

PERSON COUNTY BOARD OF COMMISSIONERS
MEMBERS PRESENT

OCTOBER 17, 2016
OTHERS PRESENT

David Newell, Sr.
Tracey L. Kendrick
Jimmy B. Clayton
Kyle W. Puryear
B. Ray Jeffers

Heidi York, County Manager
Brenda B. Reaves, Clerk to the Board

The Board of Commissioners for the County of Person, North Carolina, met in regular session on Monday, October 17, 2016 at 9:00am in the Commissioners' meeting room in the Person County Office Building.

Chairman Newell called the meeting to order. Vice Chairman Kendrick gave an invocation and Commissioner Jeffers led the group in the Pledge of Allegiance.

DISCUSSION/ADJUSTMENT/APPROVAL OF AGENDA:

A **motion** was made by Vice Chairman Kendrick and **carried 5-0** to approve the agenda.

RECOGNITION:

PRESENTATION OF NC DOT AWARD TO PERSON AREA TRANSPORTATION SYSTEM:

County Manager, Heidi York recognized Person County's Person Area Transportation System recent award on September 13, 2016 by NC Department of Transportation with presentation of a 1st place award in Performance Excellence in Peer Group 3. Ms. York noted this award was in the Community Transportation Category and was for accomplishments in system reviews, reporting, financial and, above all, in safety.

Ms. York presented the awarded plaque to Transportation Director, Kathy Adcock who told the group the merits of the award were earned by the team of staff in the department.

PUBLIC HEARING TO CONSIDER THE APPROPRIATION OF COUNTY GENERAL FUNDS TO ASSIST PROJECT G-2 WITH A FINANCIAL GRANT INCENTIVE ESTIMATED AT \$518,254.45:

A **motion** was made by Vice Chairman Kendrick and **carried 5-0** to open the duly advertised public hearing to consider the appropriation of County General Funds to assist Project G-2 with a financial grant incentive estimated at \$518,254.45.

Economic Development Director, Stuart Gilbert stated the purpose of the public hearing was for Board consideration to appropriate County General Funds to be made available to Person County Business and Industrial Center, Inc., in compliance with applicable law, to assist Project G-2 to locate manufacturing in Person County. The project will include 57 new jobs in 2018-2020 at an average wage of \$43,000 and approximately \$31.8M of new capital investment for the same time period. Mr. Gilbert stated a financial grant incentive based on net new capital investments over a seven-year period of time subject to property taxes was estimated at \$518,254.45 in total costs. Mr. Gilbert explained the incentive included a percentage of the property taxes starting at 80% and decreasing over the seven-year period and would be based on the actual net new capital investment. Mr. Gilbert stated that there was an opportunity for more than 57 jobs to be created.

Mr. Gilbert said the Person County Business & Industrial Center, Inc. Board of Directors unanimously recommended to the Board of Commissioners approval of the financial grant incentive as presented.

There were no individuals appearing before the Board of Commissioners to speak in favor nor in opposition to the appropriation of County General Funds to assist Project G-2 with a financial grant incentive estimated at \$518,254.45

A **motion** was made by Commissioner Clayton and **carried 5-0** to close the public hearing to consider the appropriation of County General Funds to assist Project G-2 with a financial grant incentive estimated at \$518,254.45.

CONSIDERATION TO GRANT OR DENY REQUEST FOR AN APPROPRIATION OF COUNTY GENERAL FUNDS TO ASSIST PROJECT G-2 WITH A FINANCIAL GRANT INCENTIVE ESTIMATED AT \$518,254.45:

A **motion** was made by Commissioner Clayton and **carried 5-0** to approve appropriating \$518,254.45 to Person County Business and Industrial Center, Inc. to assist Project G-2 to locate manufacturing in Person County based on new capital investment of \$31.8M and 57 new jobs in 2018-2020 as presented.

