

The Board of Commissioners for the County of Cabarrus met in regular session through a remote virtual meeting as allowed by the Board's Remote Participation Policy, during the Covid-19 state of emergency in Concord, North Carolina at 6:30 p.m. on Monday, April 20, 2020.

Public access to the meeting could be obtained through the following means:

live broadcast at 6:30 p.m. on Channel 22
<https://www.youtube.com/cabarruscounty>
<https://www.cabarruscounty.us/cabcotv>
(704) 920-2023, Pin 1234

Present - Chairman: Stephen M. Morris
Vice Chairman: Diane R. Honeycutt
Commissioners: F. Blake Kiger
Elizabeth F. Poole
Lynn W. Shue

Also present were Mike Downs, County Manager; Richard M. Koch, County Attorney; Jonathan Marshall, Deputy County Manager; Rodney Harris, Deputy County Manager; and Lauren Linker, Clerk to the Board.

Chairman Morris called the meeting to order at 6:30 p.m.

Chairman Morris provided information on the meeting format and the ability for the public to participate in informal public comments and the public hearings.

(A) APPROVAL OR CORRECTION OF MINUTES

UPON MOTION of Commissioner Shue, seconded by Vice Chairman Honeycutt and unanimously carried, the Board approved the minutes of February 29, 2020 (Board Retreat), March 9, 2020 (Work Session) and March 23, 2020 (Regular Meeting) as presented.

(B) APPROVAL OF THE AGENDA

Chairman Morris reviewed the following changes to the agenda.

Additions:

New Business

G-4 County Manager - Approval of Resolution Authorizing the Deputy County Manager to Sign Pre-Audit Certificates

G-5 Tax Administration - Occupancy Taxes and Property Tax Listings

Closed Session

K-1 Closed Session - Pending Litigation and Economic Development

Removed:

Recognitions and Presentations

EMS - Recognition of EMS Personnel for Research Poster Competition

Human Resources - Recognition of Stanley Parnell on His Retirement from the Cabarrus County Department of Human Services, Transportation Division

UPON MOTION of Vice Chairman Honeycutt, seconded by Commissioner Kiger and unanimously carried, the Board approved the agenda as amended.

(C) RECOGNITIONS AND PRESENTATIONS

(C-1) Proclamation - Active Living and Parks - Older Americans Month Proclamation May 2020

Older Americans Month is observed nationwide each May and is a time to celebrate the contributions seniors make to their communities. This special observance was established in 1963 to acknowledge the contributions of past and present older citizens.

At their February 17, 2020 meeting, the Cabarrus County Senior Centers Advisory Council voted unanimously to recommend the designation of May as Older Americans Month.

Chairman Morris read the proclamation aloud.

UPON MOTION of Commissioner Kiger, seconded by Commissioner Shue and unanimously carried, the Board adopted the proclamation.

Proclamation No. 2020-05

Older Americans Month 2020
A PROCLAMATION

Whereas, Cabarrus County includes a growing number of older Americans who make countless contributions to our community every day; and

Whereas, Cabarrus County is stronger when people of all ages, abilities, and backgrounds are included and encouraged to make their mark; and

Whereas, Cabarrus County Senior Centers Advisory Council recognizes the importance of the physical, mental, social, and emotional well-being of its citizens; and

Whereas, Cabarrus County Senior Centers can support our community members by:

- promoting independence, inclusion, and participation;
- engaging older adults through education, recreation, and service; and
- connecting people with opportunities to share their time, experience, and talents.

Now, therefore, the Cabarrus County Board of Commissioners do hereby proclaim May 2020 to be Older Americans Month. We urge every resident to recognize older adults and the people who support them as essential members of our community.

Adopted this 20th day of April, 2020

/s/ Stephen M. Morris
Stephen M. Morris, Chairman
Board of Commissioners

(C-2) Proclamation - EMS - Cabarrus County Emergency Services Week Proclamation

The following proclamation proclaims the week of May 17 - 23, 2020 as "Cabarrus County Emergency Medical Services Week" in recognition of emergency medical services teams that provide lifesaving care to those in need 24 hours a day, seven days a week.

Jimmy Lentz, Emergency Medical Services (EMS), Director, read the proclamation aloud.

Vice Chairman Honeycutt **MOVED** to adopt the proclamation. Commissioner Shue seconded the motion.

A brief discussion ensued. During discussion, Commissioner Kiger and Chairman Morris thanked EMS staff for their contributions to the community. Mr. Lentz thanked staff and expressed appreciation for the Boards' support.

The **MOTION** unanimously carried.

