

The Board of Commissioners for the County of Cabarrus met in regular session in the Commissioners' Meeting Room at the Cabarrus County Governmental Center in Concord, North Carolina on Monday, March 18, 2013, at 6:30 p.m.

Present - Chairman: Elizabeth F. Poole
Vice Chairman: H. Jay White, Sr.
Commissioners: Larry M. Burrage
Christopher A. Measmer
Stephen M. Morris

Also present were Mike Downs, County Manager; Richard M. Koch, County Attorney; Jonathan Marshall, Deputy County Manager; Pam Dubois, Deputy County Manager; and Megan Smit, Clerk to the Board.

Chairman Poole called the meeting to order at 6:31 p.m.

Girl Scout Junior Troop 232 from Harrisburg United Methodist Church in Harrisburg conducted the Flag Ceremony. Scouts participating were: Allyson Johnson, Natalie Lomax, Haven Davis and Gabby Parra.

Reverend Steven Ayers from McGill Baptist Church in Concord delivered the invocation.

Moment of Silence

A moment of silence was held for Harold McEachern, former mayor of Concord.

(A) APPROVAL OR CORRECTION OF MINUTES

UPON MOTION of Commissioner Measmer, seconded by Vice Chairman White and unanimously carried, the Board approved the minutes of January 7, 2013 (Work Session), January 22, 2013 (Regular Meeting) and February 1, 2013 (Retreat) as written.

(B) APPROVAL OF THE AGENDA

Chairman Poole reviewed the following changes to the Agenda:

Supplemental Information:
Consent

- F-1 County Manager - NCDOT Request to Purchase Right-of-Way
• Resolution

Revised:

Consent

- F-1 County Manager - NCDOT Request to Purchase Right-of-Way
• Motion revised to adopt resolution

New Business

- G-4 Wellness - Health Insurance Plan Renewal 2013-2014
• Medical Plan Update 2013-2014 - Revised

UPON MOTION of Vice Chairman White, seconded by Commissioner Burrage and unanimously carried, the Board approved the Agenda as amended.

(C) RECOGNITIONS AND PRESENTATIONS

(C-1) BOC - Proclamation Declaring April 2013 as National Donate Life Month in Cabarrus County

Chairman Poole read the proclamation aloud.

UPON MOTION of Vice Chairman White, seconded by Commissioner Burrage and unanimously carried, the Board adopted the following resolution:

Proclamation No. 2013-03

PROCLAMATION
NATIONAL DONATE LIFE MONTH

WHEREAS, LifeShare Of The Carolinas is focused on saving lives by increasing participation in the North Carolina organ, eye and tissue donor registry; and

WHEREAS, April is observed as National Donate Life Month with unwavering support from the nation's donation and transplantation community; and

WHEREAS, LifeShare Of The Carolinas, the organ procurement organization that serves Cabarrus County, is a part of that community and has its own programs to highlight the importance of donating to save the lives of others; and

WHEREAS, Over 3,600 North Carolina residents and 114,000 people nationwide are in need of life-saving transplants; and

WHEREAS, Residents of Cabarrus County have been touched by donation as recipients of life-saving transplants and as members of donor families who have literally given others a second chance at life; and

WHEREAS, It is an honor and privilege to have some of those residents in attendance at the Board of Commissioners Meeting of Cabarrus County to present the Board with a Donate Life flag.

NOW, BE IT RESOLVED, we, the members of the Cabarrus Board of County Commissioners do hereby proclaim the month of April, 2013 to be

NATIONAL DONATE LIFE MONTH

In Cabarrus County and urge our residents to give serious thought to the importance of eye, organ and tissue donation and if so desired, to join the North Carolina Donor Registry and further, to notify their family members that they have done so.

Adopted this the 18th day of March, 2013.

/s/ Elizabeth F. Poole
Elizabeth F. Poole, Chairman
Cabarrus County Board of Commissioners

(D) INFORMAL PUBLIC COMMENTS

Chairman Poole opened the meeting for Informal Public Comments at 6:39 p.m. She stated each speaker would be limited to three minutes.

Price Crutchfield, resident of 592 Love Street in Concord, expressed dissatisfaction with members of the Concord Police Department.

Donnie Broome, resident of 835 Rubens Road in Concord and president of Hartsell Athletic Association, expressed appreciation for the Rocky River Elementary School Park restrooms. He said the project began in 2006 and has just been completed. He thanked the Commissioners and the CVB (Convention and Visitors Bureau) for making the restroom facility possible.

Robin Phillips, resident of 547 Viking Drive in Concord, expressed appreciation for the Rock River Elementary School Park restrooms. She also read aloud a letter written by a team expressing their appreciation to the Board. Eight team members accompanied her to express their appreciation and to present a card signed by participating teams to the Board. Supporters in the audience stood to show their appreciation.

Kay Scott, Cabarrus Senior Centers Advisory Council Chair, expressed appreciation for the Boards' consideration of an expansion at the Senior Center.

Ted Drain, Cabarrus Delegate to the Senior Tarheel Legislature and Cabarrus Senior Centers Advisory Council member, expressed appreciation for the Commissioners' and County Manager's support of the Senior Center expansion. He stated the programs at the Senior Center provide essential activities and encourage seniors to remain active, benefiting their health and well-being.

Mike Plowman, resident of 7425 Millbrook Road in Harrisburg and Cabarrus Senior Centers Advisory Council member, expressed support for an expansion at the Senior Center.

Denver Walker, resident of 10,000 Mt. Pleasant Road in Midland, spoke in support of second amendment rights. He urged the Board to take a position by adopting a resolution in support of second amendment rights.

John Lynn, resident of 5409 Shoreview in Concord, spoke in support of second amendment rights. He urged the Board to adopt a resolution supporting second amendment rights.

Linda Walker, resident of 10,000 Mt. Pleasant Road in Midland, spoke in support of second amendment rights. She urged the Board to take action.

Gary Steeley, resident of 2607 Lane Street in Kannapolis, spoke in support of second amendment rights. He urged the Board to support second amendment rights and take action. He also requested the Board eliminate gun-free zones.

Brooke McGowan, resident of 7782 Cotswold Court in Charlotte, spoke in support of second amendment rights. She urged the Board to consider adopting a resolution in support of protecting second amendment rights.

Malli Plowman, resident of 7425 Millbrook Road in Harrisburg, spoke in support of an expansion at the Senior Center. She stated the expansion will relieve overcrowded classes and events.

Francis Koster, resident of 1012 Westlake Drive in Kannapolis, stated he writes *The Optimistic Futurist*, published in newspapers including the *Independent Tribune* and *Salisbury Post*. He announced his book, *Discovering the New America*, was published last week and presented copies to the Board.

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

(E) OLD BUSINESS

None.

(F) CONSENT AGENDA

(F-1) County Manager - NCDOT Request to Purchase Right-of-Way

The NC Department of Transportation (NCDOT) submitted a request on August 30, 2012 to purchase right-of-way for the extension of George Liles Parkway. The affected parcel is the part of land purchased for Winkler Middle School but the planned road extension does not affect the school or its facilities. The Board originally approved sale of .608 acres for \$18,825.00. It has been determined that additional acres are needed, therefore the request is coming back to the Board for approval of the new total acreage of .80 for \$24,300.00. In the past the Board of Commissioners have designated proceeds from land purchases at schools to the affected school. A budget amendment is also attached that shows the anticipated revenue and assigns it to Winkler Middle School.

UPON MOTION of Commissioner Measmer, seconded by Commissioner Burrage and unanimously carried, the Board approved the NCDOT right-of-way purchase; authorized the County Manager to complete the required documents; approved the related budget amendment, pending approval from the authorizing financial institution; and adopted the resolution.

Date: 3/18/2013 Amount: \$5,555
Dept. Head: Jonathan Marshall Department: County Manager - School ROW
 Internal Transfer Within Department Transfer Between Departments/Funds Supplemental Request

Purpose: The NC Department of Transportation has scheduled construction that will require the purchase of a right-of-way on the Winkler Middle School property. NCDOT has offered \$24,300 to Cabarrus County in compensation for the right-of-way. This is an increase of \$5,555 in funds based on the addition of the extra acres purchased.

Account Number	Account Name	Approved Budget	Inc Amount	Dec Amount	Revised Budget
00161910-6439	NC Dept of Transportat	\$18,825.00	\$5,555.00		\$24,380.00
00197210-9701-0651	DOT Winkler Mid Easeme	\$18,825.00	\$5,555.00		\$24,380.00

Resolution No. 2013-03

RESOLUTION APPROVING CONVEYNANCE OF RIGHT OF WAY TO NORTH CAROLINA DEPARTMENT OF TRANSPORTATION; AUTHORIZING THE EXECUTION AND DELIVERY OF RELATED DOCUMENTS IN CONNECTION THEREWITH; AND PROVIDING FOR CERTAIN OTHER RELATED MATTERS

WHEREAS, the County of Cabarrus, North Carolina (the "County") is the owner of that certain real property containing approximately 44.999 acres and more specifically described in Deed Book 8757, page 318 of the Cabarrus County Registry (the "Subject Property"), which Subject Property is situated near George Liles Boulevard.

WHEREAS, the North Carolina Department of Transportation ("NCDOT") has offered to purchase a right of way over approximately 0.800 acres of the Subject Property at a purchase price of \$24,300.00.

WHEREAS, the Board of Commissioners desires to approve the proposed conveyance of the right of way and purchase price and to authorize other actions in connection therewith;

NOW, THEREFORE, BE IT RESOLVED BY THE CABARRUS COUNTY BOARD OF COMMISSIONERS:

Section 1. The conveyance of the right of way of approximately 0.800 acres over the Subject Property for a purchase price of \$24,300.00 is hereby approved.

Section 2. The Chairman or Vice Chairman of the Board of Commissioners, the County Manager, any Deputy County Manager, the Finance Director and the County Attorney are each hereby authorized to take any and all such further action, including negotiation of any and all documents related to the conveyance of the right of way and receipt of the purchase price, and to execute and deliver for and on behalf of the County all such documents and any other documents and certificates as they may deem necessary or advisable to carry out the intent of this resolution and to effect the conveyance of the right of way and receipt of the purchase price. The Clerk to the Board of Commissioners is hereby authorized to affix the seal of the County to such documents and certificates as may be appropriate and to attest the same and to execute and deliver the same as may be needed.

Section 3. This Resolution shall become effective immediately upon its adoption.

Thereupon, upon motion of Commissioner Measmer, seconded by Commissioner Burrage, the foregoing resolution entitled "RESOLUTION APPROVING CONVEYANCE OF RIGHT OF WAY TO NORTH CAROLINA DEPARTMENT OF TRANSPORTATION; AUTHORIZING THE EXECUTION AND DELIVERY OF RELATED DOCUMENTS IN CONNECTION THEREWITH; AND PROVIDING FOR CERTAIN OTHER RELATED MATTERS" was adopted and passed by the following vote:

AYES: Poole, White, Burrage, Measmer and Morris

NOES: None.

CABARRUS COUNTY
BOARD OF COMMISSIONERS

BY: /s/ Elizabeth F. Poole
Elizabeth F. Poole, Chairman

ATTEST:
/s/ Megan Smit
Megan Smit, Clerk to the Board

(F-2) EMS - Approval of Ambulance Piggyback Purchase and Related Budget Amendment

It is requested to purchase three (3) new type III ambulances by piggybacking a bid awarded to Southeastern Specialty Vehicles, Inc. by Elmore County, Idaho using budgeted Medicaid transportation funds. The total purchase cost is \$426,000.00 including taxes, tag and lettering. The new ambulances will replace ones that have outlived their usefulness and will comply with the County's vehicle replacement policy. The cost may not be incurred until the next budget year, but we need to set it aside this year so we can order them.

UPON MOTION of Commissioner Measmer, seconded by Commissioner Burrage and unanimously carried, the Board approved the piggyback of Elmore County's bid to purchase three (3) new type III ambulances at a cost of \$142,000.00 each and adopted the following related budget amendment:

Date: 3/18/2013 Amount: \$426,000
Dept. Head: Alan Thompson, EMS Director Department: EMS

Internal Transfer Within Department Transfer Between Departments/Funds Supplemental Request

Purpose: To appropriate unbudgeted revenues in transportation, to allow EMS to purchase 3 new ambulances. The purchase needs to be initiated at this time as there is a long lead time on receiving the ambulance for use in service.

Account Number	Account Name	Approved Budget	Inc Amount	Dec Amount	Revised Budget
00165240-6644	Medicaid Transportatio	\$244,769.00	\$426,000.00		\$670,769.00
00192730-9863	Motor Vehicles	\$392,445.00	\$426,000.00		\$818,445.00

(F-3) Planning and Development - Request to Fund an Unfunded Position and Related Budget Amendment

Staff is requesting to fund an unfunded Code Enforcement Officer for Construction Standards. Recent growth in the number of inspections has created a situation where inspectors are performing more than the recommended number of inspections per day by the Department of Insurance Standards. Additionally, inspections are rolling over to the next day due to lack of available staffing. During a tracking period, 30 - 50 inspections per day are being rolled over to the next day. One of the goals of Construction Standards is response times within 48 hours of an inspection request. Staff has collected 87 percent of the projected revenue for the year as of February 14, 2013. The Finance Budget staff provided an analysis of the inspection workloads.

UPON MOTION of Commissioner Measmer, seconded by Commissioner Burrage and unanimously carried, the Board approved funding for the unfunded position and adopted the following associated budget amendment:

Date: 2/8/2013 Amount: \$16,962.00
 Dept. Head: Kelly Sifford Department: Plan & Dev.- Construction Standards
 Internal Transfer Within Department Transfer Between Departments/Funds Supplemental Request

Purpose: To allocate funds toward an unfunded position for a Code Enforcement officer (includes toughbook computer and licenses required for the position)

Account Number	Account Name	Approved Budget	Inc Amount	Dec Amount	Revised Budget
00162410-6505	Inspection Fees	\$1,350,334.00	\$16,962.00		\$1,367,296.00
00192410-9101	Salaries and Wages	\$665,828.00	\$8,641.00		\$674,469.00
00192410-9201	Social Security	\$39,257.00	\$536.00		\$39,793.00
00192410-9202	Medicare	\$9,184.00	\$126.00		\$9,310.00
00192410-9205	Group Hospital	\$83,916.00	\$1,080.00		\$84,996.00
00192410-9206	Vision Care	\$252.00	\$11.00		\$263.00
00192410-9210	Retirement	\$44,883.00	\$583.00		\$45,466.00
00192410-9235	Deferred Compensation	\$33,296.00	\$433.00		\$33,729.00
00192410-9610	Insurance & Bonds	\$11,657.00	\$152.00		\$11,809.00
00192410--9342	Minor Technology	\$0.00	\$5,100.00		\$5,100.00
00192410-9340	Uniforms	\$2,730.00	\$300.00		\$3,030.00

(F-4) Tax Collection - Advertisement of 2012 Tax Liens on Real Property

North Carolina General Statute 105-369 requires counties to report the amount of unpaid taxes for the current year, 2012, that are liens on real property, less bankruptcies and Tax Commission appeals, and to set an advertisement date.

2012 Real Estate \$7,024,025.74
 Less Bankruptcies & PTC Appeals \$1,072,861.16 (Cannot advertise.)
 Total \$5,951,164.58 (Balance as of March 4, 2013)

Requested date of Advertisement of Tax Liens: March 24, 2013.

UPON MOTION of Commissioner Measmer, seconded by Commissioner Burrage and unanimously carried, the Board approved the report of 2012 outstanding delinquent taxes that are liens on real property and ordered the Tax Collector to advertise the tax liens on March 24, 2013.

ORDER OF THE CABARRUS COUNTY BOARD OF COMMISSIONERS
 IN ACCORDANCE WITH N.C.G.S 105-369

State of North Carolina
 County of Cabarrus

TO: J. Brent Weisner, Tax Administrator of Cabarrus County

You are hereby authorized, empowered and commanded to advertise tax liens on real property for failure to pay 2012 property taxes. You shall advertise said liens by posting a notice of liens at the county courthouse and by publishing each lien at least one time in a newspaper having general

circulation in the taxing unit. Advertisement of the liens shall be made on Sunday, March 24, 2013.

This order shall be a full and sufficient authority to direct, require, and enable you to advertise said tax liens in accordance with North Carolina General Statute 105-369. Witness my hand and official seal, this 18th day of March, 2013.

