

LAW AND FINANCE MEETING
Wednesday, December 12, 2012
1:00 P.M.
Council Chambers

The Law and Finance Committee met on Wednesday, December 12, 2012, at 1:00 P.M., in the Council Chambers at City Hall. The following people were present:

Law and Finance Committee:

Mayor Cornelia Olive	Council Member Charles Taylor
Mayor Pro Tem Sam Gaskins	Council Member James Williams
Council Member Rebecca Wyhof	Council Member Walter McNeil, Jr.
Council Member L.I. (Poly) Cohen	Council Member Jimmy Haire
City Manager Hal Hegwer	City Clerk Bonnie D. White
City Attorney Susan Patterson	

Consider Audit Presentation by Crystal Waddell of Martin Starnes for FY Ending June 30, 2012
– (Exhibit A)

Financial Services Director Melissa Cardinali advised the Council that we received ratings from Fitch and Moody's on our bonds two years ago before we went into the bond market. Those companies are obliged to continually review those ratings that they assign. In November, Fitch called for a meeting with staff and we (City Manager Hal Hegwer, Public Works Director Vic Czar, Assistant Financial Services Director Beth Kelly and Financial Services Director Melissa Cardinali) sat down and did a very thorough meeting via telephone with Fitch. At that time, they will maintain your rating, decrease your rating, or give you a better rating (which is more rare than the other two). Mrs. Cardinali stated that they confirmed the rating they gave the City two years ago, which means there will be no effect on our bonds. If the rating decreased, then we could have been exposed to more interest expense on those bonds over the life of those bonds. It was extremely thorough. They looked at the financial statements for the City; they talked about foreclosures, the local economy, the utility customers, rates, volumes, and the whole gamut. It was very extensive and staff is very pleased with how it went.

Mrs. Cardinali advised that Martin Starnes and Associates, CPAs, P.A., an independent accounting firm, performed the audit for the City for Fiscal Year ending June 30, 2012. She introduced Crystal Waddell, an accountant with Martin Starnes, Ms. Waddell stated that the City received an unqualified opinion which is the highest level of opinion the City can receive. She discussed some of the financial highlights for Fiscal Year 2012 for the Council including information on property taxes, fund balance and current year revenues and expenditures.

Consider 2013 Taxicab Operator's License Renewal – (Exhibit B)

Captain David Smith explained that Lois Fleming, owner and operator, has requested and submitted applications for three taxicabs - Service Cab, American Yellow Cab and Pronto Cab for a total request of ten taxicabs. This business is located at 307 South Gulf Street.

Consider Resolution Accepting and Endorsing the Solid Waste Management Plan of 2012 for the Lee County Planning Area - (Exhibit C)

Refuse Superintendent Larry Craig stated that in 1997, local governments were responsible for complying with General Statute 130A known as the Solid Waste Management Act of 1989. We were responsible for evaluating the adequacy of solid waste services to meet the local needs and to protect human health and the environment. The original planning area consisted of Lee County, including the City of Sanford and the Town of Broadway. Our plans were submitted as a companion to the Lee County Plan. Mandatory updates to the plan are required every three years to correct any parts that have been found to be in error or unrealistic. The fifth update covering the period of July 1, 2012 to June 30, 2022, is due to the Solid Waste Section by December 31. As with the initial plan, the update must be approved by each body of local government prior to submission to the Solid Waste Section.

Mr. Craig advised that there was a prebid conference held for the garbage contract on December 5. There were seven garbage contractors in attendance. There were thirty questions staff responded to and the bids will come back in January 15, 2013 to be opened and read at that time. Mr. Craig showed Council Members the new recycling cart that is being distributed to the citizens of Sanford. About 1,600 new carts have been delivered to the citizens.

Consider Ordinance Amending the Annual Operating Budget of the City of Sanford FY 2012-2013 (New Radio Repeater) – (Exhibit D)

Shop Superintendent Randy Paschal advised that the ordinance amends the budget to appropriate \$6,000 for the purchase of a new radio repeater for the Public Works Department so we can narrow band our radios. Public Works has two repeaters and one of them will meet the new requirements and the other repeater does not. The repeater will be purchased on the State Contract.

Consider Ordinance Amending the Annual Operating Budget of the City of Sanford FY 2012-2013 (2009 JAG Recovery Grant Project) – (Exhibit E)

Assistant Financial Services Director Beth Kelly explained that the ordinance appropriates \$169 of interest income earned to complete the 2009 JAG Recovery Grant project.

Consider Ordinance Amending the Annual Operating Budget of the City of Sanford FY 2012-2013 (Purchase of Replacement Vehicle) – (Exhibit F)

Assistant Financial Services Director Beth Kelly explained that the ordinance appropriates \$18,300 of insurance proceeds for a wrecked vehicle to the Shop Department to purchase a replacement vehicle. The vehicle that was wrecked was in the Building and Grounds Department.

Consider Taxpayer's Request for Release of Late Listing Penalty According to NCGS 105-312(K) – (Exhibit G)

City Attorney Susan Patterson advised that Parinaz B. Nasser MD PC has requested relief from the late listing penalty that was assessed. Her office is located at 109 S. Vance Street. In 2012, she listed her business property, but it was discovered by the tax office it was not listed for prior years. You are required to list your property taxes by January 31 and her listing was

received in May according to the tax office and the office discovered her non-listing for the years prior to that.

Lee County Tax Administrator Mary Yow stated that NCGS 105-312 does require the assessor to add a penalty of 10 percent to property that is not listed during the regular listing period. The listing period is defined in the statutes beginning the first business day of January and ends on January 31. The business listing for Dr. Nasserri was received on May 18, 2012; therefore, the statutory penalty was added for 2012. In addition to the 2012 listing, an additional discovery was also made for tax years 2009, 2010, 2011 and an additional 10 percent penalty per listing period was added according to the statute. The taxpayer is asking for an abatement of penalties. Lee County denied the request on November 19 to abate the penalty on county taxes. Dr. Nasserri is asking Council for consideration on the City portion of the late listing penalty of \$396.75.

Attorney Patterson stated that according to the doctor's request, apparently they changed accountants.

Dr. Nasserri stated that she started her practice on Vance Street in 2009. Her ex-husband was the manager at the time for her practice. She said she was not aware that property taxes exist. She had no idea; she did whatever her accountant would tell them. In 2011 after she separated from her husband, the new accountant brought it to her attention in 2012 that she needed to pay the property taxes.

Mayor Olive asked her if her accountant assumed any liability for not informing her that she had to pay the taxes. Dr. Nasserri replied she did not know and her current accountant lives in Lexington. He could not make it for tonight's meeting. Mayor Olive clarified that her grounds for requesting relief is because she did not know and had not filed. Mayor Olive suggested having her accountant with her, who was employed by her at that time, to come back with her.

Consider Discussion Regarding Skatepark – (Exhibit H and I)

General Manager Tim Shaw presented Council with information (Exhibit H) that was requested from the last Law and Finance meeting on skatepark concepts. The information is from five vendors and five cities in the State of North Carolina who have skateparks. There are some comments from present operators of skateparks and some of them are so old, that as far as getting an exact budgetary number, it is hard. Since the last meeting, there was an article that was run in the Sanford Herald and he has not heard or received any comments regarding a skatepark – pros or cons.

Council Member Charles Taylor stated that at the National League of Cities Conference held in Boston, Massachusetts, he has seen a trend going towards biking. There were four booths at the conference. He has two park ideas – one is a splash park and the other is a bike park.

Mr. Taylor referred to Depot Park that could be used as a splash park because of all the kids using the fountain. The grassy area of Depot Park is always muddy; it seems like it is accumulating water. Splash parks are designed at a slight angle on the inside. They usually have

an apron wrap around the outside of it so you will have a transitional area between the water and the actual outside of the park. Mr. Taylor presented several different designs (Exhibit I) of splash parks in other cities and towns and the costs. One of the major costs is the concrete; sometimes they use a rubberized finish on the apron to keep people from slipping. Some of the benefits is zero standing water, no lifeguard, visually appealing and safe; low maintenance cost, long shelf life throughout year-minimal down time; no-cost, safe alternative for kids and family with no access to pool; no investment from users; minimal investment to build; and the ability to treat and reuse water.

Mr. Taylor said he was very supportive of the skatepark. One thing he has seen and was confirmed at the conference was that putting a skatepark in a neighborhood of blight, or in a neighborhood that may need redevelopment, is not an avenue to do because you are risking people that actually skate and not going to those areas. You can mimic street elements in these skateparks but you will still not take people off the sidewalks. He said carrying it to an area of blight does not necessarily bring in minority involvement in skating. They have seen the trends that you are better off putting in a regular park with basic elements such as swing sets, see-saws, etc. They are more effective than a skatepark where parents may not feel safe leaving their kids.

Mr. Taylor said the second part was a company that put in skate ramps. The company is called American Ramp Company. They have gotten into a new concept which is very interesting and ties in well with the biking. He presented pictures of some ramps that have been done. Some of the elements were movable and they are easy to maintain. One design is made of 2 x 6 cedar planking as opposed to concrete and the cost is relatively low. It is a great tool to develop with police departments in teaching bicycle safety.

Mr. Taylor stated that bicycling never goes out of style. Cities are actually renting bicycles to tourists to tour their cities. He said that 47 percent of Americans say they would like more bike facilities in their communities. The appeal to this as opposed to skating is skating deals with a small segment of population and your cost per user is much higher on the skateparks than you will have on a bike park. You will encourage more people to use a bike park. There are about twenty skateparks within a 100-mile radius now. He presented a presentation on pumptracks and spoke about the different concepts that American Ramp Company has proposed. They are very low in costs and low maintenance.

Mr. Hegwer suggested bringing this issue up at Council's next retreat. This would give Council a chance to look at the presentations today and discuss it later on. Mr. Shaw mentioned that he presented Council with concepts for a skatepark from five different vendors and to call him if they have any questions.

Mayor Olive recessed the meeting at 2:05 P.M. for ten minutes. It was reconvened at 2:15 P.M.

Consider Discussion Regarding Interlocal Agreements with Lee County – (Exhibit J)

City Manager Hal Hegwer stated that he wanted to receive some feedback from Council regarding the interlocal agreements with Lee County. He referred to the memos in Council's packets. He said the memo shows what the City compensates the County for which is GIS, Tax

Collections, a Lease Agreement at the Woodland Planning Office and Animal Control; it totals approximately \$344,741. Lee County currently compensates the City for the Community Development and Planning Services, Inspections Services and the lease agreement for the Federal Building; it totals approximately \$458,602. The County is in the process of moving out of the Federal Building. We are going to have space available at the Federal Building and he has relayed to the county manager that we may be able to move our employees from the Woodland Office to the Federal Building.

Mr. Hegwer said there are a couple of options to consider. Option One is to negotiate the agreements to the satisfaction of the County. If we were to meet all the demands of the County, it would be an increase of approximately \$350,000 if all agreements stay in place as they are now. Over the years, we have tried to look at the quality of service to the citizens of Sanford with these interlocal agreements.

Option Two is to negotiate agreements to both parties' interests. He could ask the County to assume animal control because they provide that service now to the unincorporated areas of the County and to Broadway at no additional fee. We pay about \$70,000 per year for animal control. Tax collection is a concern for the City. We would like to see whatever the cost is for the additional expense to collect the City's taxes and we would pay that fee. We are all county taxpayers.

Option Three is to end all the agreements with the County and that would result in a loss of approximately \$100,000 to the City. However, we would realize savings through the reduction in personnel and operating costs of approximately \$500,000 because we would not be providing inspections or planning services to Lee County.

Mr. Hegwer stated that he wanted to get feedback from Council and see what direction Council would like to proceed. There is no guarantee that how we negotiate on these contracts would affect the sales tax discussions.

Mayor Olive said that anytime we are talking about how we are going to function as a government, with or without them, that we cannot afford to not bring into the conversation the sales tax distribution when it impacts our budget so severely.

Mr. Hegwer said if these agreements end, you are talking about reduction in personnel and hopefully some of the individuals that work for the City now can work for the County in the future. You are talking about losing \$1.4 million if the County changes the methodology of the sales tax distribution.

Mr. Williams said we are paying \$70,535 for animal control. We do not have any employees or equipment in that department. He would like to know how many employees and how much equipment the City has in each department that is merged. He would like to know the other agreements we have with the County that are not listed on the memo.

Mayor Olive stated that City residents that live within the City limits are also residents of the County of Lee. She feels awkward about trying to feel apologetic because things are done

for us when we pay county taxes also. It is not like the City residents are not contributing to animal control and the other departments such as GIS, tax collection, etc. The first and foremost issue Council has to consider is how to serve the citizens. In the tax collection issue, if it can be done more reasonably and they justify the cost of how much it adds to the County's expense to handle the City tax collection, that is understandable, but they should not be making a profit off of the City residents to do a service that needs to be done for everybody.

Mr. Hegwer stated that we were paying the County \$50,000 for an additional level of service associated with the leash law. The City has adopted the County's ordinance. We feel the same level of service that is being provided in the County is really consistent with what is being provided in the City. He suggested not paying for the additional level of service and see if it works.

Mr. Hegwer said that by Lee County collecting the City and County taxes, it makes it more convenient for the citizens to pay their taxes at one location. Mayor Olive said that we need to see something in writing so that we can justify to the citizens why we are going to inconvenience them. Mr. Hegwer stated that Mr. Crumpton has asked the same thing from the City regarding planning. It is very difficult because there are no indicators or variables that you can tie back to planning. You could look at how many site plans we might review. One indicator you can look at in the County is that 40 percent of the revenue in terms of our building inspections is derived from the County and 60 percent from the City. It is very difficult to know how you allocated those costs at the County level.

Mayor Olive said that the consolidation of inspection and planning departments was to accommodate the builders so that they have a one-stop shop - it reduces some of the complications for the citizens who are waiting for their homes to be built.

Ms. Wyhof asked if there has been any conversation with the Economic Development Board which is a shared-community function between all of us about the impact of dividing those services up. We are trying to bring in jobs and economic development and trying to do something to potentially disrupt this, makes our community less appealing in terms of being a one-stop shop or interrupting our quality of life in terms of our services. Mr. Hegwer replied that there may have been some informal conversations but he cannot recall having any yet.

Mayor Pro Tem Gaskins added that for Economic Development, the County's recommendation is to increase what the City of Sanford is paying by about \$16,000, in addition to them wanting to overload the board so they will have full control. They are wanting any private commercial people who wish to join in, to be paying over \$30,000 just to have a voice. For all intents and purposes, they have said that economic development is going to be destroyed.

Mr. Hegwer said that the intent of consolidating these departments several years ago was to provide a quality level of service to the citizens.

Mr. Williams added that he would like to know what other contracts we have with the County. He mentioned 9-1-1 service which seems to be taken off the table. He would like to know all the contracts that we have with them.

Mr. Hegwer said that where we are at with 9-1-1 is where the State makes us be at this point. The County is moving forward with a backup system now. The State could change their philosophy on the funding.

Mayor Olive stated that year before last, the County depleted the reserves that the 9-1-1 had to build a new area in the basement of an office building. They took \$1 million which was there for all of us and the City is the one that operates and absorbs the costs of operating 9-1-1. What we have taken from the 9-1-1 funds were to replace desks, chairs, etc. and the County renovated the basement of a county office building and she is yet to understand the fairness in that issue.

Mr. Hegwer said that the methodology of sales tax distribution can change every year; it is up to the County Commissioners. We need to be thinking of other sources of revenue or some reduction in services where we are in control because the County can change the method each year.

Mayor Olive said that in regards to fairness on the sales tax distribution, more than 70 percent of sales tax is generated in the City limits. We have to support all of the infrastructure that goes with the generation of the sales tax. In the wisdom of the General Assembly, they have decided to let the counties choose what sales tax distribution method to use each year. There is a blatant unfairness in that decision.

Mr. Gaskins stated that between the sales tax and the revisions the County is requesting, we are looking at moving over \$2 million of what would normally be coming to the City into the County, which is 9 percent or greater depending on what those numbers will actually be of the City budget; which over half we use for police and fire services. Obviously, the County is making a rash move to take City funds. In addition, we are looking at the planning department, strategic services, land use, inspections, and code enforcement – every building inside the City of Sanford is also inside the County of Lee. Every business inside the City of Sanford is actually paying higher County taxes than they are City taxes; so more money from the businesses and buildings inside the City limits is going into the County already. It is very much like the sales tax where the businesses inside Sanford are paying over 80 percent of the sales taxes. The County is already getting 66 percent of that money and they are asking for more. The question is for what purpose are they going to use the over \$2 million they intend to take from the City of Sanford. If they wish to take over the entire planning department because all those people are in Lee County; that might be a consideration; much like the animal control issue – we are paying for services that people in Lee County are only paying once. He feels the manner in which it was constructed and the original ideas from 1989 have served the City and County well. Mr. Gaskins added that obviously, history is not being considered by the County Commissioners; it is what we can do now with the power and money grab. Taking a 10 percent cut in your budget because somebody has decided they want to look good and supposedly lower taxes, the County is looking at taking over \$2 million from the school system as well; what are they giving back? They are looking at two cents on their property tax evaluation which works out to be \$900,000. The other money they have talked about is coming from revenue neutral so they are wanting to move \$4 million to give back \$900,000; we need to see where they are saving the citizens of Lee County as well as the citizens of Sanford any money other than trying to force increases from both the

City and the school system. None of this is working in anybody's favor. With 53 percent of our budget coming from the Fire and Police Departments, what the County is trying to do is to force us to have less protection.

Mr. Taylor said maybe we could look some more consolidation of services if there is redundancy in services and let them take responsibility on some of these services.

Mr. Taylor said that in the Mining and Energy Board, one of the biggest issues we face on the government subcommittee of the study group is as fracking potentially moves ahead, the impact and enforcement of regulations will be put in at local levels and who is going to pay for those services. One of the biggest issues is identifying the different ordinances that local municipalities may have put in place such as noise ordinances, no-fracking zones, etc. Another component is as we move forward and there is framework put in place, who is going to be paying for it – is it going to be a County or City function.

Mr. Taylor asked the city manager why we got to this point because he sees reference that the City has not responded and he would like to hear the City's side. Mr. Hegwer replied that Mr. Crumpton and he have discussed these agreements several times and have had differences of opinion. Mr. Hegwer said the County was looking at lowering their costs and Mr. Crumpton had concerns over tax collection. Mr. Hegwer stated that he had concerns over GIS and animal control and why the City is paying more. The Council received a copy of the letter from the County and there was not any feedback in terms of the City and County negotiating at that point. We were looking at a big increase and we were facing budget issues just as is the County.

Mr. Hegwer stated that some members of the City Council, Lee County and Town of Broadway sat down together in an informal setting and talked about these issues and a lot of other things. It was helping each other understand each others' concerns. There were no decisions made at these meetings. He has spoken with Mr. Crumpton about these agreements after some of those meetings and part of the discussion was to wait until after the election. Mr. Hegwer said he needs some direction as to how to proceed; does Council want to try and look at these agreements and talk with the County; or if they want to look at going in separate directions - if so, he has a concern that we cannot get the tax collection operation in place quick enough for next year. They have put us in a position where we need to decide something.

Mr. Gaskins added that his main concern is where is the County coming up with the numbers. He would like to see some kind of justification. It appears to be a threat; if we do not do what the County wants, they will cut off the agreements. They can terminate the contracts and take away the sales tax distribution. Mr. Gaskins reiterated that he would like to see some type of justification.

Mr. Williams felt that we should write the County a letter and let them know that we are presently studying the contracts and give them a time that we would be willing to meet with them either through some representatives from this Council or the entire Council. He would like to meet with them after he has had the chance to look at all the contracts. Mayor Olive suggested a workshop.

Mr. Haire said the county manager in his December 4 letter stated that they never received a formal response in return from the City. He said maybe we should take the items they have given the City and give them a formal response.

Ms. Wyhof said that she has heard a lot of discussion from people around town that they are tired of people playing politics and rhetoric. She felt that Council needs some sound numbers for justification purposes so that they can have a reasonable conversation about some actual facts and try to work something out. We need to figure out how to quantify the cost of the planning department, etc. so that we can get the same from the County. We need to try and do the best we can for all the citizens of the County.

Mayor Olive added that we need to have a Plan B as to what we are going to do as a revenue generating source so that we can maintain our services. We are looking at losing employees and part of our negotiation with the County should be that they hire as many City employees as possible in the divided departments.

Mayor Olive asked what was the consensus from Council as to how we respond and if they want to request a meeting with the county commissioners. She asked if there is a motion as to a date to meet.

Mr. Hegwer said that staff will start going through those agreements and provide some facts to Council for review next Tuesday night. We can follow up with another meeting if necessary.

Other Business

Council Member Williams stated that the City of Sanford received another award for its participation in National Night Out.

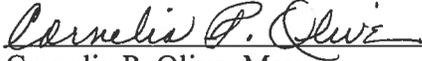
Council Member Taylor mentioned that at the National League of Cities' Conference, he talked with a representative regarding the prescription drug card and we are in the top 50 out of 250 plus cities using the cards. The national average of savings is 26 percent and we are at 32 percent which is well above the national average on savings. To date, it was \$61,000 we have saved the citizens of Lee County on the prescription drug card.

ALL EXHIBITS CONTAINED HEREIN ARE HEREBY INCORPORATED BY REFERENCE AND MADE A PART OF THESE MINUTES.

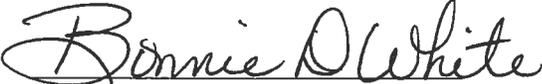
ADJOURNMENT

Having no further business to come before the Law & Finance Committee, the meeting was adjourned upon the motion of Council Member L. I. "Poly" Cohen; seconded by Council Member Walter McNeil, Jr., the motion passed unanimously.

Respectfully submitted,


Cornelia P. Olive, Mayor

ATTEST:


Bonnie D. White, City Clerk

MARTIN ♦ STARNES & ASSOCIATES, CPAs, P.A.

"A Professional Association of Certified Public Accountants and Management Consultants"

October 30, 2012

To the Honorable Mayor
and Members of the City Council
City of Sanford, North Carolina

We have audited the basic financial statements of the City of Sanford, North Carolina for the year ended June 30, 2012, and have issued our report thereon dated October 30, 2012. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards* and OMB Circular A-133, as well as certain information related to the planned scope and timing of our audit. Professional standards also require that we communicate to you the following information related to our audit.

Our Responsibility under Generally Accepted Auditing Standards and OMB Circular A-133

As communicated in our engagement letter dated January 18, 2012, our responsibility, as described by professional standards, is to form an express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in conformity with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the City of Sanford solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control. We also considered internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of the City of Sanford, North Carolina's compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, the objective of our audit was not to provide an opinion on compliance with those provisions.

Also, in accordance with OMB Circular A-133, we examined, on a test basis, evidence about the City's compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* applicable to each of its major federal programs for the purpose of expressing an opinion on the City's compliance with those requirements. While our audit provides a reasonable basis for our opinion, it does not provide a legal determination on the City's compliance with those requirements.

We are also responsible for communicating significant matters related to the audit that are, in our profession judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

We have provided our findings regarding significant control deficiencies over financial reporting, material weaknesses and material noncompliance, and other matters noted during our audit in our Report On Internal Control Over Financial Reporting And On Compliance And Other Matters Based On An Audit Of Financial Statements Performed In Accordance With Government Auditing Standards dated October 30, 2012.

Other Information in Documents Containing Audited Financial Statements

Pursuant to professional standards, our responsibility as auditors for other information in documents containing the City of Sanford's audited financial statements does not extend beyond the financial information identified in the audit report, and we are not required to perform any procedures to corroborate such other information. However, in accordance with such standards, we have read the information and considered whether such information, or the manner of its presentation, was materially inconsistent with its presentation in the financial statements.

Our responsibility also includes communicating to you any information which we believe is a material misstatement of fact. Nothing came to our attention that caused us to believe that such information, or its manner of presentation, is materially inconsistent with the information, or manner of its presentation, appearing in the financial statements.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Qualitative Aspects of Accounting Policies

Significant Accounting Policies

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City of Sanford, North Carolina are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2011-2012 fiscal year. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Significant Accounting Estimates

Accounting estimates and the related disclosures are an integral part of the financial statements and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the financial statements was:

Management's estimate of the allowance for doubtful accounts is based on historical revenues, historical loss levels, and an analysis of the collectibility of individual accounts. We evaluated the key factors and assumptions used to develop the allowance in determining that is reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

Significant Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Management has corrected all identified misstatements.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. None of the misstatements identified by us as a result of our audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole or applicable opinion units.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain written representations from management, which are included in the management representation letter dated October 30, 2012.

Management's Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our profession standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the governmental unit's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles general accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

This information is intended solely for the information and use of the Members of City Council and management of the City of Sanford, North Carolina and is not intended to be, used by anyone than these specified parties.

Very truly yours,

Martin Starnes & Associates, CPAs, P.A.

Martin Starnes & Associates, CPAs, P.A.
Hickory, NC

MARTIN • STARNES

 & ASSOCIATES, CPAs, P.A.

City of Sanford
2012 Audited Financial Statements



Audit Highlights

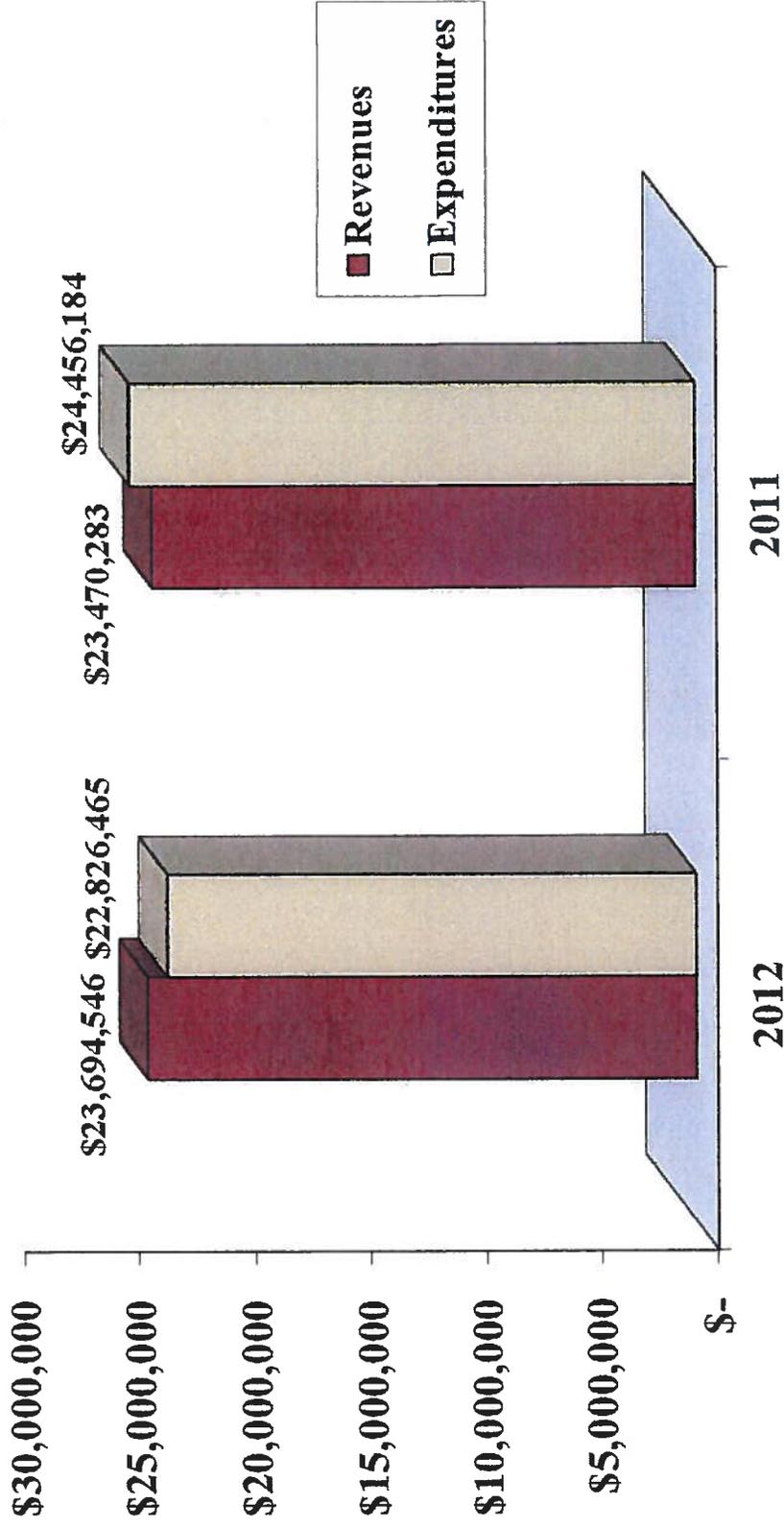
- Unqualified opinion
- Cooperative staff



Audit Process

- Planning and Risk Assessment
- Interim Procedures
- Final Procedures
- Year Around Process

General Fund Revenue and Expenditures (before Transfers)





Fund Balance

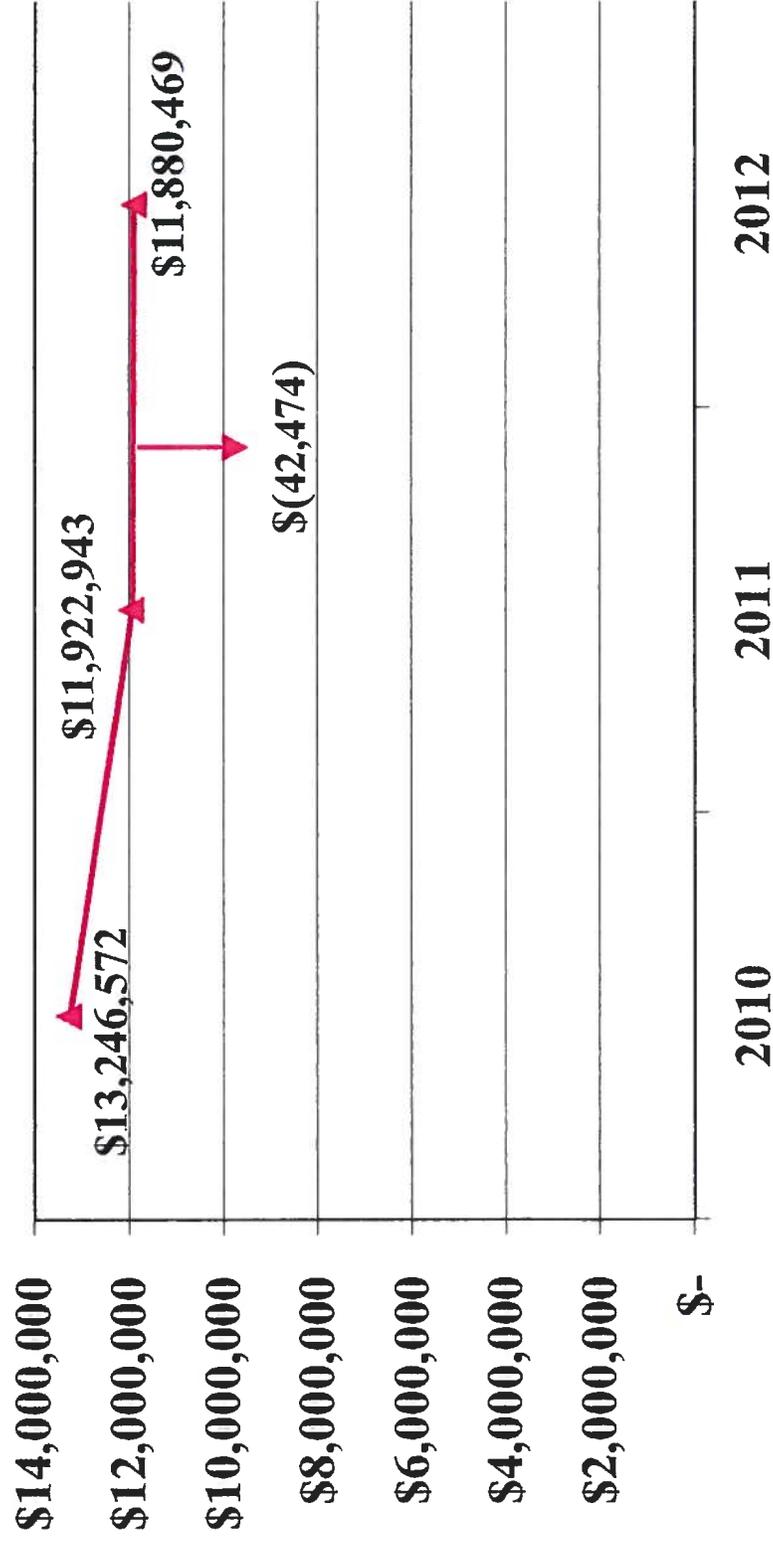
□ Serves as a measure of the City's financial resources available.