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PUBLIC HEARING FOR CONSIDERATION TO APPROVE FISCAL YEAR 2018 COMMUNITY TRANSPORTATION PROGRAM APPLICATION:

A **motion** was made by Commissioner Puryear and **carried 5-0** to open the duly advertised public hearing to consider approval of Fiscal Year 2018 Community Transportation Program Application.

Transportation Director, Kathy Adcock requested Board consideration to approve the FY2018 Community Transportation Program Application by resolution for grant funding.

Ms. Adcock stated the Community Transportation Program Application for grant funding assisted with funding for the County’s transportation system for the FY 2017/2018 budget year for Administration expenses (\$155,988 requested with a 15% local match of \$23,398) and Capital expenses (\$123,000 requested with a 10% local match of \$12,300.)

The total estimated amount requested for the period July 1, 2017 through June 30, 2018 is as follows:

<u>Project</u>	<u>Total Amount</u>	<u>Local Share</u>	
Administrative	\$ 155,988	\$ 23,398	(15%)
Capital (Vehicles & Other)	\$ 123,000	\$ 12,300	(10%)
TOTAL PROJECT	\$ 278,988	\$ 35,698	
	Total Funding Request	Total Local Share	

There were no individuals appearing before the Board of Commissioners to speak in favor or in opposition to approval of Fiscal Year 2018 Community Transportation Program Application.

A **motion** was made by Commissioner Jeffers and **carried 5-0** to close the public hearing to consider approval of Fiscal Year 2018 Community Transportation Program Application.

CONSIDERATION TO APPROVE FY2018 COMMUNITY TRANSPORTATION PROGRAM APPLICATION BY RESOLUTION:

A **motion** was made by Commissioner Jeffers and **carried 5-0** to approve the FY2018 Community Transportation Program Application by resolution for grant funding as presented.

COMMUNITY TRANSPORTATION PROGRAM RESOLUTION

**Section 5311
FY 2018 RESOLUTION**

Applicant seeking permission to apply for Community Transportation Program funding, enter into agreement with the North Carolina Department of Transportation, provide the necessary assurances and the required local match.

A motion was made by (Board Member's Name) Commissioner B. Ray Jeffers and seconded by (Board Member's Name or N/A, if not required) N/A for the adoption of the following resolution, and upon being put to a vote was duly adopted.

WHEREAS, Article 2B of Chapter 136 of the North Carolina General Statutes and the Governor of North Carolina have designated the North Carolina Department of Transportation (NCDOT) as the agency responsible for administering federal and state public transportation funds; and

WHEREAS, the North Carolina Department of Transportation will apply for a grant from the US Department of Transportation, Federal Transit Administration and receives funds from the North Carolina General Assembly to provide assistance for rural public transportation projects; and

WHEREAS, the purpose of these transportation funds is to provide grant monies to local agencies for the provision of rural public transportation services consistent with the policy requirements for planning, community and agency involvement, service design, service alternatives, training and conference participation, reporting and other requirements (drug and alcohol testing policy and program, disadvantaged business enterprise program, and fully allocated costs analysis); and

WHEREAS, (Legal Name of Applicant) Person County hereby assures and certifies that it will provide the required local matching funds; that its staff has the technical capacity to implement and manage the project, prepare required reports, obtain required training, attend meetings and conferences; and agrees to comply with the federal and state statutes, regulations, executive orders, Section 5333 (b) Warranty, and all administrative requirements related to the applications made to and grants received from the Federal Transit Administration, as well as the provisions of Section 1001 of Title 18, U. S. C.

NOW, THEREFORE, be it resolved that the (Authorized Official's Title)* County Manager of (Name of Applicant's Governing Body) Person County is hereby authorized to submit a grant application for federal and state funding, make the necessary assurances and certifications and be empowered to enter into an agreement with the NCDOT to provide rural public transportation services.

I (Certifying Official's Name)* Brenda B. Reaves (Certifying Official's Title) Clerk to the Person County Board of Commissioners do hereby certify that the above is a true and correct copy of an excerpt from the minutes of a meeting of the (Name of Applicant's Governing Board) Person County Board of Commissioners, duly held on the 17th day of October, 2016.