/s/ Elizabeth F. Poole
 Elizabeth F. Poole
 Chair, Board of County Commissioners

Attest:
/s/ Megan Smit
 Megan Smit
 Clerk to the Board of County Commissioners

(F-5) Tax Administration - Refund and Release Report - February 2013

UPON MOTION of Commissioner Measmer seconded by Commissioner Burrage and unanimously carried, the Board approved the February 2013 Release-Refund report as submitted and granted authority to the Tax Collector to process the refunds and releases.

RELEASES FOR THE MONTH OF: February 2013 \$30,947.13

BREAKDOWN OF RELEASES:

COUNTY	\$25,678.13
CITY OF CONCORD	\$2,718.62
CITY OF KANNAPOLIS	\$1,058.97
CITY OF LOCUST	\$0.00
CITY OF STANFIELD	\$0.00
TOWN OF HARRISBURG	\$262.23
TOWN OF MIDLAND	\$302.08
TOWN OF MT. PLEASANT	\$0.00
ALLEN F/D	\$14.07
COLD WATER F/D	\$5.80
ENOCHVILLE F/D	\$0.00
FLOWES STORE F/D	\$399.48
GEORGEVILLE F/D	\$0.85
GOLD HILL F/D	\$0.00
HARRISBURG F/D	\$284.89
JACKSON PARK F/D	\$0.00
MIDLAND F/D	\$4.75
MT MITCHELL F/D	\$0.00
MT PLEASANT F/D	\$105.47
NORTHEAST F/D	\$10.22
ODELL F/D	\$93.06
POPLAR TENT F/D	\$0.00
RICHFIELD F/D	\$0.00
RIMER F/D	\$8.51
KANNAPOLIS RURAL F/D	\$0.00
CONCORD RURAL F/D	\$0.00

REFUNDS FOR THE MONTH OF: February 2013 \$177,015.80

BREAKDOWN OF REFUNDS:

COUNTY	\$165,010.46
CITY OF CONCORD	\$19.39
CITY OF KANNAPOLIS	\$1.66
CITY OF LOCUST	\$0.00
CITY OF STANFIELD	\$0.00
TOWN OF HARRISBURG	\$0.00
TOWN OF MIDLAND	\$0.00
TOWN OF MT. PLEASANT	\$0.00
ALLEN F/D	\$0.00
COLD WATER F/D	\$0.00
ENOCHVILLE F/D	\$0.00
FLOWES STORE F/D	\$70.32
GEORGEVILLE F/D	\$0.00
GOLD HILL F/D	\$0.00
HARRISBURG F/D	\$11,840.72
JACKSON PARK F/D	\$0.00
MIDLAND F/D	\$53.03
MT. MITCHELL F/D	\$0.00
MT. PLEASANT F/D	\$20.22
NORTHEAST F/D	\$0.00

ODELL F/D	\$0.00
POPLAR TENT F/D	\$0.00
RICHFIELD F/D	\$0.00
RIMER F/D	\$0.00
WINECOFF F/D	\$0.00
KANNAPOLIS RURAL F/D	\$0.00
CONCORD RURAL F/D	\$0.00

February 2013 Release Refund Detail

Name	Bill#	Reason	District	Amount
ABBOTT JEAN ELIZABETH	2012-628859	VALUE ADJUSTED- PER HIGH	C ADVLTX	19.15
ABBOTT JEAN ELIZABETH	2012-628859	VALUE ADJUSTED- PER HIGH	CI02ADVLTX	13.13
ACEVEDO LUZ MARGELA	2012-596428	PRORATION	C ADVLTX	23.36
ACEVEDO LUZ MARGELA	2012-596428	PRORATION	CI04ADVLTX	18.68
ADAMS APRIL MARIE	2012-613857	REVALUATION PER HI MILEAGE	C ADVLTX	32.9
ADAMS APRIL MARIE	2012-613857	REVALUATION PER HI MILEAGE	CI02ADVLTX	22.56
ADKINS JESSIE LEADINGHAM	2012-575220	PRORATION	C ADVLTX	8.87
ADKINS JESSIE LEADINGHAM	2012-575220	PRORATION	CI02ADVLTX	6.08
ADUA SAMUEL	2012-620060	PRORATION	C ADVLTX	40.69
ADUA SAMUEL	2012-620060	PRORATION	CI02ADVLTX	27.9
ALEXANDER SHONTE LENESE	2012-555385	LOCATION OF VEHICLE IS	C ADVLTX	115.86
ALEXANDER SHONTE LENESE	2012-555385	LOCATION OF VEHICLE IS	CI02ADVLTX	77.24
ALEXANDER SHONTE LENESE	2012-555385	LOCATION OF VEHICLE IS	CTAGFFEEFEE	15
ALEXANDER TREVIS NICHOLE	2012-605907	RELEASED BILL IN FULL TO ALLOW	C ADVLTX	64.12
ALEXANDER TREVIS NICHOLE	2012-605907	RELEASED BILL IN FULL TO ALLOW	CI02ADVLTX	43.97
ALEXANDER TREVIS NICHOLE	2012-605907	RELEASED BILL IN FULL TO ALLOW	CTAGFFEEFEE	15
ALKIRE ROBIN LYNN	2012-584653	PRORATION	C ADVLTX	33.55
ALKIRE ROBIN LYNN	2012-584653	PRORATION	FR04ADVLTX	2.16
ALLEN JOSEPH	2012-547469	PRORATION	C ADVLTX	26.78
ALLEN JOSEPH	2012-547469	PRORATION	CI04ADVLTX	20.83
ARDREY CARLTON	2011-561450	GR PAID BEFORE GOING OUT TO	C GARNFEE	60
ARNOLD MICHAEL ROBERT II	2012-533725	PRORATION	C ADVLTX	15.69
ARNOLD MICHAEL ROBERT II	2012-533725	PRORATION	FR04ADVLTX	1
ARNOLD MICHAEL ROBERT II	2011-646916	PRORATION	C ADVLTX	4.16
ARNOLD MICHAEL ROBERT II	2011-646916	PRORATION	FR04ADVLTX	0.27
AUSTIN JAMES DANIEL	2012-596857	PRORATION	C ADVLTX	57.98
AUSTIN JAMES DANIEL	2012-596857	PRORATION	CI02ADVLTX	39.76
AUTOMOBILE SPORTSWEAR INC	2012-890	DISCOVERY BILL ISSUED IN ERROR.	C ADVLTX	243.02
AUTOMOBILE SPORTSWEAR INC	2012-890	DISCOVERY BILL ISSUED IN ERROR.	C PEN FEE	48.6
AUTOMOBILE SPORTSWEAR INC	2012-890	DISCOVERY BILL ISSUED IN ERROR.	FR11ADVLTX	19.29
AUTOMOBILE SPORTSWEAR INC	2012-890	DISCOVERY BILL ISSUED IN ERROR.	FR11PEN FEE	3.86
AUTOMOBILE SPORTSWEAR INC	2012-603597	DUPLICATE TAG COVERAGE. SEE	C ADVLTX	182.27
AUTOMOBILE SPORTSWEAR INC	2012-603597	DUPLICATE TAG COVERAGE. SEE	FR11ADVLTX	15.11
BABCOCK BRIAN MICHAEL	2012-589802	PRORATION	C ADVLTX	18.85
BABCOCK BRIAN MICHAEL	2012-589802	PRORATION	CI01ADVLTX	4.27
BABCOCK BRIAN MICHAEL	2012-589802	PRORATION	FR19ADVLTX	3
BAKER DAVID KEITH	2012-571642	PRORATION	C ADVLTX	2.77
BAKER DAVID KEITH	2012-571642	PRORATION	CI02ADVLTX	1.9
BARBEE SHARON HOUSER	2012-588212	SITUS ERROR- CITY OF KANNAPOLIS	CI04ADVLTX	18.03
BARBEE SHARON HOUSER	2012-588212	SITUS ERROR- CITY OF KANNAPOLIS	KTAGFFEEFEE	15
BARBEE SHARON HOUSER	2012-588212	SITUS ERROR- CITY OF KANNAPOLIS	CI04ADVLTX	-18.03
BARBEE SHARON HOUSER	2012-588212	SITUS ERROR- CITY OF KANNAPOLIS	KTAGFFEEFEE	-15
BARBEE SHARON HOUSER	2012-588212	SITUS ERROR-CITY OF KANNAPOLIS	KTAGFFEEFEE	15
BARBEE SHARON HOUSER	2012-588212	SITUS ERROR-CITY OF KANNAPOLIS	CI04ADVLTX	18.03
BARNHARDT JASON P	2012-15007	DISABLED VETERAN EXCLUSION	C ADVLTX	159.04
BARNHARDT JASON P	2012-15007	DISABLED VETERAN EXCLUSION	FR16ADVLTX	14.31
BARNHARDT JOHN KEVIN	2012-607688	ADJUSTED VALUE TO \$1,500 PER	C ADVLTX	79.28
BARNHARDT JOHN KEVIN	2012-607688	ADJUSTED VALUE TO \$1,500 PER	CI06ADVLTX	18.12
BEASLEY EARL	2012-629405	PRORATION	C ADVLTX	78.4
BEASLEY EARL	2012-629405	PRORATION	CI02ADVLTX	53.76
BELLINA RICHARD SCOTT	2012-618655	VALUE ADJ TO \$14068 PER HIGH	C ADVLTX	31.09
BELLINA RICHARD SCOTT	2012-618655	VALUE ADJ TO \$14068 PER HIGH	CI02ADVLTX	21.32
BENFIELD YVONNE STOLLERY	2012-626667	PRORATION	C ADVLTX	48.2
BENFIELD YVONNE STOLLERY	2012-626667	PRORATION	FR07ADVLTX	7.68
BERRY WILLIAM JOSEPH	2012-606062	DMV ERROR, INCORRECT OWNER,	C ADVLTX	174.51
BERRY WILLIAM JOSEPH	2012-606062	DMV ERROR, INCORRECT OWNER,	CI01ADVLTX	39.51
BERRY WILLIAM JOSEPH	2012-606062	DMV ERROR, INCORRECT OWNER,	FR19ADVLTX	27.8
BIGGERS JOHNNY L JR	2013-11	MISCALCULATION OF MONTHS PER	CI06ADVLTX	209.63
BLACK CHASITY CHARNAY	2011-535416	NO RESPONSE FROM EMPLOYER	C GARNFEE	60
BLACKWELDER JEREMY MICHAEL	2012-628816	RELEASED 9 MONTHS	C ADVLTX	16.43
BLACKWELDER JEREMY MICHAEL	2012-628816	RELEASED 9 MONTHS	CI04ADVLTX	13.15
BLACKWELDER JOEL MACK	2012-629479	OWNED LESS THAN ONE (1) MONTH	C ADVLTX	88.69
BLACKWELDER JOEL MACK	2012-629479	OWNED LESS THAN ONE (1) MONTH	CI04ADVLTX	70.95
BLACKWELDER JOEL MACK	2012-629479	OWNED LESS THAN ONE (1) MONTH	KTAGFFEEFEE	15
BLAKE CYNTHIA RENAE	2012-592884	PRORATION	C ADVLTX	2.63
BLAKE CYNTHIA RENAE	2012-592884	PRORATION	CI04ADVLTX	2.1
BLAKENEY SARA ANN	2012-549159	PRORATION	C ADVLTX	18.86
BLAKENEY SARA ANN	2012-549159	PRORATION	CI04ADVLTX	14.66
BORISIK VJATCHESLAV	2012-620169	PRORATION	C ADVLTX	64.35
BORISIK VJATCHESLAV	2012-620169	PRORATION	FR14ADVLTX	4.23
BOST GARY DONALD JR	2012-580634	PRORATED	C ADVLTX	14.14
BOST GARY DONALD JR	2012-580634	PRORATED	CI02ADVLTX	9.69
BOU-AJRAM HAIFA	2012-630100	PRORATION	C ADVLTX	6.65
BOU-AJRAM HAIFA	2012-630100	PRORATION	CI02ADVLTX	4.56
BOYKIN ANTHONY GLEN	2012-623715	ADJUSTED VALUE-BASED ON BILL OF	C ADVLTX	315
BOYKIN ANTHONY GLEN	2012-623715	ADJUSTED VALUE-BASED ON BILL OF	FR11ADVLTX	26.1
BROWN GREGORY DALE	2012-595756	PRORATION	C ADVLTX	9.05
BROWN GREGORY DALE	2012-595756	PRORATION	CI02ADVLTX	6.21
BROWN JAMES MICHAEL	2012-550844	PER PHOTOS/PURCHASE PRICE	C ADVLTX	289.8
BROWN JAMES MICHAEL	2012-550844	PER PHOTOS/PURCHASE PRICE	FR16ADVLTX	25.3
BROWN LORI MORRIS	2012-616614	PRORATION	C ADVLTX	27.91
BROWN LORI MORRIS	2012-616614	PRORATION	CI01ADVLTX	6.32
BROWN LORI MORRIS	2012-616614	PRORATION	FR19ADVLTX	4.45
BROWNINGER CHAD ELLIOT	2012-624907	PRORATION	C ADVLTX	42.22
BROWNINGER CHAD ELLIOT	2012-624907	PRORATION	FR11ADVLTX	3.5
BRYANS WILLIAM J & WIFE	2012-951	INCORRECT TAX YEAR - TO BE	C ADVLTX	2500.03
BRYANS WILLIAM J & WIFE	2012-951	INCORRECT TAX YEAR - TO BE	FR14ADVLTX	158.73
BRYANS WILLIAM J & WIFE	2012-952	INCORRECT TAX YEAR - TO BE	C ADVLTX	2984.44
BRYANS WILLIAM J & WIFE	2012-952	INCORRECT TAX YEAR - TO BE	FR14ADVLTX	189.49
BUCHANAN JEFFREY ALLEN	2012-631937	INCORRECT VALUE/SEE REPL BILL	C ADVLTX	17.64
BUCHANAN JEFFREY ALLEN	2012-631937	INCORRECT VALUE/SEE REPL BILL	CI02ADVLTX	12.1
BUCHANAN JEFFREY ALLEN	2012-631937	INCORRECT VALUE/SEE REPL BILL	CTAGFFEEFEE	15
BUCK LISA LOUISE	2011-553692	GR WAS NEVER RESPONDED TO.	C GARNFEE	60
BURGESS LISA ANN	2012-547964	PRORATION	C ADVLTX	2.14
BURGESS LISA ANN	2012-547964	PRORATION	CI02ADVLTX	1.43
BURNETT WILLARD BARRY	2012-616198	VALUE ADJUSTED-PER HIGH MILEAGE	C ADVLTX	8.6
BURNETT WILLARD BARRY	2012-616198	VALUE ADJUSTED-PER HIGH MILEAGE	CI02ADVLTX	5.9
BUTLER RONALD EUGENE	2012-551989	PRORATION	C ADVLTX	12.47
BUTLER RONALD EUGENE	2012-551989	PRORATION	CI04ADVLTX	9.71
BYRD WENDY DIAN	2012-551861	PRORATION	C ADVLTX	10.29
BYRD WENDY DIAN	2012-551861	PRORATION	CI02ADVLTX	6.86
CABARRUS COUNTY	2012-620235	EXEMPT VEHICLE, RELEASE IN	C ADVLTX	199.01
CABARRUS COUNTY	2012-620235	EXEMPT VEHICLE, RELEASE IN	CI02ADVLTX	136.46

