

CITY COUNCIL AGENDA

CITY OF SANFORD, NORTH CAROLINA

December 20, 2011, 7:00 P.M., CITY HALL



1. **MEETING CALLED TO ORDER**
2. **INVOCATION**
3. **PUBLIC COMMENT**
4. **APPROVAL OF AGENDA**
5. **CONSENT AGENDA**
 - A. Approval of 2012 Taxicab Operator's License Renewal – (L & F Pages 1 – 2)
 - B. Approval of Amended Contract Between the City of Sanford and the Lee County Economic Development Corporation – (L & F Pages 3 - 5)
 - C. Approval of Ordinance Amending the Annual Operating Budget of the City of Sanford FY 2011-2012 (Funding of EDC) – (L & F Pages 6 - 7)
 - D. Approval of Memorandum of Understanding Between the City of Sanford and Lee County, North Carolina, Concerning Access to the Back-Up Public Safety Answering Point - (L & F Pages 25 – 30)
6. **SPECIAL AGENDA**

Presentation From Jody Albright With Central Electric Membership Corporation
7. **CASES FOR PUBLIC HEARINGS**
8. **DECISIONS ON PUBLIC HEARINGS**

9. REGULAR AGENDA

- A. Consider Authorizing Resolution by Governing Body of the Applicant – NC Building Restoration and Reuse Grants Program (The Bread Shop Located at 111 Maple Avenue) – (L &F Pages 8 - 24)
- B. Consider Resolution Authorizing Pursuit of Water Resources Development Funds to Provide for a Sustainable Municipal Parking Facility for the Chatham Street Redevelopment Project – (Page 1)
- C. Consider Ordinance to Temporarily Repeal a Portion of Section 36-115(a)(1) of the City of Sanford Code of Ordinances – (Pages 2 - 5)
- D. Consider Late List Penalty Relief Request from Carter Bank and Trust – (Pages 6 – 16)

10. OTHER BUSINESS

11. ADJOURNMENT

MERRY CHRISTMAS!!!

/

**RESOLUTION AUTHORIZING PURSUIT OF WATER RESOURCES DEVELOPMENT FUNDS
TO PROVIDE FOR A SUSTAINABLE MUNICIPAL PARKING FACILITY FOR THE
CHATHAM STREET REDEVELOPMENT PROJECT**

WHEREAS, the Sanford City Council desires to sponsor the development of a sustainable municipal parking facility located in the Chatham Street Redevelopment Project (between Charlotte Avenue and McIver Street) adjacent to and including the designated greenway along Little Buffalo Creek that features best management practices for parking design, storm water drainage, and runoff mitigation. The project also provides a venue for educational programs relating to water quality and historical perspective.

NOW THEREFORE, BE IT RESOLVED THAT:

1. The Council request the State of North Carolina to provide financial assistance to the City of Sanford for the (Chatham Street Municipal Parking Facility) in the amount of **\$200,000** or **50 percent** of the project construction cost, whichever is the lesser amount;
2. The City of Sanford assumes full obligation for payment of the balance of project costs;
3. The City of Sanford will obtain all necessary State and Federal permits;
4. The City of Sanford will comply with all applicable laws governing the award of contracts and the expenditure of public funds by local governments;
5. The City of Sanford will supervise construction of the project to assure compliance with permit conditions and to assure safe and proper construction according to approved plans and specifications;
6. The City of Sanford will obtain suitable soil disposal areas as needed and all other easements or rights-of-way that may be necessary for the construction and operation of the project without cost or obligation to the State;
7. The City of Sanford will assure that the project is open for use by the public on an equal basis with no restrictions;
8. The City of Sanford will hold the State harmless from any damages that may result from the operation, construction or maintenance of the project;
9. The City of Sanford accepts responsibility for the operation and maintenance of the completed project; and
10. The City Council authorizes the Sanford City Manager to execute application for funding pursuant to the provisions of this resolution.

Adopted by the Sanford City Council this 20th day of December, 2011.

Janice Cox, Deputy City Clerk

Cornelia Poe Olive, Mayor

AN ORDINANCE
TO TEMPORARILY REPEAL
A PORTION OF SECTION 36-115(a)(1)
OF THE CITY OF SANFORD
CODE OF ORDINANCES

BE IT ORDAINED by the City Council of the City of Sanford that the Code of Ordinances shall be amended as follows:

Chapter 36. Traffic.

Section 36-115. Two hour parking on certain streets.

(a)(1) "Steele Street from Gordon Street to Cole Street" shall be temporarily repealed beginning on September 21, 2011 through March 31, 2012 for that portion of N. Steele Street from Gordon Street to St. Clair Court.

This ordinance shall be in full force and effect from and after the date of adoption.

Thereafter, from April 1, 2012, said ordinance limiting parking to two hours shall remain in full force and effect.

Adopted this 20th day of December 2011.