■ Assets – Liabilities = Fund Balance

5 Classifications:

- **Non spendable** - not in cash form
- **Restricted** - external restrictions (laws, grantors)
- **Committed** - internal constraints at the highest (Board) level-do not expire, require Board action to undo
- **Assigned** - internal constraints, lower level than committed
- **Unassigned** - no external or internal constraints

Total Fund Balance General Fund





Available Fund Balance

Available fund balance as defined by the Local Government Commission (LGC) is calculated as follows:

Total Fund Balance

Less: Non spendable (not in cash form, not available)

Less: Stabilization by State Statute (by state law, not available)

Available Fund Balance

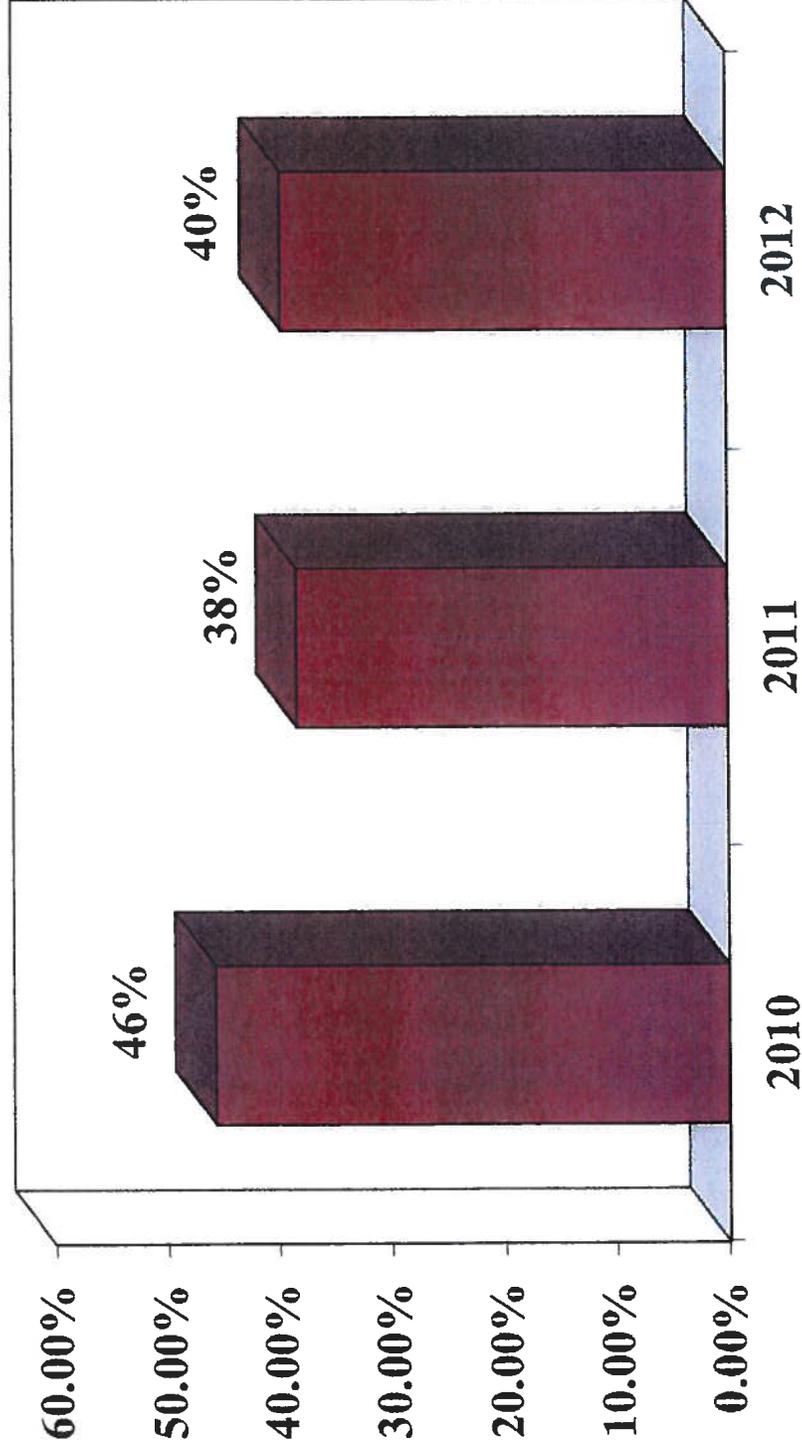
This is the calculation utilized as the basis for comparing you to other units and calculating your fund balance percentages.



Fund Balance Position-General Fund

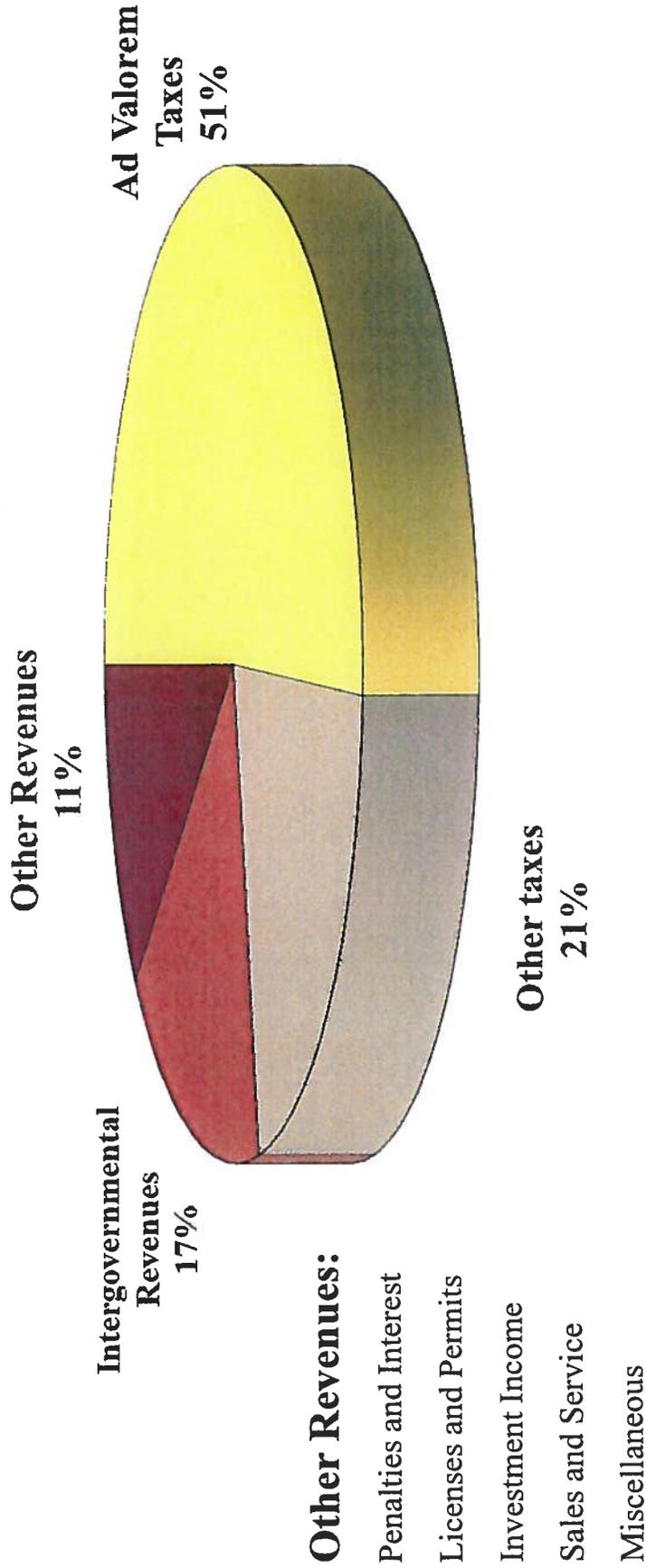
□ Total Fund Balance	\$11,880,469
□ Non spendable	- 130,746
□ Stabilization by State Statute	- <u>2,337,854</u>
□ Available Fund Balance 2012	\$ 9,411,869
□ Available Fund Balance 2011	\$ 9,386,394
□ Increase in Available FB	\$ 25,475

Available Fund Balance as a Percent of Expenditures – General Fund



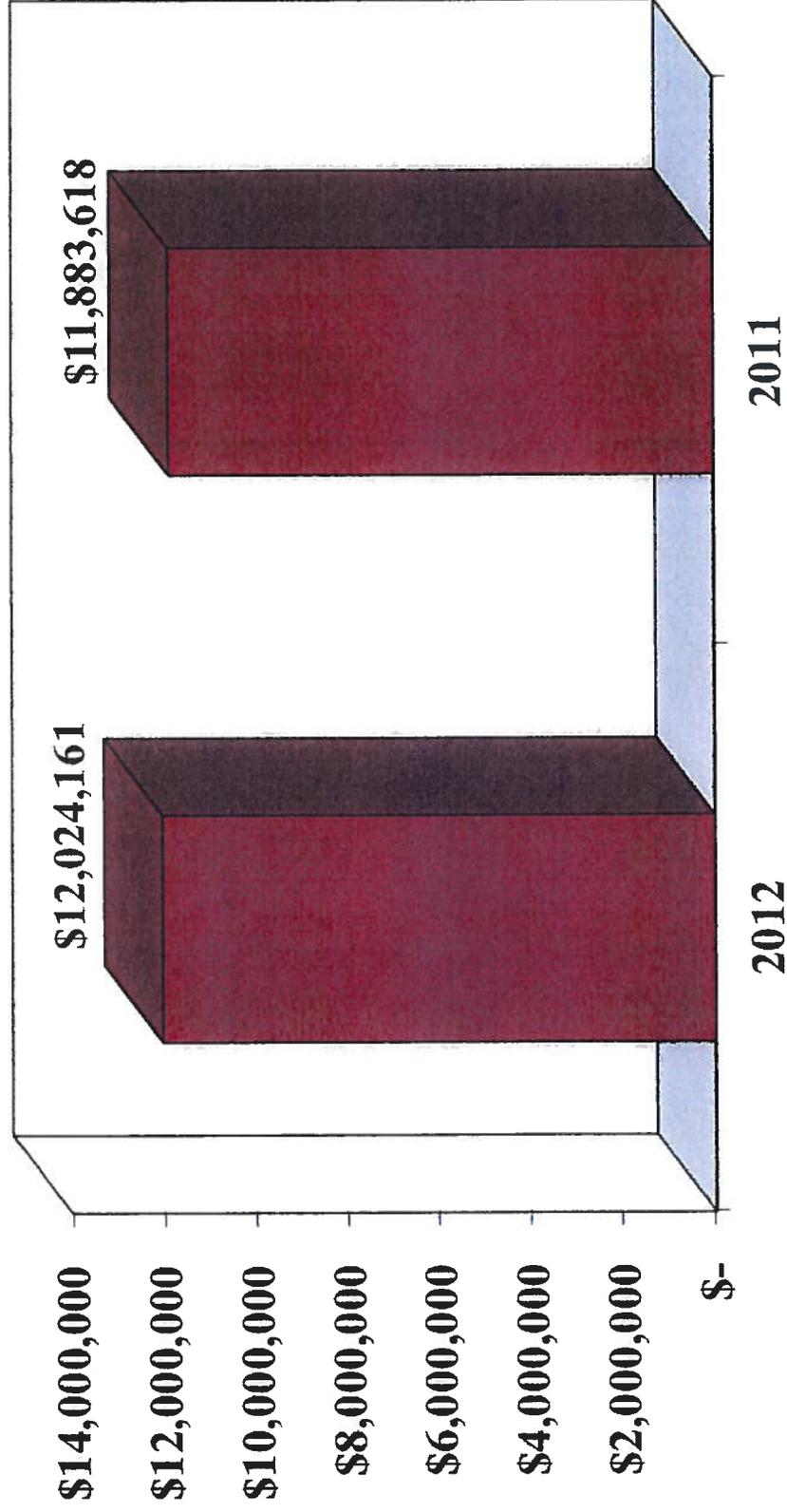


Top 3 Revenues: General Fund

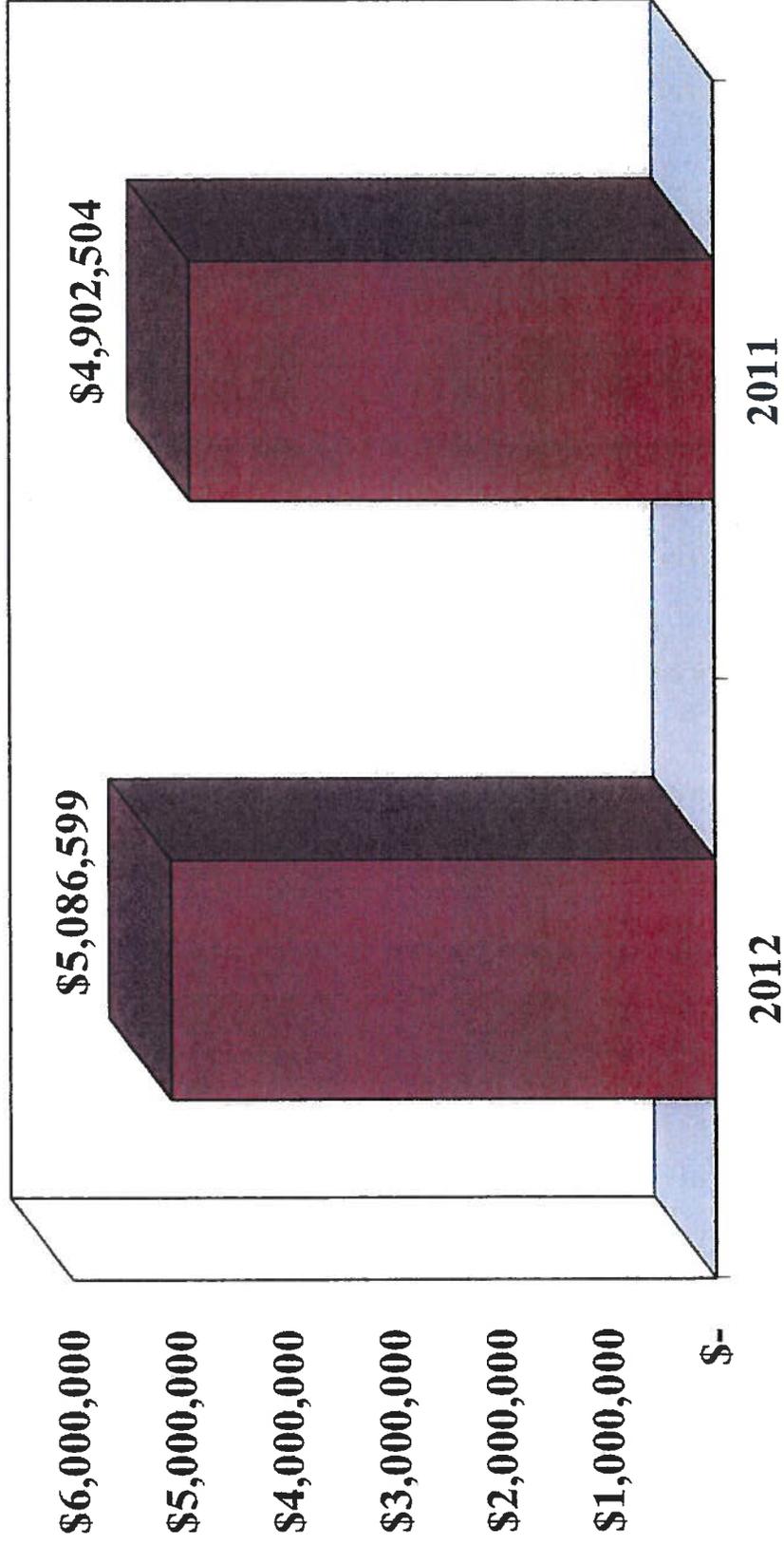


Top 3 comprise \$21,164,709 (89%) of revenues
Revenues Total \$23,694,546

Ad Valorem Taxes

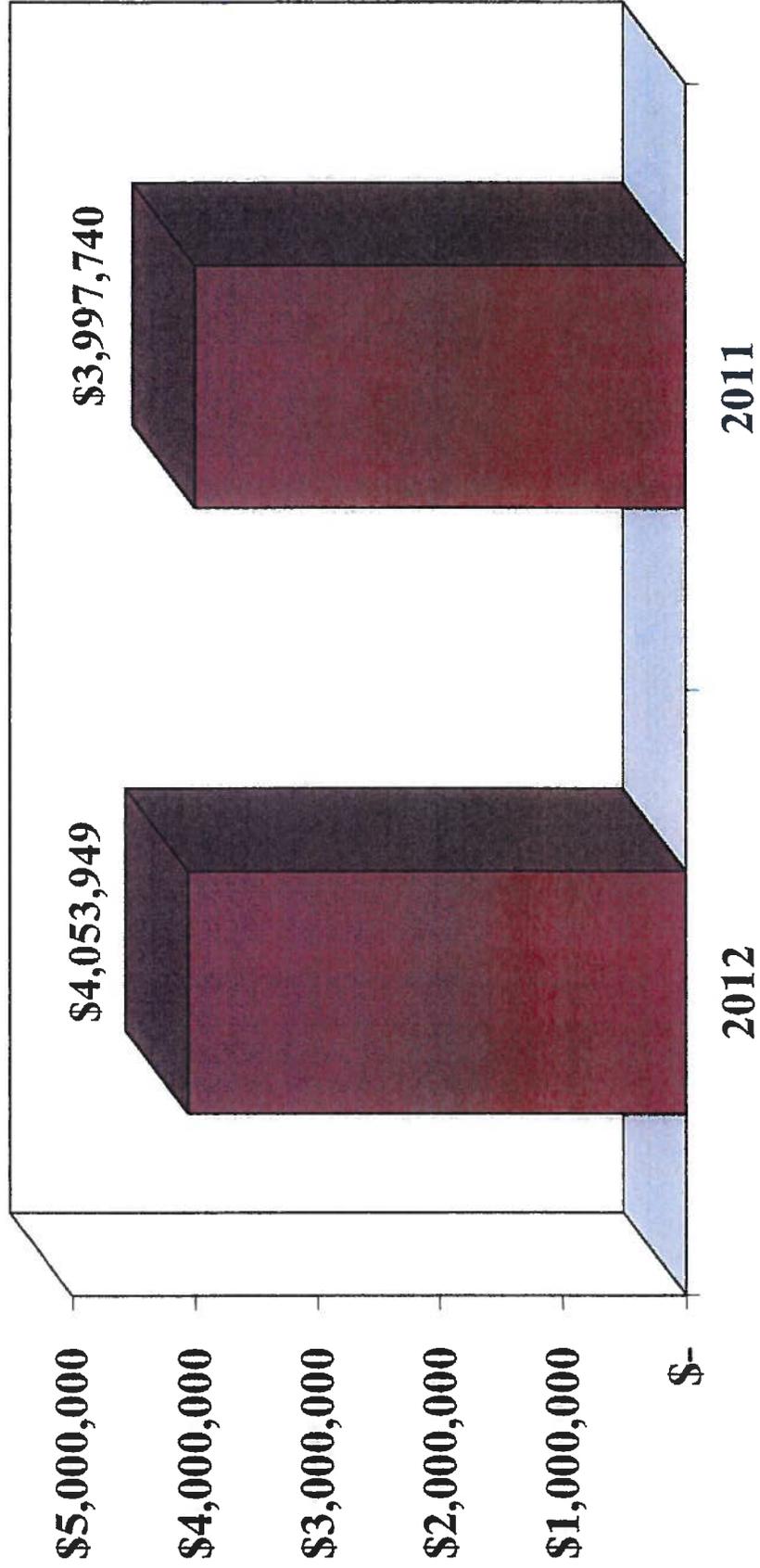


Other Taxes

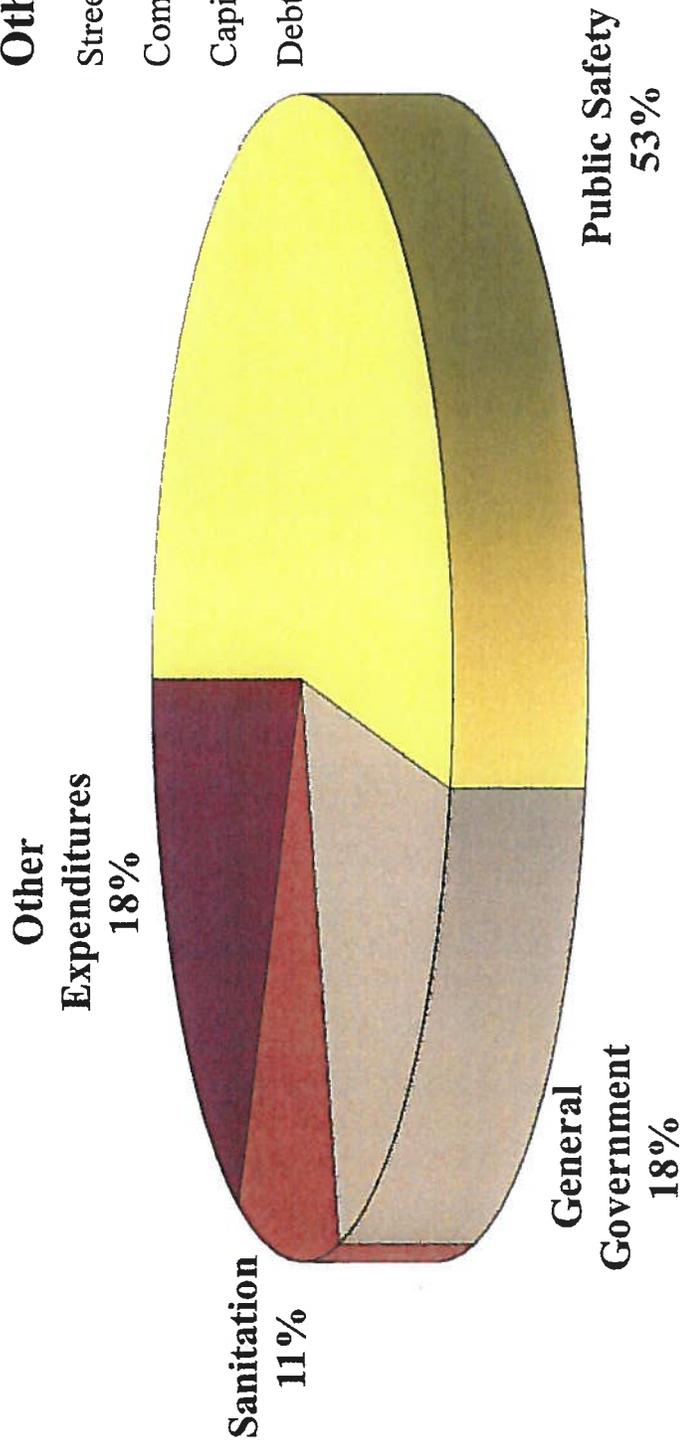




Intergovernmental Revenues



Top 3 Expenditures: General Fund



Other Expenditures:

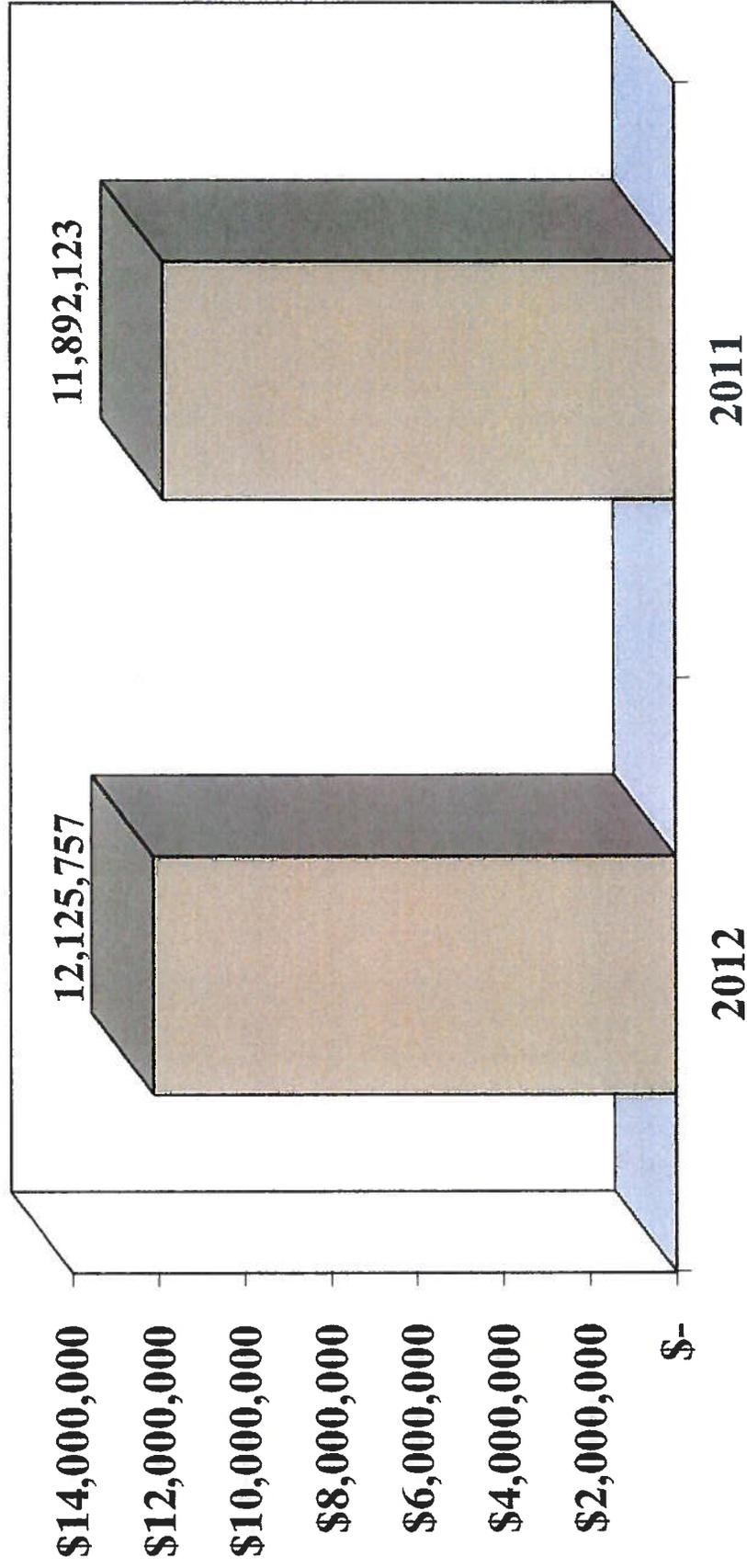
- Streets
- Community Development
- Capital Outlay
- Debt Service

Top 3 Comprise \$18,737,468 (82%) of Total Expenditures

Expenditures Total \$22,826,465

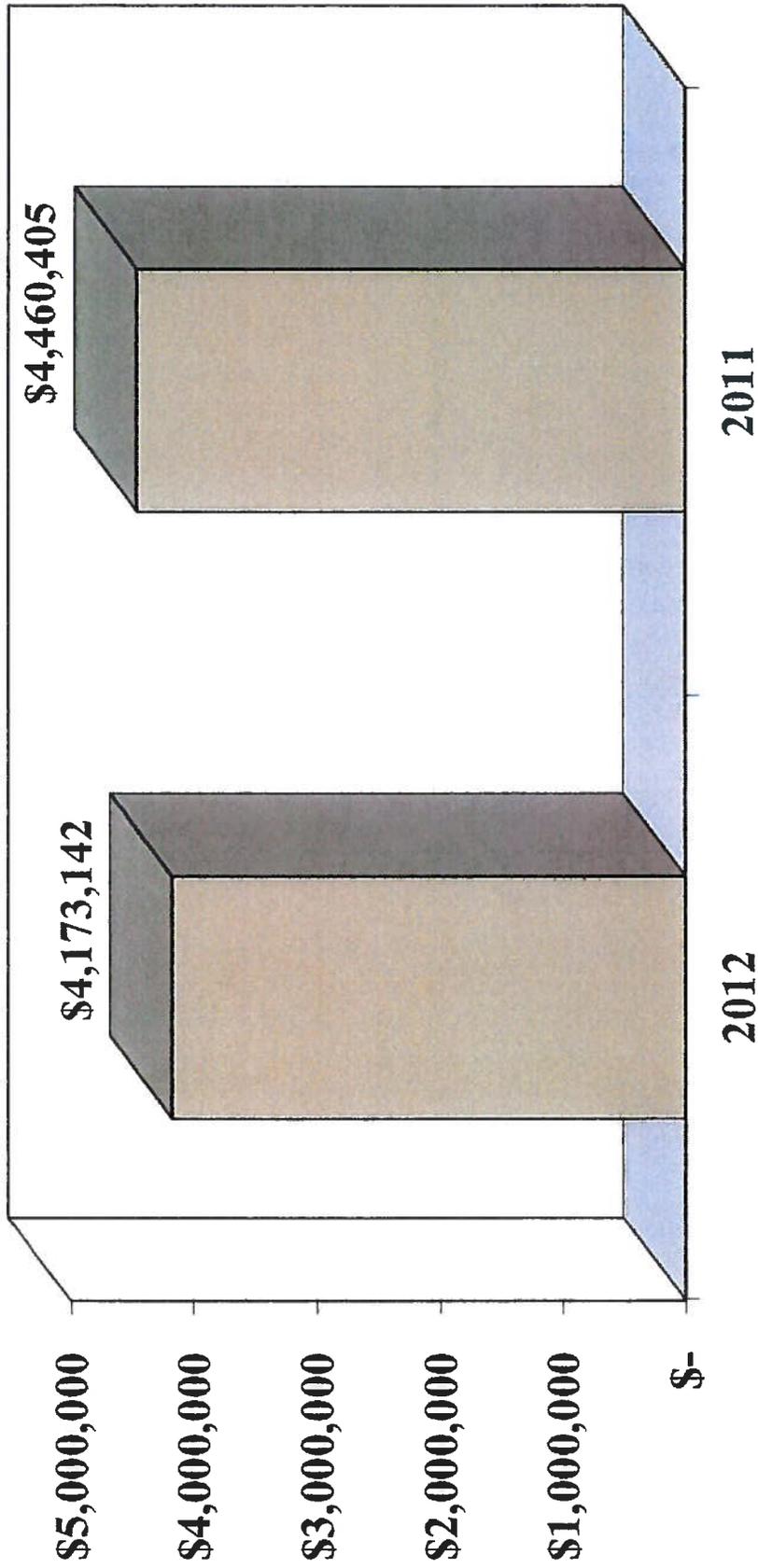
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& ASSOCIATES, CPAs, P.A.

Public Safety

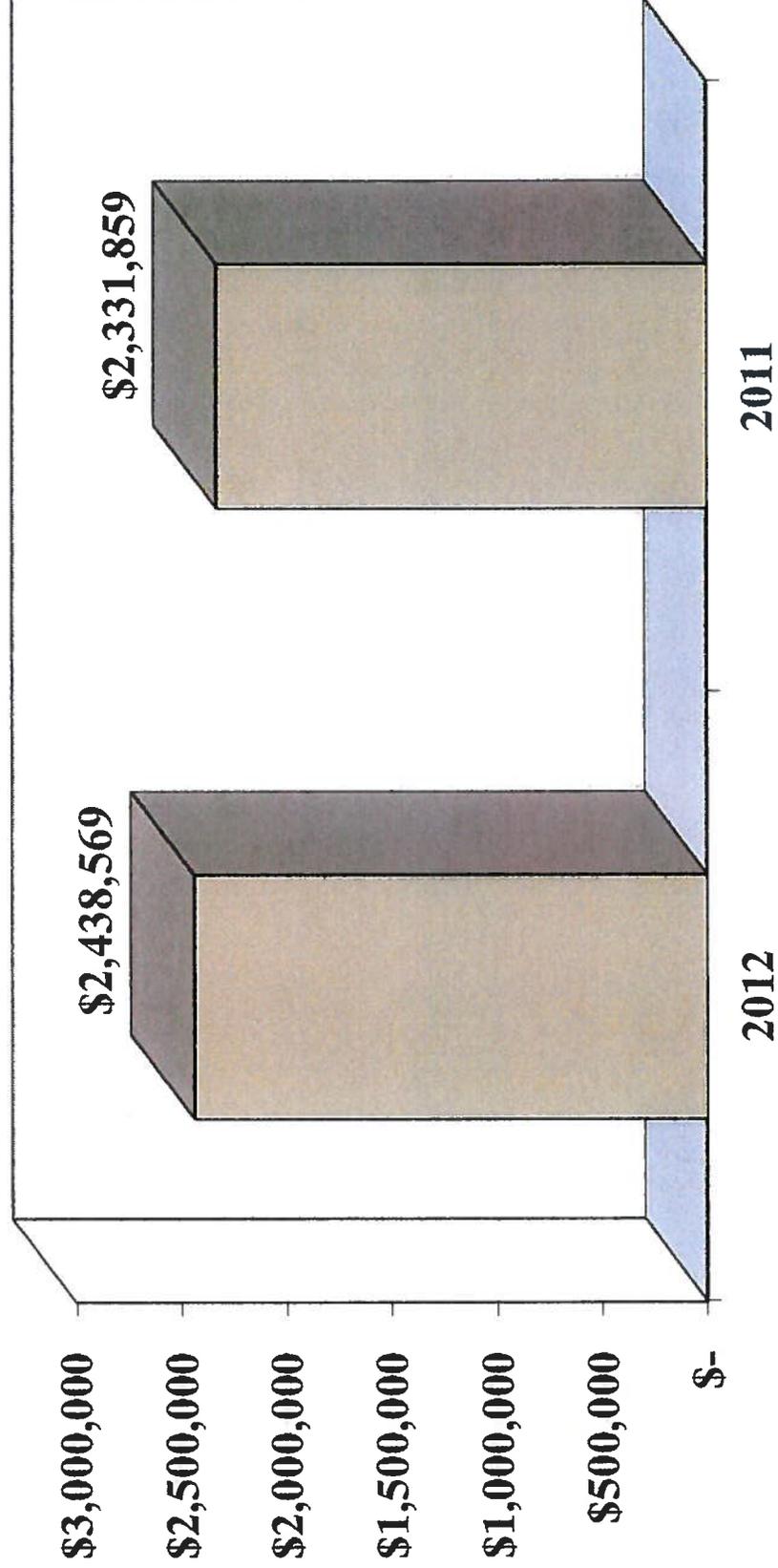




General Government



Sanitation





Utilities Fund-Budget Basis Comparative Operating Income

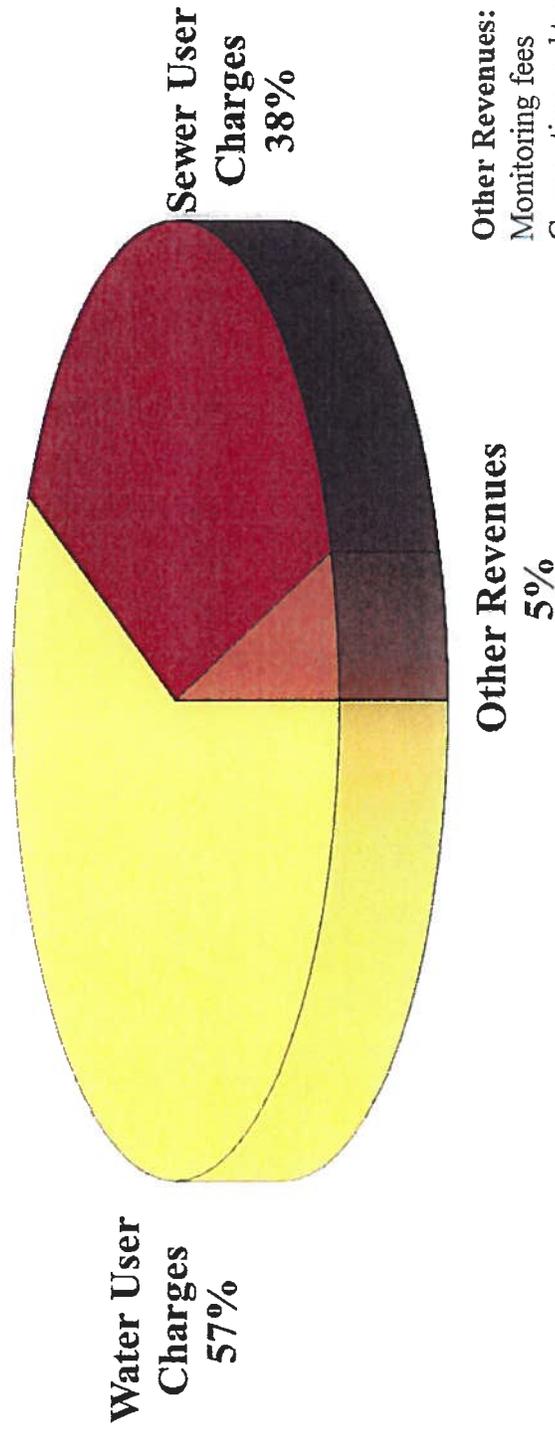
	2012	2011
Revenues	\$ 17,444,012	\$ 18,139,516
Expenditures	\$ 17,492,076	\$ 29,940,385
Revenues over (under) Expenditures	\$ (48,064)	\$ (11,800,869)
Other Financing Sources	\$ 1,000,319	\$ 16,049,047
Total Income	\$ 952,255	\$ 4,248,178

Expenditures include debt service payments

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& ASSOCIATES, CPAs, P.A.