CABARRUS COUNTY	2012-620235	EXEMPT VEHICLE, RELEASE IN	CTAGFFEEFEE	15
CABRERA IVAN ANTHONY	2012-586343	TURNED IN TAG 09/2012 AND GOT	C ADVLTAX	58.91
CABRERA IVAN ANTHONY	2012-586343	TURNED IN TAG 09/2012 AND GOT	FR07ADVLTAX	9.39
CALABRO DANIEL CARMINE	2012-618331	PRORATION	C ADVLTAX	35.78
CALABRO DANIEL CARMINE	2012-618331	PRORATION	CI01ADVLTAX	8.1
CALABRO DANIEL CARMINE	2012-618331	PRORATION	FR19ADVLTAX	5.7
CALDWELL SAMUEL PHILLIP	2012-607649	ADJUSTED VALUE TO \$7,375 PER	C ADVLTAX	44.98
CALDWELL SAMUEL PHILLIP	2012-607649	ADJUSTED VALUE TO \$7,375 PER	CI04ADVLTAX	35.98
CALLAHAN THOMAS MICHAEL	2012-587921	PRORATION	C ADVLTAX	15.11
CALLAHAN THOMAS MICHAEL	2012-587921	PRORATION	CI02ADVLTAX	10.36
CALLIS PATSY HARWOOD	2012-630663	PRORATION	C ADVLTAX	76.74
CALLIS PATSY HARWOOD	2012-630663	PRORATION	CI04ADVLTAX	61.4
CAMPBELL BRIAN RAY	2012-618899	PRORATION	C ADVLTAX	12.31
CAMPBELL BRIAN RAY	2012-618899	PRORATION	FR11ADVLTAX	1.02
CARLISLE KEMA ELIZABETH	2012-513755	PRORATED BILL, RELEASED 5	C ADVLTAX	9.13
CARLISLE KEMA ELIZABETH	2012-513755	PRORATED BILL, RELEASED 5	CI02ADVLTAX	6.09
CARLSON EUGENE LAWRENCE	2012-622937	PRORATION	C ADVLTAX	9.35
CARLSON EUGENE LAWRENCE	2012-622937	PRORATION	CI01ADVLTAX	2.12
CARLSON EUGENE LAWRENCE	2012-622937	PRORATION	FR19ADVLTAX	1.49
CARPENTER SCOTT HOWARD	2012-630434	VALUE ADJUSTMENT PER HIGH	C ADVLTAX	14.85
CARPENTER SCOTT HOWARD	2012-630434	VALUE ADJUSTMENT PER HIGH	CI02ADVLTAX	10.18
CARRANZA JOSE REYNALDO	2010-592531	SITUS ERROR-ROWAN COUNTY.	C GARNFEE	60
CARRANZA NOEL SALOMON	2012-553026	SITUS ERROR-ROWAN COUNTY.	C ADVLTAX	31.56
CARRANZA NOEL SALOMON	2012-553026	SITUS ERROR-ROWAN COUNTY.	CI02ADVLTAX	21.04
CARRANZA NOEL SALOMON	2012-553026	SITUS ERROR-ROWAN COUNTY.	CTAGFFEEFEE	15
CARROLL JESSICA HOPE	2012-587710	PRORATION	C ADVLTAX	7.88
CARROLL JESSICA HOPE	2012-587710	PRORATION	FR05ADVLTAX	0.72
CARTER BRYAN SCOTT	2012-613361	PRIOR APPEAL OF 2/29/12 NOT	C ADVLTAX	55.74
CARTER BRYAN SCOTT	2012-613361	PRIOR APPEAL OF 2/29/12 NOT	CI02ADVLTAX	38.22
CARTER BRYAN SCOTT	2012-613361	RELEASED 9 MONTHS	C ADVLTAX	5.25
CARTER BRYAN SCOTT	2012-613361	RELEASED 9 MONTHS	CI02ADVLTAX	3.6
CASTOR DALE EDWARD	2012-603331	VALUE ADJ PER SALVAGED TITLE	C ADVLTAX	7.97
CASTOR DALE EDWARD	2012-603331	VALUE ADJ PER SALVAGED TITLE	CI02ADVLTAX	5.46
CHARNEY THOMAS FRANK	2012-632238	ADJUSTED VALUE TO \$99,501 PER	C ADVLTAX	77.39
CHARNEY THOMAS FRANK	2012-632238	ADJUSTED VALUE TO \$99,501 PER	CI02ADVLTAX	53.06
CLAY FORREST DEAN	2012-621693	ADJUSTED VALUE TO \$1,000 PER	C ADVLTAX	109.9
CLAY FORREST DEAN	2012-621693	ADJUSTED VALUE TO \$1,000 PER	CI02ADVLTAX	75.36
COGAN MARY KATHLEEN	2012-591803	RELEASED 9 MONTHS	C ADVLTAX	57.12
COGAN MARY KATHLEEN	2012-591803	RELEASED 9 MONTHS	FR11ADVLTAX	4.73
COLEY JOSHUA MARTIN	2011-654137	PRORATION	C ADVLTAX	10.12
COLEY JOSHUA MARTIN	2011-654137	PRORATION	CI04ADVLTAX	7.87
COOKSON JULIANA LEA	2012-588327	PRORATED	C ADVLTAX	30.99
COOKSON JULIANA LEA	2012-588327	PRORATED	CI02ADVLTAX	21.25
COOLEY KENNETH KEITH	2012-612074	ADJUSTED VALUE PER PHOTOS TO	C ADVLTAX	81.2
COOLEY KENNETH KEITH	2012-612074	ADJUSTED VALUE PER PHOTOS TO	FR03ADVLTAX	5.8
CORBETT DAVID SHAY	2012-615443	PRORATION	C ADVLTAX	35.7
CORBETT DAVID SHAY	2012-615443	PRORATION	CI02ADVLTAX	24.48
COTRONEO JOHN JAMES JR	2012-574712	PRORATION	C ADVLTAX	92.4
COTRONEO JOHN JAMES JR	2012-574712	PRORATION	CI02ADVLTAX	63.36
COX RAMONA CAROL	2012-611839	PRORATION	C ADVLTAX	28.09
COX RAMONA CAROL	2012-611839	PRORATION	CI02ADVLTAX	19.27
CROOK RANDY M	2012-30155	ASSESSMENT AGREEMENT APPROVED	C ADVLTAX	14
CROOK RANDY M	2012-30155	ASSESSMENT AGREEMENT APPROVED	CI04ADVLTAX	11.2
CULP BEN FISHER & DIANNE J	2012-946	INCORRECT TAX YEAR - TO BE	C ADVLTAX	106.77
CULP BEN FISHER & DIANNE J	2012-946	INCORRECT TAX YEAR - TO BE	FR15ADVLTAX	10.22
DALTON MARY HELEN GARRISON	2012-948	INCORRECT TAX YEAR - TO BE	C ADVLTAX	1820.21
DALTON MARY HELEN GARRISON	2012-949	INCORRECT TAX YEAR - TO BE	C ADVLTAX	1856.86
DALTON MARY HELEN GARRISON	2012-947	INCORRECT YEAR BILLED, TO BE	C ADVLTAX	1869.94
DALTON MARY HELEN GARRISON	2012-953	INCORRECT YEAR, TO BE REBILLED.	C ADVLTAX	1856.86
DALTON MARY HELEN GARRISON	2012-950	INCORRECT TAX YEAR - TO BE	C ADVLTAX	1856.86
DAVISSON CYNTHIA COCHRAN	2012-626909	SITUS ERROR-RELEASE CONCORD &	CI02ADVLTAX	66
DAVISSON CYNTHIA COCHRAN	2012-626909	SITUS ERROR-RELEASE CONCORD &	CTAGFFEEFEE	15
DORTON PATSY HINSON	2012-613332	PRORATION	C ADVLTAX	179.14
DORTON PATSY HINSON	2012-613332	PRORATION	CI02ADVLTAX	122.84
DYGERT ADRIENNE LEONE	2012-623560	PRORATION	C ADVLTAX	41.11
DYGERT ADRIENNE LEONE	2012-623560	PRORATION	FR07ADVLTAX	6.55
EASTER MEGAN ANN	2012-622844	PRORATION	C ADVLTAX	22.94
EASTER MEGAN ANN	2012-622844	PRORATION	CI04ADVLTAX	18.35
ELLIE'S COFFEE SHOPPE	2012-35501	RELEASE PROCESS FEE PER JANICE	C GARNFEE	60
FAGGART VICKIE SIFFORD	2012-612847	RELEASED BILL, TAG TURNED IN ON	C ADVLTAX	40.6
FAGGART VICKIE SIFFORD	2012-612847	RELEASED BILL, TAG TURNED IN ON	CI04ADVLTAX	32.48
FAGGART VICKIE SIFFORD	2012-612847	RELEASED BILL, TAG TURNED IN ON	KTAGFFEEFEE	15
FAHY DAVID WOODROW	2012-593935	PRORATION	C ADVLTAX	8.19
FAHY DAVID WOODROW	2012-593935	PRORATION	CI02ADVLTAX	5.62
FARGASON JOHN CLAYTON	2012-627267	PRORATION	C ADVLTAX	94.66
FARGASON JOHN CLAYTON	2012-627267	PRORATION	CI02ADVLTAX	64.91
FARRELL CHARLES JAMES	2012-632349	PRORATION	C ADVLTAX	13.24
FARRELL CHARLES JAMES	2012-632349	PRORATION	CI02ADVLTAX	9.08
FAULKNER AMANDA MASON	2012-551328	PRORATION	C ADVLTAX	10.35
FAULKNER AMANDA MASON	2012-551328	PRORATION	CI02ADVLTAX	6.9
FEHLING MICHAEL SCOTT	2012-631660	ADJUSTED VALUE TO \$12,197 PER	C ADVLTAX	16.26
FEHLING MICHAEL SCOTT	2012-631660	ADJUSTED VALUE TO \$12,197 PER	CI04ADVLTAX	13.01
FERGUSON COLIN EDWARD	2012-587579	PRORATION	C ADVLTAX	12.57
FERGUSON COLIN EDWARD	2012-587579	PRORATION	FR11ADVLTAX	1.04
FINANCIAL SERVICES VEHICLE	2012-612759	PRORATION	C ADVLTAX	152.78
FINANCIAL SERVICES VEHICLE	2012-612759	PRORATION	CI01ADVLTAX	34.59
FINANCIAL SERVICES VEHICLE	2012-612759	PRORATION	FR19ADVLTAX	24.34
FINK RAYMOND W & JOANN W	2012-942	INCORRECT TAX YEAR, TO BE	C ADVLTAX	94.97
FINK RAYMOND W & JOANN W	2012-942	INCORRECT TAX YEAR, TO BE	FR16ADVLTAX	8.55
FINK RAYMOND W & JOANN W	2012-943	INCORRECT TAX YEAR - TO BE	C ADVLTAX	98.23
FINK RAYMOND W & JOANN W	2012-943	INCORRECT TAX YEAR - TO BE	FR16ADVLTAX	8.58
FINK RAYMOND W & JOANN W	2012-945	INCORRECT TAX YEAR - TO BE	C ADVLTAX	96.14
FINK RAYMOND W & JOANN W	2012-945	INCORRECT TAX YEAR - TO BE	FR16ADVLTAX	8.39
FINK RAYMOND W & JOANN W	2012-944	INCORRECT TAX YEAR - TO BE	C ADVLTAX	96.14
FINK RAYMOND W & JOANN W	2012-944	INCORRECT TAX YEAR - TO BE	FR16ADVLTAX	8.39
FLYTHE KALEISHA CAI CHASE	2012-541090	EMPLOYMNT TERMIN-RELEASE GR FEE	C GARNFEE	60
FORD JAMES E & WIFE ELAINE	2011-38629	SUPPOSED TO BE ON 1-24-6.00	C LEGLFEE	17.75
FRAZIER ROBERT SHANE	2012-542880	PRORATION	C ADVLTAX	127.62
FRAZIER ROBERT SHANE	2012-542880	PRORATION	CI02ADVLTAX	85.08
FREEMAN JOE CANNON	2012-606534	ADJUSTED VALUE TO \$1,000 PER	C ADVLTAX	67.47
FREEMAN JOE CANNON	2012-606534	ADJUSTED VALUE TO \$1,000 PER	FR14ADVLTAX	4.43
GARDINER CRAIG DAVID	2012-588468	PRORATION	C ADVLTAX	13.33
GARDINER CRAIG DAVID	2012-588468	PRORATION	CI02ADVLTAX	9.14
GENTLE MELINDA CAMPBELL	2012-614391	ADJUSTED VALUE PER	C ADVLTAX	315
GENTLE MELINDA CAMPBELL	2012-614391	ADJUSTED VALUE PER	CI06ADVLTAX	72
GILL OTTO HOWARD JR	2012-559543	TERMINATED	C GARNFEE	60
GLOVIER JAMES BRETT	2012-622670	PRORATION	C ADVLTAX	21.58
GLOVIER JAMES BRETT	2012-622670	PRORATION	CI01ADVLTAX	4.88
GLOVIER JAMES BRETT	2012-622670	PRORATION	FR19ADVLTAX	3.44
GOODMAN JAMES RAY	2011-629850	PRORATION	C ADVLTAX	0.75
GOODMAN JAMES RAY	2011-629850	PRORATION	CI04ADVLTAX	0.58
GRACE H TYLER III	2012-626413	VALUE ADJ BASED ON HIGH MILEAGE	C ADVLTAX	18.96
GRACE H TYLER III	2012-626413	VALUE ADJ BASED ON HIGH MILEAGE	CI02ADVLTAX	13
GRAY LAURIE FRANCES	2012-598665	PRORATION	C ADVLTAX	23.89
GRAY LAURIE FRANCES	2012-598665	PRORATION	CI02ADVLTAX	16.39
GREESON MATTHEW JAMES	2012-631439	PRORATION	C ADVLTAX	19.32
GREESON MATTHEW JAMES	2012-631439	PRORATION	CI04ADVLTAX	15.46
GRIGGS GEORGE WILLIAM	2012-612224	PRORATION	C ADVLTAX	27.25
GRIGGS GEORGE WILLIAM	2012-612224	PRORATION	CI04ADVLTAX	21.8
HANKS KEVIN LAMAR	2011-600503	PRORATION	C ADVLTAX	14.89