Cornelia P. Olive, Mayor

ATTESTED:

Janice Cox, Deputy City Clerk

DOWNTOWN SANFORD

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MEMORANDUM

TO: Hal Hegwer, City Manager

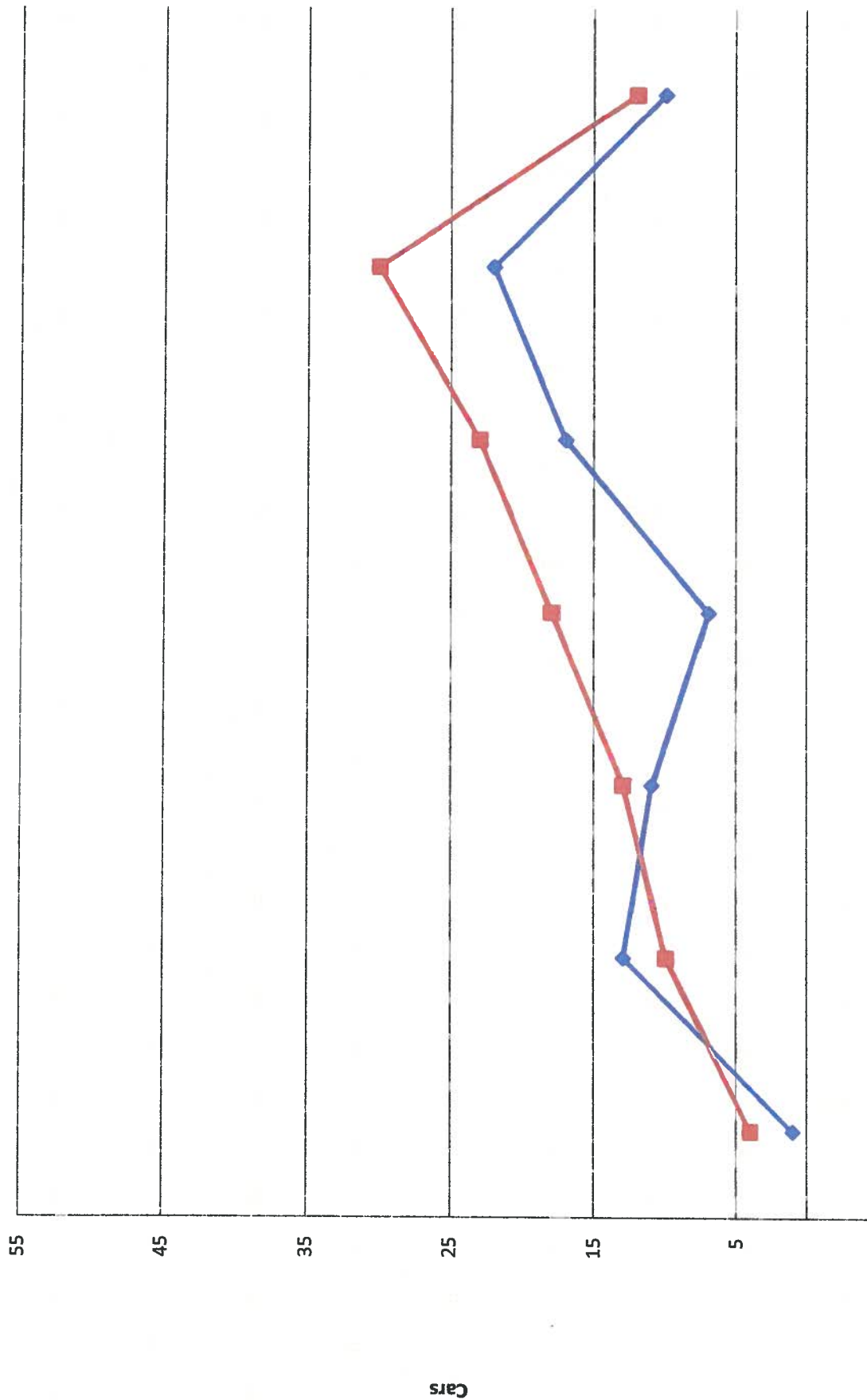
FROM: David ^{DM}Montgomery, Executive Director of Downtown Sanford, Inc. (DSI)

DATE: December 16, 2011

SUBJECT: Request to extend the temporary repeal of two hour parking on Steele Street from Gordon Street to Cole Street until March 31, 2011

Downtown Sanford, Inc. is still in the process of investigating various options for parking downtown; therefore I am again requesting that the City Council extend the temporary repeal of two hour parking on Steele Street from Gordon Street to Cole Street until March 31, 2011. We have now completed a windshield parking survey for the entire downtown and are in the process of looking over the data. For example, attached you will find two charts indicating the numbers of cars parked on both North Steele Street and the 100 Block of Wicker Street during the summer 2007 and winter 2011; for North Steele Street this should give you a small snapshot of the parking dynamics before and after the temporary repeal. We also have sent out a public opinion survey to downtown merchants and property owners asking their thoughts on various downtown issues, including parking, and are awaiting those results. We want to make sensible recommendations based upon data, public input, and feedback from any recommendations we may make; therefore, please allow us the time to consider the matter further. Should you have any questions, please do not hesitate to call me at 919-775-8332.