Proclamation No. 2020-06

CABARRUS COUNTY
North Carolina
P R O C L A M A T I O N

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

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

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

WHEREAS, emergency medical services teams consist of emergency physicians, emergency nurses, emergency medical technicians, paramedics, firefighters, educators, administrators, and others; and

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

WHEREAS, Americans benefit daily from the knowledge and skills of these highly trained individuals; and

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

NOW, THEREFORE, BE IT RESOLVED that we, the Cabarrus County Board of Commissioners, in recognition of this event do hereby proclaim the week of May 17 - 23, 2020, as

CABARRUS COUNTY EMERGENCY MEDICAL SERVICES WEEK

Adopted this 20th day of April 2020.

/s/ Stephen M. Morris
Stephen M. Morris, Chairman
Board of Commissioners

(D) INFORMAL COMMENTS

Chairman Morris opened the meeting for Informal Public Comments at 6:42 p.m.

Shannon Gardner, resident at 2923 Brooknell Court in Concord, called in to present a public comment. Due to technical difficulties, Ms. Gardner was asked to send in her written comments for the Board.

Chairman Morris asked the Clerk if there were other callers on the line to present public comments. There were none. Chairman Morris advised Ms. Gardner IT staff would assist with the technical issues and the Board would hear her comments later in the meeting, should the technical issues be resolved.

The technical issues were resolved later in the meeting. Ms. Gardner's comments appear later in the minutes, and is noted as Informal Comments - Continued in the New Business section.

(E) OLD BUSINESS

None.

(F) CONSENT

(F-1) Finance - Cabarrus County School Agency and Lease Agreement for a New Middle School

The Cabarrus County Schools (CCS) Agency Agreement and Lease Agreement, among other items, allows the County to appoint the Cabarrus Board of Education as its agent in connection with the construction and equipping of a new Middle School.

The Cabarrus Board of Education shall cause the new Middle School project to be completed in accordance with the respective construction documents and any applicable requirements of governmental authorities and law. The County and the Board of Education agree that all amounts received as refunds of State sales tax, with respect to expenditures made in connection with the project, will be deposited as funds available for the acquisition and construction of the project or used to pay debt service on the installment financing issued to fund this project.

UPON MOTION of Commissioner Kiger, seconded by Commissioner Shue and unanimously carried, the Board approved the Cabarrus County School Agency Agreement and Lease Agreement for a new Middle School, subject to review and revision by the County Attorney.

(F-2) Finance - Contingency Fund Request for Courthouse Project - \$800,000

The furniture and equipment budgeted for the new Courthouse project needs to be increased by \$800,000. Staff proposed moving fixed courtroom seating and cameras/card readers from the Construction Manager at Risk (CMAR) Guaranteed Maximum Price (GMP) contract to utilize state contract pricing. This would allow the County to decrease the amount of overhead costs from the CMAR. Additionally, this would allow the County to avoid some significant value engineering cuts including HVAC, flooring, and courtroom finishes.

UPON MOTION of Commissioner Kiger, seconded by Commissioner Shue and unanimously carried, the Board approved the use of Courthouse contingency funds and approved the budget amendment and associated project ordinance.

Date:4/20/2020

Amount:800,000.00

Dept. Head: Susan Fearrington, (prepared by Sarah Chesley)

Department: Finance, Fund 380 LOBS 2020

☒ Internal Transfer Within Department

☐ Transfer Between Departments/Funds

☐ Supplemental Request

Purpose: To move funds within the Courthouse Project from the contingency account into the Furniture and Equipment account, in order to utilize contract pricing and save costs.							
Fund	Indicator	Department/ Object/ Project	Account Name	Approved Budget	Increase Amount	Decrease Amount	Revised Budget
380	9	2210-9860-COURT	Equipment and Furniture COURT	4,000,000.00	800,000.00		4,800,000.00
380	9	2210-9660-COURT	Contingency COURT	5,600,000.00		800,000.00	4,800,000.00

Ordinance No. 2020-15

CABARRUS COUNTY
COUNTY CAPITAL PROJECTS
BUDGET ORDINANCE

BE IT ORDAINED by the Board of Commissioners of Cabarrus County, North Carolina that, Pursuant to Section 13.2 of Chapter 159 of the General Statutes of North Carolina, the following capital project ordinance is hereby adopted:

Section I.

- A. The project authorized is for the construction and renovations of County Facilities. Details of the project are listed in section C. of this Project Ordinance.
- B. The officers of this unit are hereby directed to proceed with this capital project within the terms of the Generally Accepted Accounting Principles (GAAP) and the budget contained herein.

It is estimated that the following revenues will be available to complete capital projects as listed.

Debt Proceeds 2020 Draw Note	77,472,469
Debt Proceeds 2022 Draw Note	46,478,143
Contributions from Capital Projects Fund	17,029,837
TOTAL REVENUES	\$140,980,449

- C. The following appropriations are made as listed.