HANKS KEVIN LAMAR	2011-600503	PRORATION	CI04ADVLTX	11.58
HANNAFORD BRETT THOMAS	2012-631413	PRORATION	C ADVLTX	109.31
HANNAFORD BRETT THOMAS	2012-631413	PRORATION	CI01ADVLTX	24.75
HANNAFORD BRETT THOMAS	2012-631413	PRORATION	FR19ADVLTX	17.41
HARRISON WARREN PAUL	2011-653096	REMOVE GR FEE-NO RECORD OF GR	C GARNFEE	60
HASSAN AHMAD	2012-628810		C ADVLTX	23.52
HASSAN AHMAD	2012-628810		CI02ADVLTX	16.13
HELMS TONY WOODROW	2012-623318	VEHICLE SOLD. TAG TURNED IN	C ADVLTX	3.68
HELMS TONY WOODROW	2012-623318	VEHICLE SOLD. TAG TURNED IN	CI02ADVLTX	2.53
HENDERSON RICHARD WAYNE	2012-614814	ADJUSTED VALUE TO \$2,200 PER	C ADVLTX	59.97
HENDERSON RICHARD WAYNE	2012-614814	ADJUSTED VALUE TO \$2,200 PER	CI02ADVLTX	41.12
HICKS KEVIN BEN	2012-551777	WROMNG TAXPAYER	C GARNFEE	60
HILTON MOLLY NICOLE	2012-630383	ADJUSTED VALUE PER TEC ONLINE	C ADVLTX	4.13
HILTON MOLLY NICOLE	2012-630383	ADJUSTED VALUE PER TEC ONLINE	CI02ADVLTX	2.83
HOLDER JENNA PAIGE	2012-612846	PRORATION.	C ADVLTX	37.22
HOLDER JENNA PAIGE	2012-612846	PRORATION.	CI01ADVLTX	8.42
HOLDER JENNA PAIGE	2012-612846	PRORATION.	FR19ADVLTX	5.93
HORD GREGORY SCOTT	2011-525638	PRORATION	C ADVLTX	18.27
HORD GREGORY SCOTT	2011-525638	PRORATION	CI02ADVLTX	12.18
HUBBARD DAVID LAMONT	2012-578271	PRORATION	C ADVLTX	3.96
HUBBARD DAVID LAMONT	2012-578271	PRORATION	CI02ADVLTX	2.71
HUCKS GENE JR	2012-606361	ADJUSTED VALUE TO \$1,000 PER	C ADVLTX	64.37
HUCKS GENE JR	2012-606361	ADJUSTED VALUE TO \$1,000 PER	FR04ADVLTX	4.14
HUNTER JOHN WILLIAM	2012-600245	PRORATION	C ADVLTX	74.56
HUNTER JOHN WILLIAM	2012-600245	PRORATION	CI02ADVLTX	51.13
HUNTINGTON LAKEIMA ANNETTE	2012-548991	PRORATION	C ADVLTX	12.43
HUNTINGTON LAKEIMA ANNETTE	2012-548991	PRORATION	FR04ADVLTX	0.79
HUSSEIN AHMAD KHALIL	2012-628575	PRORATION	C ADVLTX	71.23
HUSSEIN AHMAD KHALIL	2012-628575	PRORATION	FR07ADVLTX	11.35
JAMERSON SANDRA MCLAIN	2012-513011	PRORATION	C ADVLTX	10.46
JAMERSON SANDRA MCLAIN	2012-513011	PRORATION	CI06ADVLTX	2.33
JOHNSON PHILLIP JERMAINE	2012-540800	EMPLOYMNT TERMINATE- RELEASE GR	C GARNFEE	60
JOHNSON TOBISHA SCOTT	2012-548705	PRORATION	C ADVLTX	15.75
JOHNSON TOBISHA SCOTT	2012-548705	PRORATION	CI02ADVLTX	10.5
JONES BELINDA MICHELLE	2012-613478	PRORATION	C ADVLTX	69.77
JONES BELINDA MICHELLE	2012-613478	PRORATION	FR11ADVLTX	5.78
JONES JESSICA ERIN	2012-612970	REVALUATION PER HIGH MILEAGE	C ADVLTX	12.22
JONES JESSICA ERIN	2012-612970	REVALUATION PER HIGH MILEAGE	CI02ADVLTX	8.38
JUNEAU FRANCES IVONAUS	2012-626055	RELEASED BILL, TAG TURNED IN ON	C ADVLTX	31.08
JUNEAU FRANCES IVONAUS	2012-626055	RELEASED BILL, TAG TURNED IN ON	CI02ADVLTX	21.31
JUNEAU FRANCES IVONAUS	2012-626055	RELEASED BILL, TAG TURNED IN ON	CTAGFFEEFEE	15
KECKEISEN JENNIFER	2012-626830	APPEALED ADJUSTED TO NADA	C ADVLTX	2.1
KECKEISEN JENNIFER	2012-626830	APPEALED ADJUSTED TO NADA	CI02ADVLTX	1.44
KETNER FRED MORRISON JR	2012-611671	ADJUSTED VALUE PER HIGH	C ADVLTX	8.64
KETNER FRED MORRISON JR	2012-611671	ADJUSTED VALUE PER HIGH	CI04ADVLTX	6.91
KEZIAH RICKY DEAN	2012-629957	ADJUSTED VALUE PER ONSITE TO	C ADVLTX	7
KEZIAH RICKY DEAN	2012-629957	ADJUSTED VALUE PER ONSITE TO	CI04ADVLTX	5.6
KING GREGORY EARL	2012-567184	PRORATION	C ADVLTX	28.7
KING GREGORY EARL	2012-567184	PRORATION	FR08ADVLTX	2.79
KLEPPER JAMES EDWARD II	2012-628050	PRORATION	C ADVLTX	42
KLEPPER JAMES EDWARD II	2012-628050	PRORATION	CI04ADVLTX	33.6
KLOCK BRIAN ALLAN	2012-588500	PRORATION	C ADVLTX	43.17
KLOCK BRIAN ALLAN	2012-588500	PRORATION	CI04ADVLTX	34.53
KYLE LYNNE ANNE	2012-624731	VEHICLE TOTALED. TAG TURNED IN	C ADVLTX	8.93
KYLE LYNNE ANNE	2012-624731	VEHICLE TOTALED. TAG TURNED IN	CI02ADVLTX	6.12
LABRIE THOMAS RICHARD	2009-528951	RELEASED GR FEE FROM 2009	C GARNFEE	30
LAMBERT SHANNON TRAE	2012-595081	PER BILL OF SALE	C ADVLTX	344.4
LAMBERT SHANNON TRAE	2012-595081	PER BILL OF SALE	FR07ADVLTX	54.86
LASALLE LESLEY ANN	2012-542446	GR 11/2012- NO PYMNT - ISSUE	C GARNFEE	60
LAWS GLENDA ERVIN	2012-610074	PRORATION.	C ADVLTX	16.07
LAWS GLENDA ERVIN	2012-610074	PRORATION.	CI04ADVLTX	12.86
LEDBETTER AMY REBECCA	2012-622704	VEHICLE SOLD. TAGGED TURNED IN	C ADVLTX	14.82
LEDBETTER AMY REBECCA	2012-622704	VEHICLE SOLD. TAGGED TURNED IN	CI02ADVLTX	10.16
LEPISTO SIRPA LEENA	2012-593828	PRORATION	C ADVLTX	6.46
LEPISTO SIRPA LEENA	2012-593828	PRORATION	FR13ADVLTX	0.85
LESTER KIMBERLY KAY	2012-536670	PRORATION	C ADVLTX	5.26
LESTER KIMBERLY KAY	2012-536670	PRORATION	FR04ADVLTX	0.34
LIPE DAVID KENT	2011-624784	PRORATION	C ADVLTX	42.29
LIPE DAVID KENT	2011-624784	PRORATION	CI02ADVLTX	28.19
LIPE DAVID KENT	2012-520086	PRORATION	C ADVLTX	36.12
LIPE DAVID KENT	2012-520086	PRORATION	CI02ADVLTX	24.08
LOWE JOSEPH MICHAEL	2012-576904	RELEASE GR- HAD EXTENSION (WL)	C GARNFEE	60
MARATA MYRIS DE LEON	2012-619630	value correction- salvaged	C ADVLTX	38.27
MARATA MYRIS DE LEON	2012-619630	value correction- salvaged	CI04ADVLTX	30.62
MAREK KIMBERLY LORRAINE	2012-513639	PRORATION	C ADVLTX	15.1
MAREK KIMBERLY LORRAINE	2012-513639	PRORATION	CI04ADVLTX	11.74
MARKLAND GERALDINE ANN	2012-589946	PRORATION	C ADVLTX	14.44
MARKLAND GERALDINE ANN	2012-589946	PRORATION	CI02ADVLTX	9.9
MESA LUIS ALBERTO JR	2011-628579	PRORATION	C ADVLTX	9.5
MESA LUIS ALBERTO JR	2011-628579	PRORATION	CI01ADVLTX	2.04
MESA LUIS ALBERTO JR	2011-628579	PRORATION	FR19ADVLTX	1.43
MILLS FRED MICHAEL	2012-620308	ADJUSTED VALUE TO \$1,500 PER	C ADVLTX	39.96
MILLS FRED MICHAEL	2012-620308	ADJUSTED VALUE TO \$1,500 PER	FR16ADVLTX	3.6
MITCHUM LOUISE BYNUM	2012-625787	REBUILT TITLE, NEW VALUE \$6668.	C ADVLTX	15.55
MITCHUM LOUISE BYNUM	2012-625787	REBUILT TITLE, NEW VALUE \$6668.	FR16ADVLTX	1.4
MOEN JAMES LEO	2012-536459	PRORATION	C ADVLTX	47.57
MOEN JAMES LEO	2012-536459	PRORATION	CI04ADVLTX	-47.57
MOEN JAMES LEO	2012-536459	PRORATION	CI04ADVLTX	-37
MOEN JAMES LEO	2012-536459	PRORATION	C ADVLTX	47.57
MOEN JAMES LEO	2012-536459	PRORATION	CI04ADVLTX	37
MONTROSS KEITH ROBERT	2012-629490	ADJUSTED VALUE TO \$10,671 PER	C ADVLTX	26.24
MONTROSS KEITH ROBERT	2012-629490	ADJUSTED VALUE TO \$10,671 PER	CI02ADVLTX	18
MORRIS SAMUEL EVERETTE	2012-625294	VALUE ADJ- PER SALVAGED TITLE.	C ADVLTX	10.33
MORRIS SAMUEL EVERETTE	2012-625294	VALUE ADJ- PER SALVAGED TITLE.	CI02ADVLTX	7.08
MORRISON JIMMIE LEE	2012-612871	VALUE ADJ- PER HIGH MILEAGE	C ADVLTX	11
MORRISON JIMMIE LEE	2012-612871	VALUE ADJ- PER HIGH MILEAGE	CI04ADVLTX	8.8
MUCCIO CHRISTOPHER ARTHUR	2012-621735	PRORATION	C ADVLTX	5.51
MUCCIO CHRISTOPHER ARTHUR	2012-621735	PRORATION	FR11ADVLTX	0.45
MULLIS ARNOLD RAY SR	2012-621810	PRORATION	C ADVLTX	31.19
MULLIS ARNOLD RAY SR	2012-621810	PRORATION	CI04ADVLTX	24.95
NEAL PROPERTIES INC &	2010-44549	FEE ENTERED WITH WRONG DATE	C LEGLFEE	45.33
NEWSOME PATRICK JAMES	2012-628754	PRORATION	C ADVLTX	46.67
NEWSOME PATRICK JAMES	2012-628754	PRORATION	FR04ADVLTX	3
NIPPER ROBERT SCOTT	2012-569020	BILL PAID	C GARNFEE	60
NOCK KIMBERLY ROSE	2012-558270	RELEASE GR FEE-GR SENT SAME	C GARNFEE	60
NORRIS RICKEY LYNN	2012-590630	PRORATION	C ADVLTX	31.05
NORRIS RICKEY LYNN	2012-590630	PRORATION	CI02ADVLTX	21.29
ORR PAULA BROWN	2012-599495	PRORATION	C ADVLTX	10.03
ORR PAULA BROWN	2012-599495	PRORATION	FR08ADVLTX	0.97
PALMER EVERT LINCOLN	2012-626421	PRORATION	C ADVLTX	27.72
PALMER EVERT LINCOLN	2012-626421	PRORATION	CI02ADVLTX	19.01
PARKHILL STEPHEN ERNEST	2012-612297	PRORATION.	C ADVLTX	13.72
PARKHILL STEPHEN ERNEST	2012-612297	PRORATION.	CI02ADVLTX	9.41
PARKS ANGELETTE LEFAYE	2009-659965	RELEASE GR FEE-OVER 2 YEARS	C GARNFEE	30
PEMBERTON WILLIAM DENNIS	2012-580136	PRORATION	C ADVLTX	10.82
PEMBERTON WILLIAM DENNIS	2012-580136	PRORATION	CI04ADVLTX	8.66
PICKARD JASON ANDREW	2012-632005	ADJUSTED VALUE TO \$500 PER	C ADVLTX	134.4
PICKARD JASON ANDREW	2012-632005	ADJUSTED VALUE TO \$500 PER	CI02ADVLTX	92.16
POE ANTHONY CRAIG	2012-560302	PRORATION	C ADVLTX	71.35