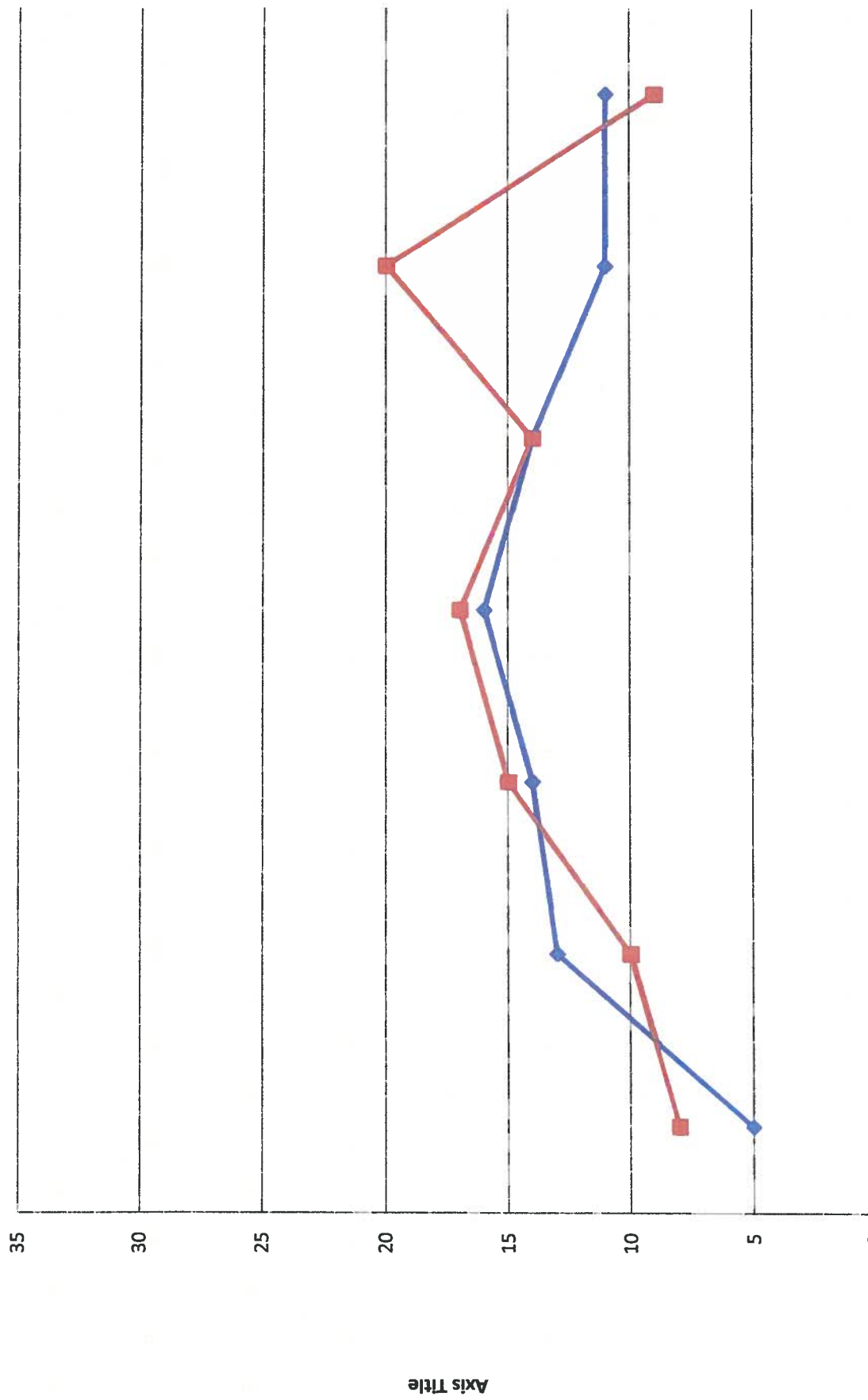
Cars per 90 Minutes - 100 N Steele St (56 Total Spaces)



	8:00 a.m.	9:30 a.m.	11:00 a.m.	12:30 p.m.	2:00 p.m.	3:30 p.m.	5:00 p.m.
Summer 2007	4	10	13	18	23	30	12
Winter 2011	1	13	11	7	17	22	10

F

Cars per 90 Minutes - 100 Wicker St (35 Total Spaces)



Axis Title	8:00 a.m.	9:30 a.m.	11:00 a.m.	12:30 p.m.	2:00 p.m.	3:30 p.m.	5:00 p.m.
Summer 2007	5	13	14	16	14	11	11
Winter 2011	8	10	15	17	14	20	9

5



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P.O. Box 3729
Sanford, NC 27331-3729

(919) 775-8211
FAX: (919) 718-6569

Email: susan.patterson@sanfordnc.net

City of Sanford

Susan C. Patterson
City Attorney

MEMORANDUM

TO: Mayor and Council Members ,
City Manager

FROM: Susan C. Patterson, City Attorney *sep*

DATE: December 16, 2011

RE: Late List Penalty Appeal
Carter Bank & Trust
101 S. Horner Blvd.