Courthouse Site Enabling Construction & Renovation	\$132,211,360
Governmental Center Skylight & Roof Replacement	2,577,722
Contribution to Capital Reserve (Reimb for Skylight Project)	2,085,000
Artificial Turf Fields	3,274,367
Legal / Closing Expenses	832,000
TOTAL EXPENDITURES	\$140,980,449
GRAND TOTAL - REVENUES	\$140,980,449
GRAND TOTAL - EXPENDITURES	\$140,980,449

Section II.

- A. Special appropriations to non-profit organizations shall be distributed after the execution of an agreement which ensures that all County funds are used for statutorily permissible public purposes.
- B. The County Manager or designee is hereby authorized to transfer appropriations within or between funds, or modify revenue and expenditure projections as contained herein under the following

conditions:

1. The Manager may transfer amounts between objects of expenditure and revenues within a function without limitation.
2. The County Manager may transfer amounts up to \$500,000 between functions of the same fund.
3. The County Manager may transfer amounts between contingency funds which are set aside for a specific project for budgetary shortfalls or upon the appropriate approval of a change order.
4. The County Manager is authorized to transfer funds from the General Fund or Capital Reserve Fund to the appropriate fund for projects approved within the Capital Improvement Plan for the current fiscal year.
5. Upon notification of funding increases or decreases to existing grants or revenues, or the award of grants or revenues, the Manager or designee may adjust budgets to match, including grants that require a County match for which funds are available.
6. The Manager or designee may adjust debt financing from estimated projections to actual funds received.
7. The County Manager may enter into and execute change orders or amendments to construction contracts in amounts less than \$90,000 when the appropriate annual budget or capital project ordinance contains sufficient appropriated but unencumbered funds.
8. The County Manager may award and execute contracts which are not required to be bid or which G.S. 143-131 allows to be let on informal bids so long as the annual budget or appropriate capital project ordinance contains sufficient appropriated but unencumbered funds for such purposes.
9. The County Manager may execute contracts with outside agencies to properly document budgeted appropriations to such agencies where G.S. 153 A-248(b), 259, 449 and any similar statutes require such contracts.
10. The County Manager may reject formal bids when deemed appropriate and in the best interest of Cabarrus County pursuant to G.S. 143-129(a).
11. The County Manager may reduce revenue projections consistent with prevailing economic conditions, and also reduce expenditures correspondingly.

Section III.

This ordinance and the budget documents shall be the basis of the financial plan for the County of Cabarrus.

- a. The Finance Director is hereby directed to maintain within the Capital Project Fund sufficient detailed accounting records to satisfy the requirements of the law.
- b. The Finance Director is directed to report, at the request of the Board, on the financial status of each project element in Section I and on the total revenues received or claimed.
- c. Copies of this capital project ordinance shall be furnished to the Clerk to the governing Board, and to the Finance Director for direction in carrying out this project.
- d. At the completion of a construction project, all unrestricted excess funds are transferred to the General Fund and the portion of the Capital Project associated with the project is closed.

Adopted this 20th day of April, 2020.

CABARRUS COUNTY BOARD OF COMMISSIONERS

BY: /s/ Stephen M. Morris
Stephen M. Morris, Chairman

ATTEST:
/s/ Lauren Linker
Clerk to the Board

(F-3) Sheriff's Office - Implementing Body Worn Cameras (BWC)

Body-worn cameras (BWC) have become a widely used tool across the country to improve accountability and transparency of law enforcement. The Sheriff's Office has explored adopting the use of BWC for the last several months and determined that Axon Enterprise, Inc. would best meet their needs. Axon currently provides BWC to the Concord Police Department and Charlotte-Mecklenburg Police Department.

The cost would be \$276,033 in the first year and \$204,369 in years two through five for a total cost of 1,093,509. This would outfit 120 deputies and provide the latest software to auto-tag, redact and store BWC video. The cost also includes hardware replacements during the five-year contract.

Staff have identified a grant opportunity through the Department of Justice (DOJ) to fund a portion of the costs associated with establishing a BWC program. The grant will fund up to \$2,000 per BWC purchased by the county, with the county matching 50 percent of any grant funds awarded. The county would therefore be eligible for up to \$240,000, with \$120,000 coming from federal grant funds and the remaining \$120,000 acting as the county match. Grant funds can be used for camera and camera hardware purchases, staff training, and travel. Grant funds cannot be used for data storage.

The Sheriff recommends implementation of BWC in Cabarrus County. Staff are seeking board guidance on approval to apply for DOJ grant funding and include county match funding for this purpose in the FY21 budget. The county may be able to offset an additional portion of the initial and/or ongoing costs through revenue adjustments.