Brenda B. Reaves
Signature of Certifying Official

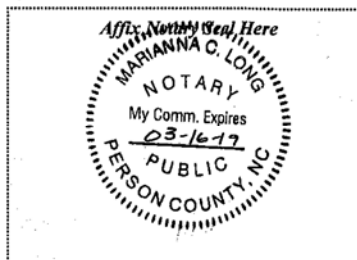
*Note that the authorized official, certifying official, and notary public should be three separate individuals.

Seal Subscribed and sworn to me (date) 10-17-16

Marianna C. Long
Notary Public*

Marianna C. Long
2875 Helena Moriah Rd. Timberlake, NC 27583
Printed Name and Address

My commission expires (date) 03-16-19



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INFORMAL COMMENTS:

There were no comments from the public.

DISCUSSION/ADJUSTMENT/APPROVAL OF CONSENT AGENDA:

A **motion** was made by Vice Chairman Kendrick and **carried 5-0** to approve the Consent Agenda with the following items:

- A. Approval of Minutes of October 3, 2016,
- B. Budget Amendment #9,
- C. Records Retention and Disposition Schedule, Standard 8: Program Operational Records - Sheriff Records,
- D. County Sheriff's Office Records Retention Schedule Amendment for Standard 8,
- E. County Management Records Retention Schedule Amendment for Standard 6 Emergency Services Records, and
- F. Tax Adjustments for October 2016

NEW BUSINESS:

CONSIDERATION FOR A LETTER OF SUPPORT TO THE STATE TO EXTEND WELL WATER TESTING BEYOND THE HALF-MILE BOUNDARY FROM COAL ASH BASINS AND THE LANDFILL AND TO SUBSIDIZE THE FEES ASSOCIATED WITH WELL WATER TESTING FOR ENVIRONMENTAL HAZARDS:

Commissioner Clayton requested consideration for a letter of support be sent to the state to extend well water testing beyond the half-mile boundary from coal ash basins and the landfill as well as to waive the fees associated with well water testing for environmental hazards. Commissioner Clayton said Person County residents living near the Duke Energy Coal Ash Basins and the privately operated Upper Piedmont Landfill need the assurance that their drinking water is safe for use and consumption noting he desired assistance from the Department of Water Quality to provide adequate testing of wells. Commissioner Clayton advocated for the Department of Water Quality to extend the perimeter of the private well testing beyond the half-mile radius of the coal ash basins up to an additional mile for a total of a 1.5 mile radius for both the ash basins and the landfill and to subsidize the testing fees for those residents in these targeted areas. Commissioner Clayton advocated for the request for state relief, and/or an opportunity for reduced costs for residents.

Vice Chairman Kendrick countered Commissioner Clayton's request on the basis that the data did not support wells with drinking water that did not meet the federal drinking water standard. Vice Chairman Kendrick referenced the May 28, 2015 letter of correspondence from Gary Leung, PhD., NC Department of Health and Human Services,

NC Central Cancer Registry for the Division of Public Health related to the state's examination of age-adjusted cancer incidence rates in Person County for a five year period of 2008-2012 finding that the rates were similar to the state rates for colorectal, lung/bronchus, female breast and prostate cancers. In addition, Vice Chairman Kendrick noted the letter stated that cancers that were shown to be associated with environmental risk factors for Person County between 1990 and 2014 identified a total of 870 cases over the 25-year period without any concentration during that time. For the area surrounding the landfill for the same 25-year period there were 473 cases reported in the 2-mile radius area around the site with no consistent pattern of cases for a higher occurrence of cancers in the populations usually associated with environmental factors or any evidence of a clustering of cancer cases in any of these areas.

Commissioner Jeffers voiced no issue with submitting a letter to the state for consideration.

Vice Chairman Kendrick, the commissioner representative on the Board of Health asked the Health Director if there was any financial assistance in place for individuals requesting such to test well water. Ms. Janet Clayton, Health Director noted Clean Water NC has assisted Person County several citizens in funding for well water testing panels for coal ash and hexavalent chromium.