Carter Bank & Trust is requesting relief from the assessed late list penalty charge of \$56.88, of which \$33.07 is Lee County's and \$23.81 is City of Sanford's.

Like all taxpayers, Carter Bank & Trust was required to list personal property for taxes by the last day of January 2011. They claim their tax listing was mailed January 25, 2011. Lee County Tax Office informed Carter Bank & Trust on May 10, 2011 that there was no listing for this property. Carter Bank & Trust responded on May 13, 2011 including a copy of the listing they claimed was mailed to the tax office on January 25, 2011, with a handwritten notation of mailing. (see attached) Having not received the tax listing by the deadline, Lee County assessed a late list penalty to their tax bill.

Carter Bank & Trust made the same request to the Lee County Commissioners. The Lee County Tax Collector recommended denial of relief in accordance with NCGS 105-311(b)(1) stating that if no date is shown of the postmark of the listing...the listing is considered filed when received in the tax office. Having not received the tax listing by the deadline, and failure to show a USPS postmark, the Tax Collector believes the penalty is properly assessed. The County Commissioners denied the request. (see Tax Administrator's Memo attached)

The Sanford City Council must separately determine whether to grant relief and release Carter Bank & Trust from the late list penalty of \$23.81 in accordance with NCGS 105-312.

If you should have questions, please do not hesitate to call.



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Carter Bank & Trust

POST OFFICE BOX 1776
MARTINSVILLE, VIRGINIA 24115-1776

December 6, 2011

City Council of Sanford
Post Office Box 3729
Sanford, NC 27331-3729

Gentlemen:

Carter Bank & Trust prepared a North Carolina Business Personal Property Listing for 2011 for Account 125529 for its operation located at 101 South Horner Road in Sanford, North Carolina (copy attached hereto). It was mailed on January 25th and postmarked accordingly by the United States Postal Service in Martinsville, Virginia.

The Lee County Tax Administration subsequently sent Carter Bank & Trust a notice dated May 10th stating that the Personal Property Tax Listing for 2011 for Account 125529 could not be found for this location. Carter Bank & Trust responded by mail on May 13th to the Lee County Tax Administration and included a copy of its Personal Property Tax Listing for 2011 for 101 South Horner Road that was prepared and mailed on January 25th in a preprinted County of Lee, Tax Listing Department envelope.

The Lee County Tax Collector submitted its bill for personal property tax due for 2011 for account 125529, which we received on August 1st (copy attached hereto). Included on its bill was a Late List Penalty charge of \$56.88. I called the Lee County Tax Department on the same day and spoke to Carrie Morris to address our concern with this matter. Ms. Morris stated that the matter had to be addressed with the Lee County Board of Commissioners by letter of request. We hereby request that the Late List Penalty of \$56.88 be removed from this account since our Business Personal Property Listing for 2011 for Account 125529 was mailed on January 25th and postmarked accordingly by the United States Postal Service in Martinsville, Virginia. Our initial letter of request was sent on September 16 to the Lee County Board of Commissioners (copy attached hereto); however, we learned today from the Lee County Tax Office that the letter should have also been sent to the City Council of Sanford; hence this letter of request is being sent to you today.

Carter Bank & Trust shall appreciate your promptness to address this matter. Should you have any questions or concerns, please contact me by telephone at 276-656-1776, via email at william.moore@bsvacorp.com or by mail at 1300 Kings Mountain Road, Martinsville, Virginia 24112 (Corporate Headquarters of Carter Bank & Trust).

Sincerely,

William T. Moore
Manager, Property Tax Department

Attachments (3)

C: Jane Ann Davis
Chief Financial Officer & Senior Vice President
Carter Bank & Trust



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Carter Bank & Trust

POST OFFICE BOX 1776
MARTINSVILLE, VIRGINIA 24115-1776

September 16, 2011

Lee County Board of Commissioners
P O Box 1968
Sanford, NC 27331-1968

Gentlemen:

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Sincerely,

William T. Moore
Manager, Property Tax Department

Attachments (2)

C: Jane Ann Davis
Chief Financial Officer & Senior Vice President
Carter Bank & Trust

106 HILLCREST DRIVE
PO BOX 1968
SANFORD NC 27331-1968

NORTH CAROLINA

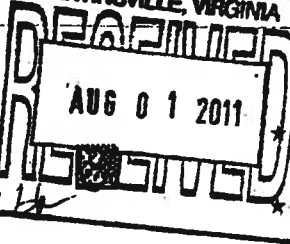
LEE COUNTY 2011 TAX BILL 9

Committed Today for a Better Tomorrow

BANK SERVICES OF VIRGINIA
MARTINSVILLE, VIRGINIA

ESCROW/MORTGAGE ACCOUNTS: The Property owner is responsible for full payment of this bill. If your property tax is escrowed (paid by your lender) and they request your tax information, it will be sent to them. It is your sole responsibility to ensure that your mortgage lender has submitted payment of your taxes.