At the April 6, 2020 work session meeting, Rodney Harris, Deputy County Manager, advised of revenues available in the FY21 budget for the additional funding needed for body worn cameras, should the Commissioners' support this grant. There was expressed support by the Board for the grant and use of the body worn cameras for the Sheriff's Office.

UPON MOTION of Commissioner Kiger, seconded by Commissioner Shue and unanimously carried, the Board approved the grant application.

(F-4) Sheriff's Office - Request to Appropriate Inmate Housing Revenues of \$142,000 to Purchased Services

The Sheriff's Office had a budget deficit in Purchased Services for the Detention Center. The deficit was a result of two situations: higher costs for Juvenile offenders affected by Raise the Age legislation and having a very sick inmate in Safekeeping.

The Detention Center has received the January invoice for \$12,200 from NC Department Public Safety (DPS) for Juvenile Justice. This is the first invoice since Raise the Age took effect in December 2019; the invoice is for 12 juvenile offenders, for a total of 106 days. Funds were budgeted for the anticipated increase in housing cost for juveniles, as recommended by DPS. The anticipated increase in budget is not enough. Staff has estimated the deficit in Juvenile Justice at \$65,000 by the end of this budget year.

The District Attorney has not set a court date for the sick inmate housed by DPS. Medical care for the inmate is an anticipated cost of \$12,666 per month for January through June. Costs paid to NC DPS for Safekeeping for the first six month of FY2020 were \$99,577. The estimated deficit for Safekeeping is \$76,000.

UPON MOTION of Commissioner Kiger, seconded by Commissioner Shue and unanimously carried, the Board adopted the budget amendment.

Date:	4/20/2020	Amount:	142,000.00
Dept. Head:	Sheriff Van W. Shaw	Department:	2130-Detention Center
<input type="checkbox"/> Internal Transfer Within Department		<input type="checkbox"/> Transfer Between Departments/Funds	
		<input checked="" type="checkbox"/> Supplemental Request	

PURPOSE: Appropriating Revenue-Inmate Housing (00162130-6654) to Purchased Services (0192130-9445) to cover budget deficit resulting from Inmates housed with Department of Public Safety (DPS) in Safe Keeping and Juvenile Justice							
Fund	Indicator	Department/ Object/ Project	Account Name	Approved Budget	Increase Amount	Decrease Amount	Revised Budget
001	6	2130-6654	Inmate Housing	-	142,000.00		142,000.00
001	9	2130-9445	Purchased Services	119,067.00	142,000.00		261,067.00

(F-5) Tax Administration - Refund and Release Reports - March 2020

The Release Report contains taxpayers' names, bill numbers, valuations, tax amounts, along with the justifications for releasing the valuation/tax amounts for outstanding levies in accordance with N.C.G.S. 105-381. The Refund Report is a summary sheet which lists data from each refund request form, along with the justification for the refunds to the taxpayers in accordance with N.C.G.S.105-381.

Note: Due to the transition of motor vehicles onto the new North Carolina Vehicle Tax System (NCVTS), motor vehicle-related refunds and releases will begin to be displayed on the new report generated by NCVTS.

UPON MOTION of Commissioner Kiger, seconded by Commissioner Shue and unanimously carried, the Board approved the March 2020 Refund and Release Reports as submitted, including the NCVTS Refund Report, and granted authority to the Tax Collector to process the refunds and releases. The report is hereby incorporated into the minutes by reference and is on file with the Clerk to the Board.

(G) NEW BUSINESS

(G-1) Economic Development Investment - Project Press - Public Hearing 6:30 p.m.

Samantha Grass, Cabarrus County Economic Development Corporation, Recruitment Project Manager, presented a request for an economic development investment for Project Press pursuant to North Carolina General Statute 158.7.1. Project Press proposes to locate in an existing industrial spec building located at 1858 Kannapolis Parkway in Kannapolis. Project Press is a new beverage co-packing company and plans to open a state-of-the-art production facility to fill cans to service the drink industry with a projected investment of approximately \$68,000,000 in real and personal property. They also plan to create 231 jobs with average wages above our current County average wage. A five-year grant equivalent to 85 percent of the ad valorem taxes is requested. Ms. Grass stated this grant is also contingent on approval of state and local city support. A public hearing is required.