Revenues: Utility Fund



Other Revenues:
Monitoring fees
Connection and tap fees
Investment income
Other
Charges to other funds

**Water and Sewer User Charges Comprise
\$16,649,179 (95%) of Total Utility Revenues**



MARTIN • STARNES
& ASSOCIATES, CPAs, P.A.

Discussion & Questions



City of Sanford 2012

MARTIN ♦ STARNES
& ASSOCIATES, CPAs, P.A.

CHIEF OF POLICE
R. V. YARBOROUGH



TEL. 775-8268

POLICE DEPARTMENT

To: Hal Hegwer, City Manager
From: Harold Layton, Detective Sergeant
Investigative Division
Date: December 6, 2012
Re: 2013 Taxicab Operator's License Renewal

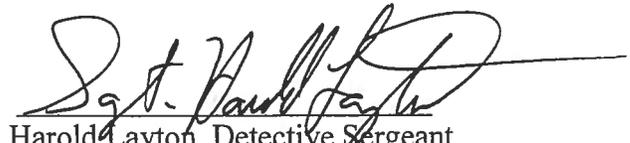
Three taxicab companies have submitted applications for renewal of their operator's license for the upcoming year, pursuant to Sanford City Ordinance § 10-366. The companies, Service Cab, American Yellow Cab and Pronto Taxi, are all owned and operated by Lois Fleming of Fleming Transportation Inc. The business is located at 307 South Gulf Street.

Service Cab has requested to operate five taxicabs. The vehicles color will be white with black lettering.

American Yellow Cab has requested to operate three taxicabs. The vehicles color will be yellow with black lettering.

Pronto Taxi has requested to operate two taxicabs. Currently one taxicab has been in use but it is temporarily out of service and unavailable for inspection. The vehicle colors are blue and black with white lettering.

A criminal background check has been completed on the owner, which complies with State and Federal law. No violations of law have been found that would prevent the listed owner from being issued a license to operate a taxicab company within the city limits.


Harold Layton, Detective Sergeant
Sanford Police Department

City of Sanford

Taxicab Company Taxicab Company Information

NO APPLICATIONS WILL BE ACCEPTED UNLESS IT IS ACCURATE AND COMPLETE.

Name Of Taxicab Company: Service Cab

Owner or Corporation Name: Lois Fleming (Fleming Transportation, Inc)

Operator Of Company: Lois Fleming
(If Different Than Owner)

Taxicab Stand Address: 307 S. Gull Street

Person To Contact In Case Of Emergency: Lois Fleming 919-775-7200
Name Telephone Number

Owner Or Operators Telephone Number: 919-775-7200 919-776-6563
Day Number Night Number

Number Of Vehicles To Be Operated As Taxicabs: 5 Color Scheme: White - Black letters

Name Of Insurance Company: Nationwide

Policy Number: _____

Local Insurance Agent: Bill Johnson

Lois I. Fleming
Signature Of Owner Or Operator

North Carolina
Lee County

Lois I. Fleming personally came before me this day and executed the above document.

Witness my hand and official seal, this the 5th day of December, 2012
Year

(Official Seal)

Peggy J Davis
Notary Public

My commission expires May 26, 2017
Month / Day Year



City of Sanford

Taxicab Company Taxicab Company Information

NO APPLICATIONS WILL BE ACCEPTED UNLESS IT IS ACCURATE AND COMPLETE.

Name Of Taxicab Company: American Yellow Cab

Owner or Corporation Name: Lois Fleming (Fleming Transportation, Inc.)

Operator Of Company: Lois Fleming
(If Different Than Owner)

Taxicab Stand Address: 307 S. Duff

Person To Contact In Case Of Emergency: Lois Fleming 919-776-6563
Name Telephone Number

Owner Or Operators Telephone Number: 919-775-7200 919-776-6563
Day Number Night Number

Number Of Vehicles To Be Operated As Taxicabs: 3 Color Scheme: yellow - Black letters

Name Of Insurance Company: Nationwide

Policy Number: _____

Local Insurance Agent: Bill Johnson

Lois I Fleming
Signature Of Owner Or Operator

North Carolina
Lee County

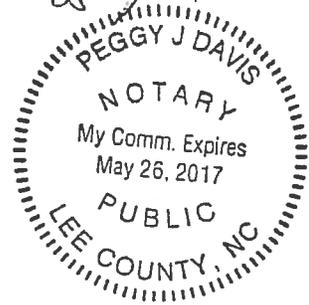
Lois I. Fleming personally came before me this day and executed the above document.

Witness my hand and official seal, this the 5th day of December, 2012
Year

(Official Seal)

Peggy J Davis
Notary Public

My commission expires May 26, 2017
Month / Day Year



City of Sanford

Taxicab Company Taxicab Company Information

NO APPLICATIONS WILL BE ACCEPTED UNLESS IT IS ACCURATE AND COMPLETE.

Name Of Taxicab Company: Pronto Taxi

Owner or Corporation Name: Lois Fleming (Fleming Transportation), Inc.

Operator Of Company: Lois Fleming
(If Different Than Owner)

Taxicab Stand Address: 307 S. Gulf

Person To Contact In Case Of Emergency: Lois Fleming 919-775-7200
Name Telephone Number

Owner Or Operators Telephone Number: 919-775-7200 919-776-6563
Day Number Night Number

Number Of Vehicles To Be Operated As Taxicabs: 2 Color Scheme: Blue & Black + White letters

Name Of Insurance Company: _____

Policy Number: _____

Local Insurance Agent: _____

Lois I. Fleming
Signature Of Owner Or Operator

North Carolina
Lee County

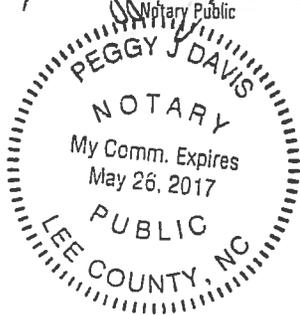
Lois I. Fleming personally came before me this day and executed the above document.

Witness my hand and official seal, this the 5th day of December, 2012
Year

(Official Seal)

[Signature]
Notary Public

My commission expires May 26, 2017
Month / Day Year



**RESOLUTION ACCEPTING AND ENDORSING THE SOLID WASTE
MANAGEMENT PLAN OF 2012 FOR THE LEE COUNTY PLANNING AREA**

WHEREAS, it is a priority of this community to protect human health and the environment through safe and effective management of municipal solid waste;

WHEREAS, the reduction of the amount and toxicity of the local waste stream is a goal of this community;

WHEREAS, equitable and efficient delivery of solid waste management services is an essential characteristic of the local solid waste management system;

WHEREAS, it is a goal of the community to maintain and improve its physical appearance and to reduce the adverse effects of illegal disposal and littering;

WHEREAS, the City of Sanford recognizes its role in the encouragement of recycling markets by purchasing recycled products;

WHEREAS, involvement and education of the citizenry is critical to the establishment of an effective local solid waste program;

WHEREAS, the State of North Carolina has placed planning responsibility on local government for the management of solid waste;

WHEREAS, NC General Statute 130A-309.09A(b) requires each unit of local government, either individually or in cooperation with other units of local government, to update the Ten Year Comprehensive Solid Waste Management Plan at least every three years;

WHEREAS, Lee County, the City of Sanford and the Town of Broadway have undertaken and completed a long-range planning effort to evaluate the appropriate technologies and strategies available to manage solid waste effectively.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE CITY OF SANFORD:

That Lee County's 2012 Ten Year Comprehensive Solid Waste Management Plan is accepted and endorsed and placed on file with the City Clerk on this 18th day of December, 2012.

Cornelia P. Olive, Mayor

ATTEST:

Bonnie D. White, City Clerk

Approved to form:

Susan C. Patterson, City Attorney



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

(919) 775-8202
FAX: (919) 775-8205
Email: hal.hegwer@sanfordnc.net

City of Sanford

Hal Hegwer
City Manager

MEMORANDUM

TO: Mayor and Council Members

FROM: Hal Hegwer, City Manager

DATE: November 26, 2012

SUBJECT: Radio Antennas

The Sanford Public Works Department has determined that they will need a new repeater for one of their two channels to meet new FCC requirements. It was not budgeted in this year's budget because they believed that the repeater they had would be sufficient; however, after further investigation an upgrade is necessary. A budget amendment is included for Council's consideration.

The same situation exists in the Police Department where one of their secured confidential channels needs to be upgraded. There are sufficient funds in the Police Department's budget to cover this expense of approximately \$7,500. Both repeaters will be purchased through the North Carolina State Procurement process.

If you have any questions, please give me a call.

**AN ORDINANCE AMENDING THE ANNUAL OPERATING BUDGET
OF THE CITY OF SANFORD FY 2012-2013**

BE IT ORDAINED by the City Council of the City of Sanford, North Carolina in regular session assembled.

Section 1: The following amounts are hereby amended to ordinance 2012-37 per G. S. 159-15 for the continued operation of the City of Sanford, its government, and activities for the balance of the fiscal year 2012-2013.

**UTILITY FUND
TRANSFER OF FUNDS**

Transfer from the Following Accounts:

Transfer to the Following Accounts:

30096650 69900	Contingency	6,000	30098100 00000	Water Construction & Maintenance	6,000
Total Appropriation		<u>\$ 6,000</u>			

Section 2. This ordinance shall be in full force and effective from and after the date of its adoption.

ADOPTED this, the 18th day of December, 2012.

Cornelia P. Olive, Mayor

ATTEST:

Bonnie D. White, City Clerk

Susan C. Patterson, City Attorney

2012-2013 BUDGET ORDINANCE AMENDMENT

UTILITY FUND

Transfer from the Following Funds - results in decreasing of budget

Contingency	6,000	To transfer contingency funds required to offset expenditures as described below
-------------	-------	--

Transfer to the Following Funds - results in increasing of budget

Water Construction & Maint.	6,000	To budget funds for the purchase of a new radio repeater
-----------------------------	-------	--

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**GENERAL FUND
APPROPRIATION OF FUNDS**

REVENUES		EXPENDITURES	
100044 30340 P1002 Interest Income	169	10025100 61100 P1002 Police	169
Total Appropriation	<u>\$ 169</u>		

Section 2. This ordinance shall be in full force and effective from and after the date of its adoption.

ADOPTED this, the 18th day of December, 2012.

Cornelia P. Olive, Mayor

ATTEST:

Bonnie D. White, City Clerk

Susan C. Patterson, City Attorney

2012-2013 BUDGET ORDINANCE AMENDMENT

GENERAL FUND

Appropriation of Funds - results in increasing of budget

Revenues

Interest Income	169	To appropriate interest income of 2009 JAG Recovery Grant
-----------------	-----	---

Expenditures

Police	169	To budget funds to be used to complete the 2009 JAG Recovery Grant project
--------	-----	--

**AN ORDINANCE AMENDING THE ANNUAL OPERATING BUDGET
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BE IT ORDAINED by the City Council of the City of Sanford, North Carolina in regular session assembled.

Section 1: The following amounts are hereby amended to ordinance 2012-37 per G. S. 159-15 for the continued operation of the City of Sanford, its government, and activities for the balance of the fiscal year 2012-2013.

REVENUES			EXPENDITURES		
100045 30335	Miscellaneous	18,300	10016700 00000	Shop	18,300
Total Appropriation		<u>\$ 18,300</u>			

Section 2. This ordinance shall be in full force and effective from and after the date of its adoption.

ADOPTED this, the 18th day of December, 2012.

Cornelia P. Olive, Mayor

ATTEST:

Bonnie D. White, City Clerk

Susan C. Patterson, City Attorney

2012-2013 BUDGET ORDINANCE AMENDMENT

GENERAL FUND

Appropriation of Funds - results in increasing of budget

Revenues

Miscellaneous	18,300	To budget proceeds received from our insurance company for a wrecked vehicle classified as a total loss
---------------	--------	---

Expenditures

Shop	18,300	To appropriate funds for the purchase of a replacement vehicle
------	--------	--

Parinaz B. Nasser, M.D., P.C.

109 S. Vance St • Sanford, NC 27330/ P.O. Box 1025 Sanford NC 27331-1025 • Tel: 919-776-4040 • Fax: 919-776-4043

November 27, 2012

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

To Whom It May Concern:

We have reviewed our property tax statements and would like to have our late penalty amount removed due to our circumstances. We were unaware for several years that your property taxes had to be paid separately. All of our tax issues were handled through our old accountant whom we no longer use.

After speaking with our new accountant we have investigated this issue and now realize that we do need to pay our property taxes and we want to pay as promptly as possible. We would like for you to review our account #143906 and copies of our bills enclosed and respond via phone call or letter to provide a new invoice with the late fees removed or reduced.

We did request that the Lee County Board of Commissioners review our case and they did deny our request on November 19th 2012. A representative from their office notified us by phone on November 26th 2012 and advised us to contact your department and request reconsideration.

Please review and respond as soon as possible. Thank you for your assistance.

Sincerely,



Parinaz B. Nasser MD PC
Internal Medicine
109 S. Vance St
Sanford, NC 27330

LEE COUNTY TAX COLLECTOR
 106 HILLCREST DRIVE
 PO BOX 1968
 SANFORD NC 27331-1968

LEE COUNTY

NORTH CAROLINA

LEE COUNTY 2012 TAX BILL

Committed Today for a Better Tomorrow

4226PTN 7/02/12 PMS 348, K 3.5

1716994 4226-PTN 701 1 1



NASSERI, PARINAZ B MD PA
 109 S VANCE ST
 SANFORD NC 27330-4372



- ★ ESCROW/MORTGAGE ACCOUNTS: The Property owner is responsible for full payment of this bill. If your property tax is escrowed (paid by your lender) and they request your tax information, it will be sent to them. It is your sole responsibility to ensure that your mortgage lender has submitted payment of your taxes.
- ★ DUE DATE: Property taxes are due and payable September 1, 2012 and delinquent if not paid on or before January 7, 2013.
- ★ PARTIAL PAYMENTS WILL BE ACCEPTED: Account must be paid in full by January 7, 2013.
- ★ FAILURE TO PAY: Delinquent taxes are subject to garnishment of wages, bank attachments, debt set-off and foreclosure proceedings AFTER January 7, 2013.
- ★ PERSONAL PROPERTY TAX: Pursuant to N.C.G.S. 105-317.1(c), the taxpayer may appeal the value, situs, or taxability of personal property within 30 days after the date of the original notice. THIS DOES NOT APPLY TO REAL ESTATE.

ACCOUNT NUMBER	BILL NUMBER	TAX YEAR	BILL DATE	DUE DATE	INTEREST DATE																								
143906	7000	2012	08/06/2012	09/01/2012	01/08/2013																								
PARCEL ID / PPID	16605		REAL ESTATE VALUE: 0																										
DESCRIPTION	VANCE ST		FARM DEFERRED VALUE: 0																										
LOTS/ACRES			PERSONAL PROPERTY VALUE: 193,623																										
RETURN CHECK FEE: A penalty of 10% of the amount of check(s) returned by the bank because of insufficient funds or non existence of an account (Min. \$25.00 - Max. \$1,000) as provided by NCGS 105-357 (b)(2). Tax receipts are null and void if payment is made with a check that falls to clear the bank.			EXEMPTION VALUE: 0																										
TO PAY BY CREDIT CARD OR ELECTRONIC CHECK OVER THE PHONE:			TAXABLE VALUE: 193,623																										
Cards			<table border="1"> <thead> <tr> <th>DESCRIPTION OF CHARGES</th> <th>TAX RATE</th> <th>AMOUNT DUE</th> </tr> </thead> <tbody> <tr> <td>CBD CENT BUSIN</td> <td>0.130</td> <td>251.71</td> </tr> <tr> <td>CSF SANFORD</td> <td>0.540</td> <td>1,045.56</td> </tr> <tr> <td>G01 PP COUNTY</td> <td>0.750</td> <td>1,452.17</td> </tr> <tr> <td>Late List Penalty</td> <td>Interest</td> <td>704.02</td> </tr> <tr> <td>PRIOR YEARS DUE</td> <td></td> <td>\$0.00</td> </tr> <tr> <td>PAYMENTS/CREDITS</td> <td></td> <td>\$0.00</td> </tr> <tr> <td>TOTAL DUE</td> <td></td> <td>\$3,453.46</td> </tr> </tbody> </table>			DESCRIPTION OF CHARGES	TAX RATE	AMOUNT DUE	CBD CENT BUSIN	0.130	251.71	CSF SANFORD	0.540	1,045.56	G01 PP COUNTY	0.750	1,452.17	Late List Penalty	Interest	704.02	PRIOR YEARS DUE		\$0.00	PAYMENTS/CREDITS		\$0.00	TOTAL DUE		\$3,453.46
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PAYMENTS/CREDITS		\$0.00																											
TOTAL DUE		\$3,453.46																											
CALL 1-800-272-9829 TO PAY BY CREDIT CARD OR ELECTRONIC CHECK AT THE PROMPT, ENTER JURISDICTION CODE # 4351 OR VISIT www.officialpayments.com			DUE TO POSTAGE COSTS, RECEIPTS FOR MAIL PAYMENTS WILL BE SENT BY WRITTEN REQUEST ONLY. RETAIN THIS PORTION AND YOUR CANCELLED CHECK FOR YOUR RECORDS.																										
There is a fee charged by Official Payments Corp. for this service.			QUESTIONS: TELEPHONE 919-718-4662 (COLLECTIONS) OR 919-718-4661 (BILLING) OFFICE HOURS 8:00 AM - 5:00 PM, MONDAY - FRIDAY LEE COUNTY GOVERNMENT CENTER, 106 HILLCREST DR. SANFORD NC 27330																										

PLEASE RETURN THIS PORTION WITH PAYMENT

PIN / PPID: 16605
 LOCATION: VANCE ST

2012 PROPERTY TAX NOTICE

ACCOUNT NUMBER	BILL NUMBER	BILL DATE	DUE DATE	INTEREST DATE	TOTAL DUE
143906	7000	08/06/2012	09/01/2012	01/08/2013	\$3,453.46

TO CHANGE YOUR MAILING ADDRESS, PLEASE MAKE CHANGES BELOW

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

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

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



NASSERI, PARINAZ B MD PA
 109 S VANCE ST
 SANFORD NC 27330-4372

2520120000700000003453460

LEE COUNTY TAX COLLECTOR
106 HILLCREST DRIVE
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LEE COUNTY

NORTH CAROLINA

LEE COUNTY 2012 TAX BILL

Committed Today for a Better Tomorrow

4226PPTN 7/02/12 PMS 348, K 3 5

*****AUTO**5-DIGIT 27330
1708688 4226-PTN 30111 1 1

NASSERI, PARINAZ B MD PA
109 S VANCE ST
SANFORD NC 27330-4372



- ★ ESCROW/MORTGAGE ACCOUNTS: The Property owner is responsible for full payment of this bill. If your property tax is escrowed (paid by your lender) and they request your tax information, it will be sent to them. It is your sole responsibility to ensure that your mortgage lender has submitted payment of your taxes.
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ACCOUNT NUMBER	BILL NUMBER	TAX YEAR	BILL DATE	DUE DATE	INTEREST DATE	
143906	4490	2012	07/19/2012	09/01/2012	01/08/2013	
PARCEL ID / PPID	16478	REAL ESTATE VALUE:				0
DESCRIPTION	VANCE ST	FARM DEFERRED VALUE:				0
LOTS/ACRES		PERSONAL PROPERTY VALUE:				96,394
RETURN CHECK FEE: A penalty of 10% of the amount of check(s) returned by the bank because of insufficient funds or non existence of an account (Min. \$25.00 - Max. \$1,000) as provided by NCGS 105-357 (b)(2). Tax receipts are null and void if payment is made with a check that fails to clear the bank.		DESCRIPTION OF CHARGES				AMOUNT DUE
TO PAY BY CREDIT CARD OR ELECTRONIC CHECK OVER THE PHONE:		CBD	CENT BUSIN	0.130	125.31	
    Cards		CSF	SANFORD	0.540	520.53	
CALL 1-800-272-9829		G01	PP COUNTY	0.750	722.98	
TO PAY BY CREDIT CARD OR ELECTRONIC CHECK AT THE PROMPT, ENTER JURISDICTION CODE # 4351 OR VISIT www.officialpayments.com		Interest				
There is a fee charged by Official Payments Corp. for this service.		Late List Penalty				136.88
		PRIOR YEARS DUE				\$0.00
		PAYMENTS/CREDITS				\$0.00
		TOTAL DUE				\$1,505.68
DUE TO POSTAGE COSTS, RECEIPTS FOR MAIL PAYMENTS WILL BE SENT BY WRITTEN REQUEST ONLY. RETAIN THIS PORTION AND YOUR CANCELLED CHECK FOR YOUR RECORDS.						
QUESTIONS: TELEPHONE 919-718-4662 (COLLECTIONS) OR 919-718-4661 (BILLING) OFFICE HOURS 8:00 AM - 5:00 PM, MONDAY - FRIDAY LEE COUNTY GOVERNMENT CENTER, 106 HILLCREST DR. SANFORD NC 27330						

PLEASE RETURN THIS PORTION WITH PAYMENT

PIN / PPID: 16478
LOCATION: VANCE ST

2012 PROPERTY TAX NOTICE

ACCOUNT NUMBER	BILL NUMBER	BILL DATE	DUE DATE	INTEREST DATE	TOTAL DUE
143906	4490	07/19/2012	09/01/2012	01/08/2013	\$1,505.68

TO CHANGE YOUR MAILING ADDRESS, PLEASE MAKE CHANGES BELOW

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

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

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



NASSERI, PARINAZ B MD PA
109 S VANCE ST
SANFORD NC 27330-4372

2520120000449000001505689

LEE COUNTY

Committed Today for a Better Tomorrow

LEE COUNTY BOARD OF COMMISSIONERS

<u>ITEM ABSTRACT</u>	<u>ITEM NO.</u>
Meeting Date:	<input type="checkbox"/> Information <input type="checkbox"/> Action Item <input type="checkbox"/> Consent Agenda

SUBJECT: Parinez B. Nasser, MD PC: Appeal of Late Listing Penalty (NCGS 105-312 (h) (k))

DEPARTMENT: Tax Administration

CONTACT PERSON: Johnnie Edmondson/Mary Yow

REQUEST: Consider the taxpayers request for abatement of Late Listing Penalty according to NCGS105-312 (k)

SUMMARY: NCGS 105-312 (h) requires the county assessor to add a penalty of 10% to property not listed during the regular listing period. The listing period as defined in NCGS 105-307 (a), begins the first business day of January and ends on January 31. The Business Listing for Masseri Parinez, MD PC was received on May 18, 2012. Therefore, the statutory penalty was added for 2012. In addition to the 2012 listing an additional discovery was also made for the tax years 2009,2010 & 2011. An additional 10% penalty per listing period was added according to NCGS 105-312- (h). The taxpayer is asking for abatement of all penalties in the amount of \$840.90. The amount of county penalty for both bills is \$444.15 and the amount of City of Sanford penalties is \$396.75.

BUDGET IMPACT:

ATTACHMENT(S) Letter from Parinez B. Nasser, MD PC
Copy of the 2012 Tax Listing form received on May 18, 2012
Copy of the additional discovery notice dated June 5, 2012
Copy of the 2012 tax bills for the regular filing and the discovery

PUBLIC HEARING:

PRIOR BOARD ACTION:

RECOMMENDATION: Deny the request for abatement of penalty.

Parinaz B. Nasserl, M.D., P.C.

109 S. Vance St • Sanford, NC 27330 • Tel: 919-776-4040 • Fax: 919-776-4043

September 7, 2012

Lee County Tax
Attention: Interim Tax Administrator
P.O. Box 1968
Sanford, NC 27331-1968



Dear Mr. Johnnie Edmondson:

We have reviewed our property tax statements and would like to have our late penalty amount removed due to our circumstances. We were unaware for several years that our property taxes had to be paid separately. All of our tax issues were handled through our old accountant whom we no longer use.

After speaking with our new accountant we have investigated this issue and now realize that we do need to pay our property taxes and we want to pay as promptly as possible. We would like for you to review our account #143906 and copies of our bills enclosed and respond to us via phone call or letter to provide a new invoice with the late fees removed.

Please respond as promptly as possible so that we can send a check soon.

Sincerely,

A handwritten signature in cursive script, appearing to read "Parinaz".

Parinaz B. Nasserl MD PC
Internal Medicine
109 S. Vance St.
Sanford, NC 27330

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

COUNTY OF LEE
NORTH CAROLINA
(919) 718-4661
www.lee-county.gov

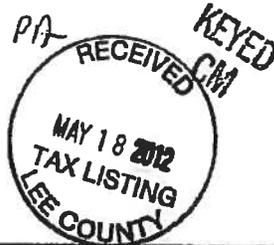
01-01-2012
BUSINESS PERSONAL PROPERTY LISTING

4226-BPL 10/11 PMS 286

FOR DEPARTMENT USE ONLY	ACCOUNT NUMBER	DATE	TWP	DISTRICT	CITY	LATE LIST	VALUE
1	2	3	4	5	6	7	
B	B	D	E	F			TOTAL

BUSINESS NAME AND ADDRESS

Parinaz B Nassen MD PA
109 S Vance Street
Sanford NC 27330



STANDARD INDUSTRIAL CLASSIFICATION CODE (SIC #)
NAICS CODE
DATE BUSINESS BEGAN IN THIS COUNTY: 2008
DATE BUSINESS (FISCAL) YEAR ENDS: 12-31

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

OTHER N C COUNTIES WHERE PERSONAL PROPERTY IS LOCATED

CONTACT PERSON FOR AUDIT

ADDRESS & PHONE

PHYSICAL ADDRESS: 109 S Vance Street
 REAL ESTATE OWNED BY: Paraz Properties LLC
 WHAT IS PRINCIPAL BUSINESS IN THIS COUNTY: medical practice
 LOCATION OF ACCOUNTING RECORDS: 109 S Vance Street
 NAME IN WHICH BUSINESS WAS LISTED LAST YEAR: same
 SOCIAL SECURITY NUMBER / FEDERAL ID: [REDACTED]

FILL IN APPLICABLE CIRCLE. BUSINESS CATEGORY
 RETAIL
 SERVICE
 WHOLESALE
 LEASING RENTAL
 MANUFACTURING
 FARMING
 OTHER (SPECIFY)

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

SCHEDULE A C-10 PERSONAL PROPERTY - SEE INSTRUCTIONS

YEAR ACQUIRED	GROUP (1) MACHINERY & EQUIPMENT			
	PRIOR YR. COST	ADDITIONS	DELETIONS	CURR. YR. COST
2011				
2010	47069			47069
2009	32184			32184
2008	8271			8271
2007				
2006				
2005				
2004				
2003				
2002				
2001				
2000				
1999				
1998				
1997				
1996				
PRIOR				
TOTAL	87529			87529

YEAR ACQUIRED	GROUP (3) OFFICE FURNITURE & FIXTURES			
	PRIOR YR. COST	ADDITIONS	DELETIONS	CURR. YR. COST
2011				
2010	11556			11556
2009	11856			11856
2008	5440			5440
2007	3250			3250
2006	3863			3863
2005				
PRIOR				
TOTAL	35965			35965

YEAR ACQUIRED	GROUP (4) COMPUTER EQUIPMENT			
	PRIOR YR. COST	ADDITIONS	DELETIONS	CURR. YR. COST
2011				
2010	5072			5072
2009				
2008	8649			8649
PRIOR				
TOTAL	13721			13721

GROUP (2) CONSTRUCTION IN PROGRESS

LIST TOTAL OF ALL PERSONAL PROPERTY EXPENDITURES IN CIP ACCOUNT ON JANUARY 1, BUT NOT INCLUDED ABOVE - ITEMIZE IN SCHEDULE G

TOTAL CIP: \$

DO NOT REMIT THIS FORM TO NC DEPARTMENT OF REVENUE
 Listings due January 31. Extension by written request only
 County addresses and additional schedules are available at:
<http://www.dorn.com/taxes/property/index.html>

Send to Lee County Tax Administration
 Business Section
 PO Box 1968
 Sanford, NC 27331

1 of 3

LEE COUNTY

Committed Today for a Better Tomorrow

COPY

Review audit
8-1-12, listed
2012 Disc. 09-11

June 5, 2012

KEYED
MB

Parinaz B Nasser MD PA
109 S Vance St
Sanford NC 27330

Re: Discovery Notice for Parinaz B Nasser MD PA

Dear Dr. Nasser:

Per the 2012 Business Personal Property listing that was received for the above referenced business it was discovered that this business began in 2008, and no listing was filed for tax years 2009 thru 2011. Therefore a discovery for this property will be processed in our next billing for the value listed below. The bill will be for tax years 2009 thru 2011 and include county and fire district tax. Please accept this as our official notice of discovery billing as provided by North Carolina Statute 105-312.

Proposed Discovery:

Tax Year	Discovery Value	Statutory Penalty
2011	109,087	20%
2010	60,524	30%
2009	24,012	40%

If you have reason to believe this information is incorrect, written exception thereto may be filed with our office within thirty (30) days from the date of this notification.

Sincerely,



Carrie B. Morris
Business Personal Property Appraiser
(919) 718-4661 ext. 5400

If you agree with and accept the above discovery, please sign and return to the Tax Department, Business Personal Property Section, and your bill will be processed.

SIGNATURE: _____

Principal Officer or officially empowered full-time employee

_____ Date

LEE COUNTY TAX ADMINISTRATION
106 HILLCREST DRIVE PO BOX 1968
SANFORD, NC 27331-1968
TELEPHONE (919) 718-4661 FAX (919) 718-4633

LEE COUNTY TAX COLLECTOR
 106 HILLCREST DRIVE
 PO BOX 1968
 SANFORD NC 27331-1968

LEE COUNTY

NORTH CAROLINA

LEE COUNTY 2012 TAX BILL

Committed Today for a Better Tomorrow

4226PPTN 7/02/12 PMS 348. K 3.5

*****AUTO**5-DIGIT 27330
 1708688 4226-PTN 3011111

NASSERI, PARINAZ B MD PA
 109 S VANCE ST
 SANFORD NC 27330-4372



- ★ ESCROW/MORTGAGE ACCOUNTS: The Property owner is responsible for full payment of this bill. If your property tax is escrowed (paid by your lender) and they request your tax information, it will be sent to them. It is your sole responsibility to ensure that your mortgage lender has submitted payment of your taxes.
- ★ DUE DATE: Property taxes are due and payable September 1, 2012 and delinquent if not paid on or before January 7, 2013.
- ★ PARTIAL PAYMENTS WILL BE ACCEPTED: Account must be paid in full by January 7, 2013.
- ★ FAILURE TO PAY: Delinquent taxes are subject to garnishment of wages, bank attachments, debt set-off and foreclosure proceedings AFTER January 7, 2013.
- ★ PERSONAL PROPERTY TAX: Pursuant to N.C.G.S. 105-317.1(c), the taxpayer may appeal the value, situs, or taxability of personal property within 30 days after the date of the original notice. THIS DOES NOT APPLY TO REAL ESTATE.