POE ANTHONY CRAIG	2012-560302	PRORATION	FR11ADVLTX	5.66
PRESERVATION PROFESSIONAL	2012-631988	PRORATION	C ADVLTX	37.8
PRESERVATION PROFESSIONAL	2012-631988	PRORATION	FR07ADVLTX	6.02
PRESSLEY SCOTT EUGENE	2012-512004	PRORATED	C ADVLTX	3.1
PRESSLEY SCOTT EUGENE	2012-512004	PRORATED	CI02ADVLTX	2.07
PUCHALSKI MARC BRANDON	2012-632398	ANT APPL APPRVD/VALUE ADJ TO	C ADVLTX	101.73
PUCHALSKI MARC BRANDON	2012-632398	ANT APPL APPRVD/VALUE ADJ TO	CI01ADVLTX	23.03
PUCHALSKI MARC BRANDON	2012-632398	ANT APPL APPRVD/VALUE ADJ TO	FR19ADVLTX	16.2
RAMIREZ EUSEBIO DAZA	2012-583207	PRORATION	C ADVLTX	36.81
RAMIREZ EUSEBIO DAZA	2012-583207	PRORATION	FR04ADVLTX	2.37
RASMUSSEN JOANNE LUNDMARK	2012-619285	REVALUE PER HIGH MILEAGE	C ADVLTX	30.33
RASMUSSEN JOANNE LUNDMARK	2012-619285	REVALUE PER HIGH MILEAGE	CI02ADVLTX	20.8
RAYMOND GUY ALLAN	2012-621795	TAG TURNED IN	C ADVLTX	18.06
RAYMOND GUY ALLAN	2012-621795	TAG TURNED IN	CI02ADVLTX	12.38
RAYMOND GUY ALLAN	2012-621795	TAG TURNED IN	CTAGFFEEFEE	15
REYES RAFAEL LOPEZ	2012-596083	PRORATION	C ADVLTX	14.82
REYES RAFAEL LOPEZ	2012-596083	PRORATION	CI04ADVLTX	11.86
REYNOLDS ROBERT WILLIAM	2012-630082	PRORATION	C ADVLTX	69.04
REYNOLDS ROBERT WILLIAM	2012-630082	PRORATION	CI04ADVLTX	55.23
RICE DAVID ANDREW	2012-631166	PRORATION	C ADVLTX	219.77
RICE DAVID ANDREW	2012-631166	PRORATION	CI01ADVLTX	49.77
RICE DAVID ANDREW	2012-631166	PRORATION	FR19ADVLTX	35.01
RIDENHOUR JUSTIN DARRELL	2012-606842	ANTIQUE AUTO APPL APPRVD	C ADVLTX	70.56
RIDENHOUR JUSTIN DARRELL	2012-606842	ANTIQUE AUTO APPL APPRVD	CI02ADVLTX	48.38
RINEHARDT JOEY LYNN	2012-621659	ADJUSTED VALUE TO \$9,350 PER	C ADVLTX	86.45
RINEHARDT JOEY LYNN	2012-621659	ADJUSTED VALUE TO \$9,350 PER	CI02ADVLTX	59.28
ROBERTSON BUFFY FRANCINA	2012-551097	ADJUSTED VALUE PER BILL OF SALE	C ADVLTX	308.7
ROBERTSON BUFFY FRANCINA	2012-551097	ADJUSTED VALUE PER BILL OF SALE	FR14ADVLTX	19.6
ROBSON MARK CHRISTOPHER	2012-622501	PRORATION	C ADVLTX	20.16
ROBSON MARK CHRISTOPHER	2012-622501	PRORATION	CI02ADVLTX	13.82
ROGERS STEVEN RAY	2011-614824	PRORATION-OVERLAPPING PLATES	C ADVLTX	28.79
ROGERS STEVEN RAY	2011-614824	PRORATION-OVERLAPPING PLATES	CI04ADVLTX	22.39
ROGERS STEVEN RAY	2011-614824		C ADVLTX	-28.79
ROGERS STEVEN RAY	2011-614824		CI04ADVLTX	-22.39
ROGERS STEVEN RAY	2011-614824	PRORATION-OVERLAPPING PLATES	C ADVLTX	41.87
ROGERS STEVEN RAY	2011-614824	PRORATION-OVERLAPPING PLATES	CI04ADVLTX	32.57
ROGERS STEVEN RAY	2011-654134	PRORATION	C ADVLTX	1.05
ROGERS STEVEN RAY	2011-654134	PRORATION	CI04ADVLTX	0.82
ROSE AMANDA LYNN	2012-598039	PRORATION	C ADVLTX	11.06
ROSE AMANDA LYNN	2012-598039	PRORATION	CI04ADVLTX	8.85
SAIN COLLEEN THORNTON	2012-587105	PRORATION	C ADVLTX	100.74
SAIN COLLEEN THORNTON	2012-587105	PRORATION	CI02ADVLTX	69.08
SAPP PAUL JANSON	2012-618185	PRORATION	C ADVLTX	108.52
SAPP PAUL JANSON	2012-618185	PRORATION	CI02ADVLTX	74.41
SAPP PAUL JANSON	2012-618185	PRORATION	C ADVLTX	-108.52
SAPP PAUL JANSON	2012-618185	PRORATION	CI02ADVLTX	-74.41
SAPP PAUL JANSON	2012-618185	PRORATION	C ADVLTX	63.67
SAPP PAUL JANSON	2012-618185	PRORATION	CI02ADVLTX	43.66
SAPP PAUL JANSON	2012-618185	PRORATION	C ADVLTX	60.77
SAPP PAUL JANSON	2012-618185	PRORATION	CI02ADVLTX	41.67
SEES DANIEL HAROLD	2012-606994	PRORATION	C ADVLTX	44.89
SEES DANIEL HAROLD	2012-606994	PRORATION	FR11ADVLTX	3.72
SIEGARS MICHAEL RICHARDSON	2012-604066	PRORATION	C ADVLTX	45.77
SIEGARS MICHAEL RICHARDSON	2012-604066	PRORATION	CI02ADVLTX	31.39
SMITH CHAD TIMOTHY	2012-545311	VALUE ADJ'D	C ADVLTX	308.7
SMITH CHAD TIMOTHY	2012-545311	VALUE ADJ'D	FR16ADVLTX	26.95
SMITH CHRISTOPHER DEAN	2012-608998	PRORATION	C ADVLTX	44.15
SMITH CHRISTOPHER DEAN	2012-608998	PRORATION	FR05ADVLTX	4.03
SMITH GLENDA DIANE	2012-595268	PRORATION	C ADVLTX	15.27
SMITH GLENDA DIANE	2012-595268	PRORATION	CI04ADVLTX	12.22
SOLESBEE KEVIN DWAYNE	2012-627290	PRORATION	C ADVLTX	61.83
SOLESBEE KEVIN DWAYNE	2012-627290	PRORATION	CI02ADVLTX	42.4
SOOTS LARRY WAYNE	2012-626950	ADJUSTED VALUE TO \$3,575 PER	C ADVLTX	67.03
SOOTS LARRY WAYNE	2012-626950	ADJUSTED VALUE TO \$3,575 PER	CI02ADVLTX	45.96
STALLINGS MARGARET ANN	2012-90133	PUV CODE NOT ENTERED - CLERICAL	C ADVLTX	301.14
STANBACK BILLY RAY JR	2012-505745	PRORATION	C ADVLTX	12.96
STANBACK BILLY RAY JR	2012-505745	PRORATION	CI04ADVLTX	10.08
STANSBERRY KURT ROBERT	2012-602396	RELEASED IN FULL, TAG TURNED IN	C ADVLTX	103.53
STANSBERRY KURT ROBERT	2012-602396	RELEASED IN FULL, TAG TURNED IN	CI02ADVLTX	70.99
STANSBERRY KURT ROBERT	2012-602396	RELEASED IN FULL, TAG TURNED IN	CTAGFFEEFEE	15
STEEDLEY GERRY MILES	2012-599377	SITUS ERROR-ROWAN COUNTY.	C ADVLTX	88.06
STEEDLEY GERRY MILES	2012-599377	SITUS ERROR-ROWAN COUNTY.	CI04ADVLTX	70.45
STEEDLEY GERRY MILES	2012-599377	SITUS ERROR-ROWAN COUNTY.	KTAGFFEEFEE	15
STEPHENS THOMAS ANTHONY	2012-602233	PRORATION	C ADVLTX	11.07
STEPHENS THOMAS ANTHONY	2012-602233	PRORATION	CI02ADVLTX	7.59
STIREWALT SHARON LOCKLEAR	2012-618991	RELEASE CONCORD CITY& FEE ADD	CI02ADVLTX	64.32
STIREWALT SHARON LOCKLEAR	2012-618991	RELEASE CONCORD CITY& FEE ADD	CTAGFFEEFEE	15
STUHAN STEVEN	2012-630290	PER PURCHASE PRICE/PHOTO	C ADVLTX	346.5
STUHAN STEVEN	2012-630290	PER PURCHASE PRICE/PHOTO	FR14ADVLTX	22.77
STUHAN STEVEN	2012-630290		C ADVLTX	-346.5
STUHAN STEVEN	2012-630290		FR14ADVLTX	-22.77
STUHAN STEVEN	2012-630290	VALUE ADJ TO 500 MAKES LESS	C ADVLTX	350
STUHAN STEVEN	2012-630290	VALUE ADJ TO 500 MAKES LESS	FR14ADVLTX	23
SWANGER AUSTIN KURT	2012-619725	ANTIQUE AUTO APPL APPRVD	C ADVLTX	47.68
SWANGER AUSTIN KURT	2012-619725	ANTIQUE AUTO APPL APPRVD	CI02ADVLTX	32.7
SWINSON PERRY HENDERSON	2012-620800	ADJUSTED VALUE TO SALES PRICE	C ADVLTX	45.24
SWINSON PERRY HENDERSON	2012-620800	ADJUSTED VALUE TO SALES PRICE	FR08ADVLTX	4.39
TALMADGE JAMES NORRIS	2012-586939	PRORATION	C ADVLTX	5.36
TALMADGE JAMES NORRIS	2012-586939	PRORATION	CI02ADVLTX	3.67
THOMAS CARMEN SIMONE	2012-618241	SITUS ERROR-MECKLENBURG COUNTY	C ADVLTX	50.47
THOMAS CARMEN SIMONE	2012-618241	SITUS ERROR-MECKLENBURG COUNTY	CI02ADVLTX	34.61
THOMAS CARMEN SIMONE	2012-618241	SITUS ERROR-MECKLENBURG COUNTY	CTAGFFEEFEE	15
THOMAS JOSHUA BRADLEY	2012-572908	PRORATION	C ADVLTX	24.51
THOMAS JOSHUA BRADLEY	2012-572908	PRORATION	CI04ADVLTX	19.61
THOMPSON KATHY LINKER	2012-626599	VEHICLE TOTALED. TAG TURNED IN	C ADVLTX	49.17
THOMPSON KATHY LINKER	2012-626599	VEHICLE TOTALED. TAG TURNED IN	CI02ADVLTX	33.72
THOMPSON THERESA MARIE	2012-620127	PRORATION	C ADVLTX	103.32
THOMPSON THERESA MARIE	2012-620127	PRORATION	CI01ADVLTX	23.39
THOMPSON THERESA MARIE	2012-620127	PRORATION	FR19ADVLTX	16.46
THOMPSON THERESA MARIE	2012-576295	PRORATION	C ADVLTX	56.73
THOMPSON THERESA MARIE	2012-576295	PRORATION	CI01ADVLTX	12.85
THOMPSON THERESA MARIE	2012-576295	PRORATION	FR19ADVLTX	9.04
TOWN OF HARRISBURG	2012-596710	GOVT VEH/EXEMPT CODE DID NOT	C ADVLTX	25.41
TOWN OF HARRISBURG	2012-596710	GOVT VEH/EXEMPT CODE DID NOT	CI01ADVLTX	5.75
TOWN OF HARRISBURG	2012-596710	GOVT VEH/EXEMPT CODE DID NOT	FR19ADVLTX	4.05
TOWN OF HARRISBURG	2012-595469	GOVT VEH/EXEMPT CODE DID NOT	C ADVLTX	25.41
TOWN OF HARRISBURG	2012-595469	GOVT VEH/EXEMPT CODE DID NOT	CI01ADVLTX	5.75
TOWN OF HARRISBURG	2012-595469	GOVT VEH/EXEMPT CODE DID NOT	FR19ADVLTX	4.05
TRULL JOSEPH DALE	2012-549592	release gr fee	C GARNFEE	60
TURRENTINE SHANNAN TRENA	2011-663150	NO LONGER EMPLOYED- REMOVED GR	C GARNFEE	60
UNDERWOOD JEFFREY ALAN	2011-96375	ERROR ENTERING LEGAL FEE	C LEGLFEE	0.3
UNG NGA THI	2012-581066	PRORATION	C ADVLTX	28.53
UNG NGA THI	2012-581066	PRORATION	FR07ADVLTX	4.54
VIERS MICHAEL EDWARD II	2012-577564	PRORATION	C ADVLTX	7.19
VIERS MICHAEL EDWARD II	2012-577564	PRORATION	CI02ADVLTX	4.93
WADDELL RENA RENEE	2012-622976	PRORATION	C ADVLTX	13.18
WADDELL RENA RENEE	2012-622976	PRORATION	CI01ADVLTX	2.99
WADDELL RENA RENEE	2012-622976	PRORATION	FR19ADVLTX	2.1
WARD THOMAS EVANS	2012-626108	PRORATION	C ADVLTX	3.75
WARD THOMAS EVANS	2012-626108	PRORATION	FR08ADVLTX	0.36

WEAVER JOEY LEE	2012-594594	PRORATION	C	ADVL TAX	20.98
WEAVER JOEY LEE	2012-594594	PRORATION	CI02ADVL TAX		14.39
WEBER JORDAN ELIZABETH	2012-625919	SITUS IS FORSYTHE COUNTY-FULL	C	ADVL TAX	171.99
WEBER JORDAN ELIZABETH	2012-625919	SITUS IS FORSYTHE COUNTY-FULL	CI04ADVL TAX		137.59
WEBER JORDAN ELIZABETH	2012-625919	SITUS IS FORSYTHE COUNTY-FULL	KTAGFFEEFEE		15
WEBSTER KATIE ANN	2012-608539	PRORATION	C	ADVL TAX	33.69
WEBSTER KATIE ANN	2012-608539	PRORATION	FR11ADVL TAX		2.8
WEIBEL MARCUS FREDERICK	2012-600518	PRORATION	C	ADVL TAX	41.32
WEIBEL MARCUS FREDERICK	2012-600518	PRORATION	CI02ADVL TAX		28.34
WELLS DANIEL WAYNE	2012-618081	ADJUSTED VALUE TO \$10,818 PER	C	ADVL TAX	14.5
WELLS DANIEL WAYNE	2012-618081	ADJUSTED VALUE TO \$10,818 PER	CI04ADVL TAX		11.6
WHITE BARBARA ANN	2012-592121	PRORATED	C	ADVL TAX	17.36
WHITE BARBARA ANN	2012-592121	PRORATED	CI02ADVL TAX		11.91
WHITE DAMIKA RASHELL	2011-536122	GARNISHMENT FEE ALREADY ON BILL	C	GARNFEE	60
WHITE RAYMOND	2012-514847	RELEASE GR FEE-UNEMPLOYED SINCE	C	GARNFEE	60
WILLIAMS WILLIAM	2012-624354	PRORATION	C	ADVL TAX	16.33
WILLIAMS WILLIAM	2012-624354	PRORATION	CI01ADVL TAX		3.7
WILLIAMS WILLIAM	2012-624354	PRORATION	FR19ADVL TAX		2.6
WILSON CHRISTOPHER JAMES	2012-621741	ADJUSTED VALUE TO \$1,500 PER	C	ADVL TAX	66.85
WILSON CHRISTOPHER JAMES	2012-621741	ADJUSTED VALUE TO \$1,500 PER	CI02ADVL TAX		45.84
WILSON JESSE	2012-585466	PRORATION	C	ADVL TAX	65.57
WILSON JESSE	2012-585466	PRORATION	CI02ADVL TAX		44.96
WILSON TERRI ANN	2012-615986	VALUE CORRECTION-PER HIGH	C	ADVL TAX	43.6
WILSON TERRI ANN	2012-615986	VALUE CORRECTION-PER HIGH	CI02ADVL TAX		29.9
WRIGHT JAMES ROBERT JR	2012-590126	PRORATION	C	ADVL TAX	54.95
WRIGHT JAMES ROBERT JR	2012-590126	PRORATION	CI02ADVL TAX		37.68

(G) NEW BUSINESS

(G-1) Finance - Refunding General Obligation Bonds in an Aggregate Principal Amount up to \$95,580,000.00 and Public Hearing - 6:30 P.M.

Chairman Poole opened the public hearing at 7:10 p.m. The Public Hearing Notice was published on March 1, 2013 in The Independent Tribune. The Public Hearing Notice was also posted on the County's website (www.cabarruscounty.us) on March 1, 2013 in accordance with Article 2, Administration, Section 2.1 (Use of Electronic Means to Provide Public Notices) of the Cabarrus County Code of Ordinances.

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

Ann Wilson, Finance Director, requested adoption of the Order Authorizing \$95,580,000.00 Refunding Bonds and the Resolution Providing for the Issuance of \$62,390,000.00 General Obligation Bonds, Series 2013.

For clarification, Vice Chairman White stated a lot of consideration and discussion has gone into this item. He also advised the refinancing of current debt will save a significant amount of money and will obtain a lower interest rate.

A brief discussion ensued. Ms. Wilson and Joe Niggel, the County's underwriter, responded to questions from the Board regarding savings levels, market conditions and the County's bond rating.

UPON MOTION of Vice Chairman White, seconded by Commissioner Measmer and unanimously carried, the Board adopted the Order Authorizing \$95,580,000.00 Refunding Bonds.

UPON MOTION of Vice Chairman White, seconded by Chairman Poole and unanimously carried, the Board adopted the Resolution Providing for the Issuance of \$62,390,000.00 General Obligation Bonds, Series 2013 subject to Adjustments as provided herein.

Resolution No. 2013-04

EXTRACT FROM MINUTES OF MEETING
BOARD OF COMMISSIONERS OF
THE COUNTY OF CABARRUS, NORTH CAROLINA

The Board of Commissioners for the County of Cabarrus, North Carolina, met in regular session in the Commissioners' Meeting Room in the Cabarrus County Governmental Center in Concord, North Carolina, the regular place of meeting, at 6:30 p.m., on March 18, 2013, with Elizabeth F. Poole, Chairman, presiding. The following Commissioners were:

PRESENT: Chairman Elizabeth F. Poole, Vice Chairman White and Commissioners Burrage, Measmer and Morris.

ABSENT: None.

ALSO PRESENT: Michael K. Downs, County Manager; Pamela S. Dubois, Deputy County Manager; Jonathan B. Marshall, Deputy County Manager; Ann M. Wilson, Finance Director; Richard M. Koch, Esq., County Attorney; and Megan I.E. Smit, Clerk to the Board

* * * * *

The Chairman introduced the following resolution, a summary of which had been provided to each Commissioner, a copy of which was available with the Clerk to the Board and which was read by title:

RESOLUTION PROVIDING FOR THE ISSUANCE OF \$62,390,000 GENERAL OBLIGATION REFUNDING BONDS, SERIES 2013, SUBJECT TO ADJUSTMENT AS PROVIDED HERIEN

BE IT RESOLVED by the Board of Commissioners (the "Board") of the County of Cabarrus, North Carolina (the "County"):

Section 1. The Board has determined and does hereby find, declare and represent:

(a) That an order (the "2013 Order") authorizing \$95,580,000 Refunding Bonds was adopted by the Board on March 18, 2013, which order has taken effect.

(b) That none of the refunding bonds authorized to be issued by the 2013 Order have been issued, that no notes have been issued in anticipation of the receipt of the proceeds of the sale of any refunding bonds and that it is necessary at this time to issue all or a portion of said refunding bonds and to use the proceeds thereof, together with any other funds necessary, to advance refund all or a portion of each maturity of the County's outstanding School Bonds, Series 2005, dated March 1, 2005 and Public Improvement Bonds, Series 2006, dated September 1, 2006 (collectively, the "Bonds To Be Refunded").

(c) That the prospective Bonds To Be Refunded financed, together with any other funds necessary, various public school and other public facilities of the County.

(d) That the shortest period of time in which the Bonds To Be Refunded can be finally paid without making it unduly burdensome on the taxpayers of the County, as determined by the Local Government Commission of North Carolina, is a period which expires not later than December 31, 2043.

Section 2. Pursuant to the 2013 Order there shall be issued bonds of the County in an aggregate principal amount of \$62,390,000, with such amount subject to adjustment as hereinafter set forth, designated "General Obligation Refunding Bonds, Series 2013" and dated their date of delivery, or such other date as may be designated by the County Manager or Finance Director (the "Series 2013 Bonds"). The Chairman or Vice-Chairman of the Board, the County Manager or the Finance Director, respectively, each acting on behalf of the County, may increase or decrease the aggregate principal amount of the Series 2013 Bonds by any amount, so long as such amount shall not exceed \$95,580,000, as determined to be in the best interest of the County, and may make any such increase or decrease either before or after the bids are opened. The Series 2013 Bonds shall be stated to mature (subject to adjustment as hereinafter set forth) annually, March 1 (or such other date designated in accordance with the immediately preceding sentence), \$170,000 2014, \$2,100,000 2016, \$3,970,000 2017, \$5,015,000 2018, \$6,380,000 2019, \$6,430,000 2020, \$6,460,000 2021, \$6,495,000 2022, \$6,535,000 2023, \$6,565,000 2024, \$6,165,000 2025, \$3,280,000 2026 and \$2,825,000 2027. The foregoing notwithstanding, the Chairman or Vice-Chairman of the Board, County Manager or Finance Director, respectively, each acting on behalf of the County, may increase or decrease the principal amount of the Series 2013 Bonds maturing at each maturity, either before or after the opening of bids in the case of a competitive sale or prior to execution of a contract of purchase in the case of a private sale of the Series 2013 Bonds (including elimination or addition of one or more maturities), provided that the aggregate principal amount of the Bonds shall not exceed \$95,580,000 and no Series 2013 Bond shall mature later than December 31, 2043. The Series 2013 Bonds shall bear interest at a rate or rates to be determined by the Local Government Commission of North Carolina at the time the Series 2013 Bonds are sold, which interest to the respective maturities thereof shall be payable on September 1, 2013 (or such other date as is designated by the County Manager or the Finance Director in connection with the sale of the Series 2013 Bonds) and semiannually thereafter on March 1 and September 1 of each year (or other semiannual dates designated by the County Manager or the Finance Director in connection with the sale of the Series 2013 Bonds) until payment of such principal sum.