Cabarrus County Economic Development Grant Analysis - Project Press
Real and Personal Property

	Year 1	Year 2	Year 3	Year 4	Year 5
Total Assessed Value (Real)	\$1,500,000	\$1,500,000	\$3,000,000	\$3,000,000	\$3,000,000
Total Assessed Value (Personal)	\$36,000,000	\$32,800,000	\$51,700,000	\$45,700,000	\$39,850,000
	\$40,000,000.00	\$36,000,000	\$29,200,000	\$25,200,000	\$21,600,000
	\$25,000,000.00		\$22,500,000	\$20,500,000	\$18,250,000
County taxes at .74	\$277,500	\$253,820	\$404,780	\$360,380	\$317,090
Grant @ 85 %	\$235,875	\$215,747	\$344,063	\$306,323	\$269,527
Net Taxes to County	\$41,625	\$38,073	\$60,717	\$54,057	\$47,564
			Taxes		\$ 1,613,570
			Grant		\$ 1,371,535
			Net Taxes to County		\$ 242,036

Chairman Morris opened the public hearing at 6:51 p.m. The Public Hearing Notice was posted the County's website (www.cabarruscounty.us) on April 8, 2020 in accordance with Article 2, Administration, Section 2.1 (Use of Electronic Means to Provide Public Notices) of the Cabarrus County Code of Ordinances.

Chairman Morris asked Lauren Linker, Clerk to the Board, if any written comments had been submitted and if anyone was waiting on the phone to present a comment. Ms. Linker stated no written comments were submitted and there was no one on the phone.

There was no one present to address the Board; therefore, Chairman Morris closed the public hearing.

UPON MOTION of Commissioner Shue, seconded by Vice Chairman Honeycutt and unanimously carried, the Board approved an economic development agreement (5 years, 85 percent) between Project Press and Cabarrus County, and authorized

the County Manager to execute the Agreement on behalf of the Board, subject to review or revision by the County Attorney.

(G-2) Planning and Development - 2020 HOME Program - Public Hearing 6:30 p.m.

Kelly Sifford, Planning and Development Director, advised the previous collaborative project with the City of Concord on Market Street has taken a different direction. She requested approval for a new collaborative project with the City of Concord where Cabarrus County would fund the construction of a new affordable home on a lot owned by the city at 96 Chestnut Street SW in Concord, and city staff would manage the construction along with other homes the city will construct on adjacent lots. Ms. Sifford stated the county can participate with the City of Concord on this project as members of the Cabarrus/Iredell/Rowan HOME Consortium. She reported the County is expected to receive \$139,460 in HOME activity money and \$8,368 of administration money. She advised there is a 25 percent match which has been included in the proposed budget.

Ms. Sifford expressed reservations regarding the project, but stated the deadline is at a point where a decision is needed to move forward. She stated she will monitor the situation and make a decision at a later date on whether or not to proceed with the project or come back to the Board with a different proposal.

Chairman Morris opened the public hearing at 6:33 p.m. The Public Hearing Notice was published on April 1 and April 12, 2020 in *The Independent Tribune*. The Public Hearing Notice was also posted on the County's website (www.cabarruscounty.us) on April 8, 2020 in accordance with Article 2, Administration, Section 2.1 (Use of Electronic Means to Provide Public Notices) of the Cabarrus County Code of Ordinances.

Chairman Morris asked Lauren Linker, Clerk to the Board, if any written comments had been submitted and if anyone was waiting on the phone to present a comment. Ms. Linker stated no written comments were submitted and there was no one on the phone.

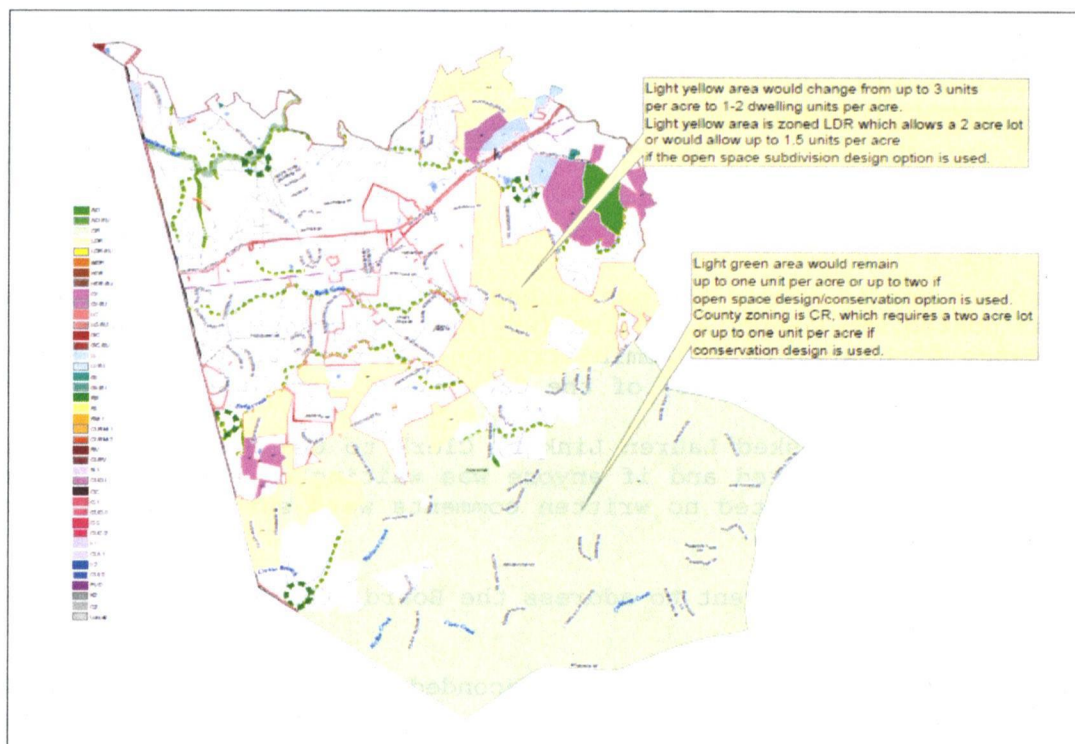
With there being no one to address the Board, Chairman Morris closed the public hearing.