*****AUTO**MIXED AADC 270
1534285 4226-PTN 18556 1 1



CARTER BANK AND TRUST (PEO)
C/O BANK SERVICES OF VIRGINIA
1300 KINGS MOUNTAIN RD
MARTINSVILLE VA 24112-7268

DUE DATE: Property taxes are due and payable September 1, 2011 and delinquent if not paid on or before January 5, 2012.

PARTIAL PAYMENTS WILL BE ACCEPTED: Account must be paid in full by January 5, 2012.

8/1/11 4:15 P.M. *Carie Morris*
Called to dispute late tax penalty. Told that we must write to: Board of Commissioners
P.O. Box 1968
Sanford NC 27331-1968

* FAILURE TO PAY: Delinquent taxes are subject to garnishment of wages, bank attachments, debt set-off and foreclosure proceedings AFTER January 5, 2012.

* PERSONAL PROPERTY TAX: Pursuant to N.C.G.S. 105-317.1(c), the taxpayer may appeal the value, situs, or taxability of personal property within 30 days after the date of the original notice. THIS DOES NOT APPLY TO REAL ESTATE.

ACCOUNT NUMBER	BILL NUMBER	TAX YEAR	BILL DATE	DUE DATE	DELINQUENT DATE
125529	1079	2011	07/25/2011	09/01/2011	After 01/05/2012
PARCEL ID / PPID	12318	REAL ESTATE VALUE: 0			
DESCRIPTION	S HORNER BLVD	FARM DEFERRED VALUE: 0			
LOTS/ACRES		PERSONAL PROPERTY VALUE: 44,086			
		EXEMPTION VALUE: 0			
		TAXABLE VALUE: 44,086			
RETURN CHECK FEE: A penalty of 10% of the amount of check(s) returned by the bank because of insufficient funds or non existence of an account (Min. \$25.00 - Max. \$1,000) as provided by NCGS 105-357 (b)(2). Tax receipts are null and void if payment is made with a check that fails to clear the bank.			DESCRIPTION OF CHARGES		AMOUNT DUE
TO PAY BY CREDIT CARD OR ELECTRONIC CHECK OVER THE PHONE: 			CSF SANFORD	0.540	238.06
			G01 PP COUNTY	0.750	330.65
			Late List Penalty	Interest	56.88
			PRIOR YEARS DUE		\$0.00
			PAYMENTS/CREDITS		\$0.00
			TOTAL DUE	<i>By 01-05-2012</i>	\$625.59
There is a fee charged by Official Payments Corp. for this service.			DUE TO POSTAGE COSTS, RECEIPTS FOR MAIL PAYMENTS WILL BE SENT BY WRITTEN REQUEST ONLY. RETAIN THIS PORTION AND YOUR CANCELLED CHECK FOR YOUR RECORDS.		
QUESTIONS: TELEPHONE 919-718-4662 (COLLECTIONS) OR 919-718-4661 (BILLING) OFFICE HOURS 8:00 AM - 5:00 PM, MONDAY - FRIDAY LEE COUNTY GOVERNMENT CENTER, 106 HILLCREST DR. SANFORD NC 27330					

PLEASE RETURN THIS PORTION WITH PAYMENT

2011 PROPERTY TAX NOTICE

PIN / PPID: 12318
LOCATION: S HORNER BLVD

ACCOUNT NUMBER	BILL NUMBER	BILL DATE	DUE DATE	DELINQUENT DATE	TOTAL DUE
125529	1079	07/25/2011	09/01/2011	After 01/05/2012	\$625.59

TO CHANGE YOUR MAILING ADDRESS, PLEASE MAKE CHANGES BELOW

If you have prior year taxes due, remit payment in full with current year. MAKE CHECK PAYABLE AND REMIT TO:

NAME: _____
ADDRESS: _____
CITY: _____ STATE: _____ ZIP: _____
CONTACT PHONE NUMBER: _____
E-MAIL ADDRESS: _____

LEE COUNTY TAX COLLECTOR
PO BOX 63044
CHARLOTTE NC 28263-3044

CARTER BANK AND TRUST (PEO)
C/O BANK SERVICES OF VIRGINIA
1300 KINGS MOUNTAIN RD
MARTINSVILLE VA 24112-7268



2520110000107900000625593

100 HILLCREST DR
P O BOX 1968
SANFORD, NC 27331-1968
Telephone (919) 718-4661

MAY 13 2011
By WFM
10

May 10, 2011

A/c 125529

CARTER BANK AND TRUST (PEO)
C/O BANK SERVICES OF VIRGINIA
1300 KINGS MOUNTAIN RD
MARTINSVILLE, VA 24112-7268

Mailed 05/13/11

WFM

RE: 2011 BUSINESS PERSONAL PROPERTY

Dear Property Owner:

North Carolina General Statutes require owners of real and personal property to list what they own as of January 1 each year. Willful failure or refusal to list within the time allowed by law is a misdemeanor punishable by a fine not to exceed \$500 and other penalties as stated in G.S. 105-308.

In checking the 2011 listing of personal property, we cannot find a listing for your business. Indicate below the reason for not filing or if an oversight, fill out the enclosed property listing form and return to this office within ten (10) days.