Notwithstanding the foregoing provisions of this resolution, since interest rates on a proposed sale date are unpredictable, at any time before the Series 2013 Bonds are awarded, the County Manager or the Finance Director, respectively, acting on behalf of the County, may from time to time defer the sale of all or any portion of the Series 2013 Bonds (including postponement to a later date, to a subsequently announced date or indefinitely).

Section 3. Each Bond shall bear interest from the interest payment date next preceding the date on which it is authenticated unless it is (a)

authenticated upon an interest payment date in which event it shall bear interest from such interest payment date or (b) authenticated prior to the first interest payment date in which event it shall bear interest from its date; provided, however, that if at the time of authentication interest is in default, such Bond shall bear interest from the date to which interest has been paid.

The principal of and the interest and any redemption premium on the Bonds shall be payable in any coin or currency of the United States of America which is legal tender for the payment of public and private debts on the respective dates of payment thereof.

Section 4. The Bonds initially will be issued by means of a book-entry system with no physical distribution of bond certificates to be made except as hereinafter provided. Initially one fully registered bond certificate for each stated maturity of the Bonds in the aggregate principal amount of the Bonds of such stated maturity and registered in the name of the Securities Depository Nominee (defined below), a nominee of the Securities Depository (defined below), will be issued and required to be deposited with the Securities Depository and immobilized in its custody. The book-entry system of the Securities Depository will evidence positions held in the Bonds by the Securities Depository's participants, with beneficial ownership of the Bonds in the principal amount of \$5,000 or any whole multiple thereof being evidenced in the records of such participants. Transfers of beneficial ownership will be effected on the records of the Securities Depository and its participants pursuant to rules and procedures established by the Securities Depository and its participants.

The County and the Bond Registrar will recognize the Securities Depository Nominee or the Securities Depository, as the case may be, while the registered owner of the Bonds, as the owner of the Bonds for all purposes, including payments of principal of, and redemption premium, if any, and interest on the Bonds, notices and voting. The principal of and any redemption premium on each Bond shall be payable to the Securities Depository Nominee or any other person appearing on the registration books of the County hereinafter provided for as the registered owner of such Bond, or his registered assigns or legal representative at the office of the Bond Registrar mentioned hereinafter or such other place as the County may determine upon the presentation and surrender thereof as the same shall become due and payable. Payment of the interest on each Bond shall be made by the Bond Registrar on each interest payment date to the registered owner of such Bond (or the previous Bond or Bonds evidencing the same debt as that evidenced by such Bond) at the close of business on the record date for such interest, which shall be the 15th day (whether or not a business day) of the calendar month next preceding such interest payment date, by check mailed to such person at his address as it appears on such registration books or, during the continuation of the book-entry system, by such other method of payment as the County may determine to be necessary or advisable with the concurrence of the Securities Depository. Transfer of principal and interest and any redemption premium payments to participants of the Securities Depository will be the responsibility of the Securities Depository, and transfer of principal and interest and any redemption premium payments to beneficial owners of the Bonds by participants of the Securities Depository will be the responsibility of such participants and other nominees of such beneficial owners. Such transfers of interest by the Securities Depository and by such participants and other nominees of such beneficial owners may be made to the owners of Bonds shown on their records on a date on or after said record date for such interest, pursuant to rules and procedures established by the Securities Depository and its participants. The County and the Bond Registrar will not be responsible or liable for such transfers of payments or for maintaining, supervising or reviewing records maintained by the Securities Depository, its participants or persons acting through such participants.

In the event that (a) any Securities Depository determines not to continue to act as securities depository for the Bonds, or (b) the Finance Director of the County determines to discontinue the book-entry system with such Securities Depository, the County may identify another qualified Securities Depository to replace the predecessor Securities Depository and, in such event, the County will make arrangements with the predecessor Securities Depository and such other Securities Depository to effect such replacement and deliver replacement Bonds registered in the name of such other depository or its nominee in exchange for the outstanding Bonds, and all references in this resolution to any predecessor Securities Depository or Securities Depository Nominee shall thereupon be deemed to mean such other depository or its nominee. If the County does not identify another qualified Securities Depository to replace the predecessor Securities Depository, the County will deliver replacement Bonds in the form of fully registered certificates in the denomination of \$5,000 or any whole multiple thereof ("Certificated Bonds") in exchange for the outstanding Bonds as required by

the predecessor Securities Depository and others. Upon the request of the Securities Depository, the County may also deliver one or more Certificated Bonds to any participant of the Securities Depository in exchange for Bonds credited to its account with the Securities Depository. The County and the Bond Registrar shall be entitled to rely upon the instructions of the Securities Depository as to the appropriate parties entitled to receive Certificated Bonds.

For purposes of this resolution "Securities Depository" means The Depository Trust Company, New York, New York, or other recognized securities depository selected by the County, which maintains the book-entry system in respect of the Bonds authorized by this resolution, and shall include any substitute for or successor to the securities depository initially acting as Securities Depository. For purposes of this resolution "Securities Depository Nominee" means, as to any Securities Depository, such Securities Depository or the nominee, if any, of such Securities Depository in whose name the Bond certificates shall be registered on the registration books maintained by the Bond Registrar during the continuation with such Securities Depository of the book-entry system authorized by this resolution. The Depository Trust Company, New York, New York, is hereby appointed as the initial Securities Depository, and Cede & Co., a nominee thereof, is hereby appointed as the initial Securities Depository Nominee for the Bonds.

Unless indicated otherwise, the provisions of this resolution that follow shall apply to all Bonds issued or issuable hereunder, whether initially or in replacement thereof.

Section 5. The Bonds shall be executed with the manual or facsimile signatures of the Chairman or Vice Chairman of the Board and the Clerk to the Board, and the seal or a facsimile of the seal of the County shall be impressed or imprinted, as the case may be, on the Bonds.

The certificate of the Local Government Commission of North Carolina shall be endorsed on all Bonds, and shall bear the manual or facsimile signature of the Secretary of said Commission or on behalf of the Secretary by a Designated Assistant and the certificate of authentication of the Bond Registrar to be endorsed on all Bonds shall be executed as provided hereinafter.

In case any officer of the County or the Local Government Commission of North Carolina whose manual or facsimile signature shall appear on any Bonds shall cease to be such officer before the delivery of such Bonds, such manual or facsimile signature shall nevertheless be valid and sufficient for all purposes the same as if such officer had remained in office until such delivery, and any Bond may bear the manual or facsimile signatures of such persons as at the actual time of the execution of such Bond shall be the proper officers to sign such Bond, although at the date of such Bond, such persons may not have been such officers.

No Bond shall be valid or become obligatory for any purpose or be entitled to any benefit or security under this resolution until it shall have been authenticated by the execution by the Bond Registrar of the certificate of authentication endorsed thereon.

Section 6. The Bonds and the endorsements thereon shall be in substantially the following form:

[Front Side of Printed Bonds]
No. R- _____ \$ _____
United States of America
State of North Carolina
COUNTY OF CABARRUS, NORTH CAROLINA
General Obligation Refunding Bonds, Series 2013

MATURITY DATE _____ INTEREST RATE _____ CUSIP _____

The County of Cabarrus, North Carolina (the "County"), is justly indebted and for value received hereby promises to pay to

_____ or registered assigns or legal representative on the date specified above (or earlier as hereinafter referred to), upon the presentation and surrender hereof, at the office of the Finance Director of the County, currently at Cabarrus County Governmental Center, 65 Church Street, SE, Concord, North Carolina 28026 (the "Bond Registrar"), the principal sum of _____ DOLLARS

and to pay interest on such principal sum from the date hereof or from the March 1 or September 1 next preceding the date of authentication to which interest shall have been paid, unless such date of authentication is a March 1 or September 1 to which interest shall have been paid, in which case from such date, such interest to the maturity hereof being payable on September 1, 2013 and semiannually thereafter on March 1 and September 1 in each year, at the rate per annum specified above, until payment of such principal sum. The

interest so payable on any such interest payment date will be paid to the person in whose name this Bond (or the previous Bond or Bonds evidencing the same debt as that evidenced by this Bond) is registered at the close of business on the record date for such interest, which shall be the 15th day (whether or not a business day) of the calendar month next preceding such interest payment date, by check mailed to such person at his address as it appears on the bond registration books of the County. Both the principal of and the interest on this Bond shall be paid in any coin or currency of the United States of America that is legal tender for the payment of public and private debts on the respective dates of payment thereof. For the prompt payment hereof, both principal and interest as the same shall become due, the faith and credit of the County are hereby irrevocably pledged.

[Printed Bonds are to include the following paragraph]

ADDITIONAL PROVISIONS OF THIS BOND ARE SET FORTH ON THE REVERSE HEREOF AND SHALL FOR ALL PURPOSES HAVE THE SAME EFFECT AS IF SET FORTH HERE.

[Reverse Side of Printed Bonds]

This Bond is one of an issue of Bonds designated "General Obligation Refunding Bonds, Series 2013" (the "Bonds") and issued by the County for the purpose of providing funds, with any other funds necessary, for refunding a portion of the County's outstanding (i) School Bonds, Series 2005, dated March 1, 2005 and (ii) Public Improvement Bonds, Series 2006, dated September 1, 2006. This Bond is issued under and pursuant to The Local Government Bond Act, as amended, Article 7, as amended, of Chapter 159 of the General Statutes of North Carolina, an order adopted by the Board of Commissioners (the "Board") of the County which has taken effect as provided by law, and a resolution duly passed by the Board of the County (the "Resolution").

[The Bonds maturing prior to March 1, 20__ are not subject to redemption prior to maturity. The Bonds maturing on March 1, 20__ and thereafter may be redeemed, at the option of the County, from any moneys that may be made available for such purpose, either in whole or in part on any date not earlier than March 1, 20__, at a redemption price equal to 100% of the principal amount of the Bonds to be redeemed, together with interest accrued thereon to the date fixed for redemption, without premium.

If less than all of the Bonds of any one maturity shall be called for redemption, the particular Bonds or portions of Bonds of such maturity to be redeemed shall be selected by lot in such manner as the County in its discretion may determine; provided, however, that the portion of any Bond to be redeemed shall be in the principal amount of \$5,000 or some whole multiple thereof and that, in selecting Bonds for redemption, each Bond shall be considered as representing that number of Bonds which is obtained by dividing the principal amount of such Bond by \$5,000. If less than all of the Bonds stated to mature on different dates shall be called for redemption, the particular Bonds or portions thereof to be redeemed shall be called in such maturities and amounts of those maturities as shall be determined by the County.

Not more than 60 days nor less than 30 days before the redemption date of any Bonds to be redeemed, whether such redemption be in whole or in part, the County shall cause a notice of such redemption to be filed with the Bond Registrar and to be mailed, postage prepaid, to the registered owner of each Bond to be redeemed in whole or in part at the address of said owner appearing upon the registration books of the County. Failure to mail such notice or any defect therein as to any Bond or portion thereof shall not affect the validity of the redemption as to any Bond or portion thereof for which such notice was given as required hereby. On the date fixed for redemption, notice of such call for redemption having been given as aforesaid and not revoked as hereinafter provided, the Bonds or portions thereof so called for redemption shall be due and payable at the redemption price provided therefor, plus accrued interest to such date. If moneys for payment of such redemption price and the accrued interest are held by the Bond Registrar as provided in the Resolution, interest on the Bonds or the portions thereof called for redemption shall cease to accrue, such Bonds or portions thereof shall cease to be entitled to any benefits or security under the Resolution or to be deemed outstanding, and the registered owners of such Bonds or portions thereof shall have no rights in respect thereof except to receive payment of the redemption price thereof, plus accrued interest to the date of redemption. If a portion of this Bond shall be called for redemption, a new Bond or Bonds in principal amount equal to the unredeemed portion hereof will be issued to the registered owner hereof or the legal representative of said owner upon the surrender hereof.

The County shall have the right to revoke any call of Bonds for redemption if, on or prior to the third (3rd) business day preceding any date fixed for redemption of Bonds, the County gives written notice to the Bond

Registrar and the registered owner of each Bond theretofore called for redemption that the County has elected to revoke its call of such Bonds for redemption.]

[The following four paragraphs are to be included in the form of Bond so long as the Bonds are being issued pursuant to a book-entry system.]

The Bonds initially are being issued by means of a book-entry system with no physical distribution of Bond certificates to be made except as provided in the Resolution. Initially one fully registered Bond certificate for each stated maturity of the Bonds, in the aggregate principal amount of the Bonds of such stated maturity and registered in the name of the Securities Depository Nominee (as defined in the Resolution), a nominee of the Securities Depository (as defined in the Resolution), is being issued and required to be deposited with the Securities Depository and immobilized in its custody. The book-entry system of the Securities Depository will evidence positions held in the Bonds by the Securities Depository's participants, with beneficial ownership of the Bonds in the principal amount of \$5,000 or any whole multiple thereof being evidenced in the records of such participants. Transfers of beneficial ownership will be effected on the records of the Securities Depository and its participants pursuant to rules and procedures established by the Securities Depository and its participants.

The County and the Bond Registrar will recognize the Securities Depository Nominee or the Securities Depository, as the case may be, while the registered owner of this Bond, as the owner of this Bond for all purposes, including payments of principal of, redemption premium, if any, and interest on this Bond, notices and voting. Transfer of principal and interest and any redemption premium payments to participants of the Securities Depository will be the responsibility of the Securities Depository, and transfer of principal and interest and any redemption premium payments to beneficial owners of the Bonds by participants of the Securities Depository will be the responsibility of such participants and other nominees of such beneficial owners. The County and the Bond Registrar will not be responsible or liable for such transfers of payments or for maintaining, supervising or reviewing records maintained by the Securities Depository, its participants or persons acting through such participants.

While the Securities Depository Nominee or the Securities Depository, as the case may be, is the owner of this Bond, notwithstanding the provisions hereinabove contained, payments of principal of, redemption premium, if any, and interest on this Bond shall be made to the Securities Depository Nominee or the Securities Depository, as the case may be, by wire transfer in immediately available funds to the account of said holder as may be specified in the bond registration books maintained by the Bond Registrar or by such other method of payment as the County may determine to be necessary or advisable with the concurrence of the Securities Depository. Further, so long as a book-entry system is used for determining beneficial ownership of Bonds, redemption notices shall be given to the Securities Depository Nominee by certified or registered mail or by such other method as the County may determine to be necessary or advisable with the concurrence of the Securities Depository. In addition, so long as a book-entry system is used for determining beneficial ownership of Bonds, if less than all of the Bonds of any one maturity shall be called for redemption, the Securities Depository shall determine by lot the amount of interest of each direct participant of the Securities Depository in the Bonds within such maturity to be redeemed.

In certain events, the County may replace the Securities Depository at the time with another qualified securities depository. In certain events, the County may discontinue the book-entry system and deliver replacement Bonds in the form of fully registered certificates in the denomination of \$5,000 or any whole multiple thereof in exchange for the outstanding Bonds as provided in the Resolution.

At the office of the Bond Registrar, in the manner and subject to the conditions provided in the Resolution, Bonds may be exchanged for an equal aggregate principal amount of Bonds of the same maturity, of authorized denominations and bearing interest at the same rate.

The Bond Registrar shall keep at its office the books of the County for the registration of transfer of Bonds. The transfer of this Bond may be registered only upon such books and as otherwise provided in the Resolution upon the surrender hereof to the Bond Registrar together with an assignment duly executed by the registered owner hereof or his attorney or legal representative in such form as shall be satisfactory to the Bond Registrar. Upon any such registration of transfer, the Bond Registrar shall authenticate and deliver in exchange for this Bond a new Bond or Bonds, registered in the name of the transferee, of authorized denominations, in an aggregate principal amount equal to the unredeemed principal amount of this Bond, of the same maturity and bearing interest at the same rate.