Commissioner Kiger **MOVED** to approve the plan as submitted. Commissioner Shue seconded the motion.

Following a brief discussion, the **MOTION** unanimously carried.

(G-3) Planning and Development - Proposed Amendment to Harrisburg Land Use Plan (HALUP) Residential Classifications - Public Hearing 6:30 p.m.

Susie Morris, Planning and Zoning Manager, presented a request to approve an amendment to the Harrisburg Land Use Plan (HALUP). She reviewed the following map that shows the areas that would be impacted by the proposed changes.





FUTURE LAND USE MAP
HARRISBURG AREA LAND USE PLAN



Ms. Morris advised the proposed changes are consistent and in keeping with the current county zoning designations. As discussed at the April work session, Ms. Morris stated the only intended changes are to lower densities for what would be allowed in those land use classifications. She further stated no rezonings are proposed as part of this land use amendment.

Chairman Morris opened the public hearing at 7:00 p.m. The Public Hearing Notice was published on April 8 and April 15, 2020 in *The Independent Tribune*. The Public Hearing Notice was also posted on the County's website (www.cabarruscounty.us) on April 8, 2020 in accordance with Article 2, Administration, Section 2.1 (Use of Electronic Means to Provide Public Notices) of the Cabarrus County Code of Ordinances.

Chairman Morris asked Lauren Linker, Clerk to the Board, if any written comments had been submitted and if anyone was waiting on the phone to present a comment. Ms. Linker stated no written comments were submitted and there was no one on the phone.

There was no one present to address the Board; therefore, Chairman Morris closed the public hearing.

Commissioner Kiger **MOVED** to adopt the proposed changes to the Harrisburg Land Use Plan residential classifications. Commissioner Shue seconded the motion.

A brief discussion ensued. During discussion, Ms. Morris responded to questions from the Board.

The **MOTION** unanimously carried.

(G-4) County Manager - Approval of Resolution Authorizing the Deputy County Manager to Sign Pre-Audit Certificates

Mike Downs, advised per N.C.G.S. 159-28(a), the Governing Board has the authority to allow a deputy finance director to execute pre-audit certificates as necessary to conduct business. Mr. Downs stated currently, the deputy finance director position is vacant and adoption of the resolution will allow for Rodney Harris, Deputy County Manager, to sign pre-audit certificates until that position is filled.

UPON MOTION of Vice Chairman Honeycutt, seconded by Commissioner Shue and unanimously carried, the Board adopted the resolution authorizing the deputy county manager to execute pre-audit certificates.

Resolution No. 2020-09

RESOLUTION AUTHORIZING
DEPUTY COUNTY MANAGER
TO EXECUTE PRE-AUDIT CERTIFICATES

WHEREAS, Cabarrus County desires to allow the Deputy County Manager to possess authority to execute pre-audit certificates; and

WHEREAS, North Carolina G.S. 159-2 (c) authorizes the Governing Board to grant this authority to a deputy finance officer; and

WHEREAS, the Deputy County Manager will execute pre-audit certificates as necessary to conduct business in the Cabarrus County Finance Office. The Deputy Finance Director must follow processes/procedures established by the Finance Director in carrying out the pre-audit duties. The Deputy Finance Director will ensure that there is a budget appropriation, ensure that sufficient monies remain in the appropriation, and affix their signature to the pre-audit certificate. The Deputy Finance Director can be held legally liable for any amounts obligated or disbursed improperly.

NOW, THEREFORE BE IT RESOLVED by the Cabarrus County Board of Commissioners that the Deputy County Manager possesses authority to execute pre-audit certificates for Cabarrus County.

Adopted this 20th day of April, 2020.