County Manager, Heidi York stated the County Attorney has determined that any adjustment in the fee schedule would apply for the entire county and recommended that the Board of Health have an opportunity to review the fee schedule, compare with other counties, and determine actual administrative costs. Ms. Clayton noted the Board of Health would be meeting on October 24, 2016 and would study and benchmark the data for a recommendation to the Board of Commissioners.

Chairman Newell recommended a unified request which included the Board of Health.

A **motion** was made by Commissioner Puryear and **carried 5-0** to table action on this item and defer to the County's Board of Health to give a recommendation to the Board of Commissioners at its next meeting.

APPEAL OF VALUATION OF NEW EQUIPMENT FOR SPUNTECH'S LINE 5:

Tax Administrator, Russell Jones told the Board of Commissioners that outside the time period for the special Board of Equalization and Review's session, the Board of Commissioners may be called upon to serve in this capacity for an appeal from a taxpayer. Mr. Jones noted Spuntech has filed a timely appeal of the assessment of their 2016 Business Personal Property Taxes. Mr. Jones further noted that discussions with Spuntech have narrowed the appeal to the new equipment for their new line, known as Line 5. Mr. Jones stated the real estate (land and buildings) and other equipment was not being appealed with the appeal based on whether Line 5 should be depreciated for 2016, or was the equipment still under construction. Mr. Jones said the Line 5 equipment was currently assessed at 100% of the installed cost, or \$57,706,408.

By reference to the terms, Mr. Jones provided the Board of Commissioners with the definition and explanation of Construction in Progress (CIP) and a definition of Depreciation from the North Carolina Department of Revenue, an excerpt from the Personal Property Appraisal and Assessment Manual:

Construction in Progress

The investment in production equipment which has not been placed into operation is typically identified in the taxpayers accounting records as CIP. The CIP account represents tangible personal property and is to be listed. Our position with regard to the appraisal of this property is that it should be appraised at 100% of the investment as of the date of appraisal (January 1, 2016). The property has suffered no physical wear and tear, and therefore no allowance for depreciation is warranted.

It is important to point out that there are differences in the Federal IRS rules (Depreciation-accounting) and NC Property Tax rules (Depreciation-appraising). For example, under the NCGS that govern Property Taxes, an asset that is still being used and fully depreciated would still have a taxable value (normally at 25% of original value). The IRS often has special or bonus accelerated depreciation to encourage spending and investments that do not apply to our Property Taxes.

Depreciation in appraising

A decrease in the upper limit of value due to physical wear and tear, functional obsolescence, and/or economic obsolescence. A loss in value from all causes.

Depreciation-accounting

The amount of annual expense taken as a reduction of income necessary to recapture the cost of an asset and does not represent actual losses in value.

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Mr. Jones told the group the Line 5 was not in a "ready state" on the valuation date of January 1, partially due to the fact that the building was not certified to be occupied until March 7, 2016. A temporary Certificate of Occupancy (CO) was issued on January 5, 2016, which permitted the stocking of the offices and the starting up the line. The Line 5 required employees, serving as operators, to be located at various locations throughout the manufacturing line. Since employees were not legally permitted to be in the building under construction, the new line could not be in a "ready state". Mr. Jones noted that even if a temporary use of the new line was allowed for testing/calibration, the line was not able to be placed in a "ready state", since the purpose of the manufacturing line was not met as "Property is first placed in service when first placed in a condition or state of readiness and availability for a specifically assigned function."

Mr. Jones said that he and Economic Development Director, Stuart Gilbert met with Mr. Daniel Sharon, Chief Finance Officer for Spuntech in December 2015, and discussed the methodology that would be used to assess the equipment associated with Line 5. At this meeting, Mr. Jones indicated the County's position was disclosed to conclude that Line 5 must be assessed as a CIP, at full cost without depreciation unless a full CO was obtained prior to January 1.