The Bond Registrar shall not be required to exchange or register the transfer of any Bond during a period beginning at the opening of business 15 days before the day of the mailing of a notice of redemption of Bonds or any portion thereof and ending at the close of business on the day of such mailing or of any Bond called for redemption in whole or in part pursuant to the Resolution.

It is hereby certified and recited that all acts, conditions and things required by the Constitution and laws of North Carolina to happen, exist and be performed precedent to and in the issuance of this Bond have happened, exist and have been performed in regular and due form and time as so required; that provision has been made for the levy and collection of a direct annual tax upon all taxable property within the geographic boundaries of the County sufficient to pay the principal of and the interest on this Bond as the same shall become due; and that the total indebtedness of the County, including this Bond, does not exceed any constitutional or statutory limitation thereon.

[The following paragraphs through the Certificate of Authentication are to appear on the front side of printed Bonds.]

This Bond shall not be valid or become obligatory for any purpose or be entitled to any benefit or security under the Resolution until this Bond shall have been authenticated by the execution by the Bond Registrar of the certificate of authentication endorsed hereon.

IN WITNESS WHEREOF, said County of Cabarrus, by resolution duly adopted by its Board, has caused this Bond to be executed with the manual or facsimile signatures of the [Chairman/Vice-Chairman] and the Clerk to the Board and its seal to be impressed or imprinted hereon, all as of the _____ day of _____, 2013.

COUNTY OF CABARRUS, NORTH CAROLINA

Chairman/Vice-Chairman

[SEAL]

Clerk to the Board of Commissioners

CERTIFICATE OF LOCAL GOVERNMENT COMMISSION

The issuance of the within Bond has been approved under the provisions of The Local Government Bond Act of North Carolina.

Secretary, Local Government Commission

By: _____
[Designated Assistant]

CERTIFICATE OF AUTHENTICATION

This Bond is one of the Bonds of the series designated herein and issued under the provisions of the within-mentioned Resolution.

COUNTY OF CABARRUS, NORTH CAROLINA
as Bond Registrar

By: _____
Finance Director

Date of Authentication: ____ __, 2013

ASSIGNMENT

FOR VALUE RECEIVED the undersigned registered owner thereof hereby sells, assigns and transfers unto _____

the within bond and all rights thereunder and hereby irrevocably constitutes and appoints

attorney to register the transfer of said bond on the books kept for registration thereof, with full power of substitution in the premises.

Dated: _____

Assignor's Signature

Signature Guaranteed:

NOTICE: The assignor's signature to this assignment must correspond with the name of the registered owner as it appears upon the face of the within bond

in every particular, without alteration or enlargement or any change whatever.

[End of Bond Form]

Certificated Bonds issuable hereunder shall be in substantially the form of the Bonds registered in the name of the Securities Depository Nominee with such changes as are necessary to reflect the provisions of this resolution that are applicable to Certificated Bonds.

Section 7. The various maturities of the Bonds will be subject to redemption prior to their respective maturity as set forth herein or as otherwise designated by the County Manager or Finance Director at the time of sale of the Bonds. All or any of the maturities of the Bonds, as so designated by the County Manager or Finance Director, may be nonredeemable prior to their stated maturity. If any of the Bonds are to be redeemable before their stated maturity, the provisions set forth in the remainder of this Section 7 shall apply; but such provisions shall be inapplicable if none of the Bonds are subject to redemption prior to their stated maturity.

The Bonds maturing prior to March 1, 20__ will not be subject to redemption prior to maturity. The Bonds maturing on March 1, 20__ and thereafter will be redeemable, at the option of the County, from any moneys that may be made available for such purpose, either in whole or in part on any date not earlier than March 1, 20__, at a redemption price equal to 100% of the principal amount of the Bonds to be redeemed, together with interest accrued thereon to the date fixed for redemption, without premium.

If less than all of the Bonds of any one maturity shall be called for redemption then, subject to the sentence immediately following, the particular Bonds, or portions of Bonds, of such maturity to be redeemed shall be selected by lot in such manner as the County in its discretion may determine; provided, however, that the portion of any Bond to be redeemed shall be in the principal amount of \$5,000 or some whole multiple thereof and that, in selecting Bonds for redemption, each Bond shall be considered as representing that number of Bonds which is obtained by dividing the principal amount of such Bond by \$5,000. So long as a book-entry system is used for determining beneficial ownership of Bonds if less than all of the Bonds of any one maturity shall be called for redemption, the Securities Depository shall determine by lot the amount of interest of each direct participant of the Securities Depository in the Bonds within such maturity to be redeemed. If less than all of the Bonds stated to mature on different dates shall be called for redemption, the particular Bonds, or portions thereof to be redeemed shall be called in such maturities and amounts of those maturities as shall be determined by the County.

Not more than 60 days nor less than 30 days before the redemption date of any Bonds to be redeemed, whether such redemption be in whole or in part, the County shall cause a notice of such redemption to be filed with the Bond Registrar and to be mailed, postage prepaid, to the registered owner of each Bond to be redeemed in whole or in part at the address of said owner appearing upon the registration books of the County; provided, however, so long as a book-entry system is used for determining beneficial ownership of Bonds, such notice shall be given to the Securities Depository Nominee by certified or registered mail or by such other method as the County may determine to be necessary or advisable with the concurrence of the Securities Depository. Failure to mail such notice or any defect therein as to any Bond or portion thereof shall not affect the validity of the redemption as to any Bond or portion thereof for which such notice was given as required hereby. Each such notice shall set forth the date designated for redemption, the redemption price to be paid and the maturities of the Bonds to be redeemed. In the event that Certificated Bonds are outstanding, each such notice to the registered owners thereof shall also set forth, if less than all of the Bonds of any maturity then outstanding shall be called for redemption, the distinctive numbers and letters, if any, of such Bonds to be redeemed and, in the case of any Bond to be redeemed in part only, the portion of the principal amount thereof to be redeemed. If any Bond is to be redeemed in part only, the notice of redemption shall state also that on or after the redemption date, upon surrender of such Bond, a new Bond or Bonds in principal amount equal to the unredeemed portion of such Bond will be issued.

The County shall have the right to revoke any call of Bonds for redemption if, on or prior to the third (3rd) business day preceding any date fixed for redemption of Bonds, the County gives written notice to the Bond Registrar and the registered owner of each Bond theretofore called for redemption that the County has elected to revoke its call of such Bonds for redemption.

If any Bonds, or portions thereof, are to be redeemed, the Bond Registrar shall open a separate account for the sole benefit of the bondholders whose Bonds are being redeemed, which account may be maintained by the Bond Registrar or by an agent. On or before the date fixed for redemption, moneys shall be deposited with the Bond Registrar in its capacity as such for deposit in such account to pay the principal of and the

redemption premium, if any, on the Bonds or portions thereof called for redemption as well as the interest accruing thereon to the redemption date thereof.

On the date fixed for redemption, notice of such call for redemption having been given in the manner and under the conditions hereinabove provided and not revoked as hereinabove provided, the Bonds, or portions thereof so called for redemption shall be due and payable from the moneys required to be deposited in such account at the redemption price provided therefor, plus accrued interest to such date. If moneys sufficient to pay the redemption price of the Bonds, or portions thereof to be redeemed, plus accrued interest thereon to the date fixed for redemption, are held by the Bond Registrar in such account in trust for the registered owners of Bonds, or portions thereof to be redeemed, interest on the Bonds or portions thereof called for redemption shall cease to accrue, such Bonds or portions thereof shall cease to be entitled to any benefits or security under this resolution or to be deemed outstanding, and the registered owners of such Bonds or portions thereof shall have no rights in respect thereof except to receive payment of the redemption price thereof, plus accrued interest to the date of redemption.

If a portion of a Bond shall be selected for redemption, the registered owner thereof or his attorney or legal representative shall present and surrender such Bond to the Bond Registrar for payment of the principal amount thereof so called for redemption and the redemption premium, if any, on such principal amount, and the Bond Registrar shall authenticate and deliver to or upon the order of such registered owner or his legal representative, without charge therefor, for the unredeemed portion of the principal amount of the Bond so surrendered, a Bond or Bonds of the same maturity, of any denomination or denominations authorized by this resolution and bearing interest at the same rate.

Section 8. The provisions of this Section 8 relating to the exchange and transfer of Bonds are subject to the provisions for operation of the book-entry system provided in Section 4 of this resolution, including the immobilization of Bond certificates with a Securities Depository during the continuation of the book-entry system. Bonds, upon surrender thereof at the office of the Bond Registrar together with an assignment duly executed by the registered owner or his attorney or legal representative in such form as shall be satisfactory to the Bond Registrar, may, at the option of the registered owner thereof, be exchanged for an equal aggregate principal amount of Bonds of the same maturity, of any denomination or denominations authorized by this resolution and bearing interest at the same rate.

The transfer of any Bond may be registered only upon the registration books of the County upon the surrender thereof to the Bond Registrar together with an assignment duly executed by the registered owner or his attorney or legal representative in such form as shall be satisfactory to the Bond Registrar. Upon any such registration of transfer, the Bond Registrar shall authenticate and deliver in exchange for such Bond a new Bond or Bonds, registered in the name of the transferee, of any denomination or denominations authorized by this resolution, in an aggregate principal amount equal to the unredeemed principal amount of such Bond so surrendered, of the same maturity and bearing interest at the same rate.

In all cases in which Bonds shall be exchanged or the transfer of Bonds shall be registered hereunder, the Bond Registrar shall authenticate and deliver at the earliest practicable time Bonds in accordance with the provisions of this resolution. All Bonds surrendered in any such exchange or registration of transfer shall forthwith be cancelled by the Bond Registrar. The County or the Bond Registrar may make a charge for every such exchange or registration of transfer of Bonds sufficient to reimburse it for shipping charges, out-of-pocket costs and any tax, fee or other governmental charge required to be paid with respect to such exchange or registration of transfer, but no other charge shall be made by the County or the Bond Registrar for exchanging or registering the transfer of Bonds under this resolution. The Bond Registrar shall not be required to exchange or register the transfer of any Bond during a period beginning at the opening of business 15 days before the day of the mailing of a notice of redemption of Bonds or any portion thereof and ending at the close of business on the day of such mailing or of any Bond called for redemption in whole or in part pursuant to Section 7 of this resolution.

As to any Bond, the person in whose name the same shall be registered shall be deemed and regarded as the absolute owner thereof for all purposes, and payment of or on account of the principal or redemption price of any such Bond and the interest on any such Bond shall be made only to or upon the order of the registered owner thereof or his legal representative. All such payments shall be valid and effectual to satisfy and discharge the liability upon such Bond, including the redemption premium, if any, and interest thereon, to the extent of the sum or sums so paid.

The County shall appoint such registrars, transfer agents, depositaries or other agents as may be necessary for the registration, registration of transfer and exchange of Bonds within a reasonable time according to then current commercial standards and for the timely payment of principal, interest and any redemption premium with respect to the Bonds. The County is to act as the initial registrar, transfer agent and paying agent for the Bonds (collectively the "Bond Registrar"), subject to the right of the governing body of the County to appoint another Bond Registrar. The Finance Director (or such other officer who shall from time to time perform the duties of finance officer within the meaning of North Carolina General Statutes, Section 159-24, as it may be amended from time to time, or any successor statute), is hereby designated to act on behalf of the County in carrying out its responsibilities as Bond Registrar, subject to the right of the governing body of the County to designate another officer to act on its behalf, and as such shall keep at the office of the Finance Director, currently at Cabarrus County Governmental Center, Church Street, SE, Concord, North Carolina 28026, the books of the County for the registration, registration of transfer, exchange and payment of the Bonds.

Section 9. The actions of the County Manager and the Finance Director of the County in applying to the Local Government Commission of North Carolina for a private sale of the Bonds are hereby approved, ratified and confirmed. The Local Government Commission of North Carolina is hereby requested to print and distribute a Preliminary Official Statement and an Official Statement, including any supplement thereto, relating to the sale of the Bonds. The Preliminary Official Statement, proposed to be dated on or about April 10, 2013, substantially in the form presented at this meeting, and an Official Statement, proposed to be dated on or about April 25, 2013, in substantially the form of the Preliminary Official Statement presented at this meeting, with such changes as are necessary to reflect the maturities, redemption provisions, if any, interest rates and other pricing data of the Bonds is hereby approved and the Chairman or Vice-Chairman of the Board, the County Manager and the Finance Director, respectively, of the County are each hereby authorized to approve changes in such Preliminary Official Statement or Official Statement, to approve any supplement to such Preliminary Official Statement or Official Statement and to execute such Official Statement and any supplement to such Official Statement for and on behalf of the County.

Section 10. The Chairman or Vice-Chairman of the Board, the County Manager and the Finance Director, respectively, of the County are each hereby authorized, in the event they determine, in their discretion, such action to be appropriate and in the best interests of the County in connection with the issuance of the Bonds, to engage a qualified bank or trust company to serve as escrow agent in connection with the refunding of the Bonds To Be Refunded as described in this resolution, and to negotiate, execute and deliver, on behalf of the County, with the advice of bond counsel to the County, an Escrow Deposit Agreement to accomplish the refunding of the Bonds To Be Refunded and to perform the obligations of the County under said Escrow Deposit Agreement. The Chairman or Vice-Chairman of the Board, the County Manager and the Finance Director, respectively, of the County are each hereby further authorized, in the event they determine, in their discretion, such action to be appropriate and in the best interests of the County in connection with the issuance of the Bonds to engage a qualified verification agent to render the customary services of an escrow verification agent in connection with the refunding of the Bonds To Be Refunded.

Section 11. There may be printed on the reverse of each of any printed Bonds the legal opinion of Nexsen Pruet, LLC, bond counsel to the County, with respect to the validity of the Bonds, and there may be printed immediately following such legal opinion a certificate bearing the manual or facsimile signature of the Chairman or Vice-Chairman of the Board of the County, said certificate to be in substantially the following form:

"I HEREBY CERTIFY that the foregoing is a true and correct copy of the legal opinion on the bonds therein described which was manually signed by Nexsen Pruet, LLC, Charlotte, North Carolina, and was dated as of the date of delivery of and payment for said bonds.

Chairman/Vice-Chairman of the
County of Cabarrus, North Carolina"

Section 12. The County covenants that, to the extent permitted by the Constitution and laws of the State of North Carolina, it will do and perform all acts and things to comply with the requirements of the Internal Revenue Code of 1986, as amended (the "Code"), and any related regulations and procedures in order to assure that interest paid on the Bonds will not be includable in the gross income of the owners thereof for purposes of federal income taxation, except to the extent that the County obtains an opinion of bond counsel to the effect that noncompliance would not result in interest on

the Bonds being includable in the gross income of the owners of the Bonds for purposes of federal income taxation.

As necessary or appropriate in connection with the issuance of the Bonds, all officers, employees and agents of the County are authorized and directed to provide certifications of material facts and estimates as to the reasonable expectations of the County as of the date(s) the Bonds are delivered and on behalf of the County to sign agreements or acknowledge instructions regarding compliance with the requirements of the Code and any related regulations and procedures relating to the Bonds.

Section 13. There are hereby created, as may be needed, appropriate funds and accounts of the County for the receipt and expenditure of the proceeds of the Bonds, and appropriate debt service funds and accounts of the County for the receipt and disbursement of debt service payments on the Bonds.