/s/ Stephen M. Morris
Stephen M. Morris, Chairman
Board of Commissioners

Attest:

/s/ Lauren Linker

Lauren Linker, Clerk to the Board

(G-5) Tax Administration - Occupancy Taxes and Property Tax Listings

Mike Downs, County Manager, reported the Board individually and collectively, as well as staff, have had requests over the last few weeks, to consider an extension of deadlines for occupancy taxes and property tax listings. He advised David Thrift, Tax Administrator, would provide more detailed information and Richard Koch, County Attorney, would be available to answer any questions pertaining to legal issues.

Chairman Morris requested a brief break on this matter to allow informal comments from the citizen who had been unable to participate earlier in the meeting due to technical difficulties.

(D) INFORMAL COMMENTS - (Continued)

Shannon Gardner, resident at 2923 Brooknell Court, Concord was able to call in again. Ms. Gardner commented on issues obtaining necessary medical services for her son and expressed support for re-opening Cabarrus County in connection with the Covid-19 pandemic.

With there being no one else to address the Board; Chairman Morris closed that portion of the meeting.

(G-5) Tax Administration - Occupancy Taxes and Property Tax Listings - (Continued)

David Thrift, Tax Administrator, reported staff has received numerous requests for an extension in connection with occupancy taxes and personal property tax listings due to the Covid-19 pandemic. Mr. Thrift stated North Carolina General Statute (NCGS) 153A-155 provides for the administration of Occupancy Taxes and scheduling those taxes to be due and payable on the 20th day of each month. NCGS 105-307 provides the length for the ad valorem property tax listing period to end January 31. Individual extensions may be granted until April 15th, if requested prior to the end of the regular listing period of January 31st.

Mr. Thrift advised that while the Board cannot extend the deadlines in connection with the above statutes, the Board can waive penalties associated with late payment of occupancy taxes and filing of personal property listings. He requested the Board's consideration for approval of the resolution to waive those penalties.

A discussion ensued. During discussion, Mr. Thrift, Mr. Downs and Richard Koch, County Attorney, responded to questions from the Board.

UPON MOTION of Vice Chairman Honeycutt, seconded by Commissioner Shue and unanimously carried, the Board adopted the resolution.

Resolution No. 2020-10

**RESOLUTION REGARDING COVID-19 EXTENTION OF
OCCUPANCY TAXES AND PROPERTY TAX LISTINGS DEADLINES**

WHEREAS, the COVID-19 pandemic has disrupted the national economy, the state economy and the economy in Cabarrus County to the point where it makes it tough for people to comply with different deadlines for providing paperwork and for generating revenue for their businesses and families; and

WHEREAS, the Board of Commissioners is interested in trying to help residents of Cabarrus County to comply with certain reporting and payment requirements to the County; and

WHEREAS, pursuant to the power vested in the Board by the constitution and statutes of the State of North Carolina, the Board issues the following resolution.

THEREFORE, THE BOARD OF COMMISSIONERS OF THE COUNTY OF CABARRUS, RESOLVES THAT:

1. For those citizens and businesses subject to the Cabarrus County Occupancy Tax, all such payors who have not paid their tax that will be due on April 20, 2020, shall not be charged a penalty so long as the report is filed

timely and the tax is paid by June 20, 2020. Should any such payors be unable to pay the taxes due with their May 20, 2020 report on time, they shall not be charged a penalty so long as the report is filed timely and the tax is paid by June 20, 2020. Should these reports not be filed on time and the taxes owed on them not be paid by June 20, 2020, the County reserves the right to go back and charge penalties for reports not timely filed and taxes not paid in full by June 20, 2020. This provision does not apply to reports and taxes owed prior to the April 20, 2020 deadline. It is expected that the June 20, 2020 tax report and corresponding payment will be made on time.

2. For those citizens and businesses required to file personal property ad valorem tax listings for 2020 who timely filed for an extension of the listing deadline from January 31, 2020 to April 15, 2020, such persons shall have until June 1, 2020 to file their 2020 personal property listing, without incurring a late listing penalty. In this way, the Board is exercising its authority to waive the penalties for a period of time pursuant to NCGS § 105-312 (k). Filing after June 1, 2020 shall subject such taxpayers to a late listing penalty for 2020. This shall not affect any discovery penalties that may arise later.

ADOPTED this 20th day of April, 2020.

/s/ Stephen M. Morris
Stephen M. Morris, Chairman
Cabarrus County Board of Commissioners

ATTEST:

/s/ Lauren Linker
Lauren Linker, Clerk to the Board

(H) REPORTS

(H-1) BOC - Receive Updates from Commission Members Who Serve as Liaisons to Municipalities or on Various Boards/Committees

None.