Mr. Sharon appeared before the Board to appeal that the equipment was placed into service when it is ready and available for a specific use, whether in a business activity, an income-producing activity, a tax-exempt activity, or a personal activity. Mr. Sharon stated that even if you are not using the property, it is in service when it is ready and available for its specific use. Mr. Sharon noted he had pictures of commercial production imitation of products subsequently sold the 10th day of December 2015. Mr. Sharon stated the CO had no relevance and argued that the equipment begins depreciation upon its being placed into service for the use in for its trade or business or for the production of income.

Mr. Sharon referenced the following case law noting no cases determine a CO as the sole element to determining when "placed in service" occurs and was viewed as a "one mean" among others for determination for buildings but never for machinery. Mr. Sharon opined that the following cases did not use the CO as the determining factor.

Spuntech offered a court case, STINE, LLC V. UNITED STATES EX REL. INTERNAL REVENUE SERV., as their evidence. While this court case deals with IRS rules which can be very different than North Carolina Property Tax General Statutes, in this instance, the facts are very similar.

Spuntech offered a court case, STINE, LLC v. USA as their evidence. The STINE case does not directly compare to the Spuntech case, however there are references included in this case to other federal cases that are very helpful.

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Mr. Jones provided that the STINE case involves special "Go Zone" legislation for non-residential real property, and a special immediate 50% deduction for this property for IRS purposes. The case was about real property, not equipment. The building was completed and had obtain the proper CO before January 1, the valuation date. Although the building was completed, the "official" opening had not occurred. The court ruled that the building should be depreciated since it was in a state of "readiness", even though the official opening occurred at a later date. "It is undisputed that both stores had been issued certificates of occupancy." "Property is first placed in service when first placed in a condition or state of readiness and availability for a specifically assigned function." And "the determination of readiness or availability of the building shall be made by taking into account the readiness and availability of such machinery or equipment."

Spuntech offered a court case, BROWN VS. COMMISSIONER as their evidence. The BROWN case, which was referenced in the STINE case, was a great indicator of how to handle business personal property depreciation. The BROWN case involved an airplane (business personal property) that was used by the taxpayer on December 30 and flown over 4,000 miles. The \$22 million airplane was complete, with the exception of the installation of a customized conference table for on-flight meetings and upgrades to the installed computer monitors (changed from 17" to 20" monitors), which was completed by the end of January. "The court concluded that because the taxpayer testified that use of a conference table and larger enhanced display screens was necessary to meet the specific needs of his business clients, without these added components, the asset was not fully functional. Thus, the tax court found that the taxpayer did not place the airplane in service for this insurance business during the tax year at issue." "Brown understood that taking delivery wasn't enough to capture the bonus depreciation he was hunting. So his eventful day had only just begun. In what the Commissioner calls "tax flights," Brown proceeded to take several trips in the Challenger." "Cases [citations and names omitted] tell us to look at the taxpayer—he's the one who gets to determine what an asset's specifically assigned function is. And here that asset's function wasn't just to fly Brown around; it was to be configured in a particular way to meet his very particular business needs. Even though an asset like the Challenger may be operational, it's not placed in service until it is operational for its intended use on a regular basis."

Spuntech offered a court case, SEALY POWER, LTD v. CIR as their evidence. The SEALY case, which was another case referenced in the STINE case, also involved business personal property. This case involved equipment related to a solid waste incinerator, and the by-product was electricity. "Thus, the placed-in-service test requires that before property can be considered placed in a condition or state of readiness and availability for a specifically assigned function, it must be available for service on a regular basis." "Only after the facility was complete and working on regular basis could the assets be considered to be placed in service. Thus, in order for any part of the facility to be considered placed in service, the entire facility must be functioning for its intended purpose of generating electricity."