ACCOUNT NUMBER	BILL NUMBER	TAX YEAR	BILL DATE	DUE DATE	INTEREST DATE	
143906	4490	2012	07/19/2012	09/01/2012	01/08/2013	
PARCEL ID / PPID	16478	REAL ESTATE VALUE:				0
DESCRIPTION	VANCE ST	FARM DEFERRED VALUE:				0
LOTS/ACRES		PERSONAL PROPERTY VALUE:				96,394
		EXEMPTION VALUE:				0
		TAXABLE VALUE:				96,394
RETURN CHECK FEE: A penalty of 10% of the amount of check(s) returned by the bank because of insufficient funds or non existence of an account (Min. \$25.00 - Max. \$1,000) as provided by NCGS 105-357 (b)(2) Tax receipts are null and void if payment is made with a check that fails to clear the bank.		DESCRIPTION OF CHARGES		TAX RATE	AMOUNT DUE	
TO PAY BY CREDIT CARD OR ELECTRONIC CHECK OVER THE PHONE Cards CALL 1-800-272-9829 TO PAY BY CREDIT CARD OR ELECTRONIC CHECK AT THE PROMPT, ENTER JURISDICTION CODE # 4351 OR VISIT www.officialpayments.com There is a fee charged by Official Payments Corp. for this service.		CBD	CENT BUSIN	0.130	125.31	
		CSF	SANFORD	0.540	520.53	
		G01	PP COUNTY	0.750	722.96	
			Late List Penalty	Interest	136.88	
		PRIOR YEARS DUE			\$0.00	
		PAYMENTS/CREDITS			\$0.00	
		TOTAL DUE			\$1,505.68	
		DUE TO POSTAGE COSTS, RECEIPTS FOR MAIL PAYMENTS WILL BE SENT BY WRITTEN REQUEST ONLY. RETAIN THIS PORTION AND YOUR CANCELLED CHECK FOR YOUR RECORDS.				
QUESTIONS: TELEPHONE 919-718-4662 (COLLECTIONS) OR 919-718-4661 (BILLING) OFFICE HOURS 8:00 AM - 5:00 PM, MONDAY - FRIDAY LEE COUNTY GOVERNMENT CENTER, 106 HILLCREST DR. SANFORD NC 27330						

PLEASE RETURN THIS PORTION WITH PAYMENT

PIN / PPID: 16478
 LOCATION: VANCE ST

2012 PROPERTY TAX NOTICE

ACCOUNT NUMBER	BILL NUMBER	BILL DATE	DUE DATE	INTEREST DATE	TOTAL DUE
143906	4490	07/19/2012	09/01/2012	01/08/2013	\$1,505.68

TO CHANGE YOUR MAILING ADDRESS, PLEASE MAKE CHANGES BELOW

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

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

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



NASSERI, PARINAZ B MD PA
 109 S VANCE ST
 SANFORD NC 27330-4372

2520120000449000001505689

LEE COUNTY TAX COLLECTOR
106 HILLCREST DRIVE
PO BOX 1968
SANFORD NC 27331-1968

LEE COUNTY

NORTH CAROLINA

LEE COUNTY 2012 TAX BILL

Committed Today for a Better Tomorrow

2009-2011

1716894 4228-PTN 701 1 1

NASSERI, PARINAZ B MD PA
109 S VANCE ST
SANFORD NC 27330-4372

- * **ESCROW/MORTGAGE ACCOUNTS:** The Property owner is responsible for full payment of this bill. If your property tax is escrowed (paid by your lender) and they request your tax information, it will be sent to them. It is your sole responsibility to ensure that your mortgage lender has submitted payment of your taxes.
- * **DUE DATE:** Property taxes are due and payable September 1, 2012 and delinquent if not paid on or before January 7, 2013.
- * **PARTIAL PAYMENTS WILL BE ACCEPTED:** Account must be paid in full by January 7, 2013.
- * **FAILURE TO PAY:** Delinquent taxes are subject to garnishment of wages, bank attachments, debt set-off and foreclosure proceedings AFTER January 7, 2013.
- * **PERSONAL PROPERTY TAX:** Pursuant to N.C.G.S. 105-317.1(c), the taxpayer may appeal the value, situs, or taxability of personal property within 30 days after the date of the original notice. **THIS DOES NOT APPLY TO REAL ESTATE.**

4228PTN 702/12 PMS 348, K 3 5

ACCOUNT NUMBER	BILL NUMBER	TAX YEAR	BILL DATE	DUE DATE	INTEREST DATE	
143906	7000	2012	08/06/2012	09/01/2012	01/08/2013	
PARCEL ID / PPID	16605		REAL ESTATE VALUE:		0	
DESCRIPTION	VANCE ST		FARM DEFERRED VALUE:		0	
LOTS/ACRES			PERSONAL PROPERTY VALUE:		193,623	
			EXEMPTION VALUE:		0	
			TAXABLE VALUE:		193,623	
RETURN CHECK FEE: A penalty of 10% of the amount of check(s) returned by the bank because of insufficient funds or non existence of an account (Min. \$25.00 - Max. \$1,000) as provided by NCGS 105-357 (b)(2). Tax receipts are null and void if payment is made with a check that fails to clear the bank.			DESCRIPTION OF CHARGES		TAX RATE	AMOUNT DUE
			CBD CENT BUSIN 0.130 251.71 CSF SANFORD 0.540 1,045.56 G01 PP COUNTY 0.750 1,452.17			
TO PAY BY CREDIT CARD OR ELECTRONIC CHECK OVER THE PHONE 			Interest			
CALL 1-800-272-9829 TO PAY BY CREDIT CARD OR ELECTRONIC CHECK AT THE PROMPT, ENTER JURISDICTION CODE # 4351 OR VISIT www.officialpayments.com			Late List Penalty			704.02
There is a fee charged by Official Payments Corp. for this service.			PRIOR YEARS DUE			\$0.00
			PAYMENTS/CREDITS			\$0.00
			TOTAL DUE			\$3,453.46
DUE TO POSTAGE COSTS, RECEIPTS FOR MAIL PAYMENTS WILL BE SENT BY WRITTEN REQUEST ONLY. RETAIN THIS PORTION AND YOUR CANCELLED CHECK FOR YOUR RECORDS						
QUESTIONS: TELEPHONE 919-718-4662 (COLLECTIONS) OR 919-718-4661 (BILLING) OFFICE HOURS 8:00 AM - 5:00 PM, MONDAY - FRIDAY LEE COUNTY GOVERNMENT CENTER, 106 HILLCREST DR. SANFORD NC 27330						

PLEASE RETURN THIS PORTION WITH PAYMENT

PIN / PPID: 16605
LOCATION: VANCE ST

2012 PROPERTY TAX NOTICE

ACCOUNT NUMBER	BILL NUMBER	BILL DATE	DUE DATE	INTEREST DATE	TOTAL DUE
143906	7000	08/06/2012	09/01/2012	01/08/2013	\$3,453.46

TO CHANGE YOUR MAILING ADDRESS, PLEASE MAKE CHANGES BELOW

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

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

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



NASSERI, PARINAZ B MD PA
109 S VANCE ST
SANFORD NC 27330-4372

2520120000700000003453460

§ 105-312. Discovered property; appraisal; penalty.

(a) Repealed by Session Laws 1991, c. 34, s. 4.

(b) Duty to Discover and Assess Unlisted Property. – It shall be the duty of the assessor to see that all property not properly listed during the regular listing period be listed, assessed and taxed as provided in this Subchapter. The assessor shall file reports of such discoveries with the board of commissioners in such manner as the board may require.

(c) Carrying Forward Real Property. – At the close of the regular listing period each year, the assessor shall compare the tax lists submitted during the listing period just ended with the lists for the preceding year, and he shall carry forward to the lists of the current year all real property that was listed in the preceding year but that was not listed for the current year. When carried forward, the real property shall be listed in the name of the taxpayer who listed it in the preceding year unless, under the provisions of G.S. 105-302, it must be listed in the name of another taxpayer. Real property carried forward in this manner shall be deemed to be discovered property, and the procedures prescribed in subsection (d), below, shall be followed unless the property discovered is listed in the name of the taxpayer who listed it for the preceding year and the property is not subject to appraisal under either G.S. 105-286 or G.S. 105-287 in which case no notice of the listing and valuation need be sent to the taxpayer.

(d) Procedure for Listing, Appraising, and Assessing Discovered Property. – Subject to the provisions of subsection (c), above, and the presumptions established by subsection (f), below, discovered property shall be listed by the assessor in the name of the person required by G.S. 105-302 or G.S. 105-306. The discovery shall be deemed to be made on the date that the abstract is made or corrected pursuant to subsection (e) of this section. The assessor shall also make a tentative appraisal of the discovered property in accordance with the best information available to him.

When a discovery is made, the assessor shall mail a notice to the person in whose name the discovered property has been listed. The notice shall contain the following information:

- (1) The name and address of the person in whose name the property is listed;
- (2) A brief description of the property;
- (3) A tentative appraisal of the property;
- (4) A statement to the effect that the listing and appraisal will become final unless written exception thereto is filed with the assessor within 30 days from date of the notice.

Upon receipt of a timely exception to the notice of discovery, the assessor shall arrange a conference with the taxpayer to afford him the opportunity to present any evidence or argument he may have regarding the discovery. Within 15 days after the conference, the assessor shall give written notice to the taxpayer of his final decision. Written notice shall not be required, however, if the taxpayer signs an agreement accepting the listing and appraisal. In cases in which agreement is not reached, the taxpayer shall have 15 days from the date of the notice to request review of the decision of the assessor by the board of equalization and review or, if that board is not in session, by the board of commissioners. Unless the request for review by the county board is given at the conference, it shall be made in writing to the assessor. Upon receipt of a timely request for review, the provisions of G.S. 105-322 or G.S. 105-325, as appropriate, shall be followed.

(e) Record of Discovered Property. – When property is discovered, the taxpayer's original abstract (if one was submitted) may be corrected or a new abstract may be prepared to reflect the discovery. If a new abstract is prepared, it may be filed with the abstracts that were submitted during the regular listing period, or it may be filed separately with abstracts designated "Late Listings." Regardless of how filed, the listing shall have the same force and effect as if it had been submitted during the regular listing period.

(f) Presumptions. – When property is discovered and listed to a taxpayer in any year, it shall be presumed that it should have been listed by the same taxpayer for the preceding five years unless the

taxpayer shall produce satisfactory evidence that the property was not in existence, that it was actually listed for taxation, or that it was not his duty to list the property during those years or some of them under the provisions of G.S. 105-302 and G.S. 105-306. If it is shown that the property should have been listed by some other taxpayer during some or all of the preceding years, the property shall be listed in the name of the appropriate taxpayer for the proper years, but the discovery shall still be deemed to have been made as of the date that the assessor first listed it.

(g) **Taxation of Discovered Property.** – When property is discovered, it shall be taxed for the year in which discovered and for any of the preceding five years during which it escaped taxation in accordance with the assessed value it should have been assigned in each of the years for which it is to be taxed and the rate of tax imposed in each such year. The penalties prescribed by subsection (h) of this section shall be computed and imposed regardless of the name in which the discovered property is listed. If the discovery is based upon an understatement of value, quantity, or other measurement rather than an omission from the tax list, the tax shall be computed on the additional valuation fixed upon the property, and the penalties prescribed by subsection (h) of this section shall be computed on the basis of the additional tax.

(h) **Computation of Penalties.** – Having computed each year's taxes separately as provided in subsection (g), above, there shall be added a penalty of ten percent (10%) of the amount of the tax for the earliest year in which the property was not listed, plus an additional ten percent (10%) of the same amount for each subsequent listing period that elapsed before the property was discovered. This penalty shall be computed separately for each year in which a failure to list occurred; and the year, the amount of the tax for that year, and the total of penalties for failure to list in that year shall be shown separately on the tax records; but the taxes and penalties for all years in which there was a failure to list shall be then totalled on a single tax receipt.

(h1) Repealed by Session Laws 1991, c. 624, s. 8.

(i) **Collection.** – For purposes of tax collection and foreclosure, the total figure obtained and recorded as provided in subsection (h) of this section shall be deemed to be a tax for the fiscal year beginning on July 1 of the calendar year in which the property was discovered. The schedule of discounts for prepayment and interest for late payment applicable to taxes for the fiscal year referred to in the preceding sentence shall apply when the total figure on the single tax receipt is paid. Notwithstanding the time limitations contained in G.S. 105-381, any property owner who is required to pay taxes on discovered property as herein provided shall be entitled to a refund of any taxes erroneously paid on the same property to other taxing jurisdictions in North Carolina. Claim for refund shall be filed in the county where such tax was erroneously paid as provided by G.S. 105-381.

(j) **Tax Receipts Charged to Collector.** – Tax receipts prepared as required by subsections (h) and (i) of this section for the taxes and penalties imposed upon discovered property shall be delivered to the tax collector, and he shall be charged with their collection. Such receipts shall have the same force and effect as if they had been delivered to the collector at the time of the delivery of the regular tax receipts for the current year, and the taxes charged in the receipts shall be a lien upon the property in accordance with the provisions of G.S. 105-355.

(k) **Power to Compromise.** – After a tax receipt computed and prepared as required by subsections (g) and (h) of this section has been delivered and charged to the tax collector as prescribed in subsection (j), above, the board of county commissioners, upon the petition of the taxpayer, may compromise, settle, or adjust the county's claim for taxes arising therefrom. The board of commissioners may, by resolution, delegate the authority granted by this subsection to the board of equalization and review, including any board created by resolution pursuant to G.S. 105-322(a) and any special board established by local act.

(l) **Municipal Corporations.** – The provisions of this section shall apply to all cities, towns, and other municipal corporations having the power to tax property. Such governmental units shall designate an appropriate municipal officer to exercise the powers and duties assigned by this section to the

assessor, and the powers and duties assigned to the board of county commissioners shall be exercised by the governing body of the unit. When the assessor discovers property having a taxable situs in a municipal corporation, he shall send a copy of the notice of discovery required by subsection (d) to the governing body of the municipality together with such other information as may be necessary to enable the municipality to proceed. The governing board of a municipality may, by resolution, delegate the power to compromise, settle, or adjust tax claims granted by this subsection and by subsection (k) of this section to the county board of equalization and review, including any board created by resolution pursuant to G.S. 105-322(a) and any special board established by local act. (1939, c. 310, s. 1109; 1971, c. 806, s. 1; 1973, c. 476, s. 193; c. 787; 1977, c. 864; 1981, c. 623, ss. 1, 2; 1987, c. 45, s. 1; c. 743, ss. 1, 2; 1989, c. 522; 1991, c. 34, s. 4; c. 624, s. 8; 1991 (Reg. Sess., 1992), c. 961, s. 12; 1999-297, s. 2.)

Skate Park Concepts

CITY OF SANFORD SKATEPARK
REQUEST FOR QUALIFICATIONS (RFQ)
PHASE 2

PILLAR DESIGN STUDIOS, LLC
ARTISAN SKATEPARKS

CITY OF SANFORD
RFQ – PHASE 2
Pillar/Artisan Response

OVERALL APPROACH AND VISION

It is our understanding the City of Sanford is looking for a concrete skatepark with a minimum of 4,000 square feet. The Skatepark design should include steel coping and drainage as well as accommodate all skill levels; beginner, intermediate to advanced.

Our team has provided three concept designs for the Sanford Skatepark, each design depicts different styles with a number of design elements. The concepts are designed site specific and to fit within the natural environment.

Our team approaches each and every project, with the intent of creating a skate park that is user-friendly, innovative and meets all the needs of end users. When designing a skate park, we assess existing skate parks in the area, the needs of local skaters, geographic and technical concerns, aesthetics, GREEN drainage, safety and the Owner's budget. As a skate park Design Firm, we assure our clients that our professionals have the experience, expertise and desire necessary to create the most progressive, "world class" skate park facilities. Skateparks and Skateboarding is not only our profession but also our passion which gives us a unique understanding of your clientele. We have experience in designing for all skill levels and many different types of terrain. Our extensive knowledge of skate park planning and design has allowed us to design and manage the construction of skate park facilities of all types including, but not limited to, street plazas, bowls, parks that include color concrete, designs that incorporate green building materials, Xeriscape, drought tolerant designs, skate-able art and community gathering places.

We believe that the Skatepark design should blend in with its surroundings and fit in with the overall feel for the site. Our goal has always been to create parks that you can skate not "Skateparks". We would like to capture the local skate culture with the incorporation of different materials, colors and textures that will give the park its own identity, every skater is different and every park should reflect this. Along with the local skate culture we would like to invite the local art community to add their touch to the park by the addition of murals on the Skatepark and/or public art displays that will provide a place for local artists to show their talents. This space can be used for skate-able art or non skate-able art that can be replaced every few months thus creating an ever changing environment. .

When designing skatepark facilities we think of not only the Skatepark users but also the community members. Spectator viewing areas are just as important as skater seating areas. With that being said the spectator seating and or viewing areas should be incorporated into the overall design so that they can view from a safe advantage point.

Our team is more than familiar with the local soil conditions and topography, in fact our construction team is based North East NC and we are considered the industry leader in the Sanford region. We have successfully completed more projects in this area than any other Skatepark specialist.

DESIGN ANALYSIS

Please note that the final design will be based on the local Skate community input, City Reviews as well as team input. The three concepts provided offer different styles and approaches, to encourage an open format. Ultimately, we would like to present the three concepts in a public format, that will allow local users as well as community members to voice their desires and wants. The concepts provided have taken into consideration the local soil condition, site topography and budget.

CONCEPT A:

STREET PARK OR "PLAZA" – Integrated landscaping, colored concrete patterns, sculptural artwork and custom textures (granite, marble and brick) collectively define skate plazas as vibrant public spaces that are inviting to skaters and non-skaters alike. Without skaters to demonstrate, a passerby may never realize that the space was specifically designed for skateboarding. Typical elements that are seen in a street park include but are not limited to: stairs, handrails, hubba ledges, grind blocks, planter ledges and flat bars. We would recommend incorporating some banks and / or quarter pipes to help improve the "flow" of the park.

CONCEPT B:

FLOW PARK – Flow Parks take advantage of both bowl and street elements. A good flow park has separate pools or bowls, which allow a skater to "flow" around on a variety of obstacles and then use the acquired speed to ride "street", the plaza-styled architectural elements like railings, stairs or benches.

CONCEPT C:

BOWL PARK – Bowl Skateparks are built with the intention of improving the original pool skating experience of the 1970s. Skaters can use the curved walls of the bowls to get momentum and skate around and across as well as the back and forth skating that can be done in a traditional half pipe ramp. Bowls and bowl skateparks can be designed in almost any size or shape (or size and shape combination) but they usually maintain a depth range of three feet to twelve feet deep.

DRAINAGE – We intend to work with the City and the project Civil Engineer during the design and development of the Skatepark to incorporate the best possible storm water management practices.

Thank you for your time and consideration, for questions regarding the materials presented please contact Nicole Licari Robertson at 888-880-5112 EXT 1 or Nicole@pillardesignstudios.com.

Sincerely,



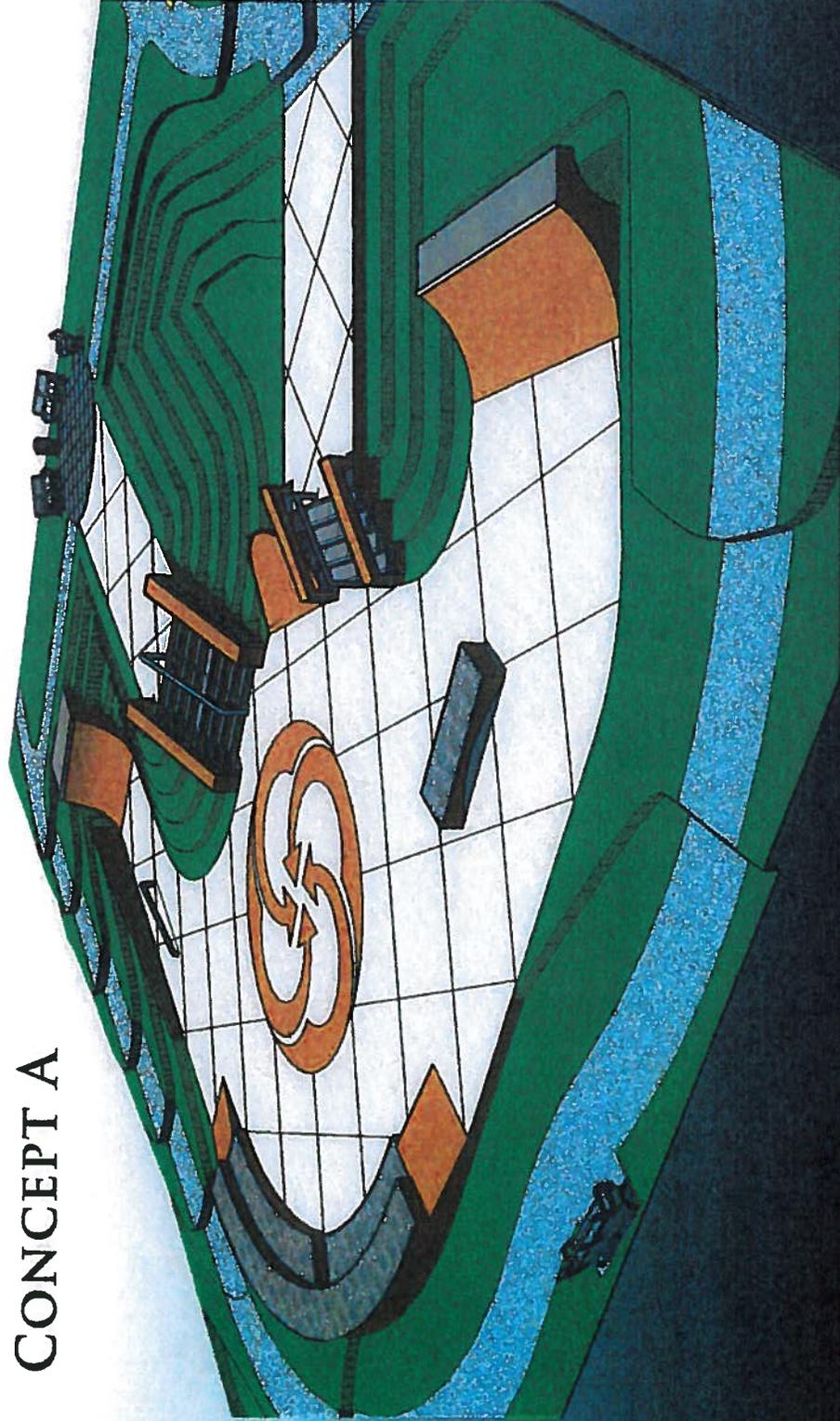
Brad Siedlecki
President
Pillar Design Studios, LLC

Sincerely,



Andy Duck
Owner
Artisan Skateparks

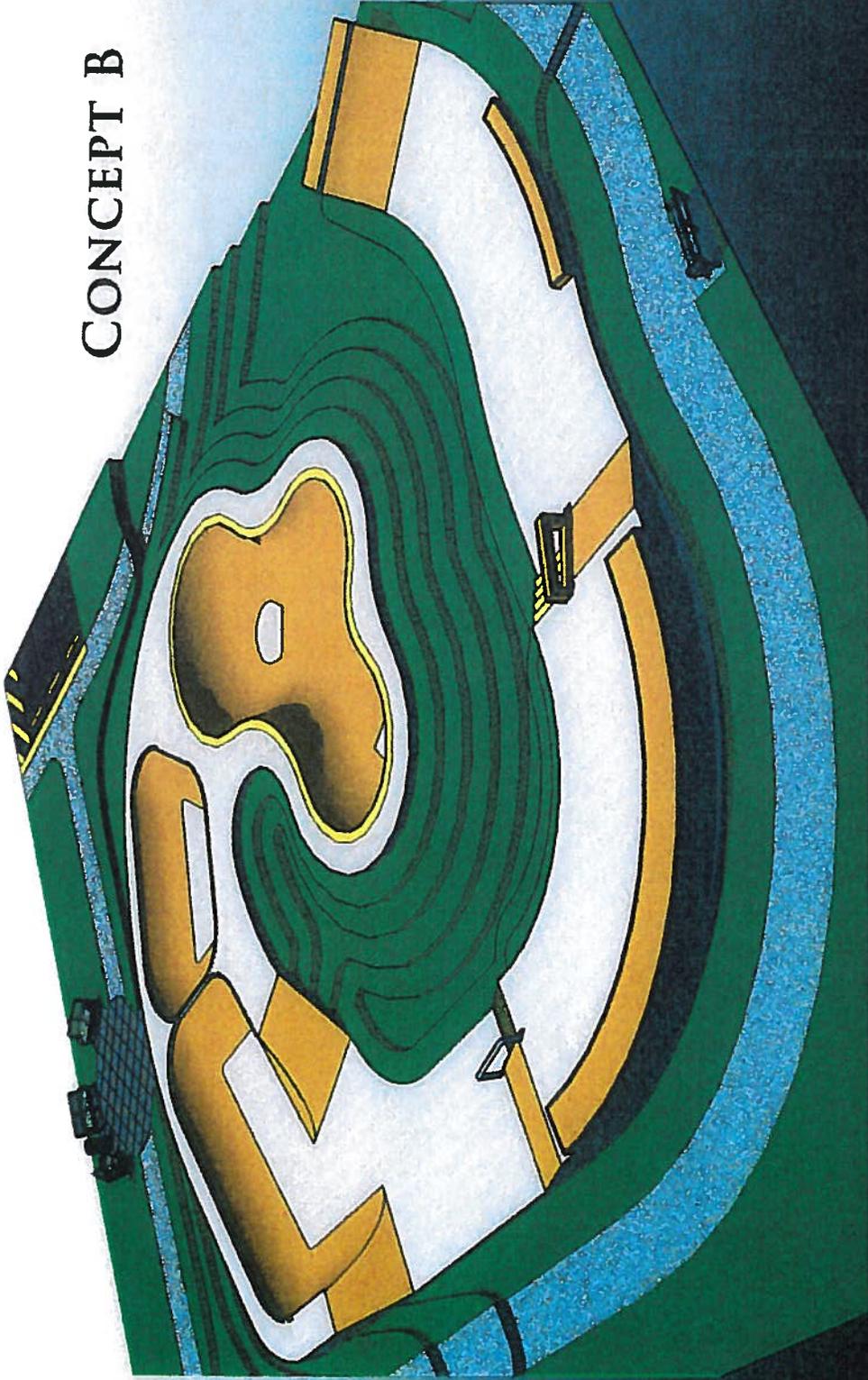
CONCEPT A



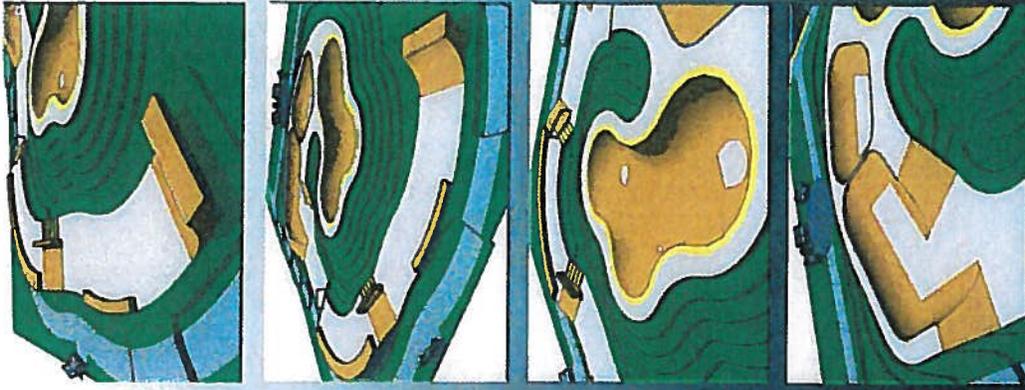
SANFORD SKATEPARK
SANFORD, NORTH CAROLINA



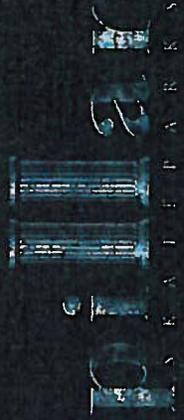
Artisan
SKATEPARKS



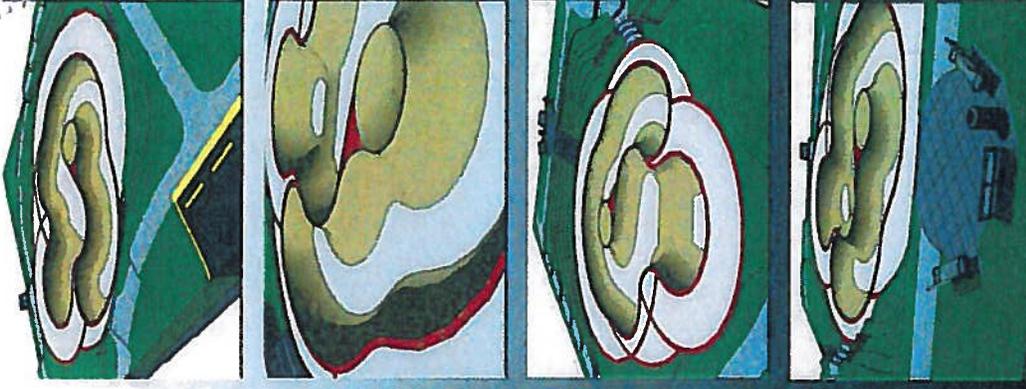
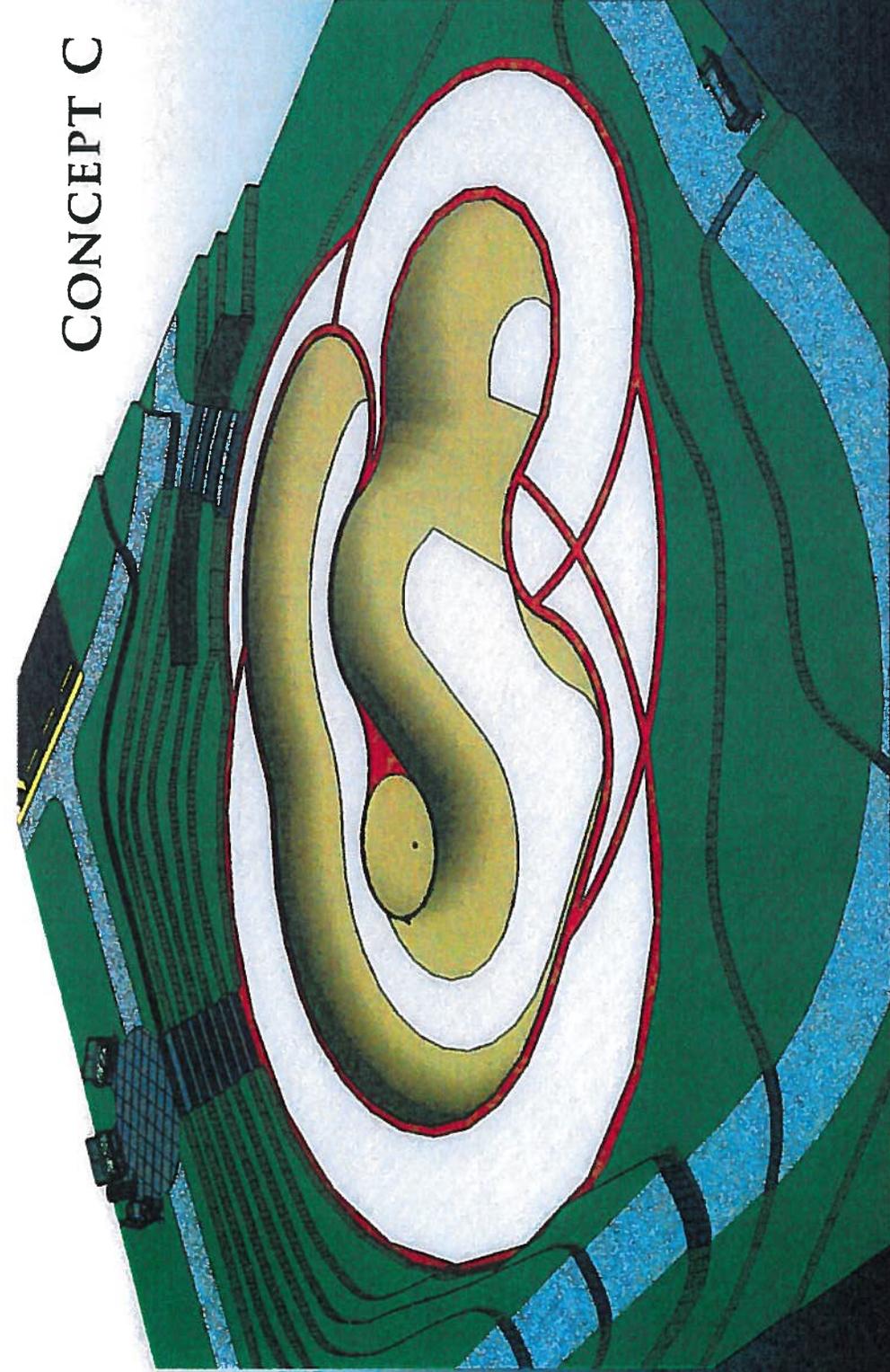
CONCEPT B



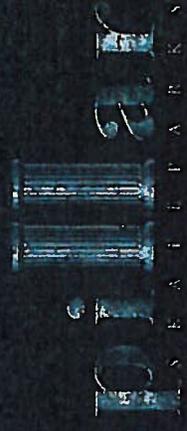
SANFORD SKATEPARK
SANFORD, NORTH CAROLINA



CONCEPT C



SANFORD SKATEPARK
SANFORD, NORTH CAROLINA



Acknowledgement of Receipt

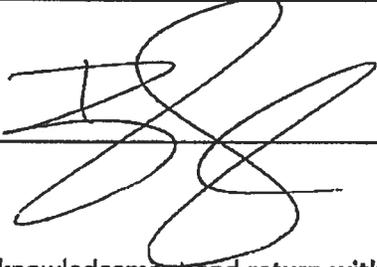
Skatepark Design/Build Services
Sanford, NC Skatepark

Clarification No. 2

Company PILLAR DESIGN STUDIOS / ARTISAN SKATEPARKS

Name BRAD SIEDLECKI

Title PRESIDENT

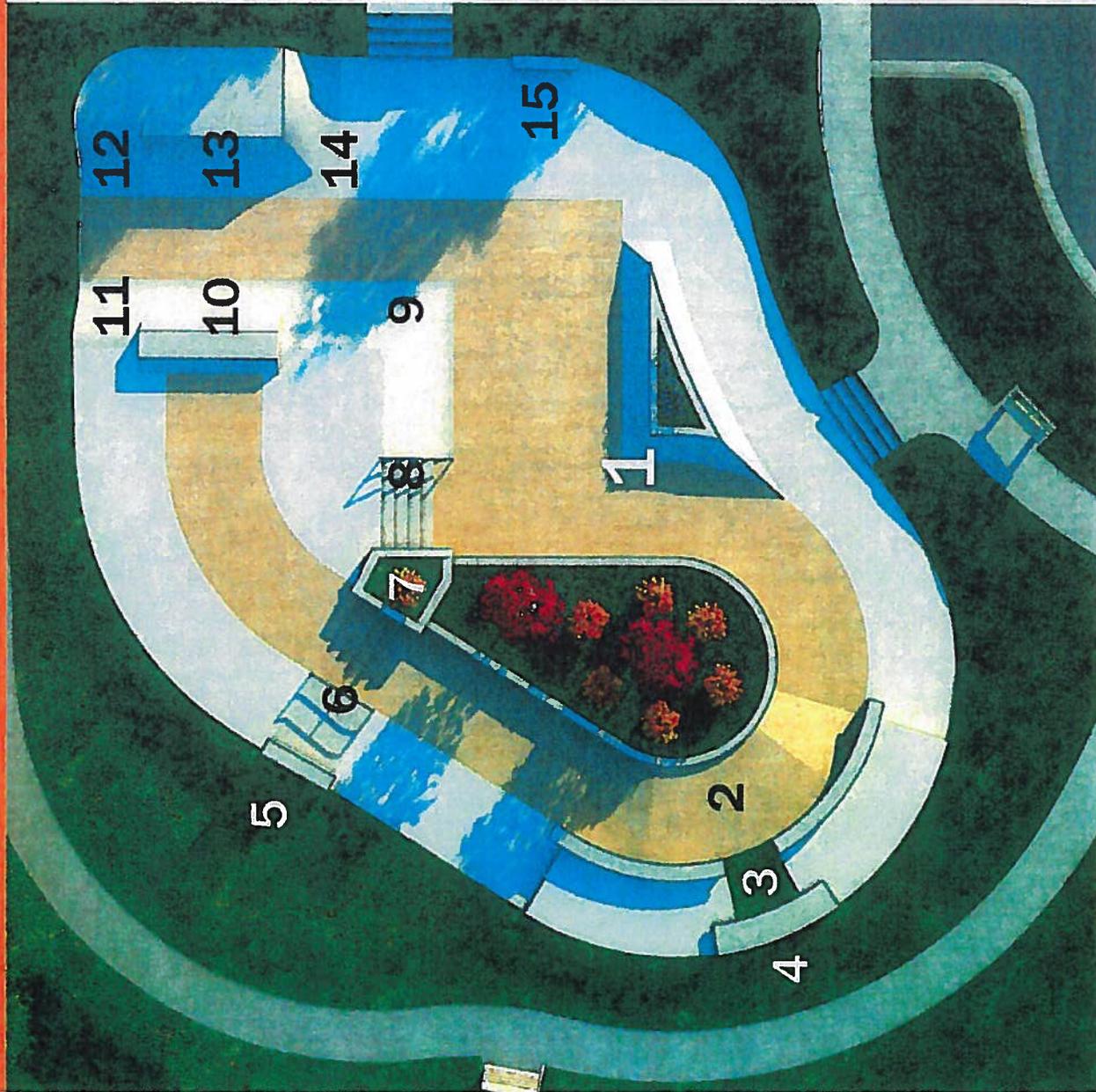
Signature  Date 10.2.12

Complete this acknowledgement and return with your qualifications statement. Failure to do so may result in disqualification. This page will not count against the maximum page count for your response.