- (1) YES ^{COPY OF} My business listing is attached WAS MAILED PM CBAT MARTINSVILLE, VA (NC 125529)
- (2) Out of business prior to January 1, 2011 Wm. T. H. H. H.
- (3) Business sold to _____ Carter Bank Trust
- (4) Business moved to _____ 1300 Kings Mtn Rd. MARTINSVILLE VA 24112

IF A LISTING IS NOT FILED, AN ASSESSMENT WILL BE MADE IN THE AMOUNT OF 50,000. THIS ASSESSMENT WILL BECOME FINAL IN 30 DAYS. AFTER THIS DATE NO CHANGES WILL BE MADE, NOR WILL APPEALS BE ACCEPTED. IF YOU HAVE ANY QUESTIONS, PLEASE CALL (919) 718-4661 EXT. # 5400 or # 5421. THANK YOU.

OFFICE OF THE LEE COUNTY TAX ADMINISTRATOR
BUSINESS PERSONAL PROPERTY SECTION

5/13/11
C. JAD (CFO)

tele:
276-561-1776

BUSINESS PERSONAL PROPERTY LIST

File

FOR DEPARTMENT USE ONLY <input type="checkbox"/>	ACCOUNT NUMBER	DATE	TWP	DISTRICT	CITY	LATE LIST	VALUE
	125529				CSF		
1	2	3	4	5	6	7	
8	B	D	E	F	TOTAL		

BUSINESS NAME AND ADDRESS
 ***** AUTO** MIXED AADC 270
 1476592 4226-BPL 1 1830 1
CARTER BANK AND TRUST (PEO)
~~CITIZEN BANK SERVICES OF VIRGINIA~~
 1300 KINGS MOUNTAIN RD
 MARTINSVILLE VA 24112-7268

BANK SERVICES OF VIRGINIA
 MARTINSVILLE, VIRGINIA
RECEIVED
 JAN 08 2011
 REVISED

STANDARD INDUSTRIAL CLASSIFICATION CODE (SIC #)
 NAICS CODE
 DATE BUSINESS BEGAN IN THIS COUNTY **08-24-200**
 DATE BUSINESS (FISCAL) YEAR ENDS **12-31-201**

FILL IN APPLICABLE CIRCLE:
 PARTNERSHIP SOLE PROPRIETORSHIP UNINCORPORATED ASSOCIATION
 CORPORATION OTHER (SPECIFY) **BANK**

OTHER N.C. COUNTIES WHERE PERSONAL PROPERTY IS LOCATED

CONTACT PERSON FOR AUDIT **JANE ANN DAVIS, CFO**
 ADDRESS & PHONE **1300 KINGS MOUNTAIN RD MARTINSVILLE VA 24112**
276-656-1776

PHYSICAL ADDRESS **101 SOUTH HORNER RD SANFORD**
 REAL ESTATE OWNED BY **CARTER BANK & TRUST**
 WHAT IS PRINCIPAL BUSINESS IN THIS COUNTY **BANKING**
 LOCATION OF ACCOUNTING RECORDS **1300 KINGS MOUNTAIN RD MARTINSVILLE VA 24112**
 NAME IN WHICH BUSINESS WAS LISTED LAST YEAR **CARTER BANK & TRUST**
 FEDERAL ID **20-5539935**

FILL IN APPLICABLE CIRCLE: BUSINESS CATEGORY
 RETAIL WHOLESALE MANUFACTURING
 SERVICE LEASING/RENTAL FARMING
 OTHER (SPECIFY) **BANKING**

IF OUT OF BUSINESS COMPLETE THIS SECTION
 DATE CEASED
 FILL IN APPLICABLE CIRCLE:
 SOLD CLOSED BANKRUPT OTHER
 SOLD EQUIPMENT, FIXTURES, SUPPLIES TO
 BUYER'S ADDRESS & PHONE:

SCHEDULE A PERSONAL PROPERTY - SEE INSTRUCTIONS

YEAR ACQUIRED	GROUP (1) MACHINERY & EQUIPMENT			
	PRIOR YR. COST	ADDITIONS	DELETIONS	CURR. YR. COST
2010				
2009				
2008	3625			
2007				
2006				
2005				
2004				
2003				
2002				
2001	42020			
2000				
1999				
1998				
1997				
1996				
1995				
PRIOR				
TOTAL				

YEAR ACQUIRED	GROUP (3) OFFICE FURNITURE & FIXTURES			
	PRIOR YR. COST	ADDITIONS	DELETIONS	CURR. YR. COST
2010				
2009				
2008				
2007				
2006	1310			
2005				
2004				
PRIOR	34651			
TOTAL				

YEAR ACQUIRED	GROUP (4) COMPUTER EQUIPMENT			
	PRIOR YR. COST	ADDITIONS	DELETIONS	CURR. YR. COST
2010				
2009				
2008				
2007	5000			
PRIOR				
TOTAL				

GROUP (2) CONSTRUCTION IN PROGRESS
 LIST TOTAL OF ALL PERSONAL PROPERTY EXPENDITURES IN CIP ACCOUNT ON JANUARY 1, BUT NOT INCLUDED ABOVE - ITEMIZE IN SCHEDULE G
 TOTAL CIP: \$

