TENTATIVE AGENDA & MEETING NOTICE BOARD OF COUNTY COMMISSIONERS

TUESDAY, AUGUST 4, 2015 8:30 A.M.

WATAUGA COUNTY ADMINISTRATION BUILDING COMMISSIONERS' BOARD ROOM

TIME	#	TOPIC	PRESENTER	PAGE
8:30	1	CALL REGULAR MEETING TO ORDER		
	2	APPROVAL OF MINUTES: July 20, 2015, Special Meeting July 21, 2015, Regular Meeting July 21, 2015, Closed Session		1
	3	APPROVAL OF THE AUGUST 4, 2015, AGENDA		11
8:35	4	UPDATE ON FOREST PLAN REVISIONS	Mr. NICHOLAS LARSON	13
8:40	5	WATAUGA COUNTY ARTS COUNCIL REQUEST	Ms. Cherry Johnson	15
8:45	6	TAX MATTERS A. Monthly Collections Report B. Refunds & Releases C. Annual Settlement of Tax Collector D. Oath to Collect Taxes	Mr. Larry Warren	17 19 21 75
8:50	7	PUBLIC HEARING TO ALLOW CITIZEN COMMENT ON PROPOSED AMENDMENTS TO THE ORDINANCE TO REGULATE HIGH IMPACT LAND USES	Mr. Joe Furman	77
8:55	8	SUBDIVISION PERFORMANCE GUARANTEE	Mr. Joe Furman	99
9:00	9	MISCELLANEOUS ADMINISTRATIVE MATTERS A. Request to Use Old High School Property B. Sheriff's Office Vehicle Bid Award Request C. Boards and Commissions D. Announcements	Mr. Deron Geouque	101 103 105 110
9:05	10	PUBLIC COMMENT		111
10:05	11	Adjourn		

AGENDA ITEM 2:

APPROVAL OF MINUTES:

July 20, 2015, Special Meeting July 21, 2015, Regular Meeting July 21, 2015, Closed Session

MINUTES

WATAUGA COUNTY BOARD OF COMMISSIONERS JOINT MEETING WITH THE WATAUGA COUNTY PLANNING BOARD MONDAY, JULY 20, 2015

The Watauga County Board of Commissioners joined the regular meeting of the Watauga County Planning Board for a special meeting at 6:00 P.M. on Monday, July 20, 2015, in the Commissioners' Board Room located in the Watauga County Administration Building, Boone, North Carolina.

The following were present: <u>Board of Commissioners</u>: Chairman Hodges, Vice-Chairman Blust and Commissioners Kennedy, Welch, and Yates; <u>Watauga County Planning Board</u>: Chairman Ric Mattar, Vice-Chairman Jim West, and members Todd Castle, Neil Hartley, and Patrick Morgan; <u>Sheriff's Office</u>: Captain Kelly Redmon; <u>Staff</u>: County Manager, Deron Geouque, Planning and Inspections Director, Joe Furman, Planner, John Spear, Planning Board Clerk, Jennifer Storie, and Clerk to the Board of Commissioners, Anita Fogle.

The meeting was called to order at 6:00 P.M.

Planning Board Chairman, Ric Mattar, welcomed the Board of Commissioners and stated that the purpose of the meeting was to discuss proposed amendments to the Ordinance to Regulate Loud Disturbing Noise and Activities (Noise Ordinance) and to potentially further amend the Ordinance to Regulate High Impact Land Uses (HILU).

Mr. Joe Furman clarified governing regulations for the racetrack located in the extra-territorial jurisdiction (ETJ) of the Town of Boone. Towns can only enforce planning and land use regulations in ETJ areas; County ordinances under general ordinance authority affect everywhere in the County except inside the city limits of incorporated towns.

As directed by the Planning Board, Mr. Furman and Captain Redmon worked on modernizing the current Noise Ordinance, which went into effect in 1986, and submitted their recommendations to the Planning Board. Subsequently, the Planning Board reviewed and submitted a draft of the revised ordinance to the Board of Commissioners. A public hearing was scheduled and held on June 16, 2015, to allow citizen comment on ordinance revisions as recommended by the Planning Board.

After lengthy discussion, Commissioner Kennedy, seconded by Vice-Chairman Blust, moved to adopt the Ordinance to Regulate Loud Disturbing Noise and Activities as recommended by the Planning Board and presented at the June 16, 2015, public hearing for citizen comment.

VOTE: Aye-5 Nay-0

[Clerk's Note: Captain Redmon left the meeting at 6:59 P.M.]

Discussion was held regarding the proposed moratorium for Category 2 and 3 Uses for which a public hearing is scheduled for Tuesday, July 21, 2015.

County Attorney Eggers stated that regulations could not be so restrict that it would be impossible for industry to locate within the county. Restrictions of that level would be considered a defecto ban and, if challenged in court, could lead to the nullification of the entire HILU ordinance.

The County Attorney also stated that air quality is governed by the North Carolina Department of Environment and Natural Resources. The County does not have the authority to regulate air quality and has to stay within statutory authority when determining regulations.

After lengthy discussion and an unanimous vote by the Planning Board to recommend that Chemical Manufacturing, Chemical Storage Facilities, and Explosives Manufacturing Uses be moved from Category 2 to Category 1 under the Watauga County Ordinance to Regulate High Impact Land Uses, Commissioner Yates, seconded by Commissioner Welch, moved to set a public hearing for 5:30 P.M. on August 4, 2015, to allow citizen comment regarding the proposed amendments as recommended by the Planning Board.

VOTE: Aye-5 Nay-0

Commissioner Kennedy, seconded by Commissioner Yates, moved to adjourn the meeting at 7:35 P.M.

VOTE: Aye-5 Nay-0

Jimmy Hodges, Chairman

ATTEST:

Anita J. Fogle, Clerk to the Board



MINUTES

WATAUGA COUNTY BOARD OF COMMISSIONERS TUESDAY, JULY 21, 2015

The Watauga County Board of Commissioners held a regular meeting, as scheduled, on Tuesday, July 21, 2015, at 5:30 P.M. in the Commissioners' Board Room of the Watauga County Administration Building, Boone, North Carolina.

PRESENT: Jimmy Hodges, Chairman

David Blust, Vice-Chairman Billy Kennedy, Commissioner John Welch, Commissioner Perry Yates, Commissioner

Stacy C. Eggers, IV, County Attorney Deron Geouque, County Manager Anita J. Fogle, Clerk to the Board

Chairman Hodges called the meeting to order at 5:32 P.M.

Commissioner Yates opened the meeting with a prayer and Commissioner Welch led the Pledge of Allegiance.

APPROVAL OF MINUTES

Chairman Hodges called for additions and/or corrections to the July 7, 2015, regular meeting and closed session minutes.

Commissioner Kennedy, seconded by Vice-Chairman Blust, moved to approve the July 7, 2015, regular meeting minutes as presented.

VOTE: Aye-5 Nay-0

Commissioner Kennedy, seconded by Vice-Chairman Blust, moved to approve the July 7, 2015, closed session minutes as presented.

VOTE: Aye-5 Nay-0

APPROVAL OF AGENDA

Chairman Hodges called for additions and/or corrections to the July 21, 2015, agenda.

Commissioner Kennedy, seconded by Commissioner Yates, moved to approve the July 21, 2015, agenda as presented.

BID AWARD REQUEST FOR HAZARDOUS WASTE STORAGE BUILDING

Ms. Heather Bowen, Recycling Coordinator, presented the following bids for a hazardous waste materials building:

US Chemical Storage \$26,438.00 Safety Storage \$26,529.70 Environmental Compliance Products \$34,470.00

Ms. Bowen recommended the contract be awarded to the lowest responsive bidder, US Chemical Storage (locally known as US Steel Buildings), in the amount of \$26,438 for the hazardous waste materials building. The building will allow the County to provide an enhanced service regarding disposal of hazardous household materials. Funds are budgeted in the FY 2015-2016 Sanitation budget to cover the cost of the project.

Commissioner Kennedy, seconded by Vice-Chairman Blust, moved to award the contract to US Chemical Storage in the amount of \$26,438 for a hazardous waste materials building.

VOTE: Aye-5 Nay-0

PROPOSED AMENDMENTS TO CONTRACT FOR PARKS AND RECREATION WEEKEND JANITORIAL SERVICES WITH ESTATE MAINTENANCE

Mr. Robert Marsh, Maintenance Director, presented an addendum in the amount of \$22,365 to the Estate Maintenance contract for parks and recreation weekend janitorial services. The current Estate Maintenance contract was adopted on May 7, 2014, and in September of 2014 the Rocky Knob restroom facilities came online. In addition, the County no longer uses the restroom facilities at Mountaineer Ruritan Field which will create a credit of \$280 for FY 2014-2015 and a \$315 annual credit going forward for the remainder of the contract term. The yearly addition of the \$2,205 (for the Rocky Knob restroom facilities) and the \$315 credit need to be reflected in the contract. The new annual contract amount for weekend janitorial services is \$24,255. Adequate funds are available in Fiscal Year 2014-2015 and 2015-2016 budgets.

Commissioner Yates, seconded by Vice-Chairman Blust, moved to approve the addendum and the new contract amount of \$24,255 for parks and recreation weekend janitorial services to be effective September 1, 2014.

PUBLIC HEARING TO ALLOW CITIZEN COMMENT ON A PROPOSED MORATORIUM FOR CATEGORY 1 AND 2 OF THE ORDINANCE TO REGULATE HIGH IMPACT LAND USES (HILU)

Chairman Hodges declared the public hearing open at 5:38 P.M. to allow public comment on the proposed moratorium for Categories 2 and 3 of the Watauga County Ordinance to Regulate High Impact Land Uses.

The following individuals addressed the Board:

Susie Winters	Lee Stroupe	Josh Teague
Anne Ward	Anita Stroupe	David Stetter
Carolyn Henion	Will Canu	
David Dengel	Jessica Stetter	

Being no further public comments, Chairman Hodges declared the public hearing closed at 6:14 P.M.

County Attorney Eggers stated the moratorium for Category 1 Uses was in effect until July 31, 2015, and the proposed moratorium for Category 2 and 3 Uses could be enacted if so desired.

Commissioner Kennedy, seconded by Commissioner Welch, moved to adopt the proposed moratorium for Category 2 and 3 Uses to send to the Planning Board, for consideration of special notices, public hearings, as well as setbacks from residences and water ways, as amended including the following:

Article 6A:

The following uses shall be exempt from this moratorium: Chemical Storage Facilities, Propane or Gasoline Bulk Storage Facilities, Fuel Oil Bulk Storage Facilities, Electric Substations, and Recycling Facilities operated by a County, City or State governmental unit or a public utility regulated by Chapter 62 of the North Carolina General Statutes. Provided, however, that any such entities and uses regulated thereunder shall meet the minimum standards set forth in the presently existing High Impact Land Use Ordinance of Watauga County.

After discussion the following vote was taken:

VOTE: Aye-2(Kennedy, Welch) Nay-3(Hodges, Blust, Yates)

Commissioner Yates, seconded by Vice-Chairman Blust, moved to include considerations to add a public hearing requirement for Category 1, 2, and 3 Uses in the Ordinance to Regulate High Impact Land Uses to the public hearing set for Tuesday, August 4, 2015, at 8:30 A.M.

PROPOSED CHANGE ORDER FOR GREENWAY PROJECT

Mr. Joe Furman, Planning Director, stated that at the March 17, 2015, Board meeting, approval was requested to negotiate a contract with Vaughn & Melton Associates to perform construction administration for the South Fork New River Greenway Extension Project. Vaughn & Melton provided the construction administration for the Middle Fork Greenway Project. The County was satisfied with the services provided by Vaughn & Melton.

Board authorization was granted to negotiate a contract with Vaughn & Melton for construction administration for the South Fork New River Greenway Extension Project. Mr. Furman completed negotiations on the contract and recommended Vaughn and Melton for the greenway construction administration in the amount of \$61,363.

In addition, the County received three bids for construction of the South Fork New River Greenway Extension with Greene Construction being the lowest bidder. The Board awarded contracts to Vaughn & Melton for construction administration in the amount of \$61,363 and Greene Construction in the amount of \$519,298 for the greenway construction with the \$324 overage to come from the County's contingency fund if required.

One of the three retaining walls that were pre-approved by the North Carolina Department of Transportation (NCDOT) for the greenway project required further review. After supplementary analysis, NCDOT is requiring a change order in the amount of \$28,003.50 to make the necessary modifications to the retaining wall. Mr. Furman has contacted NCDOT to request additional funding to pay for some or all of the change order. The schedule for this project has always been tight due to when NCDOT released the funding; any delay in considering the change order has the potential to jeopardize funding and the project. Substantial completion is needed by October 15, 2015, with December 15, 2015, as the scheduled completion date. All state and federal money must be drawn down by the end of December 2015. If NCDOT does not provide the additional funding the County would be responsible for the change order.

Commissioner Kennedy, seconded by Commissioner Welch, moved to approve the change order from Greene Construction in the amount of \$28,003.50 with funds to be appropriated from the administrative contingency in the event that NCDOT does not provide the additional funding.

VOTE: Aye-4(Hodges, Kennedy, Welch, Yates) Nay-1(Blust)

MISCELLANEOUS ADMINISTRATIVE MATTERS

A. Request for Funds for Register of Deeds Preservation Project

County Manager Geouque stated that Ms. Amy Shook, Register of Deeds, had requested approval of a contract with Kofile Preservation, Inc., in the amount of \$63,712. The purpose of the contract is the preservation of twenty-five (25) deed books from 1872. Funds for the project will come from the Automation, Preservation and Enhancement Fund which requires no County dollars to be spent.

Commissioner Yates, seconded by Commissioner Welch, moved to approve the contract with Kofile Preservation, Inc. in the amount of \$63,712 with all funds to be paid from the Automation, Preservation and Enhancement Fund.

VOTE: Aye-5 Nay-0

B. Appointment of the North Carolina Association of County Commissioners' (NCACC) Annual Conference Voting Delegate

County Manager Geouque stated that the North Carolina Association of County Commissioners' (NCACC) Annual Conference is scheduled for August 20-23, 2015, in Pitt County. Each county in attendance is required to select a voting member for representation at the annual business meeting which is conducted as a part of the conference. Submission of the voting delegate is due August 7, 2015.

Commissioner Yates, seconded by Commissioner Welch, moved to appoint Chairman Hodges as the Watauga County Voting Delegate.

VOTE: Aye-5 Nay-0

C. Boards and Commissions

Economic Development Commission

County Manager Geouque stated that two seats remained open on the Economic Development Commission. One is a full-term 3-year seat and the other is to fill an unexpired term and will expire June 2016. Volunteer applications were received from Mr. Rick Beasley and Ms. Anne Ward. This is a second reading for Mr. Beasley and a first reading for Ms. Ward.

Commissioner Yates, seconded by Commissioner Welch, moved to appoint Mr. Rick Beasley to a 3-year term on the Economic Development Commission.

VOTE: Aye-5 Nay-0

Appalachian Regional Library Board

County Manager Geouque stated that the Watauga County Library Board recommended Ms. Susan Poorman be appointed to the Appalachian Regional Library Board with a term that begins in August 2015.

Commissioner Kennedy, seconded by Vice-Chairman Blust, moved to waive the second reading and appoint Ms. Susan Poorman as a Watauga County representative on the Appalachian Regional Library Board.