Skate Park Concepts

Spohn Ranch Skateparks

Concept Design - Element Summary



1. Multi-sided planter with banked and curved walls
2. Double-sided bank to bank with deck
3. Multi-tiered curved ledges with grass gap
4. Curved bench
5. Hubba ledge
6. Bank / Rail / Stair combo (Angle 1)
7. Planter with grind ledge walls
8. Stair with rail (Angle 2)
9. Long bank with straight hip
10. Quarter-pipe with coping (forms mini-ramp with #13)
11. Roll-in
12. Roll-in
13. Quarter-pipe with coping (forms mini-ramp with #10)
14. Faceted transition hip
15. Bench

Spohn Ranch Skateparks

design narrative
SANFORD, NC

The concept design is a strong mix of plaza and transition features that will serve Sanford's skaters well both today and in the future. The design is inspired by both urban architectural elements and fundamental skatepark elements popular for thirty years.

The primary feature of the park is the elevated plaza. The plaza descends in two staircases, a wide bank with hip and a combination wall of bank, quarter-pipe and roll-in. The two stair sets offer street skaters the variety of angles and jump lengths to practice flip and grind tricks. The top-tier planter walls are protected by metal edging - allowing to skaters the same experience as skating planters on the street.

A step-up deck to a the plaza-side quarter-pipe leads allows riders to use the feature as a mini-ramp. Roll-ins on both sides give access to novice skaters and advanced wheelchair athletes. In addition to the roll-in, the return side is a long smooth quarter-pipe with a transition hip allowing transfers to the adjoining quarter-pipe.

On the bottom tier, an artful planter provides a variety of angles, hips,

facets, lips, and edges for today's street skater. Approachable from any angle, this piece is the modern evolution of the 'fun box'. The wide open spaces around the planter both allow for safe approach and recovery and give novice skaters open room to push around and practice basic skills.



Spohn Ranch Skateparks

design narrative
SANFORD, NC

While the site's unusual footprint presented a design challenge, the sweeping slab design is reinforced with color pattern in the concrete flatwork. Accomplished with a simple artisan saw-cut and tinted concrete, this central core of color gives the park visual depth and reinforces its 'sense of place'.

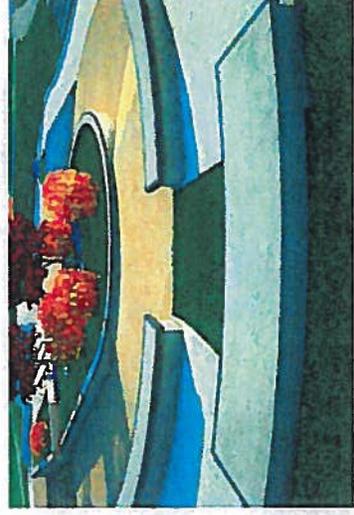
The tear-drop path surrounding the primary landscaped area gives the park a strong circular flow. Instead of a wide open flow (which could result in a 'crash-up-derby'), the linear nature of the path promotes safe traffic patterns and gives skaters adequate run-up and recovery as they session the manual pad / curved ledge / gap area. This combination feature is similar to street elements featured in the Dew Tour and X-Games.

Basic users can start by riding up the bottom ramps and grinding the curved ledges. Advanced users can ollie up to the first-tier, then jumping over the gap or jumping up another tier to the curved manual pad that crowns the piece.

The curved benches, ledges and curbs also form a small amphitheater. This allows the park to potentially host concerts, readings or other events.

With cut-ins to promote drainage, the central area can be enhanced with bioswales or rip-rap, improving the park's stormwater management.

By including both traditional skatepark elements (like quarter-pipes, banks and roll-ins) and modern plaza elements basic on class architecture (curved ledges, stair-sets with hand-rails and planter walls), Sanford's new skatepark will retain users for decades to come.





Spohn Ranch Skateparks

Moving forward
SANFORD, NC

Option 1 - Full Press to Complete Construction during Winter 2012

With the project's change in scope, Spohn Ranch proposes a streamlined process to gather input and finalize the park's design.

This plan assumes that the City desires some level of public input. If the City believes that sufficient public input has been accomplished, Spohn Ranch can review the existing information and finalize the design with the City and Atlantic Associates.

As the project continues its site assessment through the ongoing geo-technical work and finalizes goals and scopes, Spohn Ranch can quickly conduct public outreach through our established social media channels. We can also conduct whatever scope the City desires of the Public Involvement process described in our RFQ response.

With design finalization, construction documents, permitting and mobilization, this job could be fast-tracked for completion during the Winter of 2012 and open for use in Spring of 2013.

Option 2 - Continued Project Development and Fundraising

Spohn Ranch is willing to make a long-term commitment to Sanford's project and provide planning, design and logistics support as long as it takes. One example of this commitment is our current project in Marquette, MI. For over three years, Spohn Ranch's Director of Skatepark Development, Hays Hitzing, has been providing support to the project through site assessments, planning, design and the creation of 3D renderings and video fly-throughs. The result is a grassroots-supported park that has attracted funding from multiple sources and in-kind discounts / donations from local contractors and businesses.

For this project, Spohn Ranch used an innovative contract which allowed for organic development of the project through the design/build contract. **Never committing the City to more than was funded**, the contract allowed for a cohesive and consistent project approach even as the funding, site constraints and political situations changed.

With specialty work complete, Marquette's skate plaza is a testament to what can be accomplished when dedicated civil servants, passionate local advocates and the veteran staff at Spohn Ranch get together.

October 4th, 2012



Jeff Westmoreland, RLA
Atlantic Associates, PA
209 Branchside Lane
Holly Springs, NC 27540

Skate Park Concepts

DESIGN BUILD SERVICES FOR A CONCRETE SKATEPARK IN SANFORD, NC

Dear Mr. Westmoreland,

Thank you for the opportunity to submit our conceptual designs for the Sanford Skatepark project. Over the past decade, Grindline has worked with communities of all shape and sizes to create skateparks and this experience allows us to maximize a project's opportunities and strengths. Our ability to fully grasp what local skateboarders want to skate, coupled with our creative approach to skatepark design, consistently results in unique facilities that stand out against others.

Enclosed are 3 concepts for this projects, each one different yet all taking into consideration the specifics of the site. The north end of the site has a consistent slope and then flattens at the southern end of the site. The majority of the site is around the 360' – 361' elevation which gives us approximately 8' of elevation in order to tie in the drainage ditch along Midland Ave which is at 352'. The 3 concepts are designed to provide access to skaters of all ages and abilities. A beginning skater can find features allowing him to build his skills without intimidation - yet remain challenged and interested through the progression to an advanced level. For all 3 concepts, we will work with Atlantic Associates to define proper entry and viewing areas, as well as landscaping, amenities, and connections to the existing park. We would also explore the incorporation of color and texture into the facility.

These 3 concepts can start the discussion on what end users want for the Skatepark in Sanford, NC. We look forward to a collaborative and creative process with the community to create a facility that meets the specific desires and needs of Sanford.

Sincerely,

Matt Fluegge

A handwritten signature in black ink, appearing to read "Matt Fluegge", written in a cursive style.

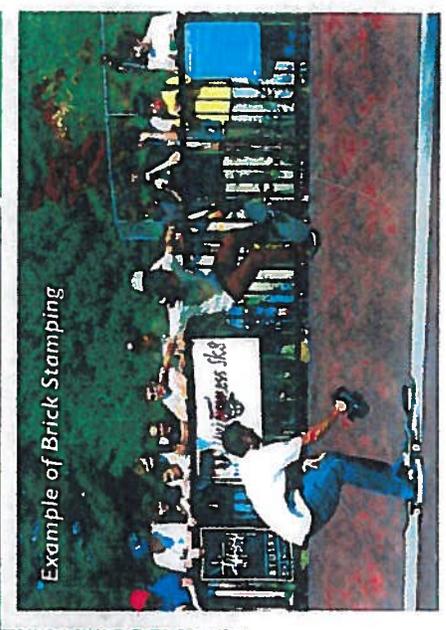
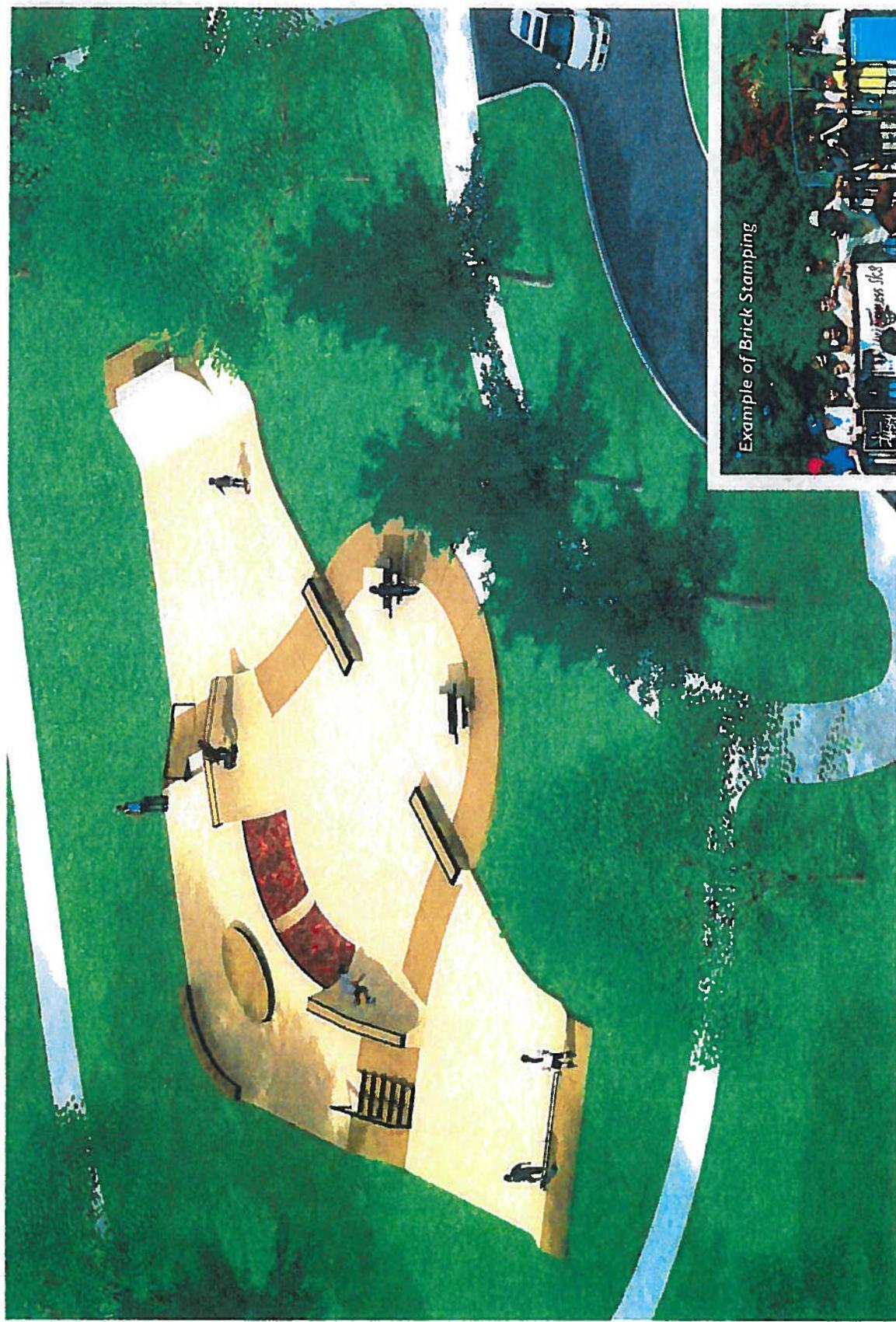
Vice President
Grindline Skateparks
matt@grindline.com



4619 14th ave SW
 Seattle, WA 98106
 (206) 932-8414
 www.grindline.com

SANFORD, NC SKATEPARK CONCEPT I

10.04.12

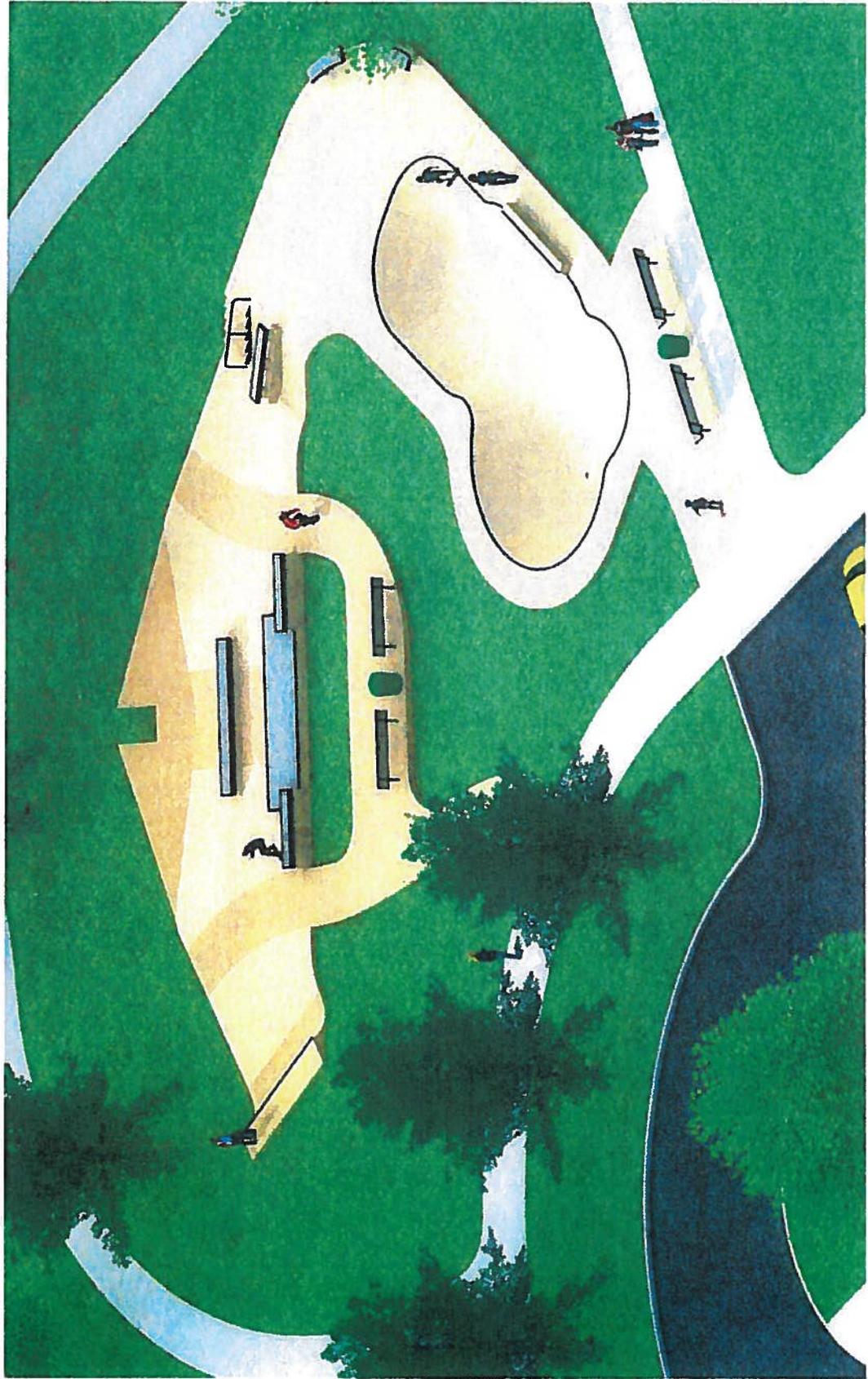


Example of Brick Stamping

This concept is a 4,100 sq ft plaza type skatepark that includes some transitional elements. It features some of our proprietary brick stamping that we have developed and successfully incorporated into skateparks. We would sheet drain this concept to a swale on the south side of the site which could then connect to the drainage ditch on Midland Ave via a pipe.

SANFORD, NC SKATEPARK CONCEPT 2

10.04.12



This 4,000 sq ft concept features a standalone bowl entity and then uses the elevation of the bowl deck to provide speed to enter the street course below. The bowl has a depth of 4.5' in the shallow end and 6.5' in the deep end and so the deck height would need to be around 362'-363' to provide positive drainage (factoring in a rim/invert difference of 1.5'). The street course elevation would be set at around 360' to work with the current site elevations. The street area would sheet drain similar to concept 1 while the bowl would have a drain set at the deepest point which would connect to the drainage on Midland Ave via a pipe. If this was the direction the community wanted to go, we would try to balance cut and fill to eliminate costs of import/export of fill.



4819 14th ave SW
Seattle, WA 98106
(206) 932-6414
www.grindline.com

SANFORD, NC SKATEPARK CONCEPT 3

10.04.12



This concept features a signature snake run style bowl/ditch feature of approximately 4,200 sq ft. The 4' deep roll in entrance to the bowl at the north west end allows access to novice skaters looking to build their abilities while the 7' tall escalating extension at the north east corner and 6' deep round pocket at the south end provides challenging features for skaters with advanced abilities. We would approach the design of a feature like this similar to the bowl in concept 2 such as balancing the cut and fill and making sure there is enough elevation for positive drainage.

Acknowledgement of Receipt

Skatepark Design/Build Services
Sanford, NC Skatepark

Clarification No. 2

Company Grindline Skateparks

Name Micah Shapiro

Title Lead Designer

Signature Micah Shapiro Date 10/5/12

Complete this acknowledgement and return with your qualifications statement. Failure to do so may result in disqualification. This page will not count against the maximum page count for your response.



All-Weather Concrete Skatepark

Design-Build Prequalification Submission

Phase 2 Submission



Submitted by:



US Green Building Council (USGBC) Member



With Team Members



Bonded through

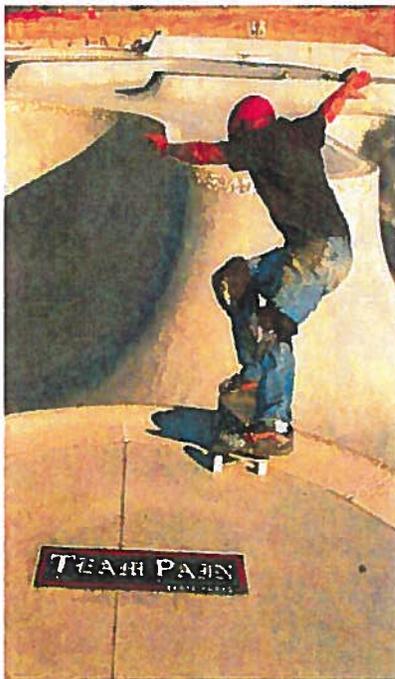


BORDEAUX Construction Company, Inc.



Design-Build Prequalification Submission
Phase 2 Submission

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Design Option # 2	Pages 6 - 7



October 5, 2012

Jeff Westmoreland, RLA
Atlantic Associates, PA
209 Branchside Lane
Holly Springs, NC 27540

**Re: City of Sanford
All-Weather Concrete Skatepark Design/Build Proposal
Phase 2 Submission**

Dear Mr. Westmoreland,

We appreciate the opportunity to provide the City of Sanford and Atlantic Associates additional information for our proposal on the City of Sanford Skate Park Design/Build Services. We are confident that we are the best qualified team to handle the project criteria presented in the RFQ. We are proud that we have presented a local and experienced project team that will partner with the City of Sanford to navigate the specifics involved in a unique project like the skate park.

As a local team, we will incorporate North Carolina suppliers and contractors as much as possible in the construction process. As an experienced team, we will remove the headache and exposure to the owner and will navigate the project seamlessly through every step from conceptual design to finished product.

Our pledge for the project can be summarized as follows:

- We will bring in local and community involvement through the design process.
- We will develop reliable and dependable schedules and budgets.
- We will deliver the project on time, within budget, without punchlist. Period.

Two (2) different 4,000 SF designs are provided.

DESIGN OPTIONS 1 & 2

Design Option # 1 is based upon the original goals of the City in providing a true community skatepark. The design has a balanced approach by providing a bowl and a street skating area. It has both plaza and transition features as well. The bowl is four (4) to five (5) feet deep with extension, spine and mogul features. Both rolled-over-edges and coping will be employed so that the individual can roll-in and grind around. The bowl will facilitate beginner, intermediate and advanced skaters by providing easy options to choose lines and flow around. In the Street/Plaza area the individual can either roll-in or drop-in from multiple areas. This Design Option also incorporates a handrail, Pyramid, Hips, ¼ Pipe Transitions, Bank to Flatbar and a Banked Gap. This layout will provide a great base for skaters of many skill levels to shred! Tim Payne notes that his favorite feature is the Banked gap - "it will be challenging for skaters of any level!"

Design Option # 2 is a "street" offering that provides for only one discipline; the street discipline. With multiple handrails, banks and ledges this design will be a hit for the core street skater! Many challenges

are available as the individual can use the bank-to-bank and the hiped quarter pipe to cruise around the course. Hardened steel and round rails will provide great surfaces for grinding! A Granite down ledge over the design metal edge would be a very unique feature.

Each of these Designs would require refinement after community input is received.

COSTS

Our cost estimate for a 4,000 SF facility incorporating either Option #1 or # 2 is \$185,000. We recognize that In-Line Skating and Skateboarding are not merely recreational activities, but are also recognized as global competitive sports. The designs contained within this package are based upon these facts. There are two means to reduce these costs; 1.) Remove design elements that in our opinion turn the facility into something that cannot be called a true skatepark, or, 2.) Reduce the area of the skating surface. We are prepared to work with the City, your firm and the community to find a solution. Our goal is to get this project within budget and then built for the Sanford community.

As noted in our original proposal we are also able to provide a Payment & Performance Bond for not only the All-Weather Concrete Skatepark, but also for the entire Park Project.

We thank you for this opportunity.

Sincerely;