Spuntech offered a court case, VALLEY NATURAL FUELS v. COMMISSIONER as their evidence. The VALLEY NATURAL FUELS case, again another case referenced in the STINE case, involved an ethanol distillation plant. In December, the ethanol produced at the facility was less proof than required. Other equipment had to be installed in order for the facility operate as designed. "We similarly conclude that the ethanol still, which was constructed in 1983, the molecular sieve, which was installed in 1984, and the additional equipment, which was installed in 1985, were component assets of the facility and functionally formed a single property. Only after all of these component assets were installed and functioning did the facility constitute a complete unit that was operational and served the purpose intended by petitioner, to wit, the production of 198.2 proof ethanol." "Accordingly, we conclude that the facility was not placed in service for purposes of depreciation and the investment tax credit and business energy credit prior to that date."

Mr. Jones concluded that based on the facts above, the equipment associated with Line 5, housed in a building without a CO as of the valuation date (January 1, 2016), must be assessed at the full value of \$57,706,408. The equipment was not in a "ready state", the building was not safe to occupy, to occupy the building in a production state would be unlawful, and the equipment had suffered no depreciation (no wear/tear). Mr. Jones requested Board consideration to uphold the assessed value of Spuntech's Line 5 of \$57,706,408.

Mr. Jones addressed the emails between Spuntech and Person County staff that confirmed on December 18, 2015 that the building was not ready. Delays in receiving the CO were not due to scheduling issues with the County's Inspections Department. Mr. Jones stated there were several life safety issues, among other items, that delayed the CO. Mr. Jones confirmed that County's Inspections' staffing issues did not hinder Spuntech from receiving its CO in a timely fashion noting staff gave this project priority.

Chairman Newell referenced the written comments submitted from the County Attorney, C. Ronald Aycock related to the Spuntech property tax appeal as follows:

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Spuntech has appealed the valuation of a portion of its personal property. The basic issue presented to the BCC is whether any “depreciation” should be allowed in determining the proper valuation. Spuntech contends that IRS depreciation rules should be applied. The proper rule is not the IRS rule, but the rules governing property tax valuation. The IRS income tax depreciation rules are intended to reflect the amount of reduction in value as a result of a business taking an expense and thereby reducing the basis (value) in the property. The property tax depreciation rules are intended to reflect a reduction in value because of wear and tear or functional or economic obsolescence on/of the property.

A basic feature of the NC property tax system is that there must be a uniform valuation date to ensure equity among and between all taxpayers. That valuation date is January 1. All property is valued as of that date. The Spuntech personal property must be valued as of January 1. Spuntech did not receive a certificate of occupancy until January 5. Therefore, there could not have been any property tax eligible depreciation as of the valuation date (January 1) since there was no use authorized and no wear and tear.

Spuntech apparently argues that the reason that they did not get a certificate of occupancy by January 1 was because of the failure of the Person County Inspections Department to act in a timely manner. The letter from the head of the Person County Inspections Department clearly shows that there were multiple deficiencies and failures by Spuntech in getting the property and equipment in position to receive a certificate of Occupancy by January 1.

It is my legal opinion that Spuntech is not entitled to take any depreciation as a reduction in the value of the subject personal property.

A **motion** was made by Commissioner Clayton and **carried 5-0** to uphold the assessed value of Spuntech’s Line 5 of \$ 57,706,408 as per the legal opinion of the County Attorney that Spuntech was not entitled to take any depreciation as a reduction in the value of the subject personal property.

The Board conveyed to Mr. Sharon the right to appeal the Board of Commissioners decision to the NC Property Tax Commission. Mr. Jones confirmed he would send a letter of the appeal action to Spuntech outlining the procedure to further appeal.

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PERMISSION TO ACCEPT FEDERAL LAND AND WATER CONSERVATION FUND GRANT AND APPLY FOR 2017 NORTH CAROLINA PARKS AND RECREATION TRUST FUND GRANT:

John Hill, Director of Recreation, Arts, and Parks Department noted that in May of 2016 the Person County Recreation, Arts, and Park Department applied for the North Carolina Parks and Recreation Trust fund grant (PARTF) with a contingency to be considered for the Federal Land and Water Conservation Fund Grant (LWCF) if the PARTF Grant was not awarded. Person County was not awarded the 2016 PARTF Grant. Mr. Hill stated Person County received notification that the County has been recommended to receive a matching grant for funding of the 2016 LWCF Grant in the amount of \$250,000 with \$264,432 as the amount to match.