D. Announcements

County Manager Geouque announced the formal addition and unveiling of Sheriff Edmisten's (in the line of duty) name to the Watauga County Local Law Enforcement Officer's Memorial (LLEOM) which will take place during the 2015 LLEOM services scheduled for 10:00 A.M., Saturday, July 25, 2015, at the Watauga County Sheriff's Office located at 184 Hodges Gap Road, Boone, North Carolina.

PUBLIC COMMENT

The following spoke during public comment:

Jill Hookstrom (opposed to noise at racetrack)

Frank Packard (opposed to Town of Boone's water intake project)

Mike Budka (submitted petition of support for the racetrack

Kelly Hathaway (junkyard and automobile graveyard complaint near Sampson Road)

Holly Andrews (supported racetrack)

Tommy Keller (supported racetrack)

David Stetter (requested more review/amends to Ordinance to Regulate High Impact Land Uses)

Travis Gosnel (requested more review/amends to Ordinance to Regulate High Impact Land Uses and downtown parking meter complaint)

Anne Ward (requested more review/amends to Ordinance to Regulate High Impact Land Uses)

Commissioner Kennedy stated that the County had no authority over the downtown parking meters and asked Mr. Joe Furman to clarify the County's role in governing the racetrack.

Mr. Joe Furman clarified governing regulations for the racetrack located in the extra-territorial jurisdiction (ETJ) of the Town of Boone. Towns can only enforce planning and land use regulations in ETJ areas; County ordinances under general ordinance authority affect everywhere in the County except inside the city limits of incorporated towns. Therefore, the Town of Boone permits the racetrack; however, the County would regulate noise.

CLOSED SESSION

At 7:27 P.M., Commissioner Kennedy, seconded by Vice-Chairman Blust, moved to enter Closed Session to discuss Attorney/Client Matters, per G. S. 143-318.11(a)(3).

VOTE: Aye-5 Nay-0

Commissioner Kennedy, seconded by Commissioner Welch, moved to resume the open meeting at 7:58 P.M.

Commissioner Yates encouraged the Board to read a letter from the Health Department regarding medical health care for citizens.

POSSIBLE ACTION AFTER CLOSED SESSION

No action was taken after closed session.

ADJOURN

Vice-Chairman Blust, seconded by Commissioner Kennedy, moved to adjourn the meeting at 8:00 P.M.

VOTE: Aye-5 Nay-0

Jimmy Hodges, Chairman

ATTEST:

Anita J. Fogle, Clerk to the Board

AGENDA ITEM 3:

APPROVAL OF THE AUGUST 4, 2015, AGENDA

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AGENDA ITEM 4:

UPDATE ON FOREST PLAN REVISIONS

MANAGER'S COMMENTS:

Mr. Nicholas Larson, U.S. District Ranger, will update the Board on the Forest Plan Revisions for the Pisgah and Nantahala National Forests in Watauga County.

The report is for information only; therefore, no action is required.

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AGENDA ITEM 5:

WATAUGA COUNTY ARTS COUNCIL REQUEST

MANAGER'S COMMENTS:

Ms. Cherry Johnson, Executive Director for the Watauga County Arts Council, will provide an update on the Blue Ridge Artspace and request Board consideration to reimburse for building repairs. The Board granted a lease to the Arts Council for \$1 a year and continued financial support of \$8,800 per year. The Arts Council incurred approximately \$12,038 in plumbing and HVAC expenses in making the building operational.

The Arts Council is now requesting reimbursement for the \$12,038 in building repairs. The Board may wish to request documentation detailing the expenses in the event the request is granted.

Staff seeks direction from the Board.



MEMORANDUM

To: Deron Geouque, Watauga County Manager

From: Watauga County Arts Council Cherry Johnson, Executive Director

Date: July 28, 2015

The Watauga County Arts Council would like to be included on the August 4, 2015 Agenda of the Watauga County Commissioners to update the Commissioners on our progress to date at the Blue Ridge ArtSpace and to request consideration of a reimbursement request.

When the Commissioners gave us permission to lease the building now known as the Blue Ridge ArtSpace, it had been sitting vacant for over a year. We were prepared to undertake normal renovations (stripping wallpaper, repainting, etc.). However, in the process of having the backflow valve required by the Town of Boone installed, it was discovered that the building had never been winterized during the preceding winter and therefore the copper plumbing lines had burst in literally hundreds of places. We had no choice but to re-plumb the entire building, which of course also required some structural repairs since walls had to be opened in order to run some of the plumbing.

Then we discovered that one of the two air handlers for the building had "seized up" and had to be replaced before we could really use the building. This unit services the back half of the building. The back half of the building contains the classroom spaces and several rooms are totally interior rooms so even in the summer this was a serious problem and, obviously, we would also need to heat that portion of the building during the winter.

Also, just after beginning the renovations, our electrician informed us that the main breaker for the building was not working and we had to replace that in order to have electric power.

These unexpected additional expenses pretty much doubled our renovation costs. As a measure to try to deal with them we made payments to some of the companies we had to work with, incurring interest charges in the process, of course. Altogether this has cost the Arts Council \$12,038 which has had a significant ripple effect on our financial situation.

We would like to request that the Commissioners consider reimbursing the Watauga County Arts Council for these expenses.

AGENDA ITEM 6:

TAX MATTERS

A. Monthly Collections Report

MANAGER'S COMMENTS:

Mr. Larry Warren, Tax Administrator, will present the Monthly Collections Report and be available for questions and discussion.

The report is for information only; therefore, no action is required.

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AGENDA ITEM 6:

TAX MATTERS

B. Refunds and Releases

MANAGER'S COMMENTS:

Mr. Warren will present the Refunds and Releases Reports.

Board action is required to accept the Refunds and Releases Reports.

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AGENDA ITEM 6:

TAX MATTERS

C. Annual Settlement of Tax Collector

MANAGER'S COMMENTS:

Per G.S. 105-373, an annual settlement of the Tax Collector is required to be prepared and submitted to the Board of Commissioners for review and approval. Mr. Warren will be present to discuss the settlement and answer any questions you have.

Board action is required for approval.

MEMORANDUM

TO:

WATAUGA COUNTY COMMISSIONERS

FROM:

LARRY WARREN, TAX ADMINISTRATOR

SUBJECT: ANNUAL SETTLEMENT OF TAX COLLECTOR IN ACCORDANCE

WITH G.S. 105-373

DATE:

July 15, 2015

THIS ANNUAL SETTLEMENT OF THE TAX COLLECTOR AS PREPARED BY LARRY WARREN, TAX ADMINISTRATOR, IS SUBMITTED FOR YOUR REVIEW AND APPROVAL. UPON YOUR APPROVAL, THIS SETTLEMENT SHALL BE ENTERED IN FULL UPON THE MINUTES OF THIS MEETING OF THIS GOVERNING BODY.

ATTACHMENT: SETTLEMENT

OATH AS TO DILIGENT EFFORT TO COLLECT TAXES

N.C.G.S.

105-373

I, LARRY WARREN, DO SOLEMNLY SWEAR THAT SINCE THE DATE OF MY APPOINTMENT AS WATAUGA COUNTY TAX ADMINISTRATOR, I HAVE MADE DILIGENT EFFORTS TO COLLECT THE TAXES DUE FROM TAXPAYERS OWNING REAL AND PERSONAL PROPERTY AND WHOSE TAXES FOR THE PRECEDING FISCAL YEAR REMAIN UNPAID.

THAT I HAVE DILIGENTLY ENDEAVORED TO COLLECT TAXES OUT OF THE PERSONAL PROPERTY OF TAXPAYERS THROUGH ATTACHMENT AND GARNISHMENT AND BY OTHER MEANS AVAILABLE.

THAT EFFORTS HAVE BEEN MADE TO COLLECT IN SPECIAL CASES SUCH AS BANKRUPTCY AND FROM ESTATES AND IN OTHER UNUSUAL CASES.

THAT I HAVE MADE EFFORTS TO ESTABLISH PAYMENT SCHEDULES FOR TAXPAYERS FACING FINANCIAL HARDSHIPS OR OTHER UNUSUAL CIRCUMSTANCES.

THAT INFORMATION CONCERNING TAXPAYERS IS ON FILE IN THE WATAUGA COUNTY TAX OFFICE.

	LARRY WARREN, TAX ADMINISTRATOR
OATH ADMINISTERED BY:	(NAME)
-	(TITLE)
DATE	_

Annual Settlement of Tax Collector WATAUGA COUNTY

FY ___ 2014 __ in accordance with G.S. 105-373 (a) (3)

	A.	Total amount of all taxes in his hands for collection for the year, including amounts originally charged to him and all amounts subsequently charged on account	nt	
		of discoveries.	\$	26,703,144.20
	В.	All penalties, interest, and costs collected by him in connection with taxes for the current year.	\$	55,758.77
	C.	All other sums charged and debits.	\$	411,964.56
		TOTAL CHARG	SE \$	27,170,867.53
TA	X COL	LECTOR'S CREDIT		
	Α.	All sums representing taxes for the year deposited by him to the credit of the taxing unit or receipted for by a proper official of the unit.	\$	26,381,508.78
	В.	Interest.	\$	55,758.77
	Ь.			33,730.77
	C.	The principal amount of taxes included in the insolven list determined in accordance with		
		G.S. 105-373 (a) (2).	\$ <u>N/A</u>	
	D.	Releases duly allowed by the governing body.	\$	288,167.97
	E.	Discounts allowed by law.	\$ <u>N/A</u>	
	F.	Commission (if any) lawfully payable to the Tax Collector as compensation.	\$ N/A	
		TOTAL CREDI	\$	26,725,435.52
RE	CHAR	GE OF UNCOLLECTED CURRENT YEAR TAXES IN		
AC	CORD	ANCE WITH G.S. 105-373 (a) (4).	\$	445,432.01
		TOTAL	\$	27,170,867.53

Annual Settlement of Tax Collector TOWN OF BLOWING ROCK FY 2014 in accordance with G.S. 105-373 (a) (3)

A.	Total amount of all taxes in his hands for collection for the year, including amounts originally charged to him and all amounts subsequently charged on account		
	of discoveries.	\$	226.07
В.	All penalties, interest, and costs collected by him in connection with taxes for the current year.	\$	0.00
C.	All other sums charged and debits.	\$	0.00
	TOTAL CHARGE	\$	226.07
TAX COL	LECTOR'S CREDIT		
A.	All sums representing taxes for the year deposited by him to the credit of the taxing unit or receipted for by a proper official of the unit.	\$	226.07
В.	Interest.	\$	0.00
C.	The principal amount of taxes included in the insolvent list determined in accordance with	C N/A	
123	G.S. 105-373 (a) (2).	\$ <u>N/A</u>	
D.	Releases duly allowed by the governing body.	\$	0.00
E.	Discounts allowed by law.	\$ <u>N/A</u>	
F.	Commission (if any) lawfully payable to the Tax Collector as compensation.	\$ <u>N/A</u>	
	TOTAL CREDIT	\$	226.07
	GE OF UNCOLLECTED CURRENT YEAR TAXES IN	¢.	0.00
ACCORL	DANCE WITH G.S. 105-373 (a) (4).	\$	0.00
	TOTAL	\$	226.07

Annual Settlement of Tax Collector TOWN OF BOONE FY 2014 in accordance with G.S. 105-373 (a) (3)

Α.	Total amount of all taxes in his hands for collection for the year, including amounts originally charged to him and all amounts subsequently charged on account		
	of discoveries.	\$	5,704,419.72
В.	All penalties, interest, and costs collected by him in connection with taxes for the current year.	\$	9,223.35
C.	All other sums charged and debits.	\$	(0.01)
	TOTAL CHARGE	\$	5,713,643.06
TAX CC	DLLECTOR'S CREDIT		
Α.	All sums representing taxes for the year deposited by him to the credit of the taxing unit or receipted for by		
	a proper official of the unit.	\$	5,592,248.35
В.	Interest.	\$	9,223.35
C.	The principal amount of taxes included in the insolvent list determined in accordance with		
	G.S. 105-373 (a) (2).	\$ N/A	
D.	Releases duly allowed by the governing body.	\$	71,018.09
E.	Discounts allowed by law.	\$ <u>N/A</u>	
F.	Commission (if any) lawfully payable to the Tax Collector as compensation.	\$ <u>N/A</u>	
	TOTAL CREDIT	\$	5,672,489.79
	RGE OF UNCOLLECTED CURRENT YEAR TAXES IN		
ACCOR	DANCE WITH G.S. 105-373 (a) (4).	\$	41,153.27
	TOTAL	\$	5,713,643.06

Annual Settlement of Tax Collector TOWN OF SEVEN DEVILS FY 2014 in accordance with G.S. 105-373 (a) (3)

Α.	Total amount of all taxes in his hands for collection for the year, including amounts originally charged to him and all amounts subsequently charged on account		
	of discoveries.	\$	0.00
В.	All penalties, interest, and costs collected by him in		
	connection with taxes for the current year.	\$	0.00
C.	All other sums charged and debits.	\$	0.00
	TOTAL CHARGE	\$	0.00
TAX CO	LLECTOR'S CREDIT		
Α.	All sums representing taxes for the year deposited by		
	him to the credit of the taxing unit or receipted for by	\$	0.00
	a proper official of the unit.	Φ	0.00
B.	Interest.	\$	0.00
C.	The principal amount of taxes included in the insolvent list determined in accordance with		
	G.S. 105-373 (a) (2).	\$ N/A	
D.	Releases duly allowed by the governing body.	\$	0.00
E.	Discounts allowed by law.	\$ N/A	
F.	Commission (if any) lawfully payable to the		
	Tax Collector as compensation.	\$ <u>N/A</u>	
	TOTAL CREDIT	\$	0.00
RECHAR	RGE OF UNCOLLECTED CURRENT YEAR TAXES IN		
	DANCE WITH G.S. 105-373 (a) (4).	\$	0.00
	TOTAL	\$	0.00

Annual Settlement of Tax Collector TOWN OF BEECH MOUNTAIN FY 2014 in accordance with G.S. 105-373 (a) (3)

	Α.	Total amount of all taxes in his hands for collection for the year, including amounts originally charged to him and all amounts subsequently charged on account		0.00
		of discoveries.	\$	0.00
	В.	All penalties, interest, and costs collected by him in connection with taxes for the current year.	\$	0.00
	C.	All other sums charged and debits.	\$	0.00
		TOTAL CHARGE	\$	0.00
ГΑ	X COL	LECTOR'S CREDIT		
	A.	All sums representing taxes for the year deposited by him to the credit of the taxing unit or receipted for by a proper official of the unit.	\$	0.00
	В.	Interest.	\$	0.00
	C.	The principal amount of taxes included in the insolvent list determined in accordance with	*	
		G.S. 105-373 (a) (2).	\$ <u>N/A</u>	
	D.	Releases duly allowed by the governing body.	\$	0.00
	E.	Discounts allowed by law.	\$ N/A	
	F.	Commission (if any) lawfully payable to the Tax Collector as compensation.	\$ <u>N/A</u>	
		TOTAL CREDIT	\$	0.00
		GE OF UNCOLLECTED CURRENT YEAR TAXES IN		
AC.	CORD	DANCE WITH G.S. 105-373 (a) (4).	\$	0.00
		TOTAL	\$	0.00

Annual Settlement of Tax Collector FOSCOE FIRE DISTRICT FY 2014 in accordance with G.S. 105-373 (a) (3)