(H-2) Board of Commissioners - Request for Applications for County Boards/Committees

Applications are being accepted for the following County Boards/Committees:

- Adult Care Home Community Advisory Committee - 7 Vacant Positions
- Agriculture Advisory Board - 3 Expired Positions
- Concord Planning and Zoning Commission (ETJ) - 1 Vacant Position
- Harrisburg Fire Advisory Board - 1 Vacant Position
- Human Services Advisory Board - 1 Vacant Position
- Juvenile Crime Prevention Council - 2 Vacant Positions (Police Chief and School Superintendent/Designee)
- Nursing Home Community Advisory Committee - 8 Vacant Positions
- Region F Aging Advisory Committee - 1 Vacant Position
- Transportation Advisory Board - 3 Vacant Positions (Clergy, Midland and NC Mental Health)
- Youth Commission - 5 Vacant Positions (Hickory Ridge, Jay M. Robinson, Mount Pleasant and At-Large High Schools)

Chairman Morris urged citizens to consider participating on a Board or Committee.

(H-3) County Manager - Monthly Building Activity Reports

The Board received the Cabarrus County Construction Standards Dodge Report for March 2020 and the Cabarrus County Commercial Building Plan Review Summary for March 2020 for informational purposes. No action was required of the Board.

(H-4) County Manager - Monthly New Development Report

The Board received the monthly new development report for informational purposes. No action was required of the Board.

(H-5) Economic Development Corporation - March 2020 Monthly Summary Report

The Board received the Cabarrus Economic Development Corporation (EDC) monthly report for the month of March 2020 for informational purposes. No action was required of the Board.

(H-6) Finance - Monthly Financial Update

The Board received the monthly financial update report for informational purposes. No action was required of the Board.

(I) GENERAL COMMENTS BY BOARD MEMBERS

Vice Chairman Honeycutt announced Atrium Health is hosting a medical supply donation drive on Friday, April 24th from 12-4 p.m. at the Atrium Health Cabarrus NE Plaza building at 45 Lake Concord Road in Concord.

Commissioner Shue announced the parks are open to the public with limited restrictions. He urged park visitors to exercise social distance to help slow the spread of Covid-19.

(J) WATER AND SEWER DISTRICT OF CABARRUS COUNTY

None.

(K) CLOSED SESSION**(K-1) Closed Session - Pending Litigation and Economic Development**

UPON MOTION of Commissioner Shue, seconded by Commissioner Kiger and unanimously carried, the Board moved to go into closed session to discuss matters related to pending litigation and economic development as authorized by NCGS 143-318.11(a) (3) and (4).

UPON MOTION of Vice Chairman Honeycutt, seconded by Commissioner Shue and unanimously carried, the Board moved to come out of closed session.

Return to Open Session

UPON MOTION of Commissioner Shue, seconded by Commissioner Kiger and unanimously carried, the Board scheduled a public hearing for an economic development investment for Project Paul for Monday, May 18, 2020 at 6:30 p.m. or as soon thereafter as persons may be heard.

Richard Koch, Attorney County, reported the Board authorized the issuance of Notice of Condemnation as required under NCGS 3A-40 and Entry on the Property under NCGS 40A-11 and to send the letter out immediately in connection with the What-A-Burger property (PIN 5620974938) associated with the closing of Means Avenue as part of the courthouse project. Additionally, once the 30 days has expired, to proceed to file a condemnation of action against the property and deposit the total amount \$45,000 to cover both the regular condemnation and the condemnation of the temporary construction easement along Means Avenue. The Board further authorized the County Attorney to file as soon as the 30-day time limit expires.

A discussion ensued. During discussion, Mr. Koch responded to questions from the Board.

Commissioner Shue **MOVED** to authorize the County Attorney to issue a Notice of Condemnation as required under NCGS 3A-40 and Entry on the Property under NCGS 40A-11, to send out a letter, and to file a condemnation of action against the property and deposit the total amount of \$45,000 to cover both the regular condemnation and the condemnation of the temporary construction easement along Means Avenue as appropriate. Commissioner Kiger seconded the motion.

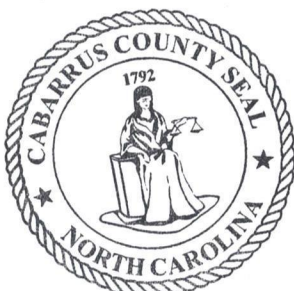
Following a brief discussion, the **MOTION** passed by the following vote:

AYES: Chairman Stephen M. Morris, Vice Chairman Diane R. Honeycutt, and Commissioners F. Blake Kiger and Lynn W. Shue.

NOES: Elizabeth F. Poole

(L) ADJOURN

UPON MOTION of Vice Chairman Honeycutt, seconded by Commissioner Shue and unanimously carried, the meeting adjourned at 8:10 p.m.




Lauren Linker, Clerk to the Board