Mr. Hill further noted that Parks and Recreation had applied for a waiver of retroactivity for the 2016 PARTF Grant that allows more time to apply for the 2017 PARTF grant for the same Sports Plex project. With this waiver Person County has the opportunity to improve the last 2016 PARTF grant application and submit for consideration of the 2017 grant funding cycle. Mr. Hill said that Person County also has the opportunity to use the current \$250,000 LWCF Grant award as the match for the 2017 PARTF Application. Mr. Hill requested Board consideration to grant permission for Parks and Recreation to proceed through the process of accepting the LWCF Grant and applying for the 2017 PARTF Grant using the LWCF grant funds as the match. Mr. Hill stated once awarded, the funds would be used for the Sports Plex facility and programs to increase the quality and marketability of the Recreational Complex.

Vice Chairman Kendrick asked Mr. Hill to confirm if the two separate parcels were excluded from the Sports Plex facility as previously discussed to which Mr. Hill replied affirmatively.

A **motion** was made by Commissioner Puryear and **carried 5-0** to accept the Federal Land and Water Conservation Fund Grant in the amount of \$250,000 with a local match of \$264,432 and to apply for the 2017 NC Parks and Recreation Trust Fund grant as presented.

The NC division of Parks and Recreation 2016 Land and Water Conservation Fund Compliance Certification follows:

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**North Carolina Division of Parks and Recreation
2016 Land and Water Conservation Fund (LWCF)
Compliance Certification**

Local Government: County of Person

Project Title: Sport Plex Acquisition

Project Scope: Acquire 31 acres

LWCF Funds Recommended: \$ 250,000

Amount of Match: \$ 264,432

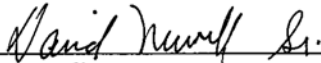
The local governing board is required to approve this LWCF certification.

I hereby certify that:

- The information contained in the Parks and Recreation Trust Fund grant application and subsequently for the proposed Land and Water Conservation Fund grant is true.
- The scope of work for the project will be completed in its entirety.
- The required local matching funds will be available during the project's contract period.
- The local government will comply with all federal and state laws applicable to the LWCF program.
- The local government will complete an environmental assessment of the proposed project site before beginning the project.
- An appraisal meeting federal guidelines will be completed for any land that will be acquired for the project.
- The park or greenway where the LWCF project is located will be operated and maintained for public outdoor recreation in perpetuity.

Date adopted by the local governing board: October 17, 2016

Chief Elected Official:



Signature

David Newell, Sr.
Chairman, Person County Board of Commissioners

Printed name and title

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CHAIRMAN’S REPORT:

Chairman Newell urged all citizens to vote in the upcoming election.

MANAGER’S REPORT:

County Manager, Heidi York recognized this date as Boss’s Day and extended her best to the Board of Commissioners and County Department Directors.

COMMISSIONER REPORT/COMMENTS:

Commissioner Jeffers reported two upcoming candidate forums; one was scheduled for Tuesday, October 18, 2016 at 7:00pm hosted by the NAACP and held in the City Council Chambers, and the other scheduled for Thursday, October 20, 2016 at 6:30pm hosted by and held at the Roxboro Community School.

Commissioner Clayton commented on the environmental health disaster needs by those victims of Hurricane Matthew. County Manager, Heidi York stated Person County deployed a medical response team to Johnston County and then in Kinston for medical assistance and decontamination from flood water. Chairman Newell added that many businesses and school systems that would be in a rebuilding state noting his plans to contribute mops to assist in the cleanup efforts.

Commissioner Puryear had no report.

Vice Chairman Kendrick had no report.

ADJOURNMENT:

A **motion** was made by Vice Chairman Kendrick and **carried 5-0** to adjourn the meeting at 10:07am.

Brenda B. Reaves
Clerk to the Board

David Newell, Sr.
Chairman