	A.	Total amount of all taxes in his hands for colle for the year, including amounts originally charge him and all amounts subsequently charged on	ged to		
		of discoveries.		<u> </u>	449,881.48
	В.	All penalties, interest, and costs collected by h connection with taxes for the current year.	im in	\$	862.72
	C.	All other sums charged and debits.	\$	š	472.90
		TOTAL	CHARGE \$	S	451,217.10
TAX	COL	LECTOR'S CREDIT			
	A.	All sums representing taxes for the year depos him to the credit of the taxing unit or receipted	for by		
		a proper official of the unit.	\$	·	439,812.00
	В.	Interest.	9	<u> </u>	862.72
	C.	The principal amount of taxes included in the i list determined in accordance with			
		G.S. 105-373 (a) (2).	\$	N/A	
	D.	Releases duly allowed by the governing body.	\$	·	4,511.54
	E.	Discounts allowed by law.	\$	N/A	
	F.	Commission (if any) lawfully payable to the Tax Collector as compensation.	\$	N/A	
		TOTAL	CREDIT \$	·	445,186.26
REC	HAR	GE OF UNCOLLECTED CURRENT YEAR TAX	ES IN		
ACC	ORD	ANCE WITH G.S. 105-373 (a) (4).	\$		6,030.84
		TOTAL	\$	S	451,217.10

Annual Settlement of Tax Collector BOONE FIRE DISTRICT FY 2014 in accordance with G.S. 105-373 (a) (3)

A.	Total amount of all taxes in his hands for collection for the year, including amounts originally charged to him and all amounts subsequently charged on account		
	of discoveries.	\$	717,073.74
В.	All penalties, interest, and costs collected by him in connection with taxes for the current year.	\$	1,471.92
C.	All other sums charged and debits.	\$	138.45
	TOTAL CHARGE	\$	718,684.11
TAX CO	LLECTOR'S CREDIT		
A.	All sums representing taxes for the year deposited by him to the credit of the taxing unit or receipted for by		
	a proper official of the unit.	\$	695,443.04
В.	Interest.	\$	1,471.92
C.	The principal amount of taxes included in the insolvent list determined in accordance with		
	G.S. 105-373 (a) (2).	\$ <u>N/A</u>	
D.	Releases duly allowed by the governing body.	\$	8,494.72
E.	Discounts allowed by law.	\$ N/A	
F.	Commission (if any) lawfully payable to the Tax Collector as compensation.	\$ N/A	
	TOTAL CREDIT	\$	705,409.68
RECHAR	RGE OF UNCOLLECTED CURRENT YEAR TAXES IN		
ACCOR	DANCE WITH G.S. 105-373 (a) (4).	\$	13,274.43
	TOTAL	\$	718,684.11

Annual Settlement of Tax Collector FALL CREEK FIRE DISTRICT FY 2014 in accordance with G.S. 105-373 (a) (3)

Α.	Total amount of all taxes in his hands for collection for the year, including amounts originally charged to him and all amounts subsequently charged on account	0	0.207.07
	of discoveries.	\$	9,397.67
В.	All penalties, interest, and costs collected by him in connection with taxes for the current year.	\$	42.19
C.	All other sums charged and debits.	\$	0.00
	TOTAL CHARGE	\$	9,439.86
TAX COL	LECTOR'S CREDIT		
Α.	All sums representing taxes for the year deposited by him to the credit of the taxing unit or receipted for by a proper official of the unit.	\$	9,200.04
В.	Interest.	\$	42.19
C.	The principal amount of taxes included in the insolvent list determined in accordance with G.S. 105-373 (a) (2).	\$ N/A	
D.	Releases duly allowed by the governing body.	\$	0.01
E.	Discounts allowed by law.	\$ N/A	
F.	Commission (if any) lawfully payable to the Tax Collector as compensation.	\$ N/A	
	TOTAL CREDIT	\$	9,242.24
	GE OF UNCOLLECTED CURRENT YEAR TAXES IN ANCE WITH G.S. 105-373 (a) (4).	\$	197.62
	TOTAL	\$	9,439.86
E. F. RECHARO	Releases duly allowed by the governing body. Discounts allowed by law. Commission (if any) lawfully payable to the Tax Collector as compensation. TOTAL CREDIT GE OF UNCOLLECTED CURRENT YEAR TAXES IN ANCE WITH G.S. 105-373 (a) (4).	\$ N/A \$ N/A \$	19

Annual Settlement of Tax Collector BEAVER DAM FIRE DISTRICT FY 2014 in accordance with G.S. 105-373 (a) (3)

Total amount of all taxes in his hands for collection for the year, including amounts originally charged to him and all amounts subsequently charged on account		
of discoveries.	\$	101,200.53
All penalties, interest, and costs collected by him in connection with taxes for the current year.	\$	362.32
All other sums charged and debits.	\$	231.80
TOTAL CHARGE	\$	101,794.65
LLECTOR'S CREDIT		
him to the credit of the taxing unit or receipted for by	œ.	97,077.86
		362.32
interest.	Ψ	302.02
The principal amount of taxes included in the insolvent list determined in accordance with		
G.S. 105-373 (a) (2).	\$ <u>N/A</u>	
Releases duly allowed by the governing body.	\$	1,417.37
Discounts allowed by law.	\$ N/A	
Commission (if any) lawfully payable to the Tax Collector as compensation.	\$ <u>N/A</u>	
TOTAL CREDIT	\$	98,857.55
RGE OF UNCOLLECTED CURRENT YEAR TAXES IN		
DANCE WITH G.S. 105-373 (a) (4).	\$	2,937.10
TOTAL	\$	101,794.65
	for the year, including amounts originally charged to him and all amounts subsequently charged on account of discoveries. All penalties, interest, and costs collected by him in connection with taxes for the current year. All other sums charged and debits. TOTAL CHARGE LLECTOR'S CREDIT All sums representing taxes for the year deposited by him to the credit of the taxing unit or receipted for by a proper official of the unit. Interest. The principal amount of taxes included in the insolvent list determined in accordance with G.S. 105-373 (a) (2). Releases duly allowed by the governing body. Discounts allowed by law. Commission (if any) lawfully payable to the Tax Collector as compensation. TOTAL CREDIT RGE OF UNCOLLECTED CURRENT YEAR TAXES IN DANCE WITH G.S. 105-373 (a) (4).	for the year, including amounts originally charged to him and all amounts subsequently charged on account of discoveries. All penalties, interest, and costs collected by him in connection with taxes for the current year. All other sums charged and debits. **TOTAL CHARGE** LLECTOR'S CREDIT* All sums representing taxes for the year deposited by him to the credit of the taxing unit or receipted for by a proper official of the unit. Interest. **The principal amount of taxes included in the insolvent list determined in accordance with G.S. 105-373 (a) (2). **Releases duly allowed by the governing body. Discounts allowed by law. **Commission (if any) lawfully payable to the Tax Collector as compensation. **TOTAL CREDIT** **RGE OF UNCOLLECTED CURRENT YEAR TAXES IN DANCE WITH G.S. 105-373 (a) (4). **SET OF UNCOLLECTED CURRENT YEAR TAXES IN DANCE WITH G.S. 105-373 (a) (4). **SET OF UNCOLLECTED CURRENT YEAR TAXES IN DANCE WITH G.S. 105-373 (a) (4).

Annual Settlement of Tax Collector STEWART SIMMONS FIRE DISTRICT FY 2014 in accordance with G.S. 105-373 (a) (3)

Α.	Total amount of all taxes in his hands for collection for the year, including amounts originally charged to him and all amounts subsequently charged on account		
	of discoveries.	\$	110,055.99
В.	All penalties, interest, and costs collected by him in connection with taxes for the current year.	\$	187.54
C.	All other sums charged and debits.	\$	34.45
	TOTAL CHARGE	\$	110,277.98
TAX CO	LLECTOR'S CREDIT		
Α.	All sums representing taxes for the year deposited by him to the credit of the taxing unit or receipted for by		
	a proper official of the unit.	\$	107,093.52
В.	Interest.	\$	187.54
C.	The principal amount of taxes included in the insolvent list determined in accordance with		
	G.S. 105-373 (a) (2).	\$ <u>N/A</u>	
D.	Releases duly allowed by the governing body.	\$	939.44
E.	Discounts allowed by law.	\$ <u>N/A</u>	
F.	Commission (if any) lawfully payable to the Tax Collector as compensation.	\$ <u>N/A</u>	
	TOTAL CREDIT	\$	108,220.50
	RGE OF UNCOLLECTED CURRENT YEAR TAXES IN		
ACCORI	DANCE WITH G.S. 105-373 (a) (4).	\$	2,057.48
	TOTAL	\$	110,277.98

Annual Settlement of Tax Collector ZIONVILLE FIRE DISTRICT FY 2014 in accordance with G.S. 105-373 (a) (3)

Α.	Total amount of all taxes in his hands for collection for the year, including amounts originally charged to him and all amounts subsequently charged on account		
	of discoveries.	\$	109,256.00
В.	All penalties, interest, and costs collected by him in connection with taxes for the current year.	\$	381.36
C.	All other sums charged and debits.	\$	(362.38)
	TOTAL CHARGE	\$	109,274.98
TAX CO	LLECTOR'S CREDIT		
Α.	All sums representing taxes for the year deposited by him to the credit of the taxing unit or receipted for by a proper official of the unit.	\$	103,667.66
В.	Interest.	\$	381.36
C.	The principal amount of taxes included in the insolvent list determined in accordance with G.S. 105-373 (a) (2).	\$ N/A	
D.	Releases duly allowed by the governing body.	\$	1,375.78
E.	Discounts allowed by law.	\$ <u>N/A</u>	
F.	Commission (if any) lawfully payable to the Tax Collector as compensation.	\$ <u>N/A</u>	
	TOTAL CREDIT	\$	105,424.80
	RGE OF UNCOLLECTED CURRENT YEAR TAXES IN DANCE WITH G.S. 105-373 (a) (4).	\$	3,850.18
		y	2,0000
	TOTAL	\$	109,274.98

Annual Settlement of Tax Collector COVE CREEK FIRE DISTRICT FY 2014 in accordance with G.S. 105-373 (a) (3)

of discoveries. \$ B. All penalties, interest, and costs collected by him in	228,860.15 617.46
B. All penalties, interest, and costs collected by him in	617.46
connection with taxes for the current year.	
C. All other sums charged and debits.	86.50
TOTAL CHARGE \$	229,564.11
TAX COLLECTOR'S CREDIT	
A. All sums representing taxes for the year deposited by him to the credit of the taxing unit or receipted for by	
a proper official of the unit.	220,291.36
B. Interest. \$	617.46
C. The principal amount of taxes included in the insolvent list determined in accordance with G.S. 105-373 (a) (2). \$ N/A	
D. Releases duly allowed by the governing body.	3,163.72
E. Discounts allowed by law. \$ N/A	
F. Commission (if any) lawfully payable to the Tax Collector as compensation. \$ N/A	
TOTAL CREDIT \$	224,072.54
RECHARGE OF UNCOLLECTED CURRENT YEAR TAXES IN	2 02.0.2
ACCORDANCE WITH G.S. 105-373 (a) (4).	5,491.57
TOTAL \$	229,564.11

Annual Settlement of Tax Collector SHAWNEEHAW FIRE DISTRICT FY 2014 in accordance with G.S. 105-373 (a) (3)

	Α.	Total amount of all taxes in his hands for collection for the year, including amounts originally charged to him and all amounts subsequently charged on account	t	
		of discoveries.	\$	184,555.64
	В.	All penalties, interest, and costs collected by him in connection with taxes for the current year.	\$	344.82
	C.	All other sums charged and debits.	\$	0.00
		TOTAL CHARG	SE \$	184,900.46
TΑ	X COL	LECTOR'S CREDIT		
	A.	All sums representing taxes for the year deposited by him to the credit of the taxing unit or receipted for by		
		a proper official of the unit.	\$	180,491.74
	В.	Interest.	\$	344.82
	C.	The principal amount of taxes included in the insolvent list determined in accordance with		
		G.S. 105-373 (a) (2).	\$ <u>N/A</u>	
	D.	Releases duly allowed by the governing body.	\$	1,651.76
	E.	Discounts allowed by law.	\$ <u>N/A</u>	
	F.	Commission (if any) lawfully payable to the Tax Collector as compensation.	\$ <u>N/A</u>	
		TOTAL CREDIT	\$	182,488.32
RE	CHAR	GE OF UNCOLLECTED CURRENT YEAR TAXES IN		
AC.	CORD	DANCE WITH G.S. 105-373 (a) (4).	\$	2,412.14
		TOTAL	\$	184,900.46

Annual Settlement of Tax Collector MEAT CAMP FIRE DISTRICT FY 2014 in accordance with G.S. 105-373 (a) (3)

\$	199,197.21
	100,107.21
\$	587.12
\$	7.00
\$	199,791.33
\$	189,115.06
\$	587.12
Φ N/Δ	
\$ N/A	
\$	3,253.33
\$ N/A	
\$ <u>N/A</u>	
\$	192,955.51
\$	6,835.82
\$	199,791.33
	\$\$\$\$\$\$

Annual Settlement of Tax Collector DEEP GAP FIRE DISTRICT FY 2014 in accordance with G.S. 105-373 (a) (3)

\$	182,509.12
\$	545.77
\$	299.87
\$	183,354.76
\$	172,756.37
\$	545.77
\$ <u>N/A</u>	
\$	4,652.33
\$ N/A	
\$ <u>N/A</u>	
\$	177,954.47
\$	5,400.29
\$	183,354.76
	\$

Annual Settlement of Tax Collector TODD FIRE DISTRICT FY 2014 in accordance with G.S. 105-373 (a) (3)

	Α.	Total amount of all taxes in his hands for collection for the year, including amounts originally charged to him and all amounts subsequently charged on account		
		of discoveries.	\$	60,547.08
	В.	All penalties, interest, and costs collected by him in connection with taxes for the current year.	\$	141.01
	C.	All other sums charged and debits.	\$	0.00
		TOTAL CHARGE	\$	60,688.09
ΓΑ	X COL	LECTOR'S CREDIT		
	A.	All sums representing taxes for the year deposited by him to the credit of the taxing unit or receipted for by		
		a proper official of the unit.	\$	58,770.72
	В.	Interest.	\$	141.01
	C.	The principal amount of taxes included in the insolvent list determined in accordance with		
		G.S. 105-373 (a) (2).	\$ N/A	
	D.	Releases duly allowed by the governing body.	\$	566.84
	E.	Discounts allowed by law.	\$ <u>N/A</u>	
	F.	Commission (if any) lawfully payable to the Tax Collector as compensation.	\$ <u>N/A</u>	
		TOTAL CREDIT	\$	59,478.57
RE	CHAR	GE OF UNCOLLECTED CURRENT YEAR TAXES IN		
AC.	CORD	OANCE WITH G.S. 105-373 (a) (4).	\$	1,209.52
		TOTAL	\$	60,688.09

Annual Settlement of Tax Collector BLOWING ROCK FIRE DISTRICT FY 2014 in accordance with G.S. 105-373 (a) (3)