DO NOT REMIT THIS FORM TO NC DEPARTMENT OF REVENUE
 Listings due January 31. Extension by written request only
 County addresses and additional schedules are available at:
<http://www.domc.com/taxes/property/index.html>
 Send to Lee County Tax Administration
 Business Section
 PO Box 1968
 Sanford, NC 27331

YEAR ACQUIRED	GROUP (5) LEASEHOLD IMPROVEMENTS			
	PRIOR YR. COST	ADDITIONS	DELETIONS	CURR. YR. COST
2010				
2009				
2008				
2007				
2006				
2005				
2004				
2003				
2002				
2001	14466			
2000				
1999				
1998				
1997				
PRIOR				
TOTAL				

GROUP (7) SUPPLIES		COST
1. OFFICE, MAINTENANCE, JANITORIAL, MEDICAL, DENTAL, BARBER AND BEAUTY SUPPLIES		
2. FUELS HELD FOR CONSUMPTION		
3. REPLACEMENT PARTS AND SPARE PARTS		
4. RESTAURANT AND HOTEL ITEMS SUCH AS LINENS, CLEANING SUPPLIES AND COOKWARE NOT LISTED ELSEWHERE IN SCHEDULE A		
5. RENTAL ITEMS NOT SOLD IN THE NORMAL COURSE OF BUSINESS AND NOT LISTED ELSEWHERE IN SCHEDULE A		
6. ALL OTHER MISCELLANEOUS SUPPLIES NOT LISTED ABOVE		
7. TOTAL		

YEAR ACQUIRED	GROUP (8) OTHER - TO BE USED WITH COUNTY APPROVAL			
	PRIOR YR. COST	ADDITIONS	DELETIONS	CURR. YR. COST
2010				
2009	3807			
2008	4446			
2007				
2006				
2005				
2004				
2003				
2002				
2001	18957			
2000				
1999				
PRIOR				
TOTAL				

YEAR ACQUIRED	GROUP (6) EXPENSED ITEMS			CAPITALIZATION THRESHOLD →
	PRIOR YR. COST	ADDITIONS	DELETIONS	CURR. YR. COST
2010				
2009				
PRIOR				
TOTAL				

SCHEDULE B VEHICULAR EQUIPMENT & MANUFACTURED HOMES OR MANUFACTURED OFFICES

If you answer yes to any of questions 1-6 below, you must attach the appropriate schedule which corresponds with the equipment type listed below. Indicate number of short-term rental vehicles owned for question 7.

- Does your business own any Unregistered Motor Vehicles? YES NO
- Does your business own any Multi-year or permanently registered Trailers or Vehicles? YES NO **If yes attach schedule**
- Does your business own any special bodies on vehicles? YES NO
- Does your business own any watercraft or engines for watercraft? YES NO **If yes attach schedule**
- Does your business own any Mobile Homes or Mobile Offices? YES NO **If yes attach schedule**
- Does your business own any Aircraft? YES NO **If yes attach schedule**
- Does your business own any vehicles held for short-term rental? YES NO **Number** →

SCHEDULE C LEASED PROPERTY OR OTHER PROPERTY IN YOUR POSSESSION THAT IS OWNED BY OTHERS

N.C.G.S. 105-315 AND 105-316 requires every person having custody of taxable tangible personal property that has been entrusted to him by another for any business purpose to furnish a separate list containing name, address, and description of the property. If you answered yes to one of the following three questions or are otherwise required to supply this list, you must return the list or separate Schedule by January 15.

- Does your business hold any Leased Property owned by another party (are you a lessee)? YES NO
- Do you have any property used by your business, or in your possession that is owned by others? YES NO
- Do you operate a mobile home park, campground, marina, aircraft storage facility or similar business? YES NO

SEPARATELY SCHEDULED PROPERTY

1. Does your business own any artwork, displays, statues, or other personal property that is separately scheduled for insurance purposes?

YES

NO

13

Please describe the items and estimated value of items if applicable.

SCHEDULE E

FARM EQUIPMENT

Does your business own any tractors and/or other farm equipment?

YES

NO

Cost on Schedule A

If so, list and attach separate schedule. If listed by cost on Schedule A, indicate above but still include information on separate schedule.

SCHEDULE F

INTANGIBLE PERSONAL PROPERTY

Do you lease or rent real property from exempt owners, such as a church, local, state, or federal government, an airport authority, university, or other exempt owner? YES NO If yes, include lease information below. Attach additional schedule if necessary.

Table with 5 columns: NAME AND ADDRESS OF OWNER, DESCRIPTION OF PROPERTY, DATE OF LEASE AND LEASE TERM, MONTHLY PAYMENT, ACCT. #

SCHEDULE G

ACQUISITIONS AND DISPOSALS DETAIL

Acquisitions and disposals detail of machinery, equipment, furniture and fixtures and computer equipment, and leasehold improvements in the prior year. If there is not enough room below, attach separate schedule.

