioner Koonce and passed unanimously to approve the tax releases as requested by the Tax Supervisor.

Ordered: that the 1987 tax listing of Danny R. Kelly, Bolton Township, be released on the valuation of \$5,090 due to incorrect pricing on mobile home.

Ordered: that the 1987 tax listing of R.C. Dove, Chadbourn Township, be cancelled on the valuation of \$18,570 due to house and lot were double-listed.

Ordered: that the 1987 tax listing of Carl Hoffner, Jr., Chadbourn Township, be released on the valuation of \$4,330 due to incorrect pricing on motor vehicle.

Ordered: that the 1987 tax listing of Charles Corbett, III, Etal, Lees Township, be released on the valuation of \$5,730 due to motor vehicle was listed in Columbus County, through error.

Ordered: that the 1981 late list penalty of Barbara Porter Ward, Lees Township, be cancelled in the amount of \$7.72; failure to release late list penalty on motor vehicle listed in 1981 through error in Lees Township.

Ordered: that the 1987 tax listing of Mary Lee Lennon, Tatum Township be released on the valuation of \$11,730; personal property should have been billed to Mendal G. Lennon.

Ordered: that the 1987 tax listing of Mildred W. & Jesse Russ, South Williams Township, be cancelled on the valuation of \$10,190; the 17.22 acre tract was double-listed and included in the 19 acre tract.

Ordered: that the 1987 tax listing of A.W. Williamson, Jr., Williams Township, be cancelled on the valuation of \$54,070; the 173.93 acres listed should be listed to Alfred & Agnes McPherson.

Ordered: that the 1987 tax listing of Mrs. Louise B. Elliott, Whiteville Township, be released on the valuation of \$660; billed with 56 acres, valued \$25,900 instead of 55 acres, valued \$25,240.

Ordered: that the 1987 tax listing of Edward Glenn White, Whiteville Township, be cancelled on the valuation of \$48,240; the one acre tract should be listed to Roy Elliott, Sr.

Ordered: that the 1986 tax listing of Jethro Bryant, Township #99 discoveries, be released on the valuation of \$1,400; motor vehicle was already listed in South Williams.

Ordered: that a refund check be issued to Beulah Estelle Keen, Route 1, Box 242, Chadbourn, NC 28431, South Williams Township, in the amount of \$21.84, for year 1986.

SHERIFF - LEC ADDITION

A motion was made by Commissioner Norris, seconded by Commissioner Byrd and passed unanimously to table the Law Enforcement Center addition until the next Board meeting and requested construction plans be presented for their review.

EXECUTIVE SESSION

At 9:45 A.M., a motion was made by Commissioner Norris, seconded by Commissioner Dew and passed unanimously to adjourn into executive session to discuss personnel.

RESUME REGULAR SESSION

At 11:00 A.M., a motion was made by Commissioner Norris, seconded by Commissioner Dew and passed unanimously to adjourn executive session and resume regular session. No action was taken.


MEETING ADJOURNED

Immediately, a motion was made by Commissioner Dew, seconded by Commissioner Koonce and passed unanimously to adjourn the meeting.

APPROVED:



Administrator/Clerk



Chairman
APPROVED
Columbus County Board
of Commissioners
NOV 16 1987