	Α.	Total amount of all taxes in his hands for collection for the year, including amounts originally charged to him and all amounts subsequently charged on account		
		of discoveries.	\$	451,209.22
	В.	All penalties, interest, and costs collected by him in connection with taxes for the current year.	\$	946.40
	C.	All other sums charged and debits.	\$	658.70
		TOTAL CHARGE	\$	452,814.32
TA	X COL	LECTOR'S CREDIT		
	Α.	All sums representing taxes for the year deposited by him to the credit of the taxing unit or receipted for by		
		a proper official of the unit.	\$	440,209.34
	В.	Interest.	\$	946.40
	C.	The principal amount of taxes included in the insolvent list determined in accordance with		
		G.S. 105-373 (a) (2).	\$ <u>N/A</u>	
	D.	Releases duly allowed by the governing body.	\$	4,098.10
	E.	Discounts allowed by law.	\$ <u>N/A</u>	
	F.	Commission (if any) lawfully payable to the Tax Collector as compensation.	\$ <u>N/A</u>	
		TOTAL CREDIT	\$	445,253.84
RE	CHAR	GE OF UNCOLLECTED CURRENT YEAR TAXES IN		
AC	CORD	DANCE WITH G.S. 105-373 (a) (4).	\$	7,560.48
		TOTAL	\$	452,814.32

Annual Settlement of Tax Collector MEAT CAMP-CRESTON FIRE DISTRICT FY 2014 in accordance with G.S. 105-373 (a) (3)

	Α.	Total amount of all taxes in his hands for collection for the year, including amounts originally charged to him and all amounts subsequently charged on account		
		of discoveries.	\$	6,161.66
	В.	All penalties, interest, and costs collected by him in connection with taxes for the current year.	\$	18.80
	C.	All other sums charged and debits.	\$	0.00
		TOTAL CHARG	\$	6,180.46
ΓA	X COL	LECTOR'S CREDIT		
	A.	All sums representing taxes for the year deposited by him to the credit of the taxing unit or receipted for by		
		a proper official of the unit.	\$	5,264.07
	В.	Interest.	\$	18.80
	C.	The principal amount of taxes included in the insolvent list determined in accordance with		
		G.S. 105-373 (a) (2).	\$ <u>N/A</u>	
	D.	Releases duly allowed by the governing body.	\$	53.85
	E.	Discounts allowed by law.	\$ N/A	
	F.	Commission (if any) lawfully payable to the Tax Collector as compensation.	\$ <u>N/A</u>	
		TOTAL CREDIT	\$	5,336.72
RE	CHAR	GE OF UNCOLLECTED CURRENT YEAR TAXES IN		
4C	CORD	DANCE WITH G.S. 105-373 (a) (4).	\$	843.74
		TOTAL	\$	6,180.46

Annual Settlement of Tax Collector FOSCOE SERVICE DISTRICT FY 2014 in accordance with G.S. 105-373 (a) (3)

	Α.	Total amount of all taxes in his hands for collection for the year, including amounts originally charged to him and all amounts subsequently charged on account		00.000.00
		of discoveries.	\$	68,963.33
	В.	All penalties, interest, and costs collected by him in connection with taxes for the current year.	\$	86.65
	C.	All other sums charged and debits.	\$	203.27
		TOTAL CHARG	\$	69,253.25
TΑ	X COL	LECTOR'S CREDIT		
	Α.	All sums representing taxes for the year deposited by him to the credit of the taxing unit or receipted for by		
		a proper official of the unit.	\$	68,386.36
	В.	Interest.	\$	86.65
	C.	The principal amount of taxes included in the insolvent list determined in accordance with		
		G.S. 105-373 (a) (2).	\$ <u>N/A</u>	
	D.	Releases duly allowed by the governing body.	\$	0.34
	E.	Discounts allowed by law.	\$ <u>N/A</u>	
	F.	Commission (if any) lawfully payable to the Tax Collector as compensation.	\$ <u>N/A</u>	
		TOTAL CREDIT	\$	68,473.35
RE	CHAR	GE OF UNCOLLECTED CURRENT YEAR TAXES IN		
		DANCE WITH G.S. 105-373 (a) (4).	\$	779.90
		TOTAL	\$	69,253.25

Annual Settlement of Tax Collector BEECH MOUNTAIN SERVICE DISTRICT FY 2014 in accordance with G.S. 105-373 (a) (3)

à			
A.	Total amount of all taxes in his hands for collection for the year, including amounts originally charged to		
	him and all amounts subsequently charged on account		
	of discoveries.	\$	1,866.06
	of discoverios.		1,000.00
В.	All penalties, interest, and costs collected by him in		
	connection with taxes for the current year.	\$	2.26
	AU -0	•	0.00
C.	All other sums charged and debits.	\$	0.00
	TOTAL CHARGE	\$	1,868.32
TAX COL	LECTOR'S CREDIT		
Α.	All sums representing taxes for the year deposited by him to the credit of the taxing unit or receipted for by		
	a proper official of the unit.	\$	1,863.44
2.0			
B.	Interest.	\$	2.26
C.	The principal amount of taxes included in the insolvent		
	list determined in accordance with		
	G.S. 105-373 (a) (2).	\$ N/A	
D.	Releases duly allowed by the governing body.	\$	0.12
		-	
E.	Discounts allowed by law.	\$ <u>N/A</u>	
F.	Commission (if any) lawfully payable to the		
	Tax Collector as compensation.	\$ <u>N/A</u>	
	TOTAL CREDIT	\$	1,865.82
	TOTAL GREDIT	Ψ	1,003.02
RECHAR	GE OF UNCOLLECTED CURRENT YEAR TAXES IN		
	DANCE WITH G.S. 105-373 (a) (4).	\$	2.50
	TOTAL	\$	1,868.32
	TOTAL	¥	1,000.02

Annual Settlement of Tax Collector COVE CREEK SERVICE DISTRICT FY 2014 in accordance with G.S. 105-373 (a) (3)

	A.	Total amount of all taxes in his hands for collection for the year, including amounts originally charged to him and all amounts subsequently charged on account		
		of discoveries.	\$	324.15
	В.	All penalties, interest, and costs collected by him in connection with taxes for the current year.	\$	0.00
		commodern with taxes for the current year.	Ψ	0.00
	C.	All other sums charged and debits.	\$	0.00
		TOTAL CHARGE	\$	324.15
TA	X COL	LECTOR'S CREDIT		
	Α.	All sums representing taxes for the year deposited by him to the credit of the taxing unit or receipted for by		
		a proper official of the unit.	\$	324.15
	В.	Interest.	\$	0.00
	C.	The principal amount of taxes included in the insolvent list determined in accordance with		
		G.S. 105-373 (a) (2).	\$ <u>N/A</u>	
	D.	Releases duly allowed by the governing body.	\$	0.00
	E.	Discounts allowed by law.	\$ N/A	
	F.	Commission (if any) lawfully payable to the Tax Collector as compensation.	\$ N/A	
		rax collector as compensation.	ΨΙΨΑ	
		TOTAL CREDIT	\$	324.15
RE	CHAR	GE OF UNCOLLECTED CURRENT YEAR TAXES IN		
AC	CORD	DANCE WITH G.S. 105-373 (a) (4).	\$	0.00
		TOTAL	\$	324.15

Annual Settlement of Tax Collector SHAWNEEHAW SERVICE DISTRICT FY 2014 in accordance with G.S. 105-373 (a) (3)

	A.	Total amount of all taxes in his hands for collection for the year, including amounts originally charged to him and all amounts subsequently charged on account		
		of discoveries.	\$	5,949.68
	B.	All penalties, interest, and costs collected by him in connection with taxes for the current year.	\$	31.26
	C.	All other sums charged and debits.	\$	0.00
		TOTAL CHARGE	\$	5,980.94
TAX	COL	LECTOR'S CREDIT		
	A.	All sums representing taxes for the year deposited by him to the credit of the taxing unit or receipted for by		
		a proper official of the unit.	\$	5,593.81
	B.	Interest.	\$	31.26
	C.	The principal amount of taxes included in the insolvent list determined in accordance with		
		G.S. 105-373 (a) (2).	\$ <u>N/A</u>	
	D.	Releases duly allowed by the governing body.	\$	0.60
	E.	Discounts allowed by law.	\$ N/A	
	F.	Commission (if any) lawfully payable to the Tax Collector as compensation.	\$ <u>N/A</u>	
		TOTAL CREDIT	\$	5,625.67
		GE OF UNCOLLECTED CURRENT YEAR TAXES IN ANCE WITH G.S. 105-373 (a) (4).	\$	355.27
		TOTAL	\$	5,980.94

Annual Settlement of Tax Collector MUNICIPAL SERVICE DISTRICT FY 2014 in accordance with G.S. 105-373 (a) (3)

	Α.	Total amount of all taxes in his hands for collection for the year, including amounts originally charged to him and all amounts subsequently charged on account		
		of discoveries.	\$	128,768.10
	В.	All penalties, interest, and costs collected by him in connection with taxes for the current year.	\$	169.42
	C.	All other sums charged and debits.	\$	0.00
		TOTAL CHARGE	\$	128,937.52
TΑ	X COL	LECTOR'S CREDIT		
	A.	All sums representing taxes for the year deposited by him to the credit of the taxing unit or receipted for by		
		a proper official of the unit.	\$	124,964.42
	В.	Interest.	\$	169.42
	C.	The principal amount of taxes included in the insolvent list determined in accordance with		
		G.S. 105-373 (a) (2).	\$ N/A	
	D.	Releases duly allowed by the governing body.	\$	3,229.85
	E.	Discounts allowed by law.	\$ N/A	
	F.	Commission (if any) lawfully payable to the Tax Collector as compensation.	\$ N/A	
		TOTAL CREDIT	\$	128,363.69
RE	CHAR	GE OF UNCOLLECTED CURRENT YEAR TAXES IN		
AC	CORD	DANCE WITH G.S. 105-373 (a) (4).	\$	573.83
		TOTAL	\$	128,937.52

Annual Settlement of Tax Collector BOONE MV FEE FY 22014 in accordance with G.S. 105-373 (a) (3)

Total amount of all taxes in his hands for collection for the year, including amounts originally charged to him and all amounts subsequently charged on account		
of discoveries.	\$	15.00
All penalties, interest, and costs collected by him in connection with taxes for the current year.	\$	0.33
All other sums charged and debits.	\$	0.00
TOTAL CHARGE	\$	15.33
LECTOR'S CREDIT		
All sums representing taxes for the year deposited by him to the credit of the taxing unit or receipted for by a proper official of the unit.	\$	5.00
Interest.	\$	0.33
The principal amount of taxes included in the insolvent list determined in accordance with G.S. 105-373 (a) (2).	\$ <u>N/A</u>	
Releases duly allowed by the governing body.	\$	10.00
Discounts allowed by law.	\$ N/A	
Commission (if any) lawfully payable to the Tax Collector as compensation.	\$ <u>N/A</u>	
TOTAL CREDIT	\$	15.33
GE OF UNCOLLECTED CURRENT YEAR TAXES IN	\$	0.00
(4) (4).	*	0.00
TOTAL	\$	15.33
	for the year, including amounts originally charged to him and all amounts subsequently charged on account of discoveries. All penalties, interest, and costs collected by him in connection with taxes for the current year. All other sums charged and debits. TOTAL CHARGE LECTOR'S CREDIT All sums representing taxes for the year deposited by him to the credit of the taxing unit or receipted for by a proper official of the unit. Interest. The principal amount of taxes included in the insolvent list determined in accordance with G.S. 105-373 (a) (2). Releases duly allowed by the governing body. Discounts allowed by law. Commission (if any) lawfully payable to the Tax Collector as compensation. TOTAL CREDIT GE OF UNCOLLECTED CURRENT YEAR TAXES IN ANCE WITH G.S. 105-373 (a) (4).	for the year, including amounts originally charged to him and all amounts subsequently charged on account of discoveries. All penalties, interest, and costs collected by him in connection with taxes for the current year. All other sums charged and debits. TOTAL CHARGE \$ LECTOR'S CREDIT All sums representing taxes for the year deposited by him to the credit of the taxing unit or receipted for by a proper official of the unit. Interest. The principal amount of taxes included in the insolvent list determined in accordance with G.S. 105-373 (a) (2). Releases duly allowed by the governing body. Discounts allowed by law. Commission (if any) lawfully payable to the Tax Collector as compensation. \$ N/A TOTAL CREDIT \$

Annual Settlement of Tax Collector SOLID WASTE USER FEES FY 2014 in accordance with G.S. 105-373 (a) (3)

	A.	Total amount of all taxes in his hands for collection for the year, including amounts originally charged him and all amounts subsequently charged on according to the control of the contr	l to	
		of discoveries.	\$	2,466,656.00
	В.	All penalties, interest, and costs collected by him connection with taxes for the current year.	in \$	5,613.24
	C.	All other sums charged and debits.	\$	17.99
		TOTAL CH	HARGE \$	2,472,287.23
TA	X COL	LECTOR'S CREDIT		
	A.	All sums representing taxes for the year deposite him to the credit of the taxing unit or receipted for a proper official of the unit.		2,387,874.03
	В.	Interest.	\$	5,613.24
	C.	The principal amount of taxes included in the insolist determined in accordance with G.S. 105-373 (a) (2).	olvent \$ N/A	
	-			0.044.04
	D.	Releases duly allowed by the governing body.	\$	2,811.34
	E.	Discounts allowed by law.	\$ <u>N/A</u>	
	F.	Commission (if any) lawfully payable to the Tax Collector as compensation.	\$ <u>N/A</u>	
		TOTAL CF	REDIT \$	2,396,298.61
		GE OF UNCOLLECTED CURRENT YEAR TAXES		
AC	CORD	ANCE WITH G.S. 105-373 (a) (4).	\$	75,988.62
		TOTAL	\$	2,472,287.23

080415 BCC Meeting

ANNUAL SETTLEMENT OF TAX COLLECTOR WATAUGA COUNTY

Prior year FY 2014-2015 in accordance with G. S. 105-373 (a) (3)

A. Prior Yea	ars Taxes	2004-2013	\$ 1,477,125.44
TAX COLLECTOR'S	CREDIT		
A. Collection	ns and Releas	es	\$ 610,981.55
B. <u>2004</u>	taxes writte	en off	\$ 29,474.26
C. Adjustme	ents		\$ (9,373.48)
		TOTAL CREDITS	\$ 631,082.33
Prior Year Taxes @	0 6/30/15	_	\$ 846,043.11
		TOTAL	\$ 1,477,125.44

ANNUAL SETTLEMENT OF TAX COLLECTOR TOWN OF BOONE

Prior year FY 2014-2015 in accordance with G. S. 105-373 (a) (3)

A.	Prior Years Taxes	2004-2013	\$ 175,277.22
TAX COLL	ECTOR'S CREDIT		
Α.	Collections and Release	ses	\$ 62,465.07
В.	2004 taxes writte	en off	\$ 5,687.27
C.	Adjustments		\$ (9.15)
		TOTAL CREDITS	\$ 68,143.19
Prior Year	Taxes @6/30/15	_	\$ 107,134.03
		TOTAL	\$ 175,277.22

ANNUAL SETTLEMENT OF TAX COLLECTOR TOWN OF BLOWING ROCK

Prior year FY 2014-2015 in accordance with G. S. 105-373 (a) (3)

A. Prior Years Taxes <u>2004-2013</u>	\$ 7,247.58
TAX COLLECTOR'S CREDIT	
A. Collections and Releases	\$ 2,422.64
B. 2004 taxes written off	\$ 745.48
C. Adjustments	\$ 0.52
TOTAL CREDITS	\$ 3,168.64
Prior Year Taxes @6/30/15	\$ 4,078.94
TOTAL	\$ 7,247.58