Table with 5 columns: ACQUISITIONS - ITEMIZE IN DETAIL, 100% ORIGINAL COST, DISPOSALS - ITEMIZE IN DETAIL, YEAR ACQUIRED, 100% ORIGINAL COST

SCHEDULE H

REAL ESTATE IMPROVEMENTS

During the past calendar year, did your business make improvements and/or other additions to real property, owned by your business? If yes, attach a separate schedule with information on such improvements. YES NO

AFFIRMATION

LISTING FORM MUST BE SIGNED BY A LEGALLY AUTHORIZED PERSON - SEE INSTRUCTIONS

Under penalties prescribed by law, I hereby affirm that to the best of my knowledge and belief this listing, including any accompanying statements, inventories, schedules, and other information, is true and complete. (If this is signed by an individual other than the taxpayer, he affirms that he is familiar with the extent and true value of all the taxpayer's property subject to taxation in this county and that his affirmation is based on all the information of which he has any knowledge.)

Listing MUST be signed by the taxpayer, a principal officer of the taxpayer or a FULL-TIME employee of the taxpayer who has been officially empowered by the principal officer to list the property.

Signature WORTH HARRIS CARTER, JR.

Date JAN 25, 2011

Preparer Other Than Taxpayer

Date

Title PRESIDENT & CHAIRMAN OF THE BOARD

Telephone Number 276-656-1776

Address

Email Address

Fax Number

Telephone Number

Any individual who willfully makes and subscribes an abstract listing required by the Subchapter (of the Revenue Laws) which he does not believe to be true and correct as to every material matter shall be guilty of a Class 2 Misdemeanor. (Punishable by imprisonment of up to 60 days).

			ACQUIRED	METHOD-CON	LIFE	DEPR BASIS	ACCUM DEPR	BOOK VALUE
03-Sanford-067	Signs	Horner Blvd	01/01/2001	S/L-# Mos	10 Years	9,987.72	9,987.72	0.00
03-Sanford-060	Security S	Horner Blvd	03/28/2001	S/L-# Mos	20 Years	33,959.99	16,555.50	17,404.49
03-Sanford-151	Furniture	Horner Blvd	06/30/2001	S/L-# Mos	10 Years	77,810.64	73,920.10	3,890.54
03-Sanford-642	Signs	Horner Blvd	12/01/2008	S/L-# Mos	10 Years	4,445.87	926.23	3,519.64
03-Sanford-643	Loan Calcu	Horner Blvd	12/01/2008	S/L-# Mos	5 Years	1,860.93	775.40	1,085.53
03-Sanford-644	DVR Equipm	Horner Blvd	12/01/2008	S/L-# Mos	10 Years	1,764.00	367.50	1,396.50
03-Sanford-645	Furn & Fix	Horner Blvd	12/01/2008	S/L-# Mos	5 Years	1,310.34	545.98	764.36
03-Sanford-680	Sasser Sig	Horner Blvd	12/02/2009	S/L-# Mos	10 Years	3,807.21	412.45	3,394.76
Location - 110						134,946.70	103,490.88	31,455.82

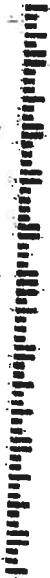
14

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CARRIER BANK & TRUST
1300 KINGS MOUNTAIN RD
MARTINSVILLE, VA 24112

WM MOORE

COUNTY OF LEE
TAX LISTING DEPARTMENT
PO BOX 1968
SANFORD, NC 27331



Mailed
01-25-2011
from Uptown PO
Wm

LEE COUNTY

Committed Today for a Better Tomorrow

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Memorandum

To: Susan Patterson, City of Sanford Attorney
Cc: Hal Hegwer, City of Sanford Manager
John Crumpton, Lee County Manager
From: Dwane Brinson, Lee County Tax Administrator
Date: December 13, 2011
Re: Carter Bank & Trust Late List Penalty Appeal

In conversation with Susan Patterson on December 12, 2011, it was requested that I send a memorandum explaining my position on the Carter Bank & Trust Late List Penalty appeal. Included is a timeline of events and the recommendation I provided to the Lee County Board of Commissioners.

- Should have provided its business listing by January 31, 2011
- Tax office ran an "unlisted report" to identify those businesses that listed previously but had not provided a listing this year
- Sent Carter Bank & Trust an unlisted letter on May 10, 2011 explaining that its 2011 business listing was not received
- The company replied with a copy of its original business listing form dated January 25, 2011
- Carter Bank & Trust started listing equipment with Lee County in 2009, has never been late prior to this year and typically sends in its business listing January 25th/26th of each year
- The representative for Carter Bank & Trust claimed to have included a postmark showing that the package was mailed on January 25, 2011, but this was not a postmark affixed by the USPS. Rather, it was a copy of someone's handwriting saying they had taken the package to the post office on January 25, 2011. State law requires USPS corroboration.

My recommendation to the Lee County Board of Commissioners was to deny relief of the late listing penalty, and I hold to that recommendation. The tax office, for whatever reason, did not receive Carter Bank & Trust's business listing form within the time prescribed by North Carolina law. Penalty was assessed in accordance with State law.