Bordeaux Construction Company



Blair Bordeaux, PE
Vice President

CLH Design

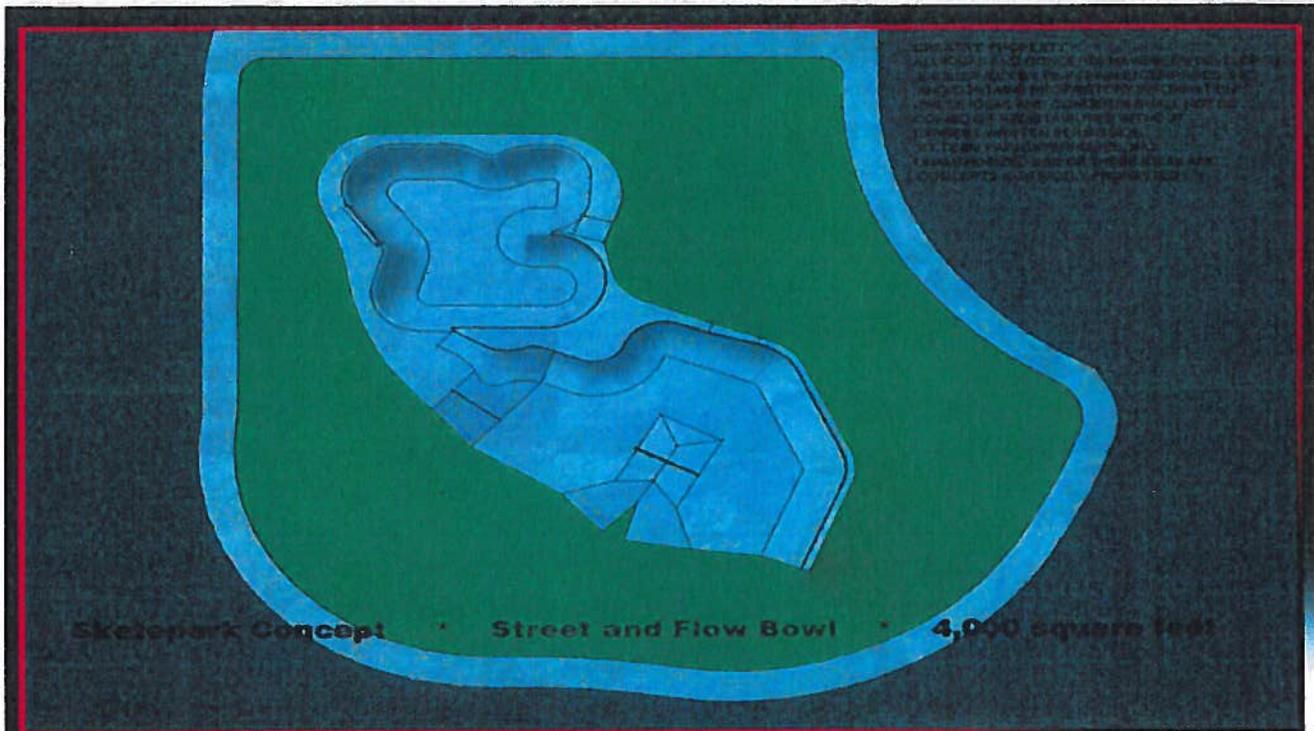


Steven J. Miller, PE
Vice President

Team Pain Skate Parks

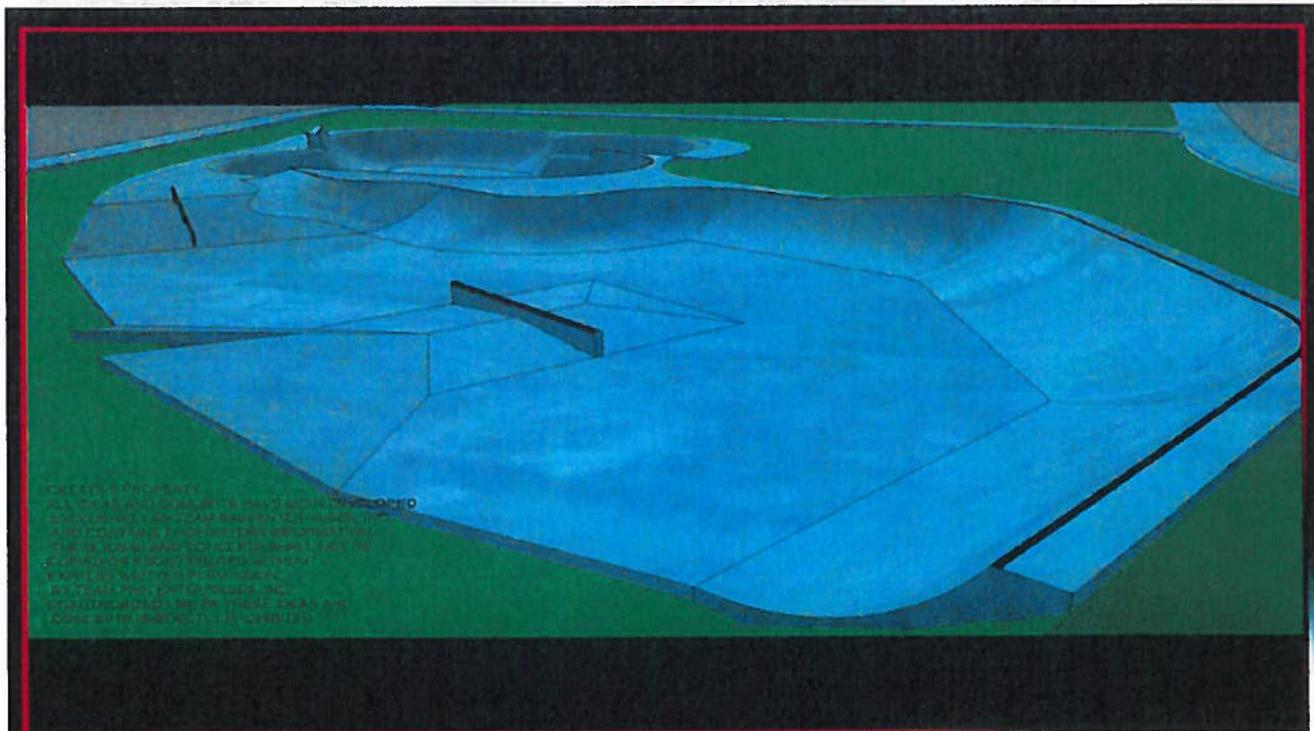


Tim Payne, President
President



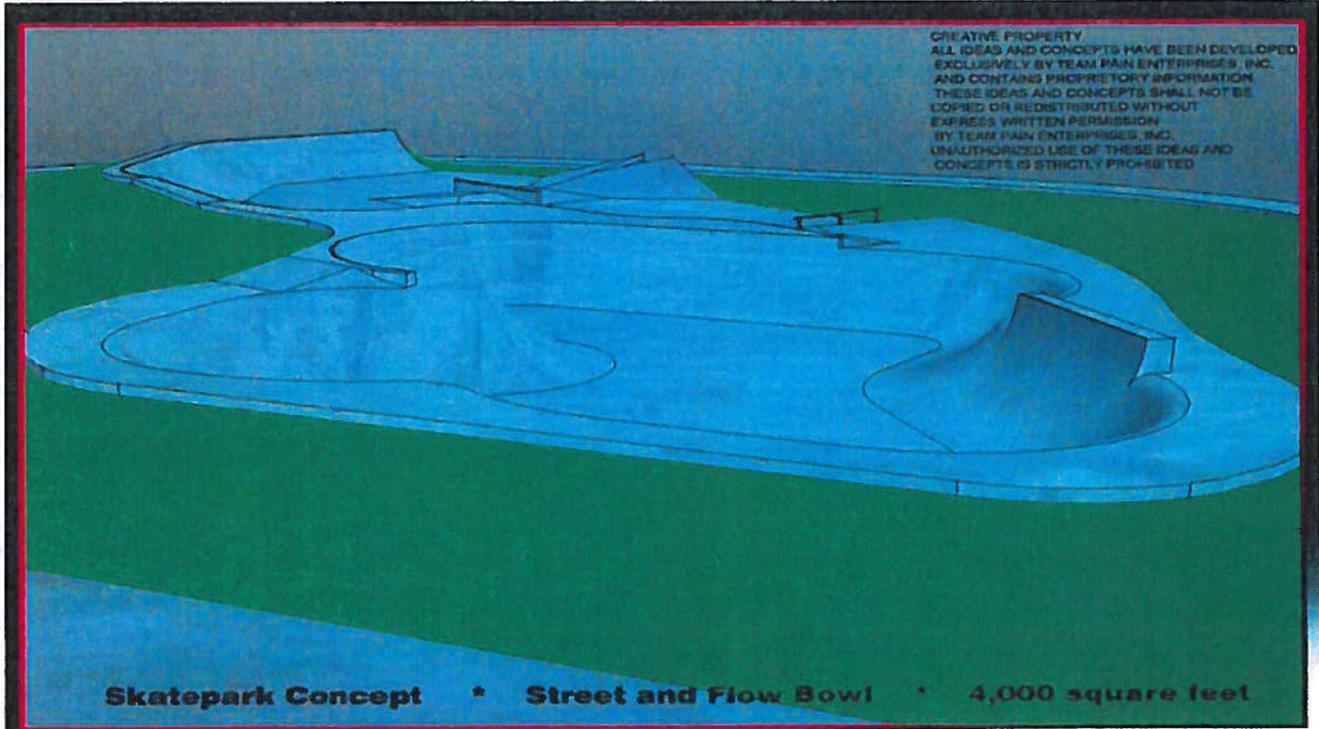
SANFORD SKATE

TEAM PAIN
SKATE PARKS

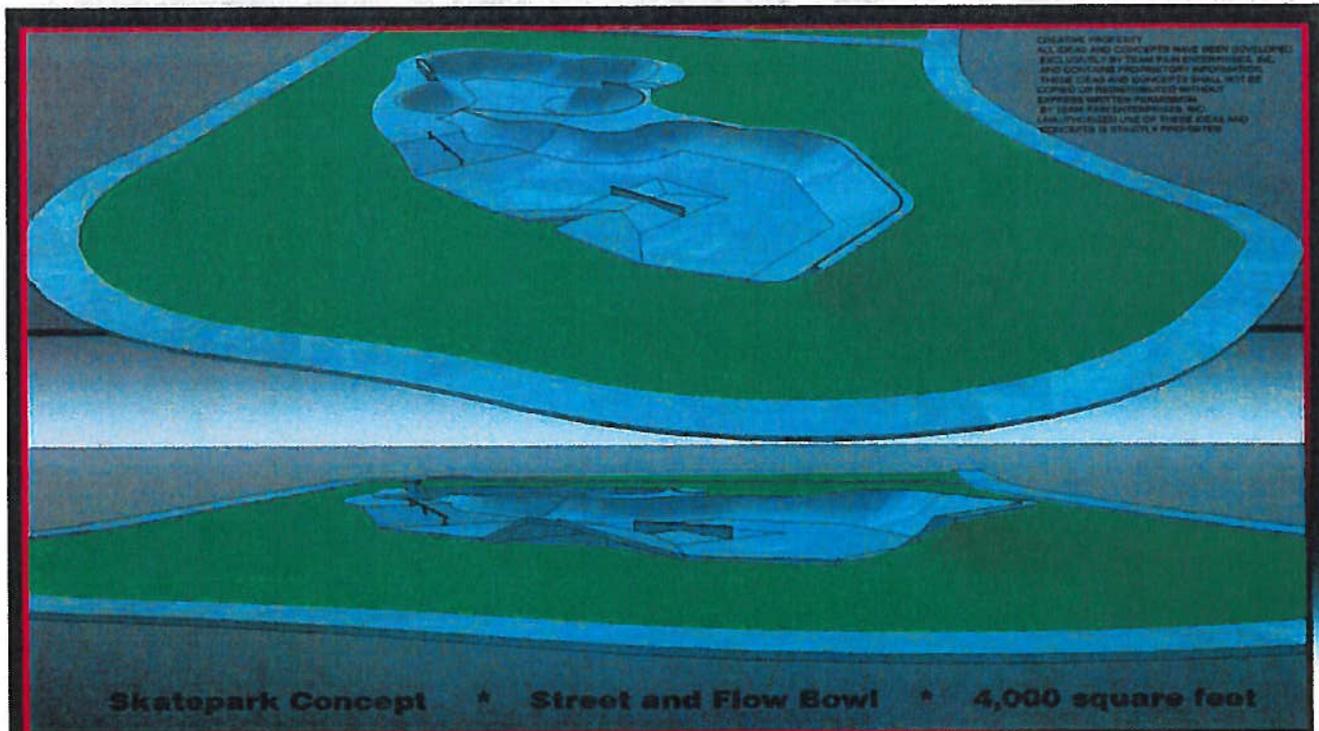


SANFORD SKATE

TEAM PAIN
SKATE PARKS

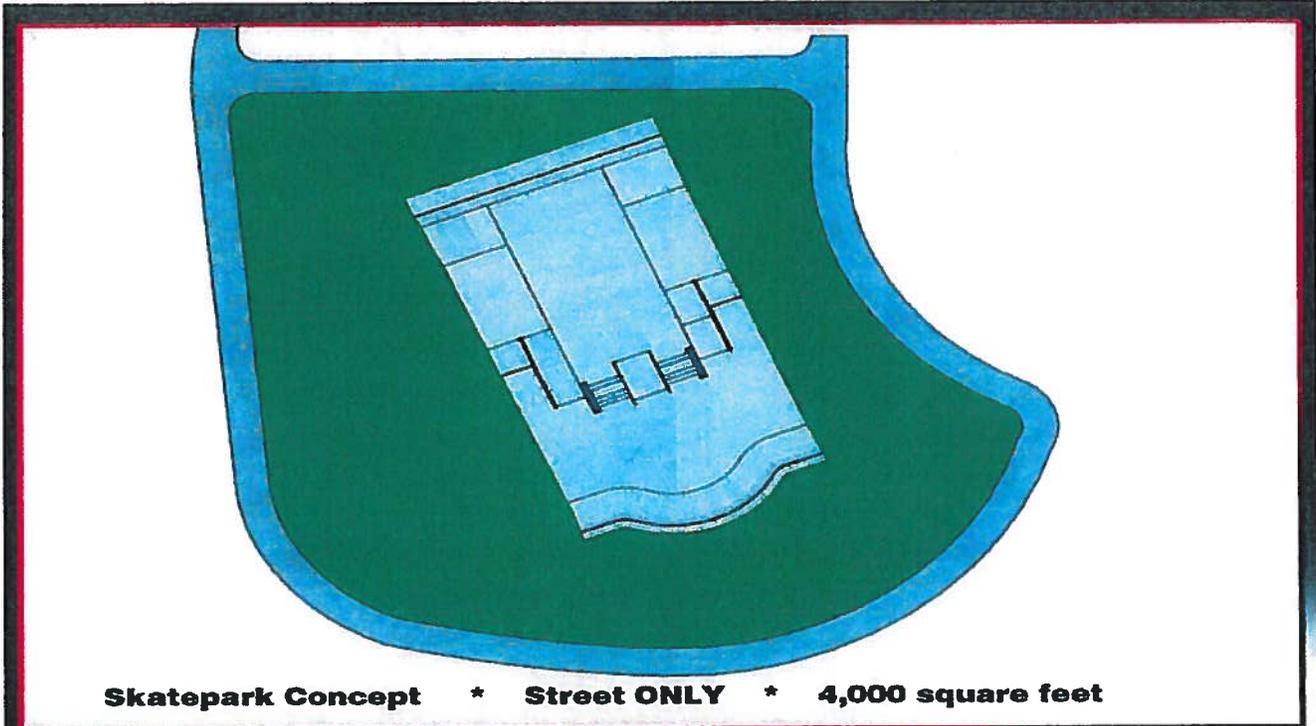


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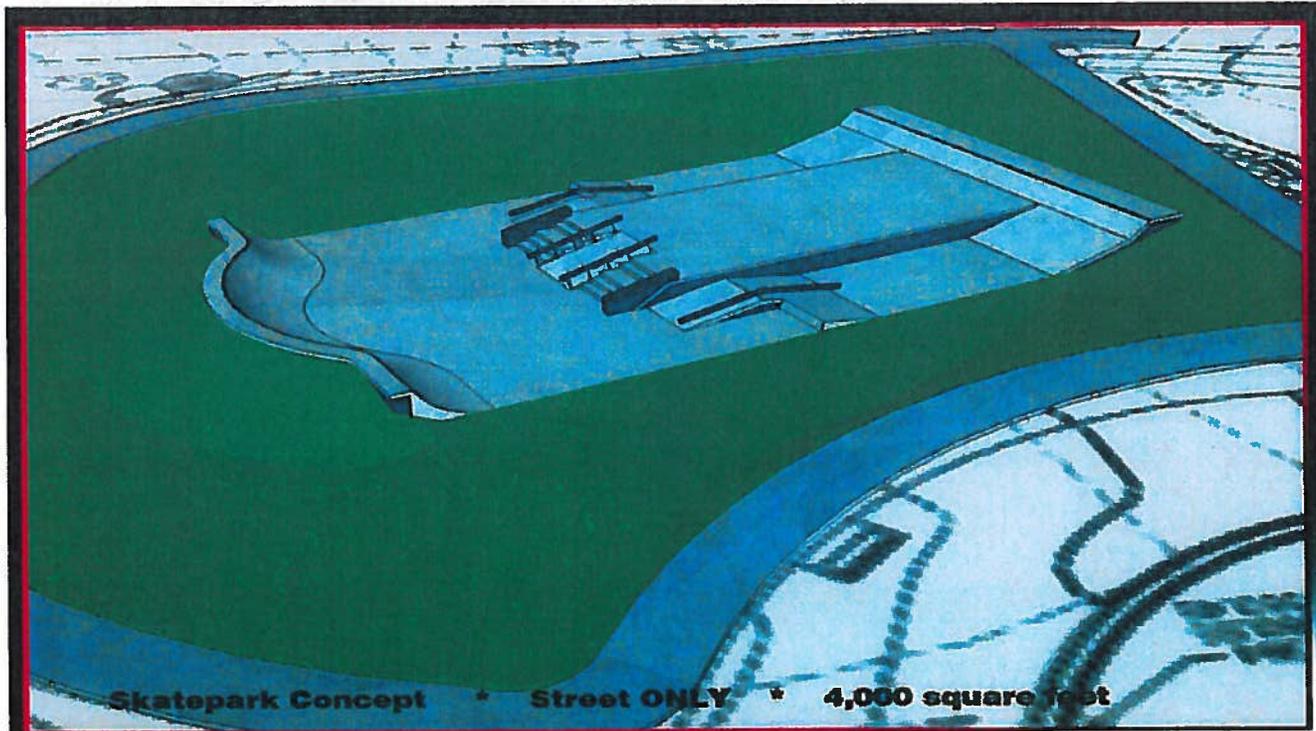


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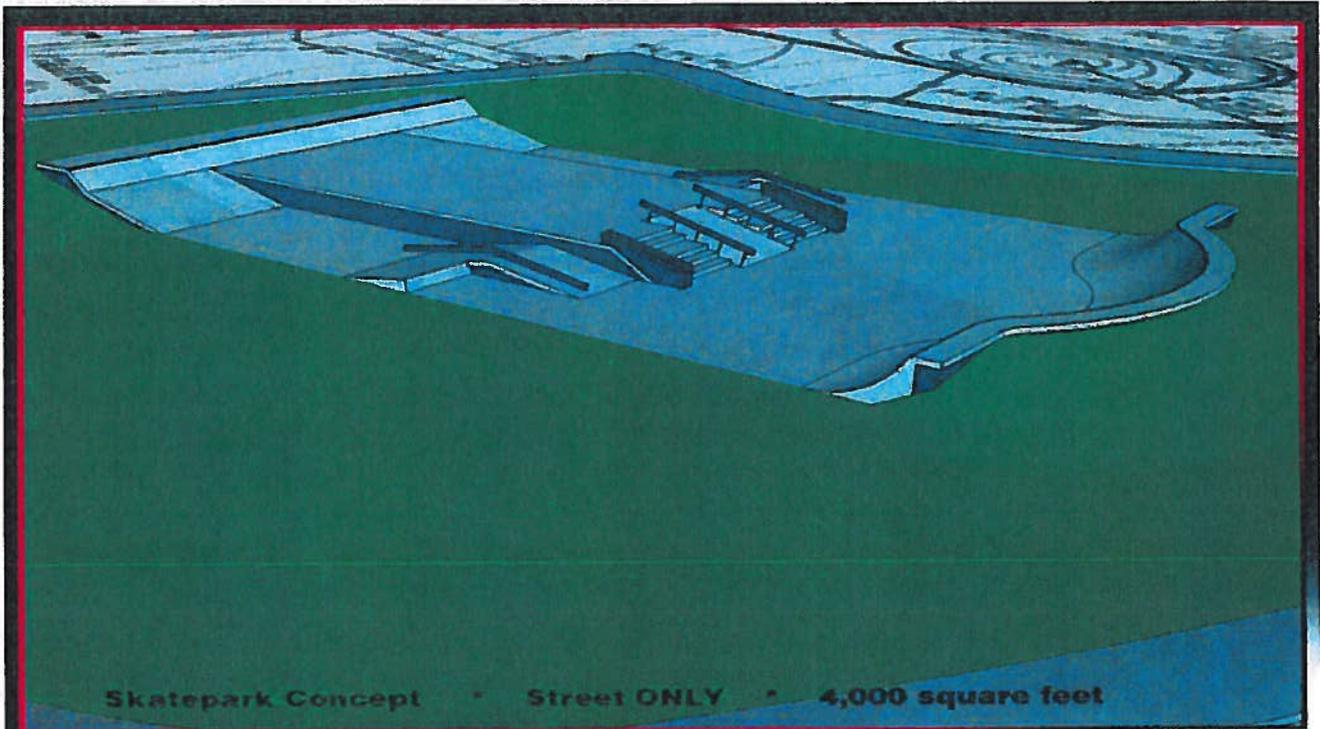


SANFORD SKATE



SANFORD SKATE





SANFORD SKATE



Skate Park Concepts

City of Sanford Skate Park



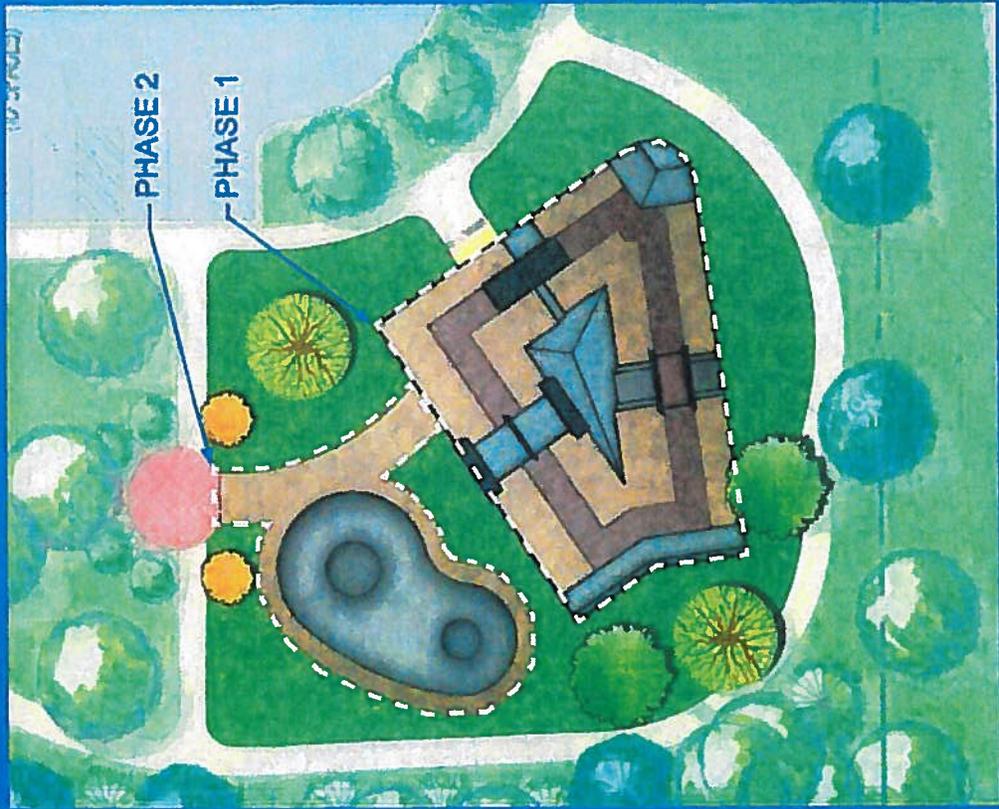
Request for Qualifications Submitted by:
**California Skateparks
(Phase 2)**

October 05, 2012

 **CALIFORNIA**
skateparks

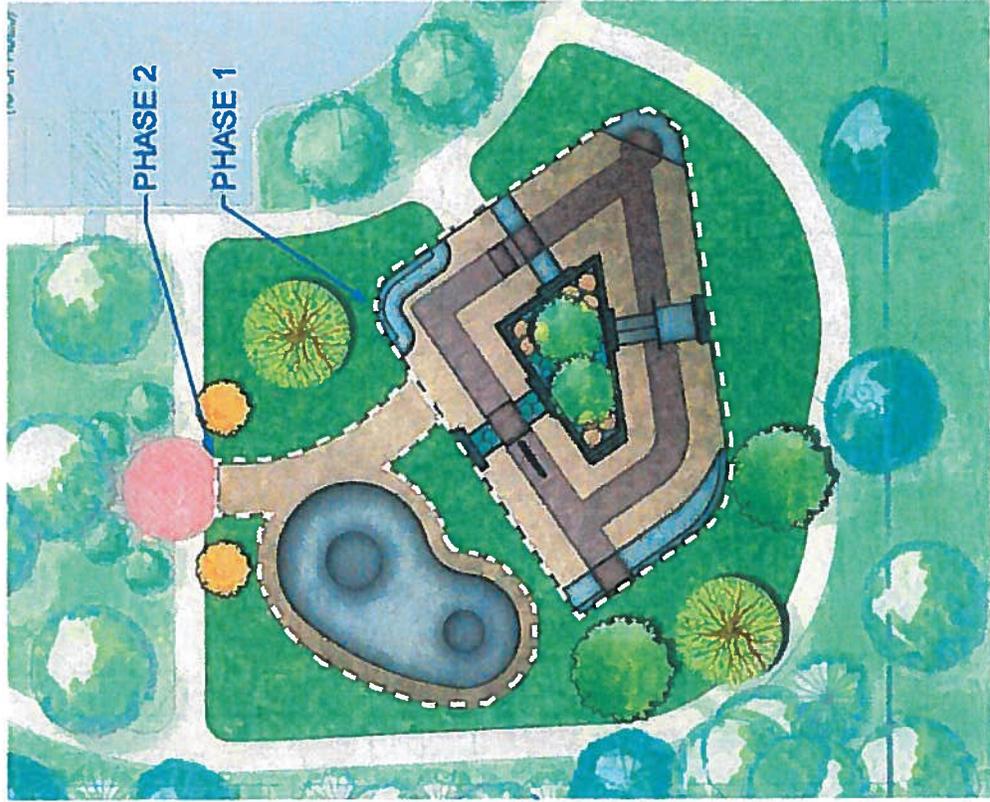
CONCEPT A

Phase 1 includes the main street style skate park with a single entry point connecting to the outer sidewalk. Phase 2 includes the bowl and a second entry point and sidewalk.



CONCEPT B

Phase 1 includes the main street style skate park with a single entry point connecting to the outer sidewalk. Phase 2 includes the bowl and a second entry point and sidewalk.



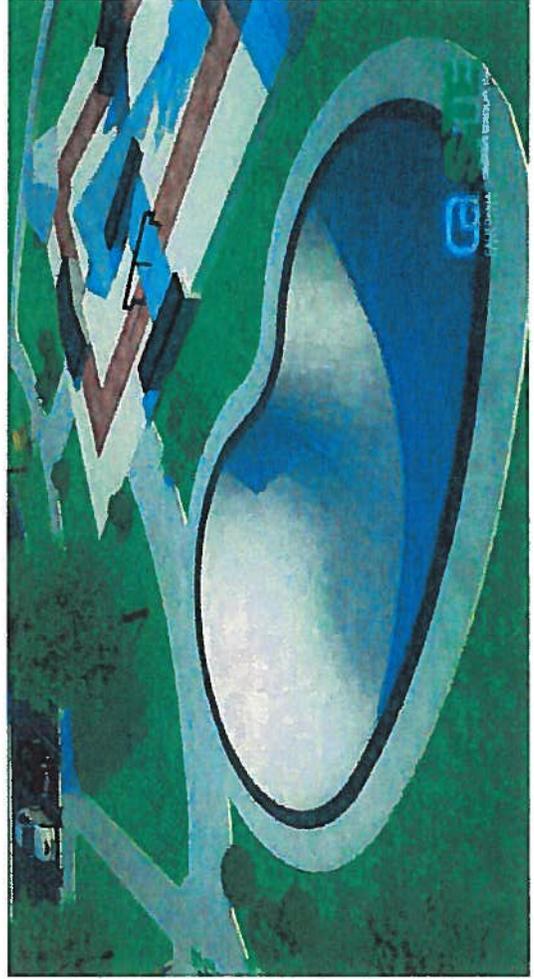
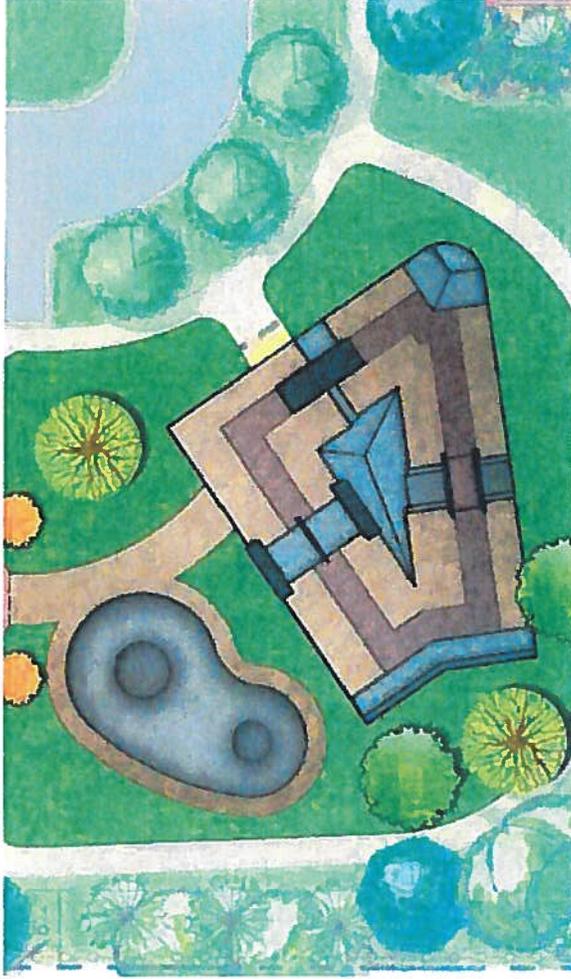
CONCEPT A: (CONCEPT STATEMENT)

We are excited to develop a skate park design for the City of Sanford, NC. Our proposed design approach takes into consideration the various site constraints and the possibility that the skate facility may be constructed in phases, and we have designed the skate park accordingly.

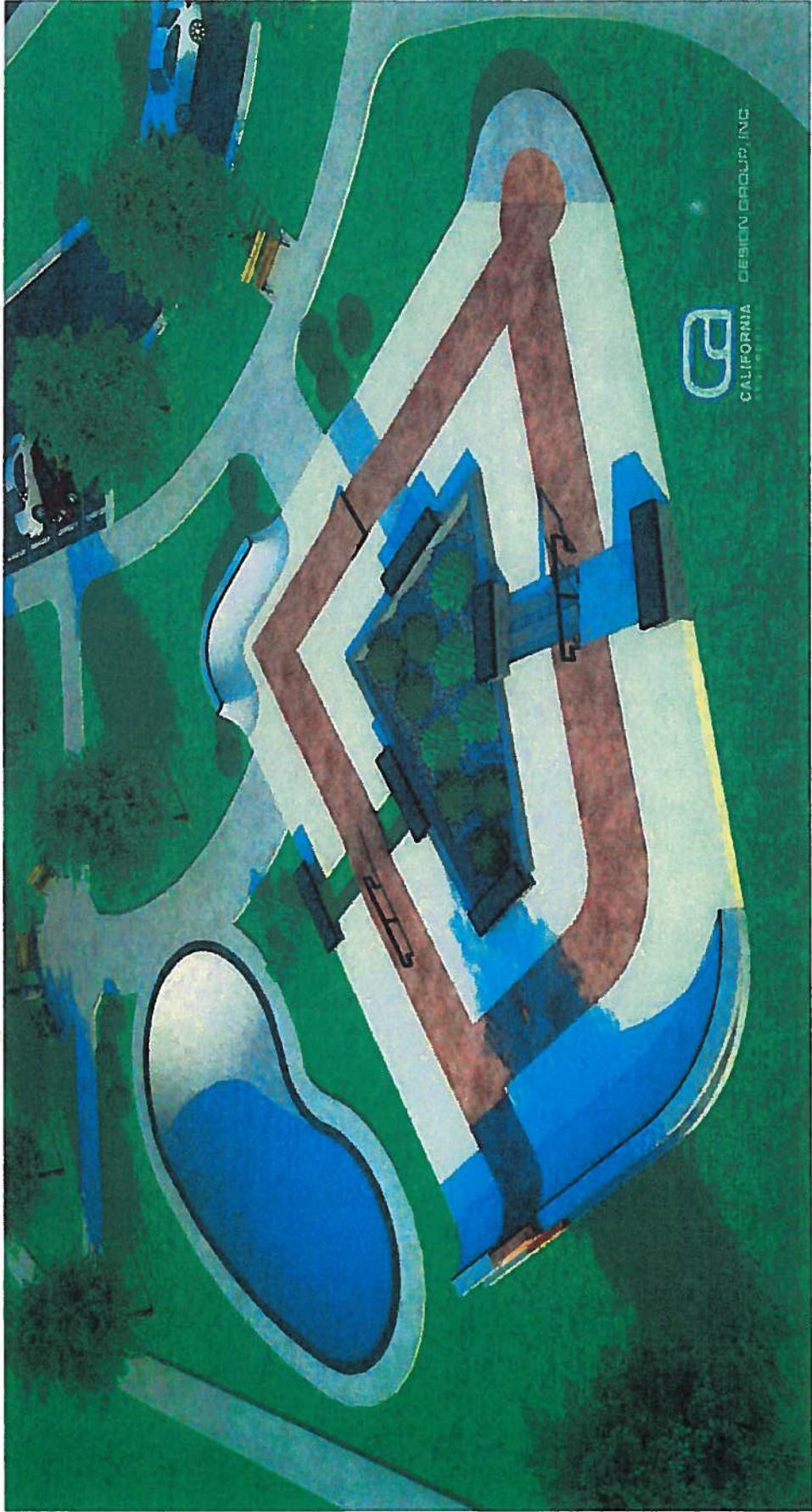
Within the Park's Master Plan, a space of approximately 8,700 sf has been allocated for the concrete skate park facility. Concept "A" provides approximately 4,100 sf of skateable terrain with an optional 2,100 sf from the addition of a kidney bowl to be constructed during a future phase. The combination of both phases brings the total skateable terrain to 6,200 sf.

The remaining 2,500 sf of space allocated for the skate park provides a great opportunity for planting buffers, rain gardens, bioswales, and/or open park space. In the areas where the skate park and the outer sidewalk are in close proximity, planting buffers would be a good option. Rain gardens and bioswales would benefit the local ecology/wildlife and would be a great addition to the space in a future phase.

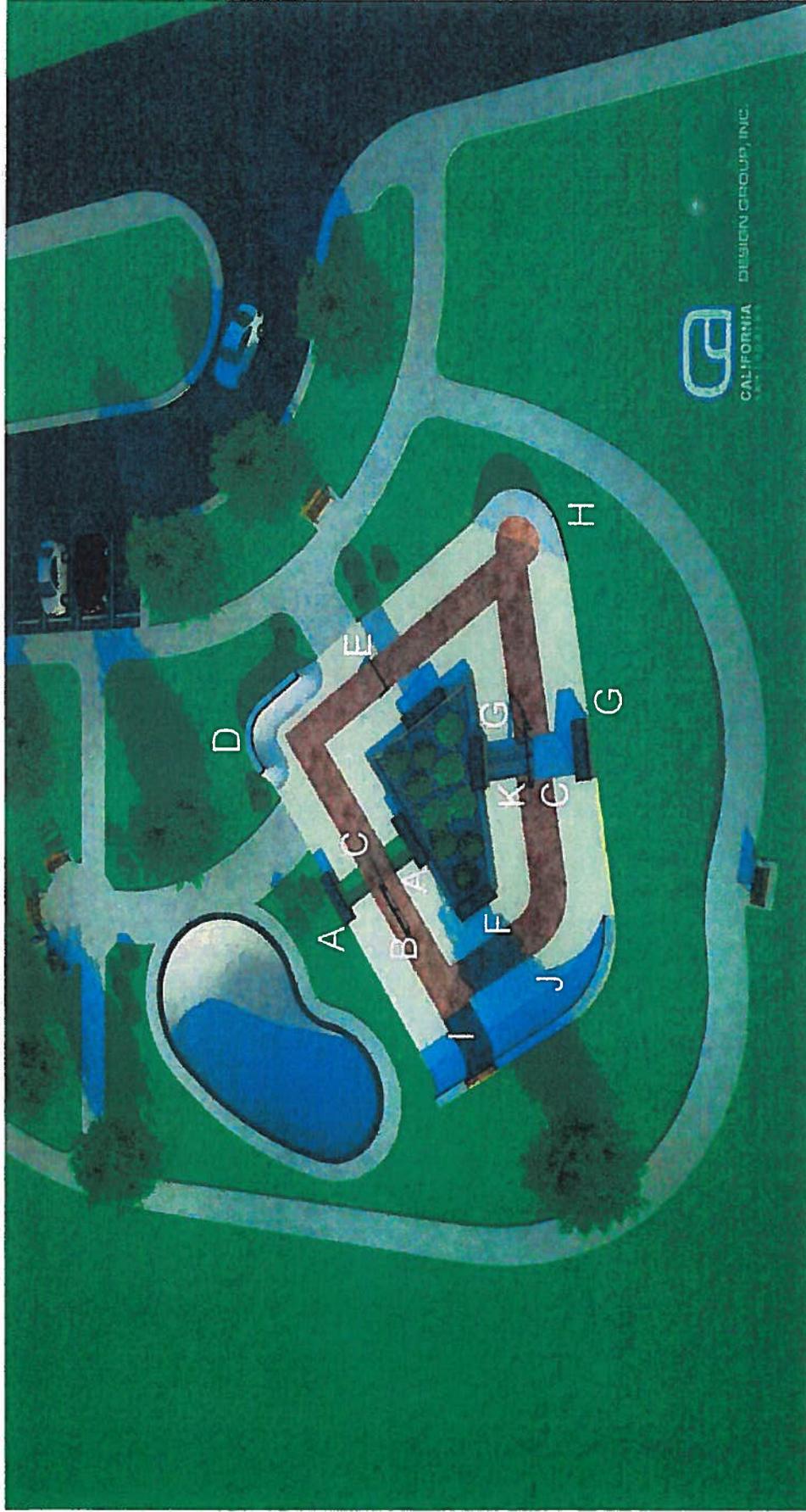
This concept consists of many features that surround by a 3-sided Banked Pyramid located in the center of the skate park. The accompanying skate features include a Pier-7 Ledge, Grind Rails, Floating Transition Hip, Rooftop Manual Ledge, Floating Hipped Bank, Ledges, and Stairs. Special consideration was given to providing features that caters to all skill levels and age groups. Varying heights of rails and ledges will ensure that everyone skating the park has features specific to their skill level while also challenging them to progress.



CONCEPT B: (PERSPECTIVE 1)



CONCEPT B: (FEATURE PLAN)



SKATE PARK COMPONENTS:

- A) PIER 7 LEDGE WITH PLANTER GAP
- B) BUMP TO GRIND RAIL
- C) SHOTCRETE BANK
- D) FLOATING TRANSITION
- E) BEGINNER STEP-UP KICKER
- F) BEGINNER PLANTER LEDGE
- G) INTERMEDIATE HUBBA LEDGE
- H) FLOATING REDIRECT BANK
- I) FLOATING EXTENSION
- J) FLOATING TRANSITION WALL
- K) INTERMEDIATE HANDRAIL

CONCEPT B: (CONCEPT STATEMENT)

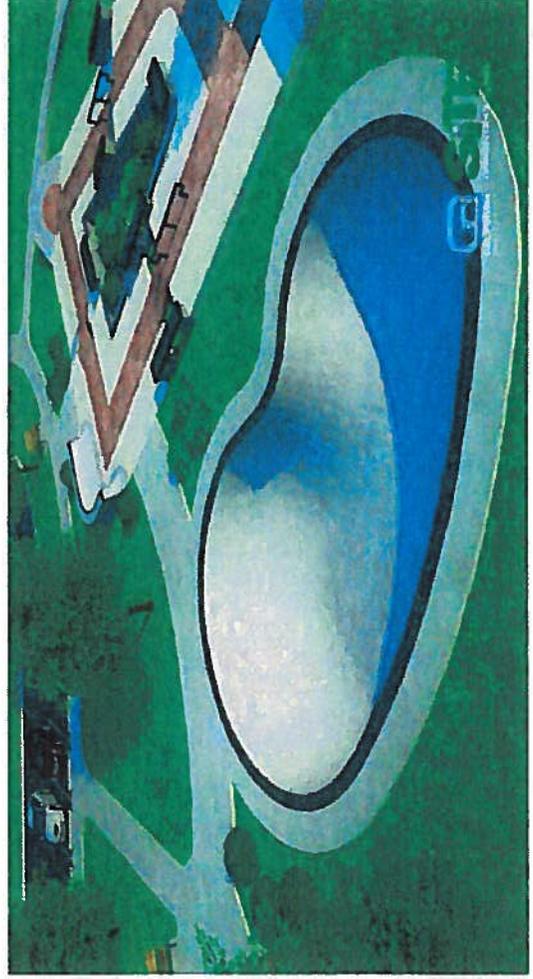
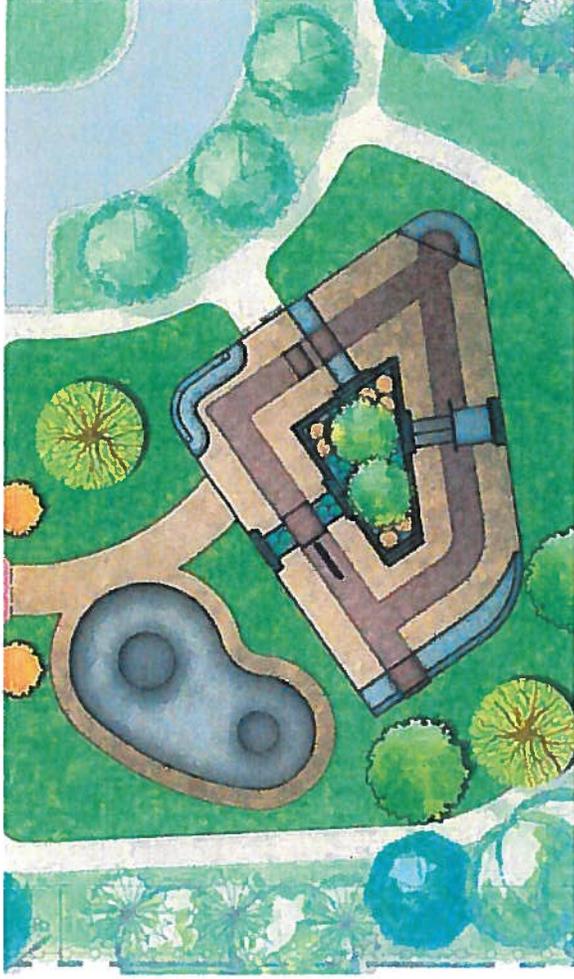
As stated previously, within the Park's Master Plan, a space of approximately 8,700 sf has been allocated for the concrete skate park facility. The second design, Concept "B" provides approximately 4,000 sf of skateable terrain with an optional 2,100 sf from the addition of a kidney bowl to be constructed during a future phase. The combination of both phases brings the total skateable terrain to 6,100 sf.

The footprint of Concept "B" is similar to Concept "A" and still allows the surrounding space to be used for landscape buffers, open space, and the opportunity to host special events as well. The remaining 2,600 sf of space allocated for the skate park is similar to the first concept. The option of future phasing will allow the possibility of implementing strategies such as bioswales, rain gardens and low-impact design that protect local watersheds from the pollution generated by modern life.