ANNUAL SETTLEMENT OF TAX COLLECTOR TOWN OF SEVEN DEVILS

Prior year FY 2014-2015 in accordance with G. S. 105-373 (a) (3)

A. Prior Years Taxes 2004-2013	\$	3,024.67
TAX COLLECTOR'S CREDIT		
A. Collections and Releases	\$	457.23
B. 2004 taxes written off	\$	222.43
C. Adjustments	\$	12.75
TOTAL CREDITS	s	692.41
Prior Year Taxes @6/30/15	\$	2,332.26
TOTAL	\$	3,024.67

ANNUAL SETTLEMENT OF TAX COLLECTOR TOWN OF BEECH MOUNTAIN

Prior year FY <u>2014-2015</u> in accordance with G. S. 105-373 (a) (3)

A.	Prior Years Taxes	2004-2013	\$ 8,648.77
TAX COLL	ECTOR'S CREDIT		
A.	Collections and Releas	ses	\$ 2,125.08
В.	2004 taxes writte	en off	\$ 607.08
C.	Adjustments		\$ 0.56
		TOTAL CREDITS	\$ 2,732.72
Prior Year	Taxes @6/30/15	_	\$ 5,916.05
		TOTAL	\$ 8,648.77

ANNUAL SETTLEMENT OF TAX COLLECTOR FOSCOE FIRE DISTRICT

Prior year FY _2014-2015 in accordance with G. S. 105-373 (a) (3)

A.	Prior Years Taxes	2004-2013	\$ 20,930.08
TAX COLLE	ECTOR'S CREDIT		
A.	Collections and Releas	es	\$ 8,424.37
В.	2004 taxes writte	en off	\$ 66.25
C.	Adjustments		\$ (139.58)
		TOTAL CREDITS	\$ 8,351.04
Prior Year T	Faxes @6/30/15	_	\$ 12,579.04
		TOTAL	\$ 20,930.08

ANNUAL SETTLEMENT OF TAX COLLECTOR BOONE FIRE DISTRICT

Prior year FY __2014-2015__ in accordance with G. S. 105-373 (a) (3)

A. Prior Years Taxes 2004-	2013 \$	41,087.65
TAX COLLECTOR'S CREDIT		
A. Collections and Releases	\$	17,085.89
B. 2004 taxes written off	\$	320.74
C. Adjustments	\$	(17.92)
Т	OTAL CREDITS \$	17,388.71
Prior Year Taxes @6/30/15	\$	23,698.94
ТС	TAL \$	41,087.65

ANNUAL SETTLEMENT OF TAX COLLECTOR FALL CREEK FIRE DISTRICT

Prior year FY _2014-2015 in accordance with G. S. 105-373 (a) (3)

A. Prior Years Taxes 20	04-2013	\$ 0.00
TAX COLLECTOR'S CREDIT		
A. Collections and Releases		\$ 0.00
Btaxes written off		\$ N/A
C. Adjustments		\$ 0.00
	TOTAL CREDITS	\$ 0.00
Prior Year Taxes @6/30/15		\$ 0.00
	TOTAL	\$ 0.00

ANNUAL SETTLEMENT OF TAX COLLECTOR BEAVER DAM FIRE DISTRICT

Prior year FY 2014-2015 in accordance with G. S. 105-373 (a) (3)

A.	Prior Years Taxes	2004-2013	\$ 10,303.95
TAX COLLI	ECTOR'S CREDIT		
A.	Collections and Releas	ees	\$ 3,682.06
В.	2004 taxes writte	en off	\$ 145.60
C.	Adjustments		\$ (35.50)
		TOTAL CREDITS	\$ 3,792.16
Prior Year	Гахеs @ <u>6/30/15</u>		\$ 6,511.79
		TOTAL	\$ 10,303.95

ANNUAL SETTLEMENT OF TAX COLLECTOR STEWART SIMMONS FIRE DISTRICT

Prior year FY 2014-2015 in accordance with G. S. 105-373 (a) (3)

A.	Prior Years Taxes	2004-2013	\$ 5,765.52
TAX COLL	ECTOR'S CREDIT		
A.	Collections and Release	es	\$ 2,127.77
В.	2004 taxes writte	n off	\$ 43.72
C.	Adjustments		\$ 0.33
		TOTAL CREDITS	\$ 2,171.82
Prior Year	Taxes @6/30/15	_	\$ 3,593.70
		TOTAL	\$ 5,765.52

ANNUAL SETTLEMENT OF TAX COLLECTOR ZIONVILLE FIRE DISTRICT

Prior year FY 2014-2015 in accordance with G. S. 105-373 (a) (3)

A. F	Prior Years Taxes	2004-2013	\$ 10,598.67
TAX COLLE	CTOR'S CREDIT		
Α. (Collections and Release	es	\$ 3,127.59
B. <u>2</u>	2004 taxes writte	n off	\$ 263.58
C. A	Adjustments		\$ (1.10)
		TOTAL CREDITS	\$ 3,390.07
Prior Year T	axes @ 6/30/15		\$ 7,208.60
		TOTAL	\$ 10,598.67

ANNUAL SETTLEMENT OF TAX COLLECTOR COVE CREEK FIRE DISTRICT

Prior year FY 2014-2015 in accordance with G. S. 105-373 (a) (3)

A.	Prior Years Taxes	2004-2013	\$ 21,476.13
TAX COLLE	CTOR'S CREDIT		
Α.	Collections and Releas	es	\$ 10,350.26
В.	2004 taxes writte	n off	\$ 508.97
C. /	Adjustments		\$ (307.50)
		TOTAL CREDITS	\$ 10,551.73
Prior Year T	faxes @6/30/15	_	\$ 10,924.40
		TOTAL	\$ 21,476.13

ANNUAL SETTLEMENT OF TAX COLLECTOR SHAWNEEHAW FIRE DISTRICT

Prior year FY 2014-2015 in accordance with G. S. 105-373 (a) (3)

TAX COL	LECTOR'S CHARGE		
Α.	Prior Years Taxes	2004-2013	

13,222.22

TAX COLLECTOR'S CREDIT		
A. Collections and Releases	\$	4,471.58
B. 2004 taxes written off	\$	89.34
C. Adjustments	\$	(128.24)
TOTAL	L CREDITS \$	4,432.68
Prior Year Taxes @6/30.15	\$	8,789.54
TOTAL	\$	13.222.22

18,761.77

ANNUAL SETTLEMENT OF TAX COLLECTOR MEAT CAMP FIRE DISTRICT

Prior year FY 2014-2015 in accordance with G. S. 105-373 (a) (3)

TAX COLLECTOR'S CHARGE A Prior Years Taxes

A. Prior Years Taxes 2004-2013	\$ 18,761.77
TAX COLLECTOR'S CREDIT	
A. Collections and Releases	\$ 6,889.49
B. 2004 taxes written off	\$ 193.15
C. Adjustments	\$ 22.06
TOTAL CREDITS	\$ 7,104.70
Prior Year Taxes @6/30/15	\$ 11,657.07

TOTAL

ANNUAL SETTLEMENT OF TAX COLLECTOR DEEP GAP FIRE DISTRICT

Prior year FY 2014-2015 in accordance with G. S. 105-373 (a) (3)

A. Prior Years Taxes	2004-2013	\$ 16,348.71
TAX COLLECTOR'S CREDIT		
A. Collections and Re	eleases	\$ 6,521.71
B. <u>2004</u> taxes v	written off	\$ 232.99
C. Adjustments		\$ 0.27
	TOTAL CREDITS	\$ 6,754.97
Prior Year Taxes @6/30	0/15	\$ 9,593.74
	TOTAL	\$ 16,348.71

ANNUAL SETTLEMENT OF TAX COLLECTOR TODD FIRE DISTRICT

Prior year FY 2014-2015 in accordance with G. S. 105-373 (a) (3)

A.	Prior Years Taxes	2004-2013	\$ 2,440.13
TAX COL	LECTOR'S CREDIT		
A.	Collections and Release	ses	\$ 1,084.80
В.	2004 taxes writte	en off	\$ 105.51
C. Adjustments			\$ (1.76)
		TOTAL CREDITS	\$ 1,188.55
Prior Year	Taxes @6/30/15	_	\$ 1,251.58
		TOTAL	\$ 2,440.13

ANNUAL SETTLEMENT OF TAX COLLECTOR BLOWING ROCK FIRE DISTRICT

Prior year FY 2014-2015 in accordance with G. S. 105-373 (a) (3)

A. Pri	ior Years Taxes	2004-2013	\$ 21,626.43
TAX COLLEC	TOR'S CREDIT		
A. Co	llections and Relea	ses	\$ 13,973.26
B. <u>20</u>	04 taxes writt	en off	\$ 125.38
C. Adjustments		\$ (34.22)	
		TOTAL CREDITS	\$ 14,064.42
Prior Year Tax	res @6/30/15		\$ 7,562.01
		TOTAL	\$ 21,626.43

ANNUAL SETTLEMENT OF TAX COLLECTOR MEAT CAMP-CRESTON FIRE DISTRICT

Prior year FY _2014-2015 in accordance with G. S. 105-373 (a) (3)

A.	Prior Years Taxes	2004-2013	\$ 2,014.22
TAX COLL	ECTOR'S CREDIT		
A.	Collections and Releas	es	\$ 769.24
В.	2004 taxes writte	n off	\$ 45.18
C.	Adjustments		\$ 0.00
		TOTAL CREDITS	\$ 814.42
Prior Year	Taxes @6/30/15	_	\$ 1,199.80
		TOTAL	\$ 2,014.22

ANNUAL SETTLEMENT OF TAX COLLECTOR FOSCOE SERVICE DISTRICT

Prior year FY 2014-2015 in accordance with G. S. 105-373 (a) (3)

A. Prior Years Taxes	2004-2013	\$ 1,989.08
TAX COLLECTOR'S CREDIT		
A. Collections and Releas	es	\$ 424.11
B. 2004 taxes writte	n off	\$ N/A
C. Adjustments		\$ 0.02
	TOTAL CREDITS	\$ 424.13
Prior Year Taxes @6/30/15	_	\$ 1,564.95
	TOTAL	\$ 1,989.08

ANNUAL SETTLEMENT OF TAX COLLECTOR BEECH MTN SERVICE DISTRICT

Prior year FY _2014-2015 in accordance with G. S. 105-373 (a) (3)

TAX COLLECTOR'S CHARGE	
A. Prior Years Taxes <u>2004-2013</u>	\$ 117.10
TAX COLLECTOR'S CREDIT	
A. Collections and Releases	\$ 105.85
B. 2004 taxes written off	\$ N/A
C. Adjustments	\$ 0.00
TOTAL CREDITS	\$ 105.85
Prior Year Taxes @6/30/15	\$ 11.25
TOTAL	\$ 117.10

ANNUAL SETTLEMENT OF TAX COLLECTOR COVE CREEK SERVICE DISTRICT

Prior year FY 2014-2015 in accordance with G. S. 105-373 (a) (3)

TAX COLLECTOR'S CHARGE		
A. Prior Years Taxes	2004-2013	\$ 0.00
TAX COLLECTOR'S CREDIT		
A. Collections and Release	es	\$ 0.00
B. 2004 taxes writter	n off	\$ N/A
C. Adjustments		\$ 0.00
	TOTAL CREDITS	\$ 0.00
Prior Year Taxes @6/30/15	_	\$ 0.00
	TOTAL	\$ 0.00

ANNUAL SETTLEMENT OF TAX COLLECTOR SHAWNEEHAW SERVICE DISTRICT

Prior year FY _2014-2015 in accordance with G. S. 105-373 (a) (3)

A. P	rior Years Taxes	2004-2013	\$ 197.08
TAX COLLEG	CTOR'S CREDIT		
A. C	collections and Release	S	\$ 138.84
B. <u>2</u>	004 taxes written	off	\$ N/A
C. A	djustments		\$ 0.00
		TOTAL CREDITS	\$ 138.84
Prior Year Ta	xes @6/30/15	-	\$ 58.24
		TOTAL	\$ 197.08

ANNUAL SETTLEMENT OF TAX COLLECTOR MUNICIPAL SERVICE DISTRICT

Prior year FY 2014-2015 in accordance with G. S. 105-373 (a) (3)

A. Prior Ye	ars Taxes	2004-2013	\$ 4,312.62
TAX COLLECTOR'S	S CREDIT		
A. Collections and Releases			\$ 1,583.85
B. 2004 taxes written off			\$ 534.01
C. Adjustments			\$ (0.26)
		TOTAL CREDITS	\$ 2,117.60
Prior Year Taxes @6/30/15			\$ 2,195.02
		TOTAL	\$ 4,312.62

ANNUAL SETTLEMENT OF TAX COLLECTOR BOONE MV FEE

Prior year FY 2014-2015 in accordance with G. S. 105-373 (a) (3)

TAX COLLECTOR'S CHARGE

A. Prior Years Taxes	2004-2013	\$ 4,051.05
TAX COLLECTOR'S CREDIT		
A. Collections and Releases		\$ 1,746.48
B. 2004 taxes written of	off	\$ 0.00
C. Adjustments		\$ 100.00
	TOTAL CREDITS	\$ 1,846.48
Prior Year Taxes @6/30/15		\$ 2,204.57
	TOTAL	\$ 4,051.05

ANNUAL SETTLEMENT OF TAX COLLECTOR SOLID WASTE USER FEE

Prior year FY 2014-2015 in accordance with G. S. 105-373 (a) (3)

TAX COLLECTOR'S CHARGE

A.	Prior Years Taxes	2004-2013	\$ 209,133.68
TAX COLI	LECTOR'S CREDIT		
A.	Collections and Releas	es	\$ 59,914.79
В.	2004 taxes writte	en off	\$ 5,892.28
C.	Adjustments		\$ (868.96)
		TOTAL CREDITS	\$ 64,938.11
Prior Year	Taxes @6/30/15		\$ 144,195.57
		TOTAL	\$ 209,133.68

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AGENDA ITEM 6:

TAX MATTERS

D. Oath to Collect Taxes

MANAGER'S COMMENTS:

Each year the Board of County Commissioners is required to authorize the Tax Administrator of Watauga County to collect taxes for the upcoming year.

Board action is requested to authorize the Tax Administrator to begin the process of collection.

STATE OF NORTH CAROLINA COUNTY OF WATAUGA TO THE TAX ADMINISTRATOR OF THE COUNTY OF WATAUGA

WITNESS MY HAND AND SEAL THIS

YOU ARE HEREBY AUTHORIZED, EMPOWERED, AND COMMANDED TO COLLECT THE TAXES SET FORTH IN THE TAX RECORDS FILED IN THE OFFICE OF THE WATAUGA COUNTY TAX ADMINISTRATOR AND IN THE TAX BILLS HEREWITH DELIVERED TO YOU, IN THE AMOUNTS AND FROM THE TAXPAYERS LIKEWISE THEREIN SET FORTH. SUCH TAXES ARE HEREBY DECLARED TO BE A FIRST LIEN UPON ALL REAL PROPERTY OF THE RESPECTIVE TAXPAYERS IN THE COUNTY OF WATAUGA, AND THIS ORDER SHALL BE A FULL AND SUFFICIENT AUTHORITY TO DIRECT, REQUIRE, AND ENABLE YOU TO LEVY ON AND SELL ANY REAL OR PERSONAL PROPERTY OF SUCH TAXPAYERS, FOR AND ON ACCOUNT THEREOF, IN ACCORDANCE WITH LAW.