Section 14. The County hereby undertakes, for the benefit of the beneficial owners of the Bonds to provide:

(a) by not later than seven months from the end of each fiscal year of the County, commencing with the fiscal year ending June 30, 2013, to the Municipal Securities Rulemaking Board ("MSRB"), audited financial statements of the County for such fiscal year, if available, prepared in accordance with Section 159-34 of the General Statutes of North Carolina, as it may be amended from time to time, or any successor statute, or, if such audited financial statements of the County are not available by seven months from the end of such fiscal year, unaudited financial statements of the County for such fiscal year to be replaced subsequently by audited financial statements of the County to be delivered within 15 days after such audited financial statements become available for distribution;

(b) by not later than seven months from the end of each fiscal year of the County, commencing with the fiscal year ending June 30, 2013, to the MSRB, (i) the financial and statistical data as of a date not earlier than the end of the preceding fiscal year for the type of information included under heading "The County - Debt Information and - Tax Information" in the Official Statement relating to the Bonds (excluding any information on overlapping or underlying units) and (ii) the combined budget of the County for the current fiscal year, to the extent such items are not included in the financial statements referred to in (a) above;

(c) in a timely manner, not in excess of ten (10) Business Days after the occurrence of the event, notice to the MSRB of any of the following events with respect to the Bonds:

- (1) principal and interest payment delinquencies;
- (2) non-payment related defaults, if material;
- (3) unscheduled draws on debt service reserves reflecting financial difficulties;
- (4) unscheduled draws on any credit enhancements reflecting financial difficulties;
- (5) substitution of any credit or liquidity providers, or their failure to perform;
- (6) adverse tax opinions, the issuance by the Internal Revenue Service of proposed or final determinations of taxability, Notices of Proposed Issue (IRS Form 5701-TEB) or material events affecting the tax status of the Bonds;
- (7) modification to rights of the beneficial owners of the Bonds, if material;
- (8) call of any of the Bonds, if material, and tender offers;
- (9) defeasance of any of the Bonds;
- (10) release, substitution or sale of any property securing repayment of the Bonds, if material;
- (11) rating changes;
- (12) bankruptcy, insolvency, receivership or similar event of the County;
- (13) the consummation of a merger, consolidation, or acquisition involving the County or the sale of all or substantially all of the assets of the obligated person, other than in the ordinary course of business, the entry into a definitive agreement to undertake such an action or the termination of a definitive agreement relating to such actions, other than pursuant to its terms, if material;
- (14) appointment of a successor or additional trustee or the change of name of a trustee, if material; and

(d) in a timely manner, to the MSRB, notice of a failure of the County to provide the required annual financial information described in (a) or (b) above on or before the date specified.

The County shall provide the documents referred to above to the MSRB in an electronic format as prescribed by the MSRB and accompanied by identifying information as prescribed by the MSRB.

The County may discharge its undertaking described above by transmitting the documents referred to above to any entity and by any method authorized by the SEC.

If the County fails to comply with the undertaking described above, any beneficial owner of the Bonds may take action to protect and enforce the rights of all beneficial owners with respect to such undertaking, including an action for specific performance; provided, however, that failure to comply with such undertaking shall not be an event of default and shall not result in any acceleration of payment of the Bonds. All actions shall be instituted, had and maintained in the manner provided in this paragraph for the benefit of all beneficial owners of the Bonds.

The County reserves the right to modify from time to time the information to be provided to the extent necessary or appropriate in the judgment of the County, provided that:

(a) any such modification may only be made in connection with a change in circumstances that arises from a change in legal requirements, change in law, or change in the identity, nature, or status of the County;

(b) the information to be provided, as modified, would have complied with the requirements of Rule 15c2-12 issued under the Securities Exchange Act of 1934 ("Rule 15c2-12") as of the date of the Official Statement relating to the Bonds after taking into account any amendments or interpretations of Rule 15c2-12, as well as any changes in circumstances; and

(c) any such modification does not materially impair the interests of the beneficial owners, as determined either by parties unaffiliated with the County (such as bond counsel), or by the approving vote of the registered owners of a majority in principal amount of the Bonds pursuant to the terms of this bond resolution, as it may be amended from time to time, at the time of the amendment.

Any annual financial information containing modified operating data or financial information shall explain, in narrative form, the reasons for the modification and the impact of the change in the type of operating data or financial information being provided.

The provisions of this Section shall terminate upon payment, or provision having been made for payment in a manner consistent with Rule 15c2-12, in full of the principal of and interest on all of the Bonds.

Section 15. The Chairman or Vice-Chairman of the Board, the Clerk to the Board, the County Manager, the Finance Director and the other officers of the County are each hereby authorized and directed to execute and deliver for and on behalf of the County any and all financing statements, certificates, documents or other papers, including, without limitation, Letter(s) of Representations to Securities Depositories and agreements relating to investment of proceeds of the Bonds, and to perform any and all acts they may deem necessary or appropriate in order to carry out the intent of this resolution and the matters herein authorized.

Section 16. This resolution shall take effect upon its passage.

Upon motion of Vice Chair White, seconded by Chairman Poole, the foregoing resolution entitled: "RESOLUTION PROVIDING FOR THE ISSUANCE OF \$62,390,000 GENERAL OBLIGATION REFUNDING BONDS, SERIES 2013, SUBJECT TO ADJUSTMENT AS PROVIDED HEREIN" was passed by the following vote:

Ayes: Commissioners Poole, White, Burrage Measmer and Morris.

Noes: None

(G-2) County Manager - Discuss Modified Work Session Format

Chairman Poole advised there are a number of larger items needing discussion, similar to previous parking lot meetings. She further advised, in her discussion with the County Manager, these items will be included in addition to the current work session format. She stated additional meetings may be needed to address some of the items.

Mike Downs, County Manager, stated there were several opinions regarding the work session format that were voiced and discussed at the work session.

A discussion ensued. No action was taken.

(G-3) County Manager - One Time Funding Senior Center Expansion and Related Budget Amendment

In regards to the expansion at the Senior Center, Jonathan Marshall, Deputy County Manager, advised the user groups will continue to have input, reviewing the plans as they are developed and as they go through the final design stage with the architect.

A discussion ensued. During discussion, Mr. Marshall responded to questions from the Board. The following issues were addressed: if approved, the expansion completion date is projected for the end of the year; the completion date could be delayed due to ongoing programming at the facility; the Senior Centers Advisory Board is aware there will be disruption to ongoing programs during construction; the anticipated future growth and spatial needs at the facility; etc.

Commissioner Burrage expressed concerns regarding the timing of the project.

UPON MOTION of Commissioner Measmer, seconded by Vice Chairman White and carried, with Chairman Poole, Vice Chairman White and Commissioners Measmer and Morris voting for and Commissioner Burrage voting against, the Board approved the Senior Center Expansion project including the required budget amendment, related project ordinance and authorized the County Manager and County Attorney to complete the contract with Morris Berg Architects for design.

Date: 2/25/2013 Amount: \$390,000.00
 Dept. Head: Jonathan Marshall Department: General Fund/Const & Renovation
 Internal Transfer Within Department Transfer Between Departments/Funds Supplemental Request

Purpose: This budget amendment appropriates the General Fund Balance for Senior Center Renovation Project. The Budget Amendment also records the receipt of funds into the Construction and Renovation fund and establishes expenditure accounts for account tracking purposes.

Account Number	Account Name	Approved Budget	Inc Amount	Dec Amount	Revised Budget
00161710-6901	Fund Balance Appropria	\$4,938,828.00	\$390,000.00		\$5,328,828.00
00191960-9708	Contri to Cap Proj Fun	\$30,000.00	\$390,000.00		\$420,000.00
34398145-9820-RENO	Build & Reno-Sr Ctr	\$0.00	\$326,000.00		\$326,000.00
34398145-9606-RENO	Engineer - Senior Ctr	\$0.00	\$37,000.00		\$37,000.00
34398145-9501-RENO	Bldg & Grd Maint - Sr C	\$0.00	\$27,000.00		\$27,000.00
34368145-6902-RENO	Cont from GF	\$0.00	\$390,000.00		\$390,000.00

Ordinance No. 2013-06

CABARRUS COUNTY CONSTRUCTION AND RENOVATION PROJECT
 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 the various County construction and renovation related projects. Details of the projects 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.
- C. It is estimated that the following revenues will be available to complete capital projects as listed.

Capital Projects Fund (Capital Reserve Fund)	\$11,893,594
Contribution from Convention/Visitors Bureau	\$150,000
Rental - Tower Lease	\$321,592
Lease Proceeds (Wallace Park)	\$3,421,394
General Fund Contribution	\$1,215,134
Sale of Fixed Assets	\$20,000
PARTF Grant	\$350,000
TOTAL REVENUES	\$17,371,714

- D. The following appropriations are made as listed::

Demolition of old Jail and new Parking	\$2,000,000
Renovation of Human Service Building	\$1,312,033
Governmental Center Main Area Handler	\$100,000
Demolition of old Board of Elections	\$350,000
Renovations of Kann Library Program	\$80,000
Room	\$1,066,726
Emergency Telephone Equipment	\$5,601,394
Southeast Community Park	\$2,313,767
Board of Elections Renovations	\$244,877
Mini Governmental Campus	\$9,600
Bethel Elementary Project	\$1,738,723
Dent Service Payments	\$135,000
Courthouse Chiller	
Multi-Building Pre-cast Sealing and Caulking	\$240,000
Arena HVAC Equipment Replacement	\$1,000,000
Arena Roof Replacement	\$74,800
Camp T.N. Spencer Park	\$250,000
Human Service Building HVAC	\$180,000
Rocky River School Park Restrooms	\$284,794
Senior Center Renovations	\$390,000
TOTAL EXPENDITURES	\$17,371,714

GRAND TOTAL - REVENUES	\$ 17,371,714
GRAND TOTAL - EXPENDITURES	\$ 17,371,714

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 the 18th day of March, 2013.

CABARRUS COUNTY BOARD OF COMMISSIONERS

BY: /s/ Elizabeth F. Poole
Elizabeth F. Poole, Chairman

ATTEST:

/s/ Megan Smit
Clerk to the Board

G-4 Wellness - Health Insurance Plan Renewal 2013-2014

Lundee Covington, Human Resources Director, presented updated information regarding the health insurance plan renewal for FY 2013-2014. She advised the update resulted from employee feedback following the March work session presentation and will allow the plan to stay competitive with other local governmental entities. Included in the update is an additional recommendation to add a health reimbursement account of \$300.00 per employee for those who choose the Open Access Plan (OAP). Ms. Covington requested additional input this year to retain the OAP with modifications to aid the transition from a copay structure to one utilizing a deductible. Included were modifications to the copay status for specialty visits, emergency room visits, urgent care visits and an adjustment to the prescription drug plan, which added a deductible of \$150.00. She advised, despite these changes, there would be an over \$900,000.00 cost avoidance based on the renewal rate for the current plan. No changes were recommended to the Health Savings Account (HSA) plan initiated the previous year. She requested approval for Option 1.

A discussion ensued. During discussion, Ms. Covington and Mark Browder, Mark III, responded to questions from the Board.

UPON MOTION of Commissioner Burrage, seconded by Commissioner Measmer and carried, with Chairman Poole and Commissioners Burrage, Measmer and Morris voting for and Vice Chairman White voting against, the Board approved Option 1 for the FY 2013-2014 Health Insurance Plan Renewal.

(H) APPOINTMENTS

(H-1) Appointments (Removal) - Home and Community Care Block Grant (HCCBG) Committee

Linda McDonald "Consumer" recently resigned from the Home and Community Care Block Grant (HCCBG) Committee. The Centralina Council of Governments requests the removal of Ms. McDonald from the HCCBG roster.

UPON MOTION of Vice Chairman White, seconded by Commissioner Burrage and unanimously carried, the Board removed Linda McDonald "Consumer" from the Home and Community Block Grant Committee roster and thanked her for her service.

(H-2) Appointments - Adult Care Home Community Advisory Committee

Applications for the Adult Care Home Community Advisory Committee have been received from Joye Starnes and Patricia Woodard. Both have been prequalified by the Regional Ombudsman.

There are eight (8) vacant positions on this Board.

UPON MOTION of Vice Chairman White, seconded by Commissioner Burrage and unanimously carried, the Board appointed Joye Starnes and Patricia Woodard to the Adult Care Home Community Advisory Committee for one-year terms ending March 31, 2014.

(H-3) Appointments - Council for a Sustainable Local Economy (CSLE)

An appointment is needed for the Council for a Sustainable Local Economy (CSLE). At its January 28th meeting, the Council voted to recommend Tracy Drye to fill one of the vacant positions on the committee.

UPON MOTION of Vice Chairman White, seconded by Commissioner Burrage and unanimously carried, the Board appointed Tracy Drye to the Council for a Sustainable Local Economy for a two-year term ending December 31, 2014.

(H-4) Appointments - Region F Aging Advisory Committee

An application was received from Jean Chandler for the Region F Aging Advisory Committee. The Centralina Council of Governments requests the appointment of Ms. Chandler to complete the unexpired term as the "Alternate" representative. Ms. Chandler also serves on the Cabarrus County Senior Centers Advisory Council. An exception to the "service on multiple boards" provision of the Appointment Policy will be needed for her.

UPON MOTION of Vice Chairman White, seconded by Commissioner Burrage and unanimously carried, the Board appointed Jean Chandler to the Region F Aging Advisory Committee to complete an unexpired term ending June 30, 2013 as the "Alternate" representative; including an exception to the "service on multiple boards" provision of the Appointment Policy.

(H-5) Appointments - Watershed Improvement Commission

Cabarrus County Watershed Improvement Commission member Don Kelly's term expired February 15, 2013. The Watershed Improvement Commission met on February 19, 2013 to vote on a recommendation. Don Kelly was unanimously recommended for reappointment. An exception to the "length of service" provision of the Appointment Policy will be needed for him.

UPON MOTION of Vice Chairman White, seconded by Commissioner Burrage and unanimously carried, the Board reappointed Don Kelly to the Watershed Improvement Commission for a six-year term ending February 15, 2019; including an exception to the "length of service" provision of the Appointment Policy.

(I) REPORTS

(I-1) BOC - Cabarrus Adult Care and Nursing Home Community Advisory Committees' 2012 Annual Report

The Cabarrus Adult Care and Nursing Home Community Advisory Committees' 2012 Annual Report was presented at the March work session. The report was included in the Agenda for informational purposes. No action was required of the Board.

(I-2) County Manager - Monthly Reports on Building Activity

The Board received the Cabarrus County Construction Standards Dodge Report for February 2013 and the Cabarrus County Commercial Building Plan Review Summary for February 2013 for informational purposes as part of the Agenda. No action was required of the Board.

(I-3) Planning and Development - CDBG Scattered Site Program Monthly Report

The Department of Commerce has instituted a new reporting requirement. It requires a monthly program progress report be supplied to the Board of Commissioners during an open Community Development Block Grant (CDBG) program. The report was included for informational purposes as part of the Agenda. No action was required of the Board.

(I-4) Request for Applications for County Boards/Committees

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

- Adult Care Home Community Advisory Committee - 8 Vacancies
- Animal Protection and Preservation Advisory Committee - 10 Positions With Expired/Expiring Terms and 1 Vacant Position
- Concord Planning and Zoning Commission (ETJ) - 1 Vacant Position
- Council for a Sustainable Local Economy
- Food Policy Council - 8 Positions with Expired Terms
- Harrisburg Fire Advisory Board - 1 Position With Expired Terms
- Home and Community Care Block Grant Committee - 1 Vacant Position
- Industrial Facilities and Pollution Control Financing Authority - 2 Vacant Positions
- Jury Commission - 1 Position with Expiring Term
- Juvenile Crime Prevention Council - 1 Vacant Position (KCS Student Under 18)
- Nursing Home Community Advisory Committee - 7 Vacant Positions
- Transportation Advisory Board - 2 Vacant Positions
- Youth Council - 3 Vacant Positions with Expired/Expiring Terms

Chairman Poole reviewed the aforementioned list and urged citizens to consider participating on a Board or Committee.

(I-5) BOC - Receive Updates from Commission Members Who Serve as Liaisons to Municipalities or on Various Board/Committees

Commissioner Burrage updated the Board on the recent Soil and Water Conservation District Board meeting and advised of a potential farmland preservation project discussed at the meeting.

Vice Chairman White commended the Cabarrus Health Alliance (CHA) on achieving national accreditation through the Public Health Accreditation Board. He also provided an update on the success of Jay M. Robinson High School students at the Vex Robotics competition in Greensboro, NC.

Commissioner Measmer commended Harrison Reiff, Youth Council member, on being selected to serve on the Youth Legislative Assembly in Raleigh, NC.

Chairman Poole updated the Board on the most recent MPO meeting, also attended by Tony Tata, NCDOT Secretary. She commended Jay M. Robinson High School DECA members for their recent achievements.

(J) GENERAL COMMENTS BY BOARD MEMBERS

(K) WATER AND SEWER DISTRICT OF CABARRUS COUNTY

None.

(L) CLOSED SESSION

None.

(M) ADJOURN

UPON MOTION of Vice Chairman White, seconded by Commissioner Burrage, and unanimously carried, the meeting adjourned at 7:51 p.m.



 Megan Smit, Clerk to the Board