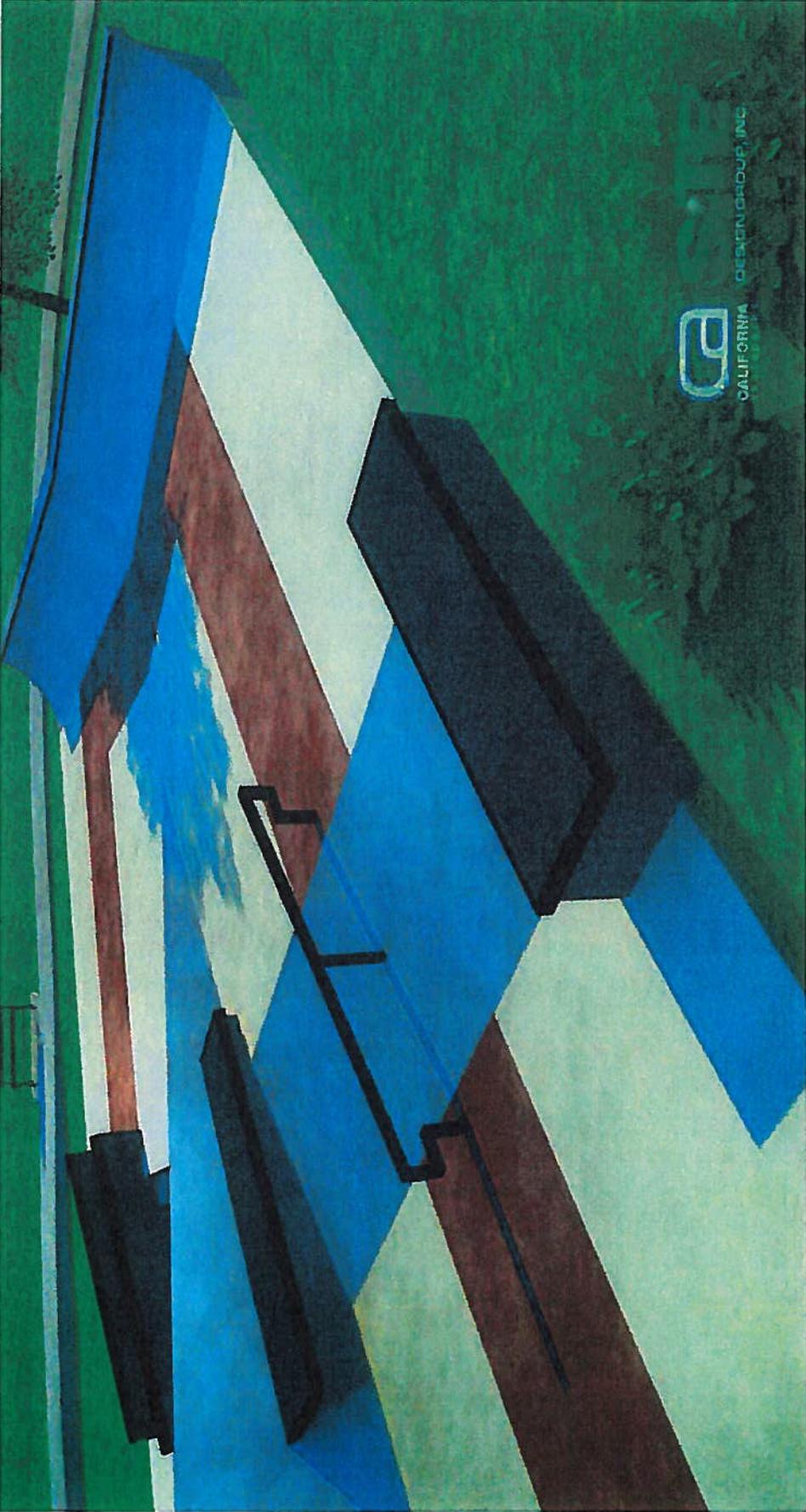
The design for Concept "B" centers around a landscape planter that includes ledges along its perimeter. Other features include a Pier-7 Ledge, Bump to Grind Rail, Banks, Floating Transition with Bowled Corners, Step-Up Kicker, Hubba Ledge, Floating Re-direct Bank, Hand Rail and Floating Transition Wall with Extension. This concept has been designed to provide features for all skill levels and age groups as well.

The optional Kidney Bowl is the same bowl option as Concept "A" and is located at the higher end of the skate park site to take advantage of the natural grade. A wide concrete pathway connects the bowl to the skate plaza.

The active participation of your local skateboard community is encouraged and will be integral to the success of the skate park. These preliminary designs provide a great starting point, but it will be critical to establish an effective process and obtain design consensus throughout.



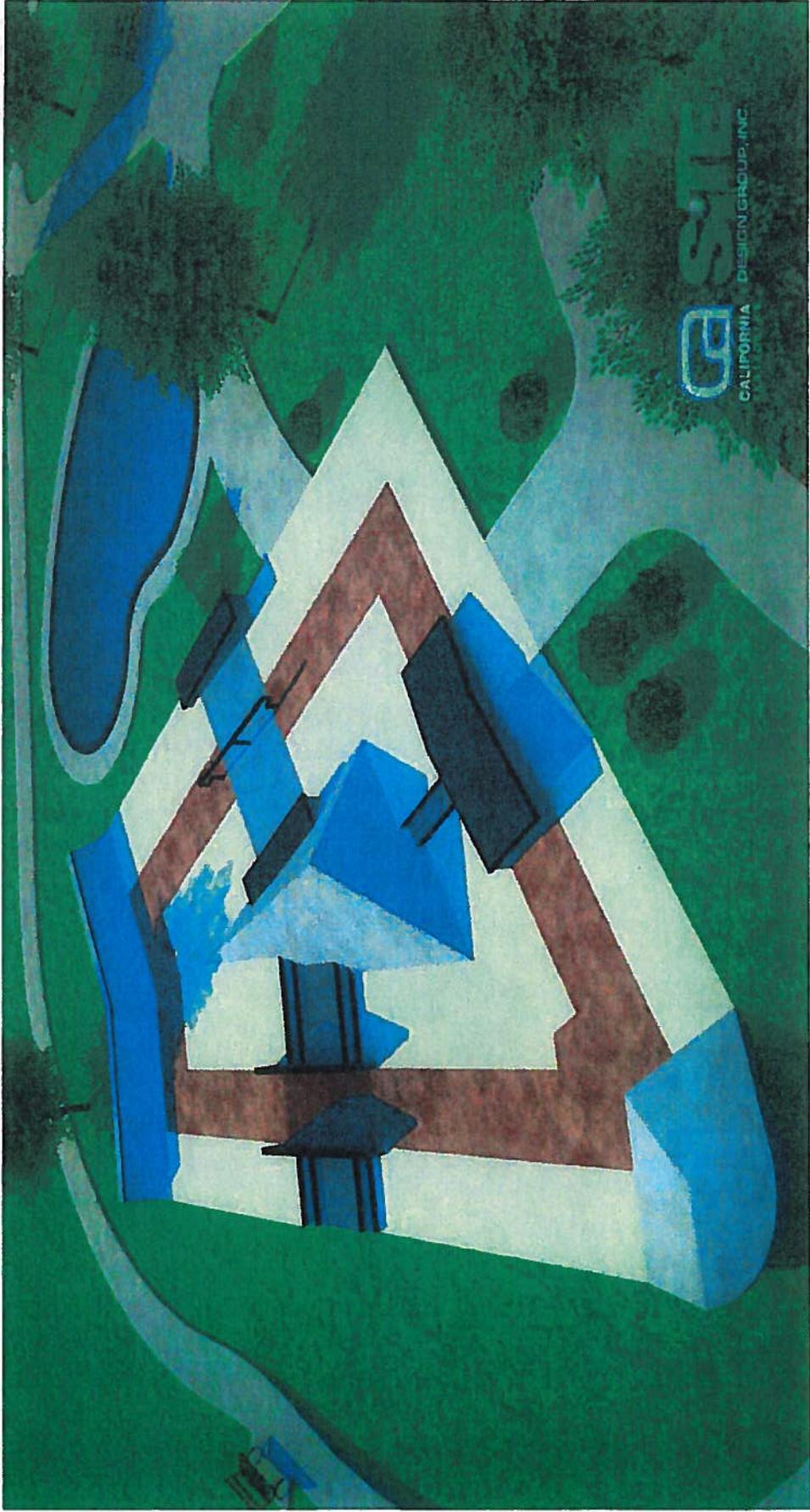
CONCEPT A: (PERSPECTIVE 4)



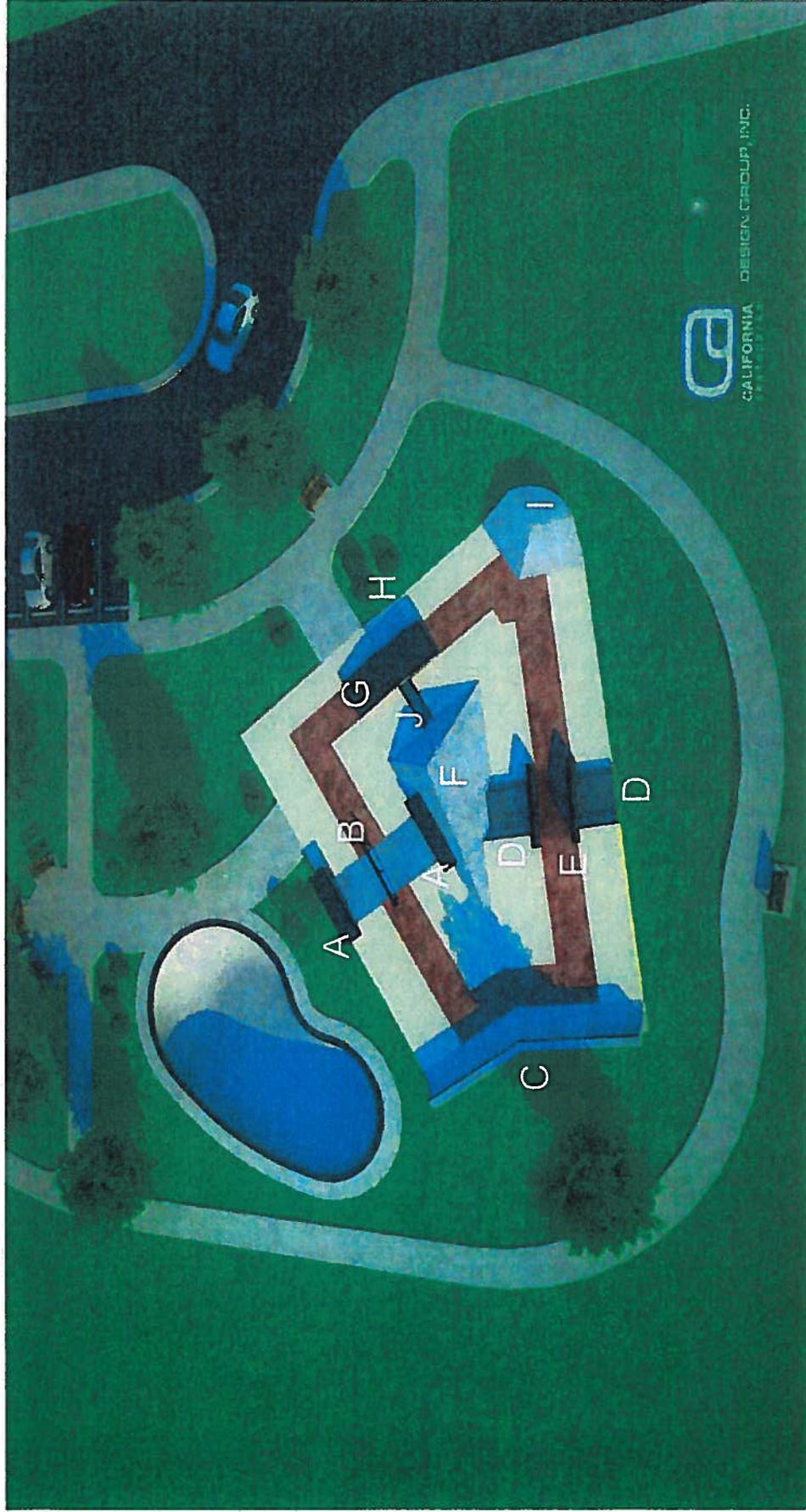
CONCEPT A: (PERSPECTIVE 3)



CONCEPT A: (PERSPECTIVE 2)



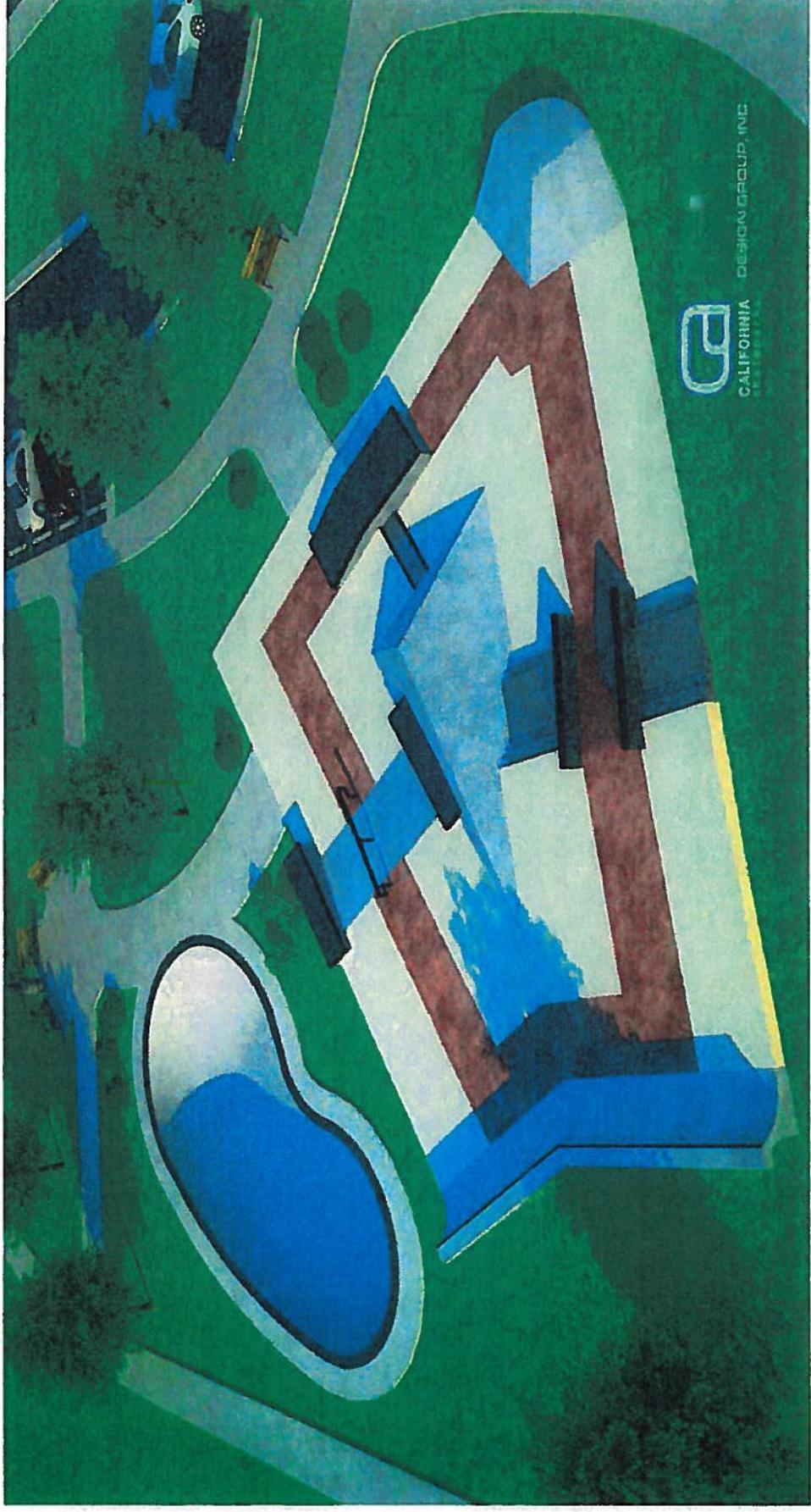
CONCEPT A: (FEATURE PLAN)



SKATE PARK COMPONENTS:

- A) PIER 7 LEDGE OVER BANK
- B) BEGINNER GRIND RAIL
- C) FLOATING TRANSITION W/ HIP
- D) DOUBLE-SET STAIRCASE
- E) WALL MOUNTED GRIND RAIL
- F) BANKED SHOTCRETE PYRAMID
- G) ROOFTOP MANUAL PAD / LEDGE
- H) SHOTCRETE BANK
- I) FLOATING HIPPED BANK
- J) BEGINNER STAIRS

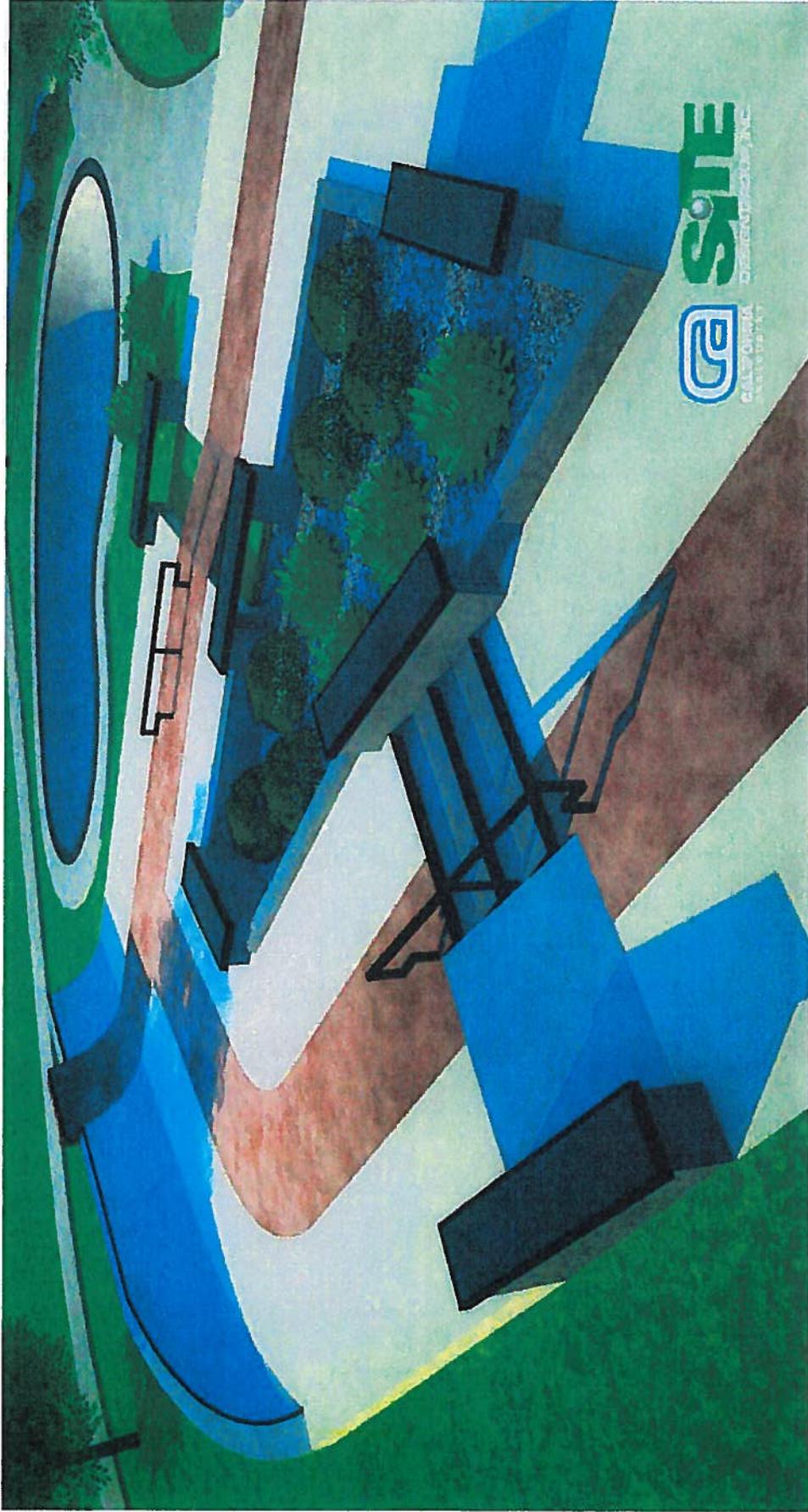
CONCEPT A: (PERSPECTIVE 1)



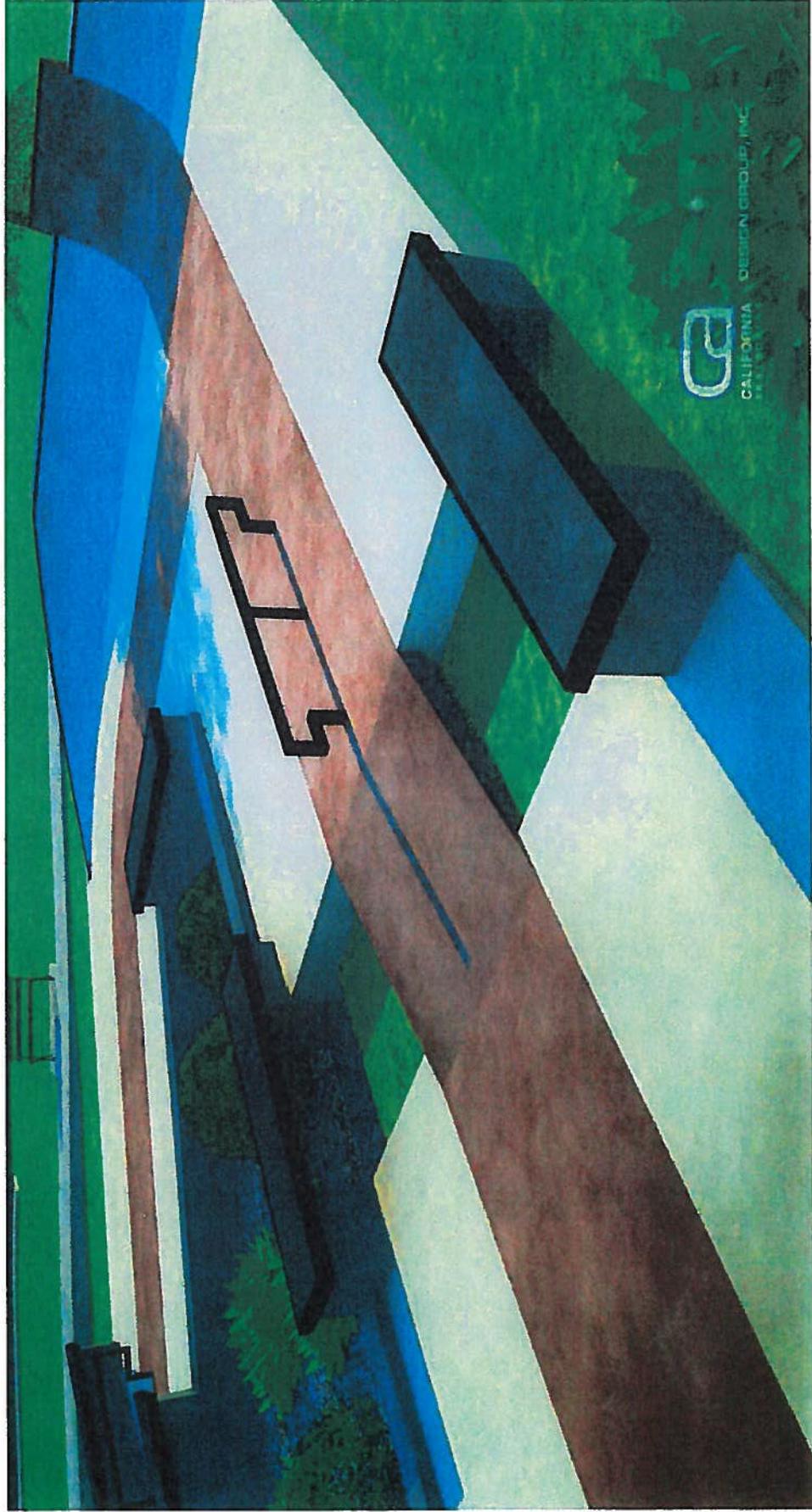
CONCEPT B: (PERSPECTIVE 2)



CONCEPT B: (PERSPECTIVE 3)



CONCEPT B: (PERSPECTIVE 4)



Tim Shaw

From: Freeman, Chad <cfreeman@CityofHendersonville.org>
Sent: Tuesday, October 30, 2012 3:55 PM
To: tim.shaw@sanfordnc.net
Cc: Fogo, Keith
Subject: Hendersonville skate park

Skate Parks in NC

Tim,

I just spoke with Keith Fogo who is Construction Inspector for the City and he happened to have most of the answers to your questions at his fingertips. Keith was the point man for this project and was heavily involved from conception through completion.

Grindline was the design contractor that was awarded the design phase after an RFP went out to several designers. The also provided an engineer's estimate for the construction but when they later bid the job they bid substantially higher than their estimate.

A rough breakdown of the project costs are as follows:

Design	\$36,070
Construction	\$373,726
Fencing (added after construction)	\$13,100
<u>Landscaping (done in-house)</u>	<u>\$4,500</u>
Total	\$427,396

There was participation from the community and from grants. A rough breakdown of these contributions:

Local skaters, parents and businesses nowhere near the \$50K they planned to raise.	+/- \$10,000	*Not sure exactly what this number was, but
Tony Hawk Foundation Grant	\$10,000	
ABC Board of Henderson County	\$100,000	

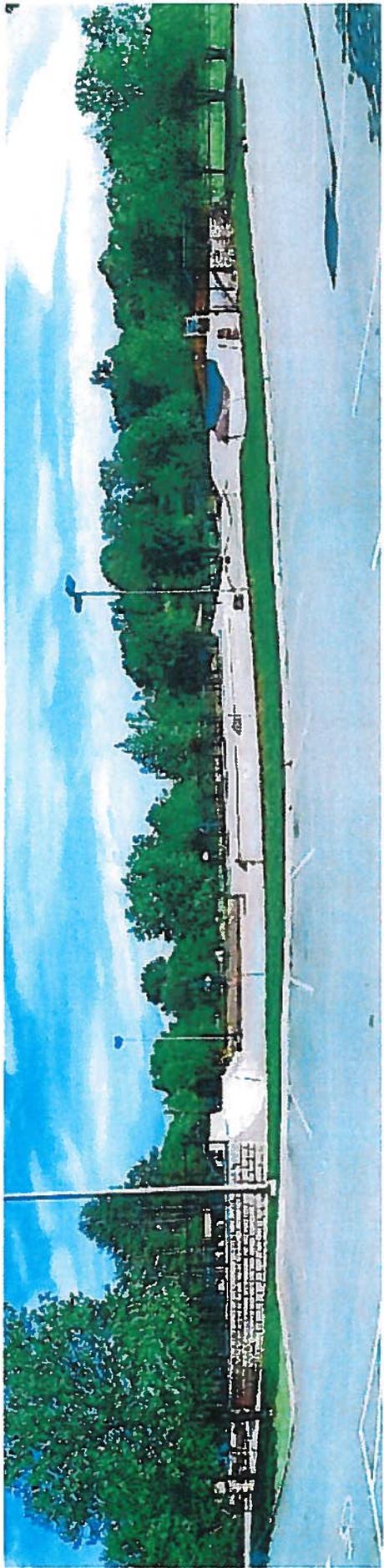
A local contractor (Trace and Company) was the general contractor that sub contracted much of the concrete work out to Who Skates (they do both design and build). They were very knowledgeable and did good work. You can check them out at www.whoskates.com

Keith also recommended Skaters for Public Skate Parks as a good resource. They can be found at www.skatepark.org

Hope this helps. Let us know if you have any other questions.

Chad Freeman
Public Works Assist. Director
City of Hendersonville, NC
(828) 697-3084 office
(828) 697-3089 fax

We've redesigned our website! Check it out at www.cityofhendersonville.org.









Tim Shaw

From: Setzer, Maia <msetzer@ci.mooreville.nc.us>
Sent: Monday, November 26, 2012 9:00 AM
To: Tim Shaw (tim.shaw@sanfordnc.net)
Subject: Mooresville Skate Park
Attachments: Skate Park 090110 052.jpg; Skate Park 090110 055.jpg; Skate Park 10-11-12 084.JPG; Skate Park 10-11-12 088.JPG; Skate Park 10-11-12 093.JPG

Good morning Tim! I trust you had a restful holiday?

Skate Parks in NC

Attached are some pictures of our skate park.

The equipment you see in the park was donated to the Town. It was used equipment and is nearing the end of its useful life.

The park itself was built with General Obligation bond funds and cost approximately \$465,000. Grindline Skateparks was the designer, along with WSP-Sells who did the master plan for the site. Kearey Builders constructed the park. Their construction contract was \$448,000. I believe the park opened in late summer 2008.

The master plan calls for concrete bowls to be built along with a concession stand, bathrooms, etc. The bowls would allow bikes to use the facility as well as skaters. The current equipment is not rated for bikes – but bikes use it, which is deteriorating the equipment even faster.

The current park is NOT staffed. We have signage that requires helmets, pads, etc. You can see from the pictures, those warnings are ignored. Our Risk Manager and insurance company requires the signage and informs us our liability is “somewhat” reduced by posting the signage.

The park is immediately next door to our Police Department. In the beginning officers tried to enforce the helmet/pad requirement. Skaters just left the park, waited for the officer to leave then returned without helmets/pads. An officer could have been stationed at the park 24/7 and we would have had zero usage of the park. We determined the best usage of our officers’ time was to post the signage and let them skate. We no longer allow the skaters to use the restrooms at our Police Department – they were being disrespectful of the property.

Some skaters cause trash problems, some do not. Some have language problems when younger children are around, some do not. These are teenagers and young adults. I don’t think these folks act any differently that what you would find on a basketball court.

There is NO SHADE on this entire park. Some of the skaters told us that they removed the panels from the side of the equipment in order to find a spot of shade. With a panel removed, they could crawl under the equipment and get out of the sun. There isn’t a water fountain or a picnic table. We hope to install some sun shades and picnic tables this fiscal year.

I don’t think I have ever been by the park on a decent weather day when it is not in use. Even during school hours, someone is there. I believe it gets as much or more use than many of our ballfields. Just like any other park, you cannot plop it down and forget it. You have to maintain it. This is recreation to this group of individuals just like soccer, baseball or running is to others. Yes, I would ask the Board of Commissioners to build it again.

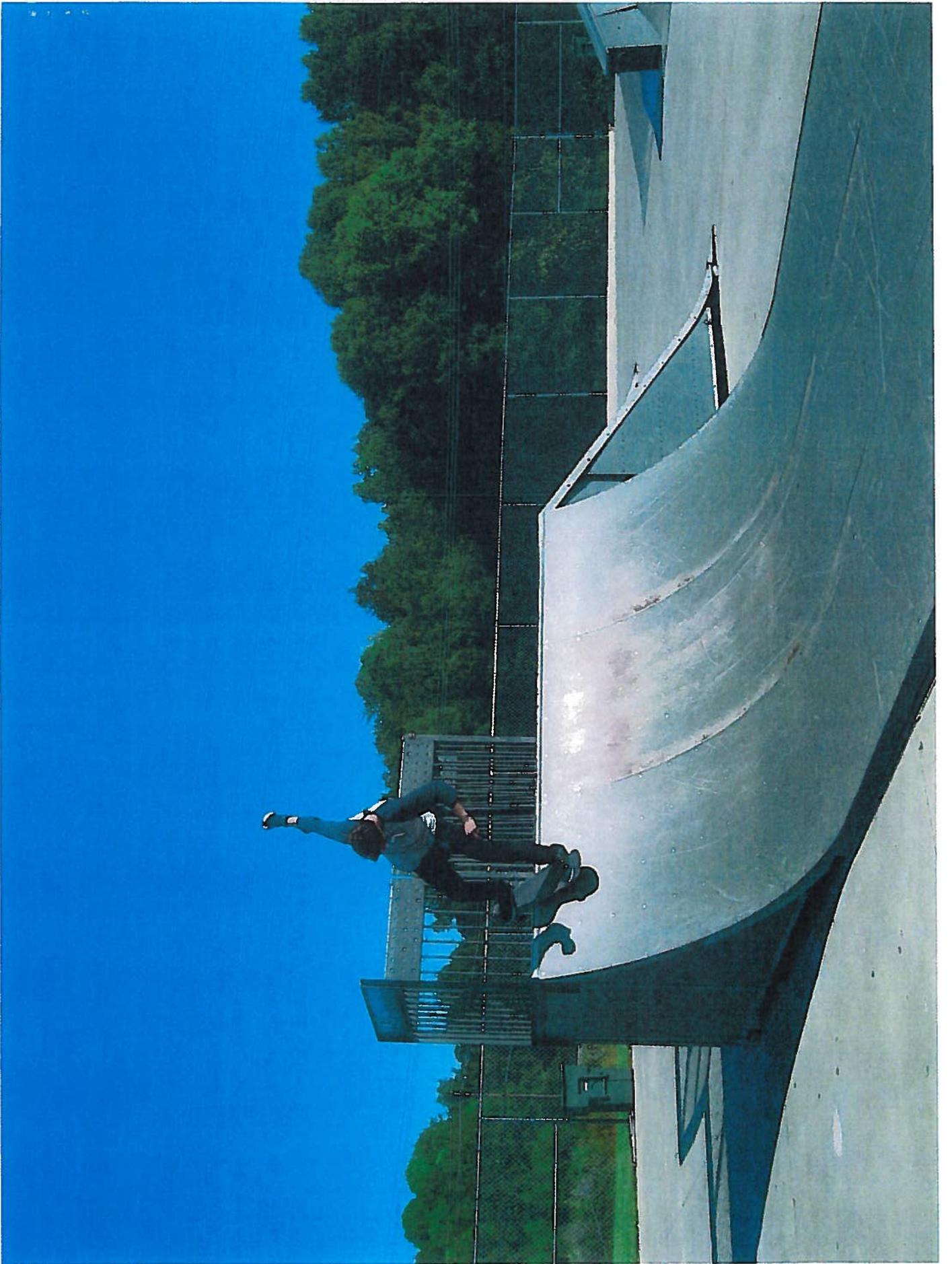
--Maia Setzer











Tim Shaw

From: Dustin Parker <dparker@erwin-nc.org>
Sent: Monday, November 26, 2012 11:30 AM
To: 'Tim Shaw'
Subject: RE: Skatepark

Hi tim here is a couple of answers to your questions.

Skate Parks in NC

Year built 2009
Donations – part f grant
Material – steel / aluminum / concrete
It is fenced and is not staffed
And there is no membership fee . its open to public.
We have rules that are set in place and are shown through out the skate area

Our address is in the bottom of this email and you are more than welcome to come and take a look and get some pictures

Thanks for your intrest.

Dustin Parker
Athletic Director

Erwin
810 sth
Erwin NC,
Office :
Fax :
" IT'S



Parks and Recreation
16th street
28339
(910)-897-5840
(910)-897-5543
" THE KIDS THAT COUNT "

From: Tim Shaw [<mailto:tim.shaw@sanfordnc.net>]
Sent: Monday, November 26, 2012 10:04 AM
To: dparker@erwin-nc.org
Subject: Skatepark

Dustin,

If you could provide the following information it would be very helpful.