DAY OF

2015

	2
	(SEAL)
	CHAIRMAN, BOARD OF COMMISSIONERS OF WATAUGA COUNTY
ATTEST:	
CLERK OF BOARD OF COMMISSIONERS	S

AGENDA ITEM 7:

PUBLIC HEARING TO ALLOW CITIZEN COMMENT ON PROPOSED AMENDMENTS TO THE ORDINANCE TO REGULATE HIGH IMPACT LAND USES

MANAGER'S COMMENTS:

A public hearing was held to allow citizen comment on proposed amendments to the Watauga County Ordinance to Regulate High Impact Land Uses (HILU) and incorporates regulations for junkyards on June 16, 2015. The Board directed staff to review viable options for potential modifications to the High Impact Land Use Ordinance to share at a Special Meeting held on Monday, June 22, 2015.

On June 22, 2015 the Board of Commissioners agreed to follow the framework and recommendations provided by the Planning Board to modify the High Impact Land Use Ordinance. The proposed revised amendment to the High Impact Land Use Ordinance included spacing requirements in which Category 1 High Impact Land Uses may not be established within 1,500 feet of the road right-of-way designated by NCDOT as a NC Scenic Byway or within 1,500 feet of the Blue Ridge Parkway. The Board of Commissioners planned to consider a residential setback of between 500 and 1,500 feet, understanding that a 1,500 foot setback may place the HILU in question of validity since this would eliminate almost all usable space for Category 1 land uses. The Board adopted an Ordinance Establishing a Development Moratorium on Certain High Impact Land Uses effective June 22, 2015 and ending on July 31, 2015 and scheduled a public hearing to consider revisions to the High Impact Land Use Ordinance for July 7, 2015 at 8:30 A.M.

On July 7, 2015 a public hearing was held to allow citizen comment on proposed amendments to the Watauga County Ordinance to Regulate High Impact Land Uses (HILU) and incorporates regulations for junkyards. The Board scheduled a public hearing for July 21, 2015, at 5:30 P.M. to allow citizen comment regarding a proposed moratorium for the Ordinance to Regulate High Impact Land Uses for Category 2 and 3 uses for a maximum of sixty (60) days based on a schedule set by staff. The Board adopted amendments to the Ordinance to Regulate High Impact Land Uses as recommended by the Planning Board with a 750 foot buffer from residential property lines and a 1,500 foot buffer from scenic byways, including the Blue Ridge Parkway, for Category 1 uses and to repeal The Ordinance to Regulate Junkyards and Automobile Graveyards. In addition, the Board scheduled a joint meeting with the Planning Board on July 20, 2015 to review the Noise Ordinance and HILU.

On July 20, 2015 a joint meeting with the Planning Board was held to discuss and review the Noise and HILU ordinances. The Board recommended that Chemical Manufacturing, Chemical Storage Facilities, and Explosives Manufacturing Uses be moved from Category 2 to Category 1 under the Watauga County Ordinance to Regulate High Impact Land Uses; and set a public hearing for 8:30 A.M. on August 4, 2015, to allow citizen comment regarding the proposed amendments as recommended by the Planning Board.

On July 21, 2015 a public hearing was held to allow public comment on the proposed moratorium for Category 1 and 2 of the High Impact Land Use Ordinance. The moratorium was not adopted. The Board approved to include considerations to add a public hearing requirement for Category 1, 2, and 3 uses in the Ordinance to Regulate High Impact Land Uses to the public hearing already scheduled for Tuesday, August 4, 2015.

Currently, a public hearing has been scheduled to allow citizen comment on proposed amendments to the *Ordinance to Regulate High Impact Land Uses*. The amendments, if approved, would: 1) Move Chemical Manufacturing, Chemical Storage Facilities, and Explosives Manufacturing Uses from Category 2 to Category 1. In addition to the spacing requirements established for Category 2 Uses, Category 1 Uses may not be established within 750 feet of a residential dwelling property line or within 1,500 feet of the right-of-way line of a NC Designated Scenic By-Way or Blue Ridge Parkway, 2) Add provisions for public hearings on development applications.

After the public hearing the Board may adopt the changes as presented, adopt the changes with minor modifications, schedule a work session, or table the decision.

Staff seeks direction from the Board.



WATAUGA COUNTY

Department of Planning & Inspections

331 Queen Street Suite A • Boone, North Carolina 28607

Phone (828) 265-8043 TTY 1-800-735-2962 Voice 1-800-735-8262 or 711 FAX (828) 265-8080

Public Hearing Notice Watauga County Board of Commissioners Tuesday August 4, 2015 8:30 AM

The Watauga County Board of Commissioners will hold a Public Hearing in the Commissioners' Board Room located in the Watauga County Administration Building at 814 West King Street in Boone, North Carolina, to allow public comment on proposed amendments to the Ordinance to Regulate High Impact Land Uses. The amendments, if approved, would: 1) Move Chemical Manufacturing, Chemical Storage Facilities, and Explosives Manufacturing Uses from Category 2 to Category 1. In addition to the spacing requirements established for Category 2 Uses, Category 1 Uses may not be established within 750 feet of a residential dwelling property line or within 1,500 feet of the right-of-way line of a NC Designated Scenic By-Way or Blue Ridge Parkway. 2) Add provisions for public hearings on development applications.

For additional information call (828) 265-8043.



Ordinance to Regulate High Impact Land Uses

Watauga County, NC

Adopted March 18, 2003 Amended February 18, 2014 Amended July 7, 2015 Amended August 4, 2015 (Proposed)

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ARTICLE I

INTRODUCTION

Section 1 General Purpose. The following regulations of High Impact Land Uses are adopted for the purpose of promoting the health, safety and general welfare of the citizens of Watauga County, and to promote the peace and dignity of the county; the Watauga County Commissioners hereby establish certain criteria relating to high impact land uses. These uses by their very nature produce objectionable levels of noise, odors, vibrations, fumes, light, smoke, and other impacts upon the lands adjacent to them. These standards shall allow for the placement and growth of such uses, while maintaining the health, safety, and general welfare standards of established residential and commercial areas in Watauga County.

<u>Section 2 Legal Authority.</u> This ordinance is adopted under the general ordinance authority granted to counties by the General Assembly of North Carolina. (General Statutes 153A-121 *et seq.*, and other pertinent statutes and amendments thereto).

Section 3 Territorial Coverage. Pursuant to NCGS § 153A-122, this ordinance shall apply to all areas of unincorporated Watauga County which are not within the extraterritorial planning jurisdictions of any municipalities. All municipalities, their respective corporate limits, and extra-territorial jurisdiction shall be exempted from the ordinance, unless they choose to adopt this ordinance or some form thereof. This ordinance does not apply to Watauga County owned and operated solid waste facilities or container sites.

ARTICLE II

REGULATED LAND USES

<u>Section 1 Regulated Uses.</u> This ordinance applies to the following High Impact Land Uses:

- A. <u>Category 1.</u> Asphalt Plants, Cement Mixing Facilities, and Quarries/Stone Crushers, Chemical Manufacturing, Chemical Storage Facilities, and Explosives Manufacturing.
- B. <u>Category 2.</u> Automotive Graveyards, Propane or Gasoline Bulk Storage Facilities, <u>Chemical Manufacturing, Chemical Storage Facilities,</u> Chip Mills, Electricity Generating Facilities (excluding Wind and Solar Power Farms), <u>Explosives Manufacturing</u>, and Junk/Scrap Yards.
- C. <u>Category 3.</u> Fuel Oil Bulk Storage Facilities, Electric Substations, Commercial/Industrial Development with aggregate building footprint 50,000 square feet or greater, Recycling Facilities, and Solar Power Farms. (Note: Wind Power Farms are regulated by separate Watauga County Ordinance.)

<u>Section 2 Definitions.</u> The following definitions shall be used for the purposes of interpreting this ordinance. For terms not defined below, the common usage of the term shall prevail.

Agricultural Farm – A bona fide farm whose primary purpose is the production of agricultural products including but not limited to crops, fruits, Christmas trees, vegetables, ornamental or flowering plants, dairy, livestock, poultry, and all other forms of agricultural products having a domestic or foreign market.

Asphalt Plant – A facility utilizing equipment that blends, dries, heats and mixes aggregates with asphalt cement to produce hot mix asphalt (HMA), including *batch* and *drum* plants.

Assisted Living Facility – Any group housing and services program for two or more unrelated adults, however named, that makes available, at a minimum, one meal a day and housekeeping services and provides personal care services directly or through a formal written agreement with one or more NC licensed home care or hospice agencies.

Automobile Graveyard – An outdoor establishment which is used for storing, keeping, processing, buying or selling more than five (5) wrecked, abandoned, scrapped, ruined or dismantled motor vehicles or motor vehicle parts.

Cement Mixing Facility – A facility utilizing equipment that combines materials including but not limited to sand, water, aggregate, ash, and cement to form concrete, including *ready mix* and *central mix* plants.

Chemical – An element, chemical compound, a mixture of elements or compounds or both.

Chemical Manufacturing – A facility involved in the production, synthesis, formation, processing, refining, manufacturing, and/or distribution of chemical products in bulk.

Chemical Storage Facilities – A facility used for the storage of chemical compounds in bulk.

Child Care Facility – Includes child care centers, family child care homes, and any other child care arrangement not excluded by NCGS §110-86(2), that provides child care, regardless of the time of day, wherever operated, and whether or not operated for profit.

- a. A child care center is an arrangement where, at any one time, there are three or more preschool-age children or nine or more school-age children receiving child care.
- b. A family child care home is a child care arrangement located in a residence where, at any one time, more than two children, but less than nine children, receive child care.

Chip Mill – A mechanized facility that grinds whole logs into wood chips for paper, particle board and other products and is capable of producing at least 250,000 tons annually.

Commercial – Used for an occupation, employment, or enterprise that is carried on for profit by the owner, lessee, or licensee.

Dwelling– Any building, structure, manufactured home or mobile home, or part thereof, used and occupied for human habitation.

Educational Facility – Includes elementary schools, secondary schools, community colleges, colleges, and universities. Also includes any property owned by those facilities used for educational purposes.

Electricity Generating Facility - A stand-alone plant, not ancillary to another land use which generates electricity to be distributed to consumers including but not limited to fossil fuel burning facilities, wind power farms, and solar power farms. This definition shall not include electricity produced on an agricultural farm or residence whose use is limited to on-site consumption which only sells electricity to a public utility incidental to the on-site use.

Explosives Manufacturing – Manufacturing of a chemical compound, mixture, or device the primary or common purpose of which is to function by explosion. This term includes but is not limited to dynamite, black powder, pellet powder, initiating explosives, detonators, safety fuses, squibs, detonating cord, igniting cord, igniters, and display fireworks, but does not include hand-loaded small arms ammunition.

High Impact Land Use – For the purposes of this ordinance, means any and all of the Category 1, Category 2, and Category 3 uses listed in Article II, Section 1. Regulated Uses.

Industrial – Use engaged in the manufacturing, and basic processing of materials or products predominantly from extracted or raw materials, or previously prepared materials, including processing, fabrication, assembly, treatment, packaging, storage, sales, and distribution of such products.

Junk/Scrap Yards – An outdoor establishment primarily engaged in the collection, sorting, outdoor storage and/or distribution of recyclable scrap and waste materials including automobiles, cans, steel containers, cast iron, appliances, construction materials, and other ferrous metals.

Nursing Home – A facility, however named, which is advertised, announced, or maintained for the express or implied purpose of providing nursing or convalescent care for three or more persons unrelated to the operator.

Ordinance Administrator – The Watauga County Department of Planning and Inspections.

Propane – A heavy flammable gaseous alkane C3H8, found in crude petroleum and natural gas, also known as LP Gas.

Propane, Gasoline or Fuel Oil Bulk Storage Facilities – A facility whose primary purpose is the storage, distribution, mixing or transfer of flammable or combustible liquids or gases received by or transferred by tank vessel, pipelines, tank car, piping, or portable tank or container. This definition shall not include filling stations used solely for distribution to individual consumers.

Processing – Any technique designed to change the physical, chemical, or biological character or composition of any material so as to render it safe for transport; amenable to recovery, storage or recycling; safe for disposal; or reduced in volume or concentration.

Public Outdoor Recreation Area – A tract of land owned by a government agency or a non-profit community group intended for use for active or passive recreation. This does not include similarly owned land intended for conservation.

Quarry/Stone Crusher – A place from which dimension stone, rock, construction aggregate, riprap, sand, gravel, or slate is excavated from the ground and/or processed for use.

Recovered Material – A material that has known recycling potential, can be feasibly recycled, and has been diverted or removed from the solid waste stream for sale, use, or reuse.

Recycling Facility – A building or structure used for the indoor collection, separation, storage and/or processing of recovered materials including non-ferrous metals and may include a time-limited outdoor material collection area. It does not include a thrift store, antique or secondhand store.

Religious Facility – A facility operated by religious organizations for worship, religious activity or instruction, and related accessory uses on the same site including living quarters and/or child care operations. Solo cemeteries are excluded.

Replacement Value – The cost to restore a structure to its previously existing condition as computed by an appraisal which has been conducted by an appraiser holding a North Carolina State Certified General Real Estate Appraisal License and conducted in compliance with generally accepted practices within the appraisal community.

Section 3. Regulations and Standards Imposed

- A. <u>Parking Space Requirements</u>. Adequate parking facilities shall be provided to accommodate the type and intensity of vehicles likely to frequent High Impact Land Uses. Standards for specific land uses are as follows:
 - (1) Retail uses shall provide a minimum of three (3) spaces per 1,000 square feet of floor area for buildings up to 10,000 SF in size, and (5) spaces per each 1,000 square feet of floor area in excess of 10,000 square feet.
 - (2) Overnight accommodations shall provide a minimum of one and one-half (1.5) spaces per bedroom.
 - (3) Factory, Industrial and Commercial (other than specified in (1) and (2) above) uses shall provide one and one-half (1.5) spaces per three employees computed on the total employment.

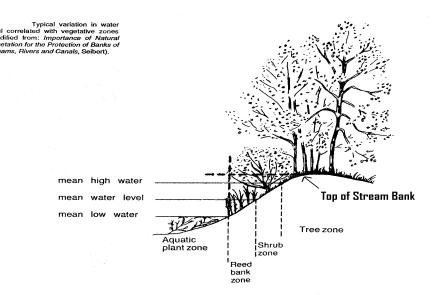
Parking spaces shall be at least nine (9) by eighteen (18) feet. Accessible spaces shall be provided in accordance with NC Building Code requirements. The Ordinance Administrator may permit deviations from the preceding specified standards based upon the expected parking needs of the establishment while recognizing the desire to limit excess parking area.

- B. <u>Building Height Limits</u>. In order to allow for adequate fire protection, no building shall exceed a vertical height of forty (40) feet, measured as defined by the Watauga County Height of Structures Ordinance.
- C. <u>Outdoor Lighting Standards</u>. High Impact Land Uses shall use outdoor lighting that does not create a nuisance on adjacent property, roadways, or pollute the night sky. These objectives are easily accomplished by choosing good quality, shielded fixtures. Therefore:
 - (1) All parking lot lighting shall use full cutoff lighting fixtures;
 - (2) Wall-packs and floodlights shall be either full cutoff design or have shields such that they do not put any light above the horizon and will be mounted to not shine on roadways and neighboring properties. Use of floodlights is discouraged;
 - (3) Typical pole-mounted "dusk-to-dawn" security lights shall use reflecting "sky caps" instead of clear plastic refractors;
 - (4) Building façade lighting shall not shine above the facades; and

(5) For buildings required by the NC Building Code to have plans prepared by a design professional, the lighting levels shall be determined as defined by the Recommended Practices of the Illuminating Engineering Society of North America, or other recognized lighting publication. All other buildings comply with the requirement by virtue of compliance with (1) through (4) of this section.

D. Setbacks Required.

- (1) Category 1 & Category 2 High Impact Land Uses shall be set back 100 feet from side and rear property lines.
- (2) Category 3 High Impact Land Uses shall be set back 75 feet from side and rear property lines.
- (3) Where High Impact Land Uses adjoin each other, the required setbacks along common boundary lines for each High Impact Use may be reduced as follows:
 - (a) Category 1 & Category 2 High Impact Land Uses 45 feet;
 - (b) Category 3 High Impact Land Uses 25 feet.
- (4) Category 1 & 2 High Impact Land Uses shall be set back 185 feet from the edge of travelled area (stone or paved) of all public roads. In no instance shall such setbacks be less than 20 feet from any recorded right of way or NCDOT property boundary.
- (5) High Impact Land Uses shall be set back from all perennial waters indicated by blue lines on the most recent versions of USGS 1:24,000 (7.5 minute) scale topographic maps as follows:
 - (a) There shall be a 100 foot vegetative buffer (measured from the top of the stream bank as indicated below) for all "blue line" streams; 30 feet being undisturbed and 70 feet managed vegetation. Publicly accessible walkways may be allowed within the managed vegetation area.



- (6) No part of a yard provided around any building or structure for the purpose of complying with the provisions of this ordinance shall be included as a part of a yard required under this ordinance for any other building or structure.
- E. <u>Landscape Buffers Required.</u> Each High Impact Land Use shall be effectively buffered by landscaping which lessens the visual impact of the development at road grade level and from all sides with non-High Impact Uses in place and increases the buffering of noise and particulate matter. Each applicant shall submit a landscape plan which describes in detail how the above objectives will be met. The Ordinance Administrator may reasonably require adjustments and/or alterations to any proposed landscape plan necessary to comply with the provisions of this ordinance.
 - (1) <u>Category 1 & Category 2 Landscape Buffers</u>. All Category 1 & Category 2 High Impact Land Uses shall be buffered utilizing the following combination of landscape material designed for screening effect:
 - (a) Deciduous trees three (3) per 100 lineal feet of property boundary line; and
 - (b) Evergreen trees six (6) per 100 lineal feet of property boundary line; and
 - (c) Shrubs ten (10) per 100 lineal feet of property boundary line.
 - (2) <u>Category 3 Landscape Buffers</u>. All Category 3 High Impact Land Uses shall be buffered utilizing the following combination of landscape material designed for aesthetic effect:
 - (a) Deciduous/Evergreen trees four (4) per 100 lineal feet of property boundary line; and

(b) Shrubs – ten (10) per 100 lineal feet of property boundary line.

Opaque fencing made from conventional material or masonry walls and existing healthy trees and shrubs may be used in combination with a reduced number of required trees and shrubs when landscape buffer objectives are met and plans are approved by the Ordinance Administrator.

- (3) Plant material shall be inspected and approved prior to planting and must meet the following minimum size requirements:
 - (a) Deciduous trees shall be a minimum of 6 feet tall with a 1 ½ -inch caliper measured six inches above grade upon planting;
 - (b) Evergreen trees shall be a minimum of 6 feet tall upon planting;
 - (c) Shrubs shall be a minimum of 1 foot tall upon planting.

F. Spacing Requirements.

- (1) Category 1 & Category 2 High Impact Land Uses may not be established within 1,500 feet of a public or private Educational Facility, NC licensed Child Care Facility, NC licensed Assisted Living Facility, NC licensed Nursing Home, Public Outdoor Recreation Area, or Religious Facility. In order to establish required spacing, measurement shall be made in a straight line, without regard to intervening structures or objects, from the nearest portion of the building, structure, or outdoor storage area utilized by Category 1 or 2 Land Uses, to the nearest property line of the above-listed facilities.
- (2) Category 1 High Impact Land Uses may not be established within 750 feet of a dwelling. In order to establish required spacing, measurement shall be made in a straight line, without regard to intervening structures or objects, from the nearest portion of the building, structure, or outdoor storage area utilized by a Category 1 Land Use, to the nearest property line of a dwelling.
- (3) Category 1 High Impact Land Uses may not be established within 1,500 feet of the right-of-way line of a roadway designated by NCDOT as a NC Scenic Byway or within 1,500 feet of the Blue Ridge Parkway.

Presence of a city, county or other political subdivision boundary shall be irrelevant for purposes of calculating and applying the spacing requirements of this Section.

ARTICLE III

PRE-EXISTING HIGH IMPACT LAND USES

Section 1. Grandfathering of Pre-existing High Impact Land Uses. Any High Impact Land Use existing upon the date of adoption of this ordinance which does not conform to the requirements of this ordinance may continue so long as the use is not discontinued for more than two years. In cases where repair or renovation is necessary to re-occupy a vacant building, such construction must commence within two (2) years of last occupancy and proceed continuously to completion.

- A. <u>Expansion</u>. Grandfathered nonconforming High Impact Land Uses may be expanded provided the degree of nonconformity is not increased. In addition, the expansion shall comply with the standards of Article II, and the pre-existing development shall comply with the standards of Article II to the extent physically practicable as determined by the Ordinance Administrator, and upon issuance of a Special Use Permit pursuant to Article V, Section 9.
- B. Reconstruction. In cases of damage to grandfathered nonconforming buildings to the extent of seventy-five percent (75%) or less of the replacement value, repairs may be made, provided the original building footprint is maintained. When such damage exceeds seventy-five percent (75%) of the replacement value, repairs may be made only if the original building footprint is maintained and the standards of Article II are met to the extent physically practicable as determined by the Ordinance Administrator, and upon issuance of a Special Use Permit pursuant to Article V, Section 9.

Compliance with a requirement of this ordinance is not physically practicable if compliance cannot be achieved without adding land to the lot where the nonconforming situation is maintained or moving a substantial structure that is on a permanent foundation. Mere financial hardship caused by the cost of meeting requirements does not constitute grounds for finding that compliance is not physically practicable.

<u>Section 2. New High Impact Land Uses Regulated.</u> After the effective date of this ordinance all new High Impact Land Uses as well as any pre-existing High Impact Land Uses which are moved, altered or enlarged shall conform to the regulations contained in this ordinance except as set forth in Article III, Section 1.

<u>Section 3. Pre-existing Regulated Land Uses.</u> After the effective date of this ordinance, new permits or approvals for any of the protected land uses listed in Article II, Section 3 (F)

Spacing Requirements shall not have the effect of creating new non-conformities for any lawfully existing High Impact Land Use.

ARTICLE IV

PERMIT REQUIRED

Section 1. Permitting Process.

A. <u>Development Permits Required</u>

No building or other structure subject to this ordinance shall be erected, moved, added to, or structurally altered without a Development Permit having been issued by the Ordinance Administrator, and upon issuance of a Special Use Permit pursuant to Article V, Section 9. No building permit shall be issued except in conformity with the provisions of this ordinance.

B. Applications for Development Permits

All applications for development permits shall be accompanied by plans in duplicate, drawn to scale, showing the actual dimensions and shape of the lot to be built upon; the exact sizes and locations on the lot of any buildings already existing; the location and dimensions of the proposed building or alteration; and compliance with the standards of Article II. The application shall include such other information as may reasonably be required by the Ordinance Administrator, including a description of all existing or proposed buildings or alterations; existing and proposed uses of the buildings and land; conditions existing on the land parcel; and such other matters as may be necessary to determine conformance with, and provide for the enforcement of, this ordinance. One copy of the plans shall be returned to the applicant by the Ordinance Administrator, marked either as approved or disapproved and attested to by his signature on such copy. The second copy of the plans, also so marked, shall be retained by the Ordinance Administrator.

- C. <u>Administrator to Maintain Permit Records.</u> The Ordinance Administrator shall maintain a record of all Development Permits and copies shall be furnished upon request to any interested person.
- D. Remedies for Noncompliance. The failure to obtain any required Development Permit shall be a violation of this ordinance, punishable under Article VI of this ordinance. Further, Development Permits shall issue on the basis of applications approved by the Ordinance Administrator and authorize only the use, arrangement, and construction applied for and approved. Any use, arrangement or construction not in compliance with that authorized shall be a violation of this ordinance, and shall be subject to penalties and remedies provided by Article VI hereof.

<u>Section 2. Posting Upon Permit Approval.</u> If a Development Permit is approved by the Ordinance Administrator, the permittee shall post a sign prominently upon the property that

is the subject of the decision which contains the words "High Impact Land Use Decision" in letters at least six (6) inches high and identifying the means to contact an official for information about the decision. The sign shall remain on the property for at least ten (10) days. Verification of the posting shall be provided to the official who made the decision.

Section 2.3. Appeal of Permit Denial. If a Development Permit is finally denied by the Ordinance Administrator, the applicant may appeal the action of the Ordinance Administrator to the Board of Adjustment, as specified in Article V. Notice of Appeal must be received in writing by the Clerk for the Board of Commissioners within thirty (30) days of the final decision of the Ordinance Administrator or notice to the applicant of the decision, whichever is later. Appeals received after this thirty (30) day period are not timely and shall not be considered.

ARTICLE V

APPEALS, SPECIAL USE PERMITS AND VARIANCES

<u>Section 1. Board of Adjustment.</u> The Watauga County Board of Adjustment shall hear all appeals, requests for special use permits, requests for variances, and all challenges to the decision or interpretation of the Ordinance Administrator.

<u>Section 2. Board of Adjustment Powers</u>. The Board shall have the following powers:

- (a) To hear and decide appeals from a person with legal standing pursuant to NC General Statute §160A-393(d) of any final binding order, requirement, or determination made by the Ordinance Administrator charged with enforcement of the ordinance; and
- (b) To hear and decide applications for Special Use Permits in accordance with Article V, Section 9; and
- (c) To hear and decide applications for variances from the requirements of this Ordinance in accordance with Article V, Section 5. Nothing in this Section shall be construed to broaden the power of the Board to permit a use by variance beyond that power given in Article V, Section 5 below.

<u>Section 3. Administration.</u> The Board shall adopt rules of procedures and regulations for the conduct of its affairs.

All meetings of the Board shall be open to the public.

The Board shall keep a record of its meetings, including of the vote of each member on every question, a fair and accurate summary of the evidence submitted to it, the documents (or

accurate copies thereof) submitted to it and of all official actions. The Board shall give due notice of matters coming before it.

In presenting an appeal, the petitioner shall bear the burden of proof, which shall be by the greater weight of the evidence. The Board shall rule if the petitioner has legal standing pursuant to NC General Statute § 160A-393 (d) in order to determine whether to hear the appeal.

All evidence presented to the Board shall be sworn.

The person acting as Board Chair is authorized to administer oaths to any witnesses in any matter coming before the Board.

Application for variances and appeals for review of decisions of the Ordinance Administrator shall be filed with the County Clerk.

It shall be the responsibility of the Ordinance Administrator to notify the applicant or appellant of the disposition which the Board makes of any matter before it.

It shall be the responsibility of the Ordinance Administrator to issue or revoke a permit in accordance with the Board's action on an appeal or application, if a permit is authorized by the Board action.

<u>Section 4. Quorum and Vote Required</u>. A concurring vote of a simple majority of the members shall be required to decide upon all matters to come before the board. For the purpose of this subsection, vacant positions on the board and members who are disqualified from voting shall not be considered members of the board for calculation of the requisite majority.

Section 5. Application of the Variance Power. When unnecessary hardships would result from strict application of the ordinance, upon application by an aggrieved party with standing, the Board of Adjustment may hold a hearing pursuant to NCGS §160A-388 (a2) and may grant variances to the provisions of the ordinance in accordance with the standards and procedures established in NCGS §160A-388(d), and as established by County policy.

The Board may impose reasonable conditions upon the granting of any variance in order to protect the public interest or neighboring property owners. Violation of any such conditions shall be a violation of this ordinance and subject to the penalties set forth in Article VI of this ordinance.

With regard to hardships involving the spacing requirements set forth in Article II, Section 3 (F), the Board may consider the character of the land separating the proposed regulated land use from the protected land use(s). The Board may grant a variance from the spacing requirements if natural or man-made conditions, including but not limited to a mountain ridge or highway, or mitigating actions proposed by the developer, offer adequate protection for secondary impacts of the regulated use.

Section 6. Application of Interpretation Power. An appeal from an order, requirement, or decision of the Ordinance Administrator shall be decided by the Board duly supported by competent evidence. In exercising this power, the Board shall act in a prudent manner so that the purposes and intent of the Ordinance shall be served. No decision shall have the effect of varying the terms of the Ordinance or permitting as a matter of right any use otherwise limited or prohibited hereunder.

<u>Section 7. Appeal Stays Further Proceedings.</u> An appeal to the Board of Adjustment from a decision or determination of the Ordinance Administrator stays all proceedings in furtherance of the decision or determination appealed from, except as provided in Section 8, during the pendency of the appeal.

<u>Section 8. Exceptions to Stay of Action.</u> An appeal to the Board of Adjustment of a decision or determination of the Ordinance Administrator shall not stay proceedings in furtherance of the decision or determination appealed from, if the Ordinance Administrator certifies either:

- (a) That a stay would cause imminent peril to life or property; or
- (b) That the situation subject to the appeal is transitory in nature and therefore, an appeal would seriously interfere with enforcement of this Ordinance.

In each instance, the Ordinance Administrator shall set forth in the certificate facts to support its conclusion.

Section 9. Application of Special Use Power

- a. An application for a special use permit shall be submitted to the Board of Adjustment by filing a copy of the application with the Ordinance Administrator.
- b. Subject to subsection (c), the Board of Adjustment shall issue the requested permit unless it concludes, based upon the information submitted at the hearing, that:
 - (1) The requested permit is not within its jurisdiction, or
 - (2) The application is incomplete, or
 - (3) If completed as proposed in the application, the development will not comply with one or more requirements of this Ordinance (not including those the applicant is not required to comply with under the circumstances specified in Article III, Pre-Existing High Impact Land Uses).
- c. Even if the Board finds that the application complies with all other provisions of this chapter, it may still deny the permit if it concludes, based upon the information submitted at the hearing, that if completed as proposed, the development, more probably than not:
 - (1) Will materially endanger the public health or safety, or

- (2) Will substantially injure the value of adjoining or abutting property, or
- (3) Will not be in harmony with the area in which it is to be located, or
- (4) Will not be in general conformity with the land-use plan, thoroughfare plan, or other plan officially adopted by the Board of Commissioners.
- d. The Board shall consider whether the application is complete. If the Board concludes that the application is incomplete and the applicant refuses to provide the necessary information, the application shall be denied. A motion to this effect shall specify either the particular type of information lacking or the particular requirement with respect to which the application if incomplete. A motion to this effect, concurred in by a majority of the Board, shall constitute the Board's finding on this issue. If a motion to this effect is not made and concurred in by a majority of members, this shall be taken as an affirmative finding by the Board that the application is complete.
- e. The Board shall consider whether the application complies with all of the applicable requirements of this Ordinance. If a motion to this effect passes by a majority of members, the Board need not make further findings concerning such requirements. If such a motion fails to receive the majority vote or is not made, then a motion shall be made that the application be found not in compliance with one or more requirements of this chapter. Such a motion shall specify the particular requirements the application fails to meet. A separate vote may be taken with respect to each requirement not met by the application. It shall be conclusively presumed that the application complies with all requirements not found by the Board to be unsatisfied through this process. As provided in Subsection 9 (c) if the Board concludes that the application fails to meet one or more of the requirements of this section, the application shall be denied.
- f. If the Board concludes that all such requirements are met, it shall issue the permit unless it adopts a motion to deny the application for one or more of the reasons set forth in Subsection 9 (c). Such motion shall propose specific findings, based upon the evidence submitted, justifying such a conclusion and is carried by a simple majority vote.
- g. Subject to Subsection (h), in granting a special use permit, the Board of Adjustment may attach to the permit such reasonable requirements in addition to those specified in this chapter as will ensure that the development in its proposed location:
 - (1) Will not endanger the public health or safety,
 - (2) Will not injure the value of adjoining or abutting property,
 - (3) Will be in harmony with the area in which it is located, and

- (4) Will be in conformity with the land-use plan, thoroughfare plan, or other plan officially adopted by the council.
- h. The Board may not attach additional conditions that modify or alter the specific requirements set forth in this ordinance unless the development in question presents extraordinary circumstances that justify the variation from the specified requirements.
- i. Without limiting the foregoing, the Board may attach to a permit a condition limiting the permit to a specified duration.
- j. All additional conditions or requirements shall be entered on the permit.
- k. All additional conditions or requirements authorized by this Section are enforceable in the same manner and to the same extent as any other applicable requirements of this Ordinance.
- 1. A vote may be taken on application conditions or requirements before consideration of whether the permit should be denied for any of the reasons set forth in Subsections (b) or (c).