Date skatepark built;

Received any support/donations & from whom;

Composed of what materials;

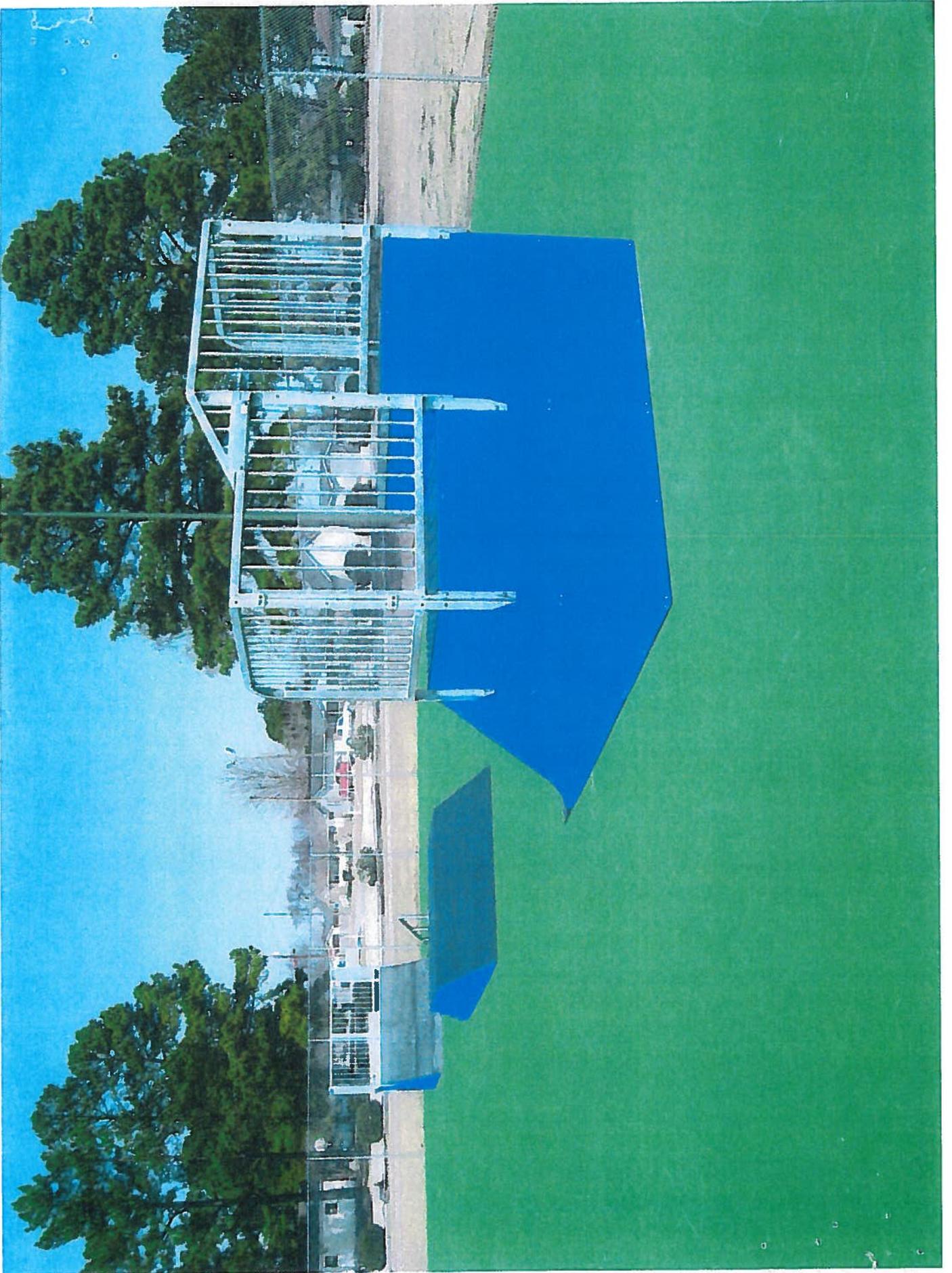
Type of ramp & size;

Fenced;

Staffed;

Is there a charge/memberships.



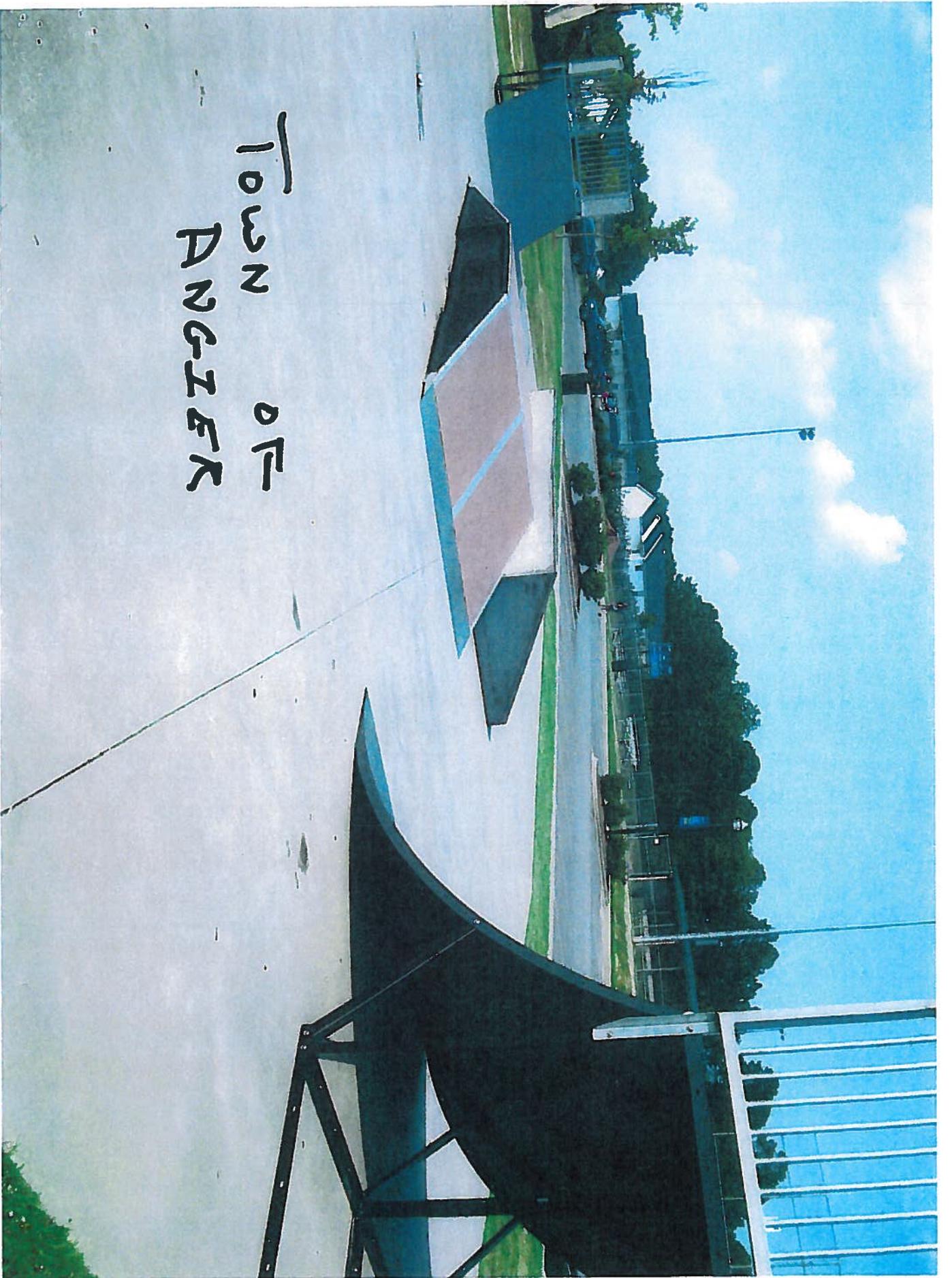


Contact Person: Blaze Cameron (Parks & Recreation)
Address: 245 East Williams Street (Phys)
P.O. Box 278 (Mail)
Angier, NC 27501
Phone Number: 919-639-6567
Email: bcameron@angier.org

Skate Parks in NC

1. **Date Built:** 1st Phase 2007 & 2nd Phase 2011
2. **Support/Donations:** Only grant from Park Grant State of NC (?Tony Hawk Foundation). Matching Funds on both phases.
3. **Built By:** 1st Phase contractor who wrote grant & oversaw project, Dale Crawford Design Company out of Fayetteville (910-221-0033). Email: crawforddsn.com. 2nd Phase American Ramp out of Missouri brought in equipment.
4. **What Materials:** Ground/Pad (Concrete) – Rails/Ramps (Steel & Wood Fiber)
5. **Type Ramps:** (2) Quarter Pikes & (2) Obstacles
6. **Fenced:** Was fenced 1st phase but it was damaged so they had to remove it. Note: should not put fence near skateboard area & make sure you use heavy gauge post & fence.
7. **Staffed:** Not staffed. Note: Jacksonville, NC is staffed & they have ½ pike/8' high. They host tournaments also.
8. **Charge/Memberships:** No Charge but they do have to fill out paperwork which they have problems with. Note: Jacksonville, NC does Charge.

TOWN OF
ANGIER











Tim Shaw

From: Squires, Rebecca <RSquires@ci.oak-island.nc.us>
Sent: Tuesday, December 04, 2012 2:33 PM
To: Tim Shaw
Subject: RE: Oak Island Skate Park Pictures

Skate Parks in NC

Hi Tim,

Sorry it took so long, but we had to try and look for files ten years old!! The cost of the ramps back then was 35K. The concrete was donated by a local concrete company and the fencing was donated by a local company also. We did not seek any skate park grants, but have seen a few around these days. We did not put a cost on the fencing and concrete, but it would probably have added up to around \$15,000.

Thanks,
Rebecca

From: Tim Shaw [<mailto:tim.shaw@sanfordnc.net>]
Sent: Tuesday, November 27, 2012 4:24 PM
To: Squires, Rebecca
Subject: RE: Oak Island Skate Park Pictures

Rebecca,

I would like to know the total cost of the park and then have the cost broken down by the City Investment, Grants, Donations, etc.

Thanks again for all your help.

From: Squires, Rebecca [<mailto:RSquires@ci.oak-island.nc.us>]
Sent: Tuesday, November 27, 2012 3:10 PM
To: Tim Shaw
Subject: RE: Oak Island Skate Park Pictures

Great! Please let me know if you guys need anything else.

Thanks,
Rebecca

From: Tim Shaw [<mailto:tim.shaw@sanfordnc.net>]
Sent: Tuesday, November 27, 2012 2:29 PM
To: Squires, Rebecca
Subject: RE: Oak Island Skate Park Pictures

Thanks Rebecca, I got it.

From: Squires, Rebecca [<mailto:RSquires@ci.oak-island.nc.us>]
Sent: Monday, November 26, 2012 10:07 AM

To: tim.shaw@sanfordnc.net
Subject: FW: Oak Island Skate Park Pictures

From: Squires, Rebecca
Sent: Wednesday, August 25, 2010 1:32 PM
To: 'tim.shaw@sanfordnc.net'
Subject: Oak Island Skate Park Pictures

The Oak Island Skate Park was built in 1999, with much support and donations from local businesses and a core skater group. It was built by True Ride and was one of the first ramps in the state. It is built out of wood and composite ramps, which are not common these days and if we had the money, we would replace them. The highest ramp is four feet, which limits the use to beginners. If building a park today, I would have ramps for both beginner and advanced skaters.

The skate park is fenced and only open when we have staff. We charge resident and non-resident rates and have yearly and monthly memberships for the park.

I'm not sure what other information you would like, but feel free to email me with any questions.

Rebecca

Rebecca Squires
Oak Island Parks & Recreation
4601 E Oak Island Dr
Oak Island, NC 28465
910-278-4747

"It takes no more time to see the good side of life than it takes to see the bad"
Jimmy Buffet

Tim Shaw

From: Squires, Rebecca <RSquires@ci.oak-island.nc.us>
Sent: Monday, November 26, 2012 10:07 AM
To: tim.shaw@sanfordnc.net
Subject: FW: Oak Island Skate Park Pictures
Attachments: OKISP1.jpg; OKISP2.jpg; OKISP3.jpg; OKISP4.jpg

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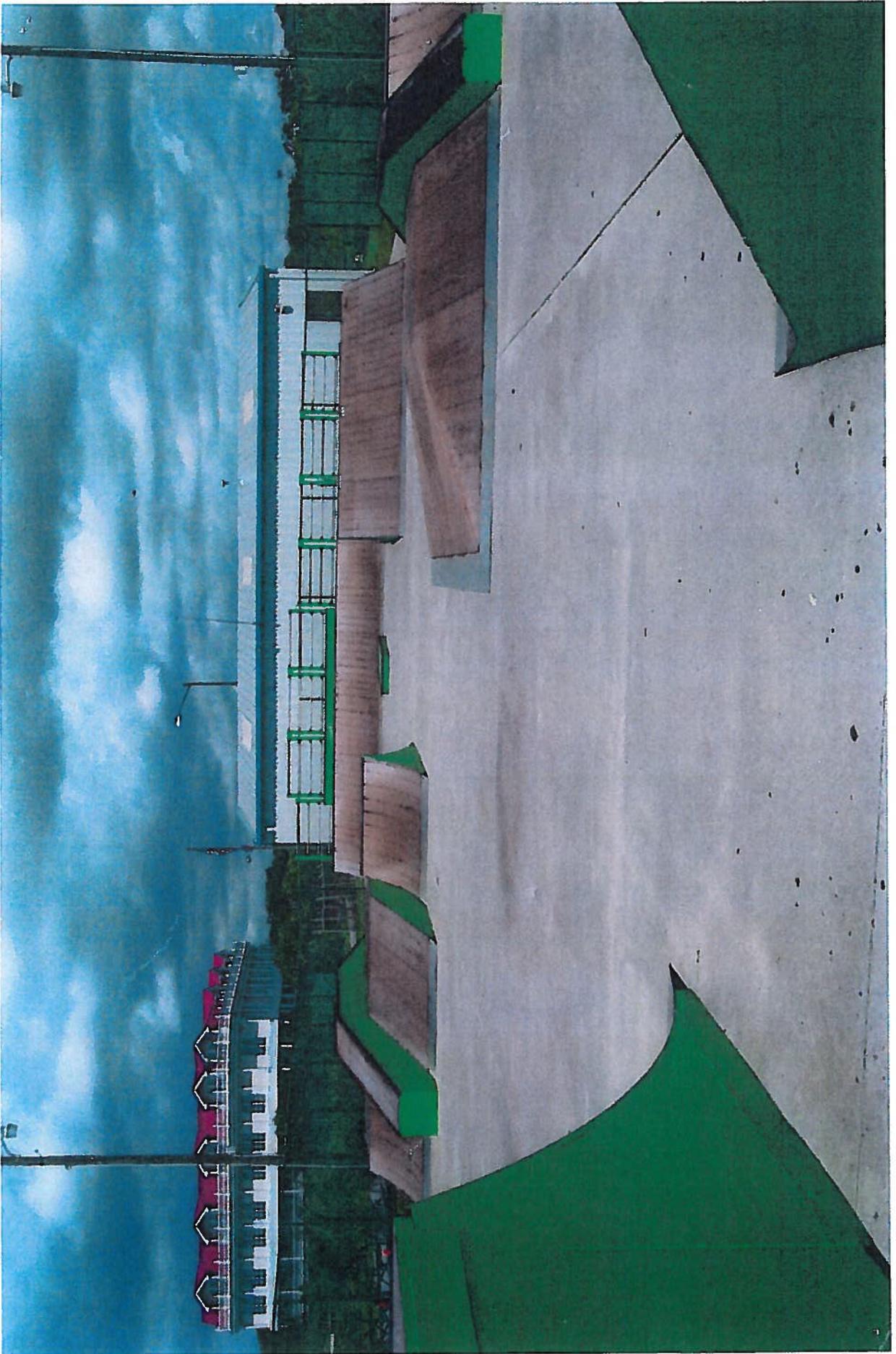
The skate park is fenced and only open when we have staff. We charge resident and non-resident rates and have yearly and monthly memberships for the park. 60' wide 150' long

I'm not sure what other information you would like, but feel free to email me with any questions.

Rebecca

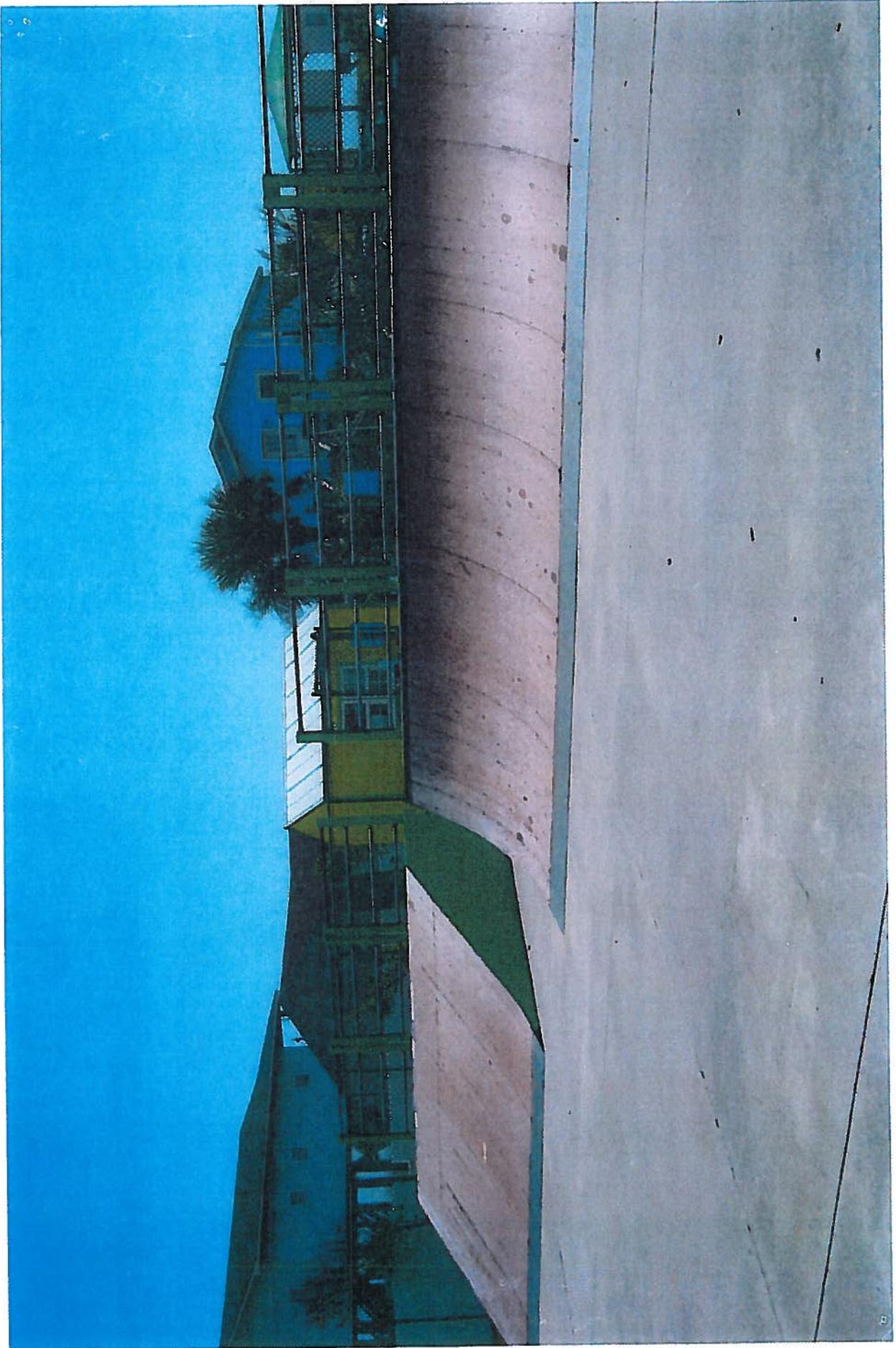
Rebecca Squires
Oak Island Parks & Recreation
4601 E Oak Island Dr
Oak Island, NC 28465
910-278-4747

"It takes no more time to see the good side of life than it takes to see the bad"
Jimmy Buffet









Sanford City Council Alternative Park Options

December 12, 2012

Charles Taylor

Ward 2



vortex-intl.

Angle Lake Park, WA

Low Flow Option	Completely Automated	3500 Sq. Ft.
Low Volume Water	Features \$100k	



Angle Lake Park, WA (option 2)

Features \$115K (3500 Sq. Ft)

Low Volume

Low Maintenance



vortex-intl.c

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Cordova Park Splashpad, CA

\$65,000 – Features

Very Manageable Size

2100 Sq. Ft.



Bird Creek Park, WI

\$60,000 Features

2750 Sq. Ft.

Multiple Simple Elements allows for large group

Benefits

- Zero Standing Water-No lifeguard
- Visually Appealing and SAFE!
- Low Maintenance Cost
- Long Shelf life throughout year-minimal down time
- Destination
- No Cost Safe Alternative for Kids and Family with no access to pool
- No investment from users-Minimal Investment to Build
- Ability to treat and reuse water (option) otherwise Flow Thru
- Multi-generational

Mill Lake Splash pad-Abbotsford, BC

Mill Lake Splashpad® in Abbotsford BC, features sustainable water source

In its first summer of operation, the Splashpad® at Mill Lake BC has been a great success. Based in a heavily agricultural area of the province, the City of Abbotsford had set in place a point scale to determine which proposal would be selected. The Vortex proposal was selected not only because it met the low water consumption requirements, but also because of the unique design that compliments the surrounding landscape.

Another green feature of this project is that the system runs entirely from a dedicated well. The Splashpad® is located directly above an aquifer and they were able to find a source of quality water.

By placing the Splashpad® directly above an aquifer, the city is able to provide high quality water for play enjoyment.

During hot weather, the Splashpad® at Mill Lake is a destination for hundreds of youngsters looking to cool off. It provides a free recreational service with aquatic play.

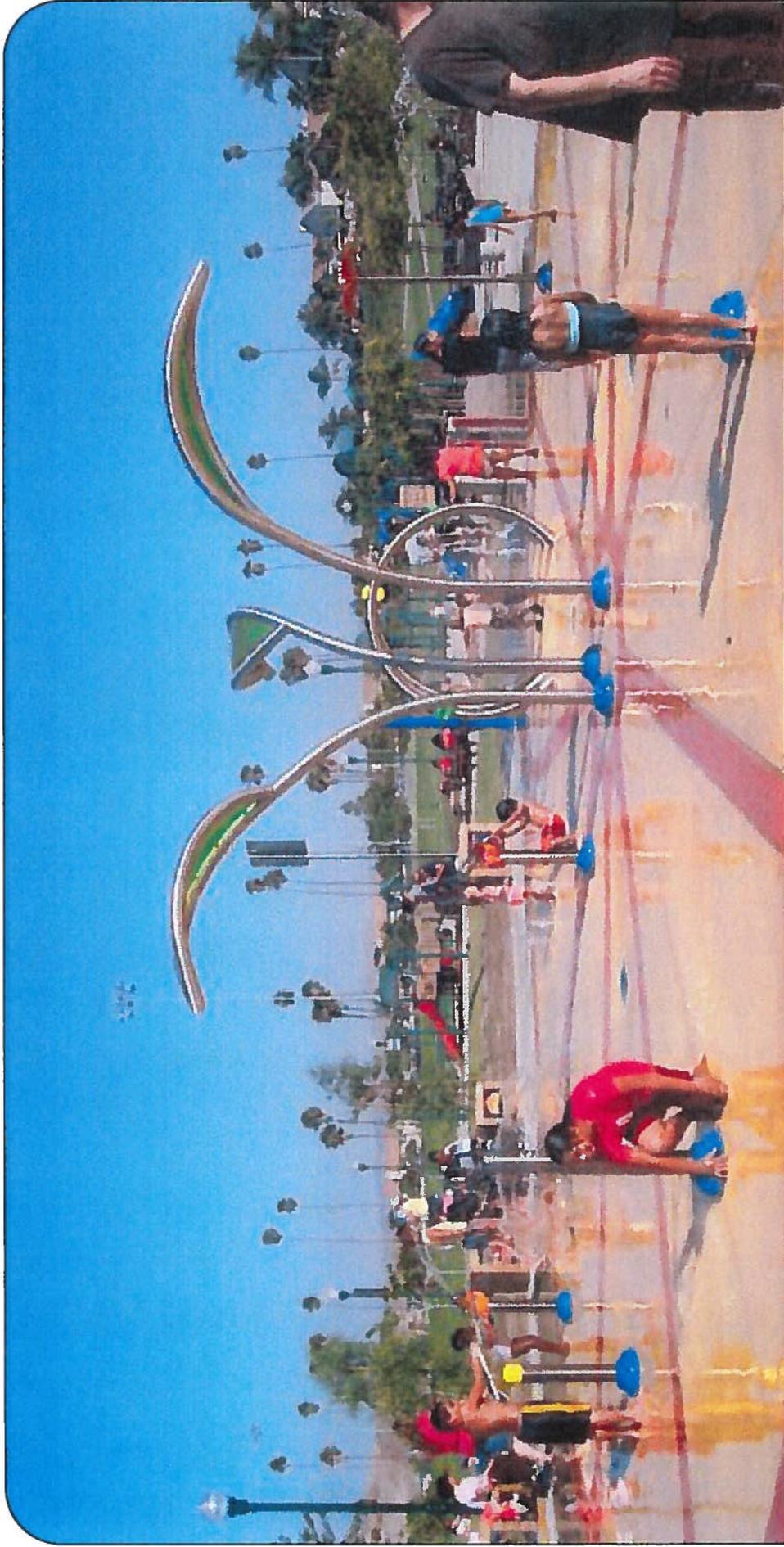
\$ 120,000 Features 3250 Sq. Feet

Larger, Taller Elements-accommodates more people



"The old Splashpad® used 160 U.S gallons per minute of chlorinated water, but since the implementation of the well, it now used 70 U.S. gallons of clean clear water."

Scott Watson
Park planner and Designer
City of Abbotsford, BC.



Citrus Park, CA

Municipal Splashpad

2,800 sq.ft

\$55,000 Features

Good layout-spacious

Citrus Community Park Splashpad

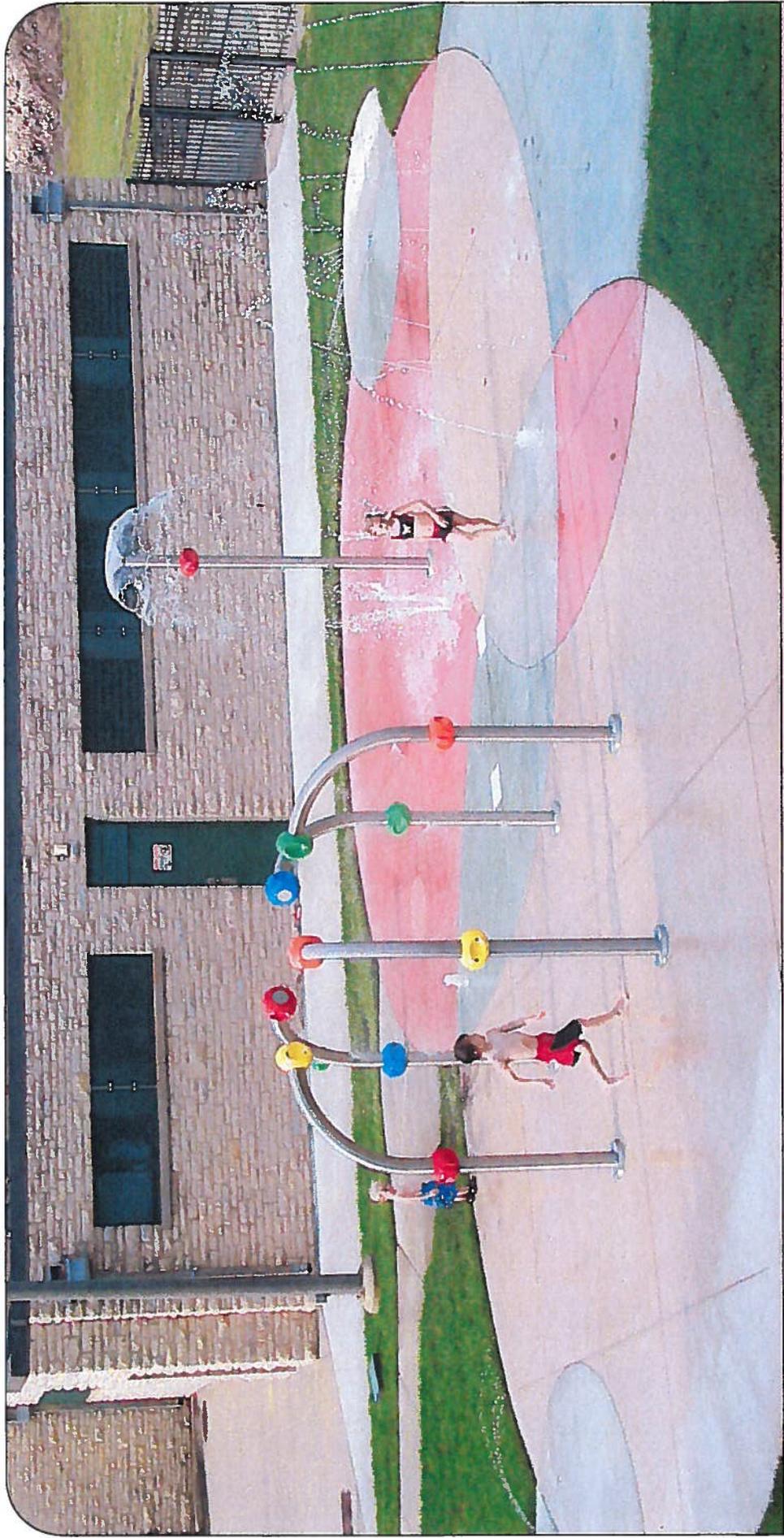
Corona, CA

The City of Corona California, once known as the "Lemon Capital of the World", was the beneficiary of a generous donation for the construction of a Splashpad®. Drawing on the region's "Citrus Boom", BMLA the landscape architect firm, used the citrus theme's historical value throughout the design of the Citrus Community Park Splashpad®.

- Organic Watergarden leaves and translucent SeeFlow™ flowers combine with the colourful patterned surfacing to attract children of all ages to a playful Splashpad® experience.
- Not only does it offer local residents a place to cool off during the hot summer months, but it also depicts and allows us to reminisce about a piece of local and legendary California history.

Location: Citrus Community Park Splashpad®, Corona, CA

- Facility Details: Municipal Splashpad®
- Play Area: 2,800 sq.ft
- Water source: Vortex Water Quality Management System
- Landscape Architect: BMLA Landscape Architecture, Corona, CA
- Vortex Distributor: Miracle Playground Sales, Corona, CA



Krueger Park, WI

\$40,000 Features

1980 Sq. Feet

Very Simple on lower scale so far as element

Regner Park

The water from the 3,260-square-foot Splashpad®, with a spray zone area of 2,065-square-feet, is dual-purposed, which makes it more environmentally-friendly. An on-site well, which was already supplying the adjacent swim pond, now sends water through to the Splashpad® first before it is drained into the pond. When the need for extra water occurs, the Splashpad® can tap into a city water source. Both water sources are controlled by a single piece of equipment; the Vortex Command Center, which is a compact, fully-integrated module that is engineered to regulate waterflow, sequences and water drainage.

\$65,000 Features
3260 Sq. Feet
Custom Elements

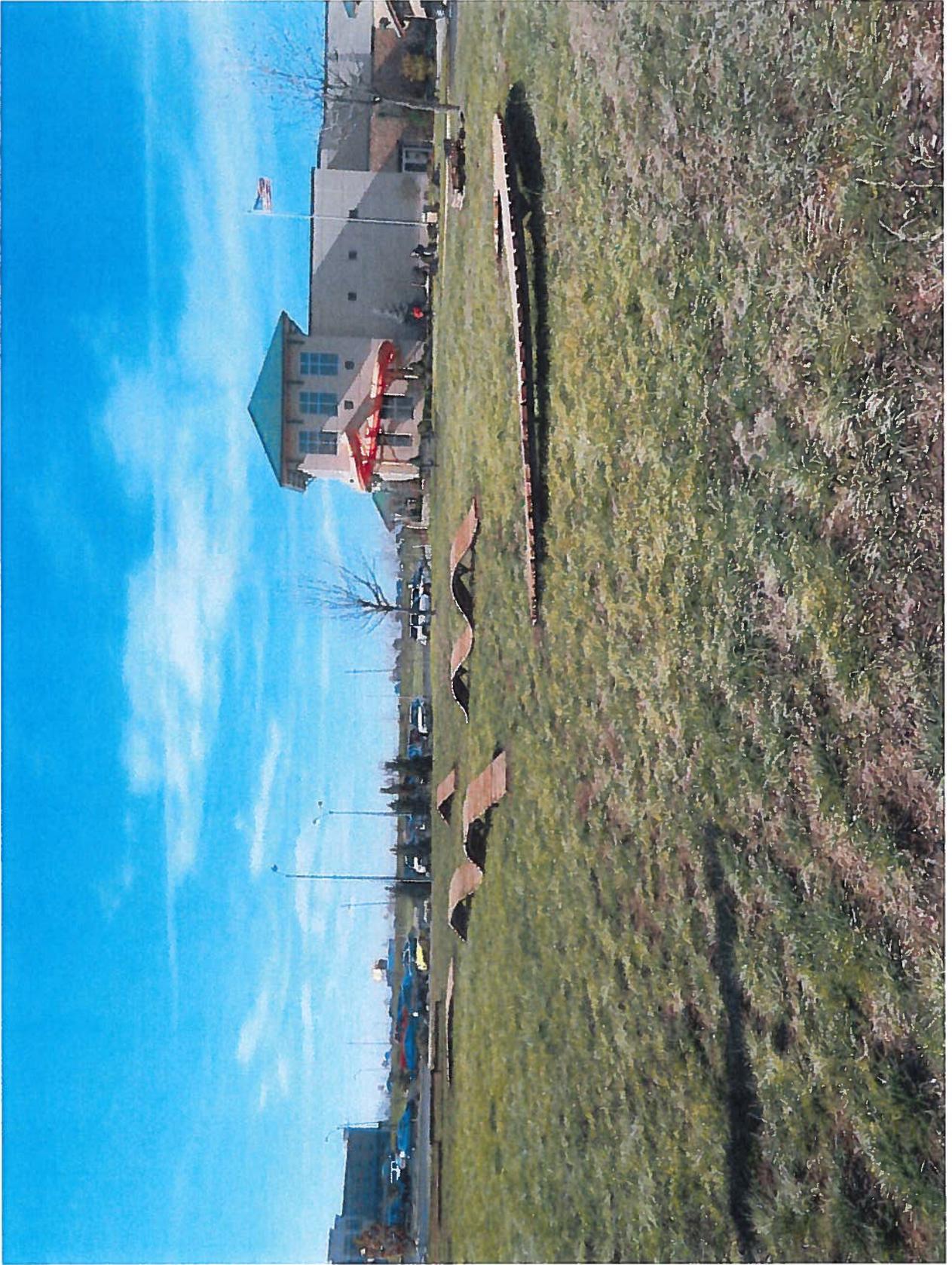


Additional Considerations

- Water Options
 - Additional \$25K for flow through option
 - Additional \$80K for Recirculation (also more intensive regs)
- Installation Portion
 - Double Feature Budget
 - Can be reduced using own crews, materials
 - Vortex Participates on Texas Buy Board (national) eliminates cost of bidding, qualifies for 5% discount
 - Expandable –install Safeswap Anchor (includes spray cap)purchase above ground features as needed bolt to anchor