Section 10. 9. Appeals of Board Actions. Every decision of the Board shall be subject to review at the instance of any aggrieved party in the Superior Court by proceedings in the nature of a petition for writ of certiorari. Such proceedings in the Superior Court shall be initiated within thirty (30) days of the filing of the decision in the office of the Ordinance Administrator or the delivery of the notice required in Article VI, Section 3, whichever is later. Appeals not received within this thirty (30) day period are not timely. The Superior Court is authorized to stay enforcement of this ordinance during the pendency of an appeal from the decision of the Board of Commissioners upon a hearing and the posting of a bond sufficient to the Court which will adequately protect the interests of the County.

ARTICLE VI

ENFORCEMENT AND PENALTIES

<u>Section 1. Administration and Enforcement.</u> The Ordinance Administrator shall be responsible for the administration and enforcement of this ordinance.

If the Ordinance Administrator shall determine that any of the provisions of this ordinance are being violated, he shall notify in writing the person responsible for such violation, indicating the nature of the violation and ordering the action necessary to within ten (10) working days correct the violation. He may order the discontinuance of illegal use of land, buildings, or structures; the removal of illegal buildings or structures or of addition, alterations, or structural changes thereto; the discontinuance of any illegal work being done;

and may take any other action authorized by this ordinance to insure compliance with, or to prevent violation of, its provisions.

<u>Section 2. Conflict with Other Laws.</u> Wherever the provisions or application of this ordinance impose higher standards than are required in any other local ordinance or regulation, the provisions or application of this ordinance shall govern. Wherever the provisions of any other statute or local ordinance or regulation impose higher standards than are required by the provisions or application this ordinance, the provisions of such other statute or local ordinance or regulation shall govern.

Section 3. Penalties. Any person, firm or corporation who violates any provision of any article of this ordinance; or who shall violate or fail to comply with any order made hereunder; or who shall continue to work upon any structure after having received written notice from the Ordinance Administrator to cease work, shall, upon conviction, be guilty of a Class 3 misdemeanor as provided by NCGS § 14-4 and shall be punishable by a fine not to exceed fifty (\$50.00) dollars, or imprisonment not to exceed twenty days. Each day such violation shall be permitted to exist shall constitute a separate offense. Notice of violation shall be sufficient if directed to the owner, the agent of the owner, or the contractor and left at his known place of residence or place of business. In lieu of or in addition to the criminal penalties outlined above, each person violating this ordinance shall be subject to a civil penalty, under NCGS § 153A-123(c), in the amount of \$200.00 per day. No penalty shall be assessed prior to notice to the violator. For every day a violator is in violation of this ordinance, it shall be considered a separate offense. If the violator does not pay such penalty within 30 days of notification of its assessment by written citation it and any subsequently accruing penalty may be recovered by the County in a civil action in the nature of a debt. Any contest of said penalty shall be by appropriate action taken in the General Court of Justice for Watauga County.

<u>Section 4. Severability Clause.</u> Should any section or provisions of this ordinance be declared by the courts to be unconstitutional or invalid, such decision shall not affect the validity of this ordinance as a whole, or any part hereof other than the part so declared to be unconstitutional or invalid.

Section 5. Ordinance Amendments. This ordinance may be amended by the Board of Commissioners following a public hearing on the proposed changes. The Board shall cause notice of the hearing to be published once a week for two successive calendar weeks. The notice shall be published the first time not less than 10 days nor more than 25 days before the date fixed for the hearing. In computing such period, the day of publication is not to be included but the day of the hearing shall be included.

Should any Federal or State regulation or statute incorporated herein by reference or otherwise referred to herein, be changed or amended, or should either require or mandate a different procedure or change or impose new, different or additional requirements, then, in that event, this ordinance shall be deemed to have been amended without further action to have complied with such new, additional or amended requirements.

AGENDA ITEM 8:

SUBDIVISION PERFORMANCE GUARANTEE

MANAGER'S COMMENTS:

Mr. Furman will present a subdivision performance guarantee for Waterfront Group, owner/developer of Sweetgrass. Section 92 of the subdivision regulations requires a bond with surety or other guarantees satisfactory to the County Commissioners in an amount equal to the estimated cost of the deferred improvements plus twenty (20) percent. Waterfront Group will provide a cash deposit of \$37,800 to guarantee paving of Timberwalk Drive at the development. This will allow a plat to be recorded and lots to be sold. Board of Commissioners' approval of all performance guarantees is required.

Board approval is required to accept the \$37,800 from Waterfront Group to guarantee paving of Timberwalk Drive at the development.

SECTION 92. Deferment of Improvements.

Where it is in the best interest of all parties concerned to defer the installation or completion of some required improvement, the Planning Board may approve the final plat if the subdivider posts a bond with surety or other guarantees satisfactory to the County Commissioners in an amount equal to the estimated cost of the deferred improvements plus twenty (20) percent. Such guarantees shall assure either the performance of the specified work or payment of the specified sum to the County if such improvements have not been installed within the time specified on the final plat. At least fifty percent (50%) of the required improvements shall be completed prior to submission of a request for approval of a performance guarantee by a subdivider.

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AGENDA ITEM 9:

MISCELLANEOUS ADMINISTRATIVE MATTERS

A. Request to Use Old Watauga High School Property

MANAGER'S COMMENTS:

The Appalachian State Department of Athletics is requesting the use of the parking lot at the old Watauga High School site for Thursday night home football games. The request is to use the lot from 3:00 P.M. until postgame on October 22 and November 5.

The Board may wish to seek input from the County Attorney regarding potential liability associated with the event. Board action is required to authorize the use of the Old Watauga High School parking lot and waive any associated fees.

Staff seeks direction from the Board.

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AGENDA ITEM 8:

MISCELLANEOUS ADMINISTRATIVE MATTERS

B. Sheriff's Office Vehicle Bid Award Request

MANAGER'S COMMENTS:

The Sheriff's Office is requesting the purchase of one new 2015 Ford Police Interceptor to replace one of the two vehicles that were totaled in recent accidents. It is my understanding that the other vehicle will be replaced when the Sheriff's Office completes their FY 2015-2016 budgeted vehicle purchases. The County received approximately \$29,888.50 for the two vehicles that were totaled. These funds will be used to purchase the replacement vehicle.

Board action is requested to purchase one (1) new 2015 Ford Police Interceptor from Asheville Ford who was the lowest responsive bidder in the amount of \$24,135.66 which includes tax and tag.



WATAUGA COUNTY SHERIFF'S OFFICE

184 HODGES GAP ROAD BOONE, NORTH CAROLINA 28607 (828) 264-3761 • FAX (828) 263-5345 Len D. Hagaman, Jr. Sheriff

To: County Manager Geouque

From: Captain Kelly Redmon

Ref: Replacement of damaged patrol vehicle

The Watauga County Sheriff's Office request authorization to purchase a replacement vehicle that was damaged in a motor vehicle crash. In reference to claim number 30154077419-0001 Watauga County Insurance provider, Sedgwick CMS, Inc. has deemed the vehicle, a 2014 Ford Police interceptor sedan VIN# 1FAHP2MT5EG100886, to be a total loss. The payment for this vehicle will be \$21,953.

Additionally, there was another motor vehicle crash involving a 2009 Ford Taurus VIN# 1FAHP27W29G113284; claim number 30154242639-0001 which Sedgwick CMS has also deemed that vehicle a total loss as well. The payment for the 2009 Taurus will be\$ 8,935.17.

A motor vehicle crash investigation determined that in both crashes, the other party was at fault and their insurance will pay for all damages.

The NC Sheriff's Association Vehicle Procurement Program solicited vehicle bids throughout the State of North Carolina in accordance with the North Carolina State Bid program. Ashville Ford won this bid.

The cost of a 2015 Ford Police Interceptor Sedan (base price) is \$23,426.85. The amount from both total loss vehicles will be sufficient to replace one of the total loss vehicles with a new one.

AGENDA ITEM 9:

MISCELLANEOUS ADMINISTRATIVE MATTERS

C. Boards and Commissions

MANAGER'S COMMENTS:

Economic Development Commission

Scott McKinney is relocating and has resigned from the Economic Development Commission. His term expires in June, 2016, therefore, an appointment to fill his unexpired term (which expires June 2016) will be needed. A volunteer application was received by Ms. Anne Ward and Mr. Douglas McGuire. This is a second reading for Ms. Ward and a first reading for Mr. McGuire.

Volunteer Application Watauga County Boards And Commissions

If you are a Watauga County resident, at least 18 years old, and willing to volunteer your time and expertise to your community, please complete the application below and click on Print Form. Please sign and mail or fax to:

per your time and JUL 1 0 2015 Print Form.

080415 BCC Meeting

Watauga County Commissioners' Office 814 West King Street, Suite 205 Boone, NC 28607 Phone: (828) 265-8000 Fax: (828) 264-3230

Home Address:	710 Chestnut Knob Rd.			
Home Address.	7 TO CHESTITUT KITOD KG.			
City: Boone		Zip: 28607		
Telephone: (H) 77	3-972-0360 (cell) (W)	(Fax)		
Email: anne@wa	ard-williams.com			
Place of Employme	ent: freelance communication	n consultant/continger	nt faculty at App State	
Job Title: writer	/strategist & contingent faculty i	n Communication Dep	artment	
In Order To	o Assure County wide Representation	Plages Indicate Vous Town	achin Of Racidance	
Bald Mountain	Stony Fork	ricase indicate rour row	Watauga	
New River	O Brushy Fork		Cove Creek	
C Beaver Dam	Meat Camp		C Shawneehaw	
C Blue Ridge	C Blowing Rock			
CEIK	C North Fork		C Boone	
CEOS	In addition, Please Indicate If You Liveo-Grandfather Community		Areas:	
	ards Creek Watershed		reek Watershed	
	n Fork New River Watershed	Extraterrito		
We Ask Yo Following G	ur Help In Assuring Diversity Of Memb Questions	pership By Age, Gender, Ar	nd Race, By Answering Th	
	Gender	Ethnic Bac	•	
C Male		African American	CHispanic	
@ F	emale	Caucasian	Other	
		Native American		
Please List (In	Order Of Preference) The Boards/Con	nmissions On Which You W	ould Be Willing To Serve	
1. Economic De	velopment Commission			
2.				

Volunteer Application Watauga County Boards And Commissions (Continued)

Please list any work, volunteer, and/or other experience you would like to have considered in the review of your application.

Work Experience:	Writer/Strategist focused on developing strategic communications for clients in a broad range of industries (healthcare, law, technology, food, consumer products.) Creative services include conceptualizing, story development, writing and video production. Client list includes: Abbott, Motorola, Caterpillar, Covidien, AllRecipes.com, Kraft, Baxter, TAP Pharmaceuticals, V-Tech Toys and many others. Also currently serve as contingent faculty within the Department of Communication at Appalachian State University.
Volunteer Experience:	Volunteer experienced to date focused on serving in my children's schools - and includes co-chair of Carnival Committee and member of playground committee for Adler Family Association at Adler Park School in Libertyville, IL. In the last four years, I volunteer whenever time allows at Hardin Park School. Currently a member of High Country Watch, focused on responsible economic development within the county.
Other Experience:	Served for the last four years as contingent faculty with the Department of Communication at Appalachian State University. Areas of emphasis include: narrative development, documentary production, visual storytelling, message design and delivery, writing across all media platforms, public speaking and presentation skills. Looking forward to my fifth year as lecturer within the Communication department.
Other Comments:	Economic development within Watauga County is a complex issue, with many different aspects to consider. I am interested in using my strategic skills and experience to explore this issue as part of the Economic Development Commission.
	Signature:

07/30/2015 14:20

Volunteer Application Watauga County Boards And Commissions

If you are a Watauga County resident, at least 18 years old, and willing to volunteer your time and expertise to your community, please complete the application below and click on Print Form. Please sign and mail or fax to:

Wateuge County Commissioners' Office 814 West King Street, Sulto 205 Boone, NC 28607 Phone: (828) 265-8000 Fex: (828) 264-3230

Home Address: 300	Birch bark Trall	
City: Sugar Grove		Zip: 28679
Telephone: (H) 828-29	7-5580 (W)	828-963-6680 (Fax) 828-963-6686
Email: doug@mcgui	reconstruction.com	
Place of Employment:	Douglas L McGulr	e Construction Company
Job Title: President	*-	***************************************
In Order To Ass	urc County wide Repres	entation Please Indicate Your Township Of Residence:
Bald Mountain	O Ston	
New River	OBrus	ny Fork Cove Creek
Beaver Dam	O Meat	Camp Shawneehaw
Blue Ridge	O Blow	ng Rock O Laurel Creek
EIK	ONorth	Fork O Boone
		You Live In One Of The Following Areas:
	randfather Community	Valle Crucis Historic District
C Howards Creek Watershed		Winklers Creek Watershed
OSOUTH FOR	k New River Watershed	Extraterritorial Area
We Ask Your He Following Quest		of Membership By Age, Gender, And Race, By Answering Th
G	ender	Ethnic Background
Male		O African American O Hiepanic
○ Female		Caucasian Other
		Native American
	Of Preference) The Boa	ds/Commissions On Which You Would Be Willing To Serve.
Please List (In Order		
	oment Commission	***************************************

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Volunteer Application Watauga County Boards And Commissions (Continued)

ark perience;	Owner/President - Douglas L McGulre Construction Co., Inc. (1987 - present) Owner/President GTM Management, LLC (2004 - present)
lunteer perlence:	President of Hunters Helping Kids (High Country Chapter) (2004 - 2014)
ner perlence:	
er mments:	

AGENDA ITEM 9:

MISCELLANEOUS ADMINISTRATIVE MATTERS

D. Announcements

MANAGER'S COMMENTS:

AGENDA ITEM 10:

PUBLIC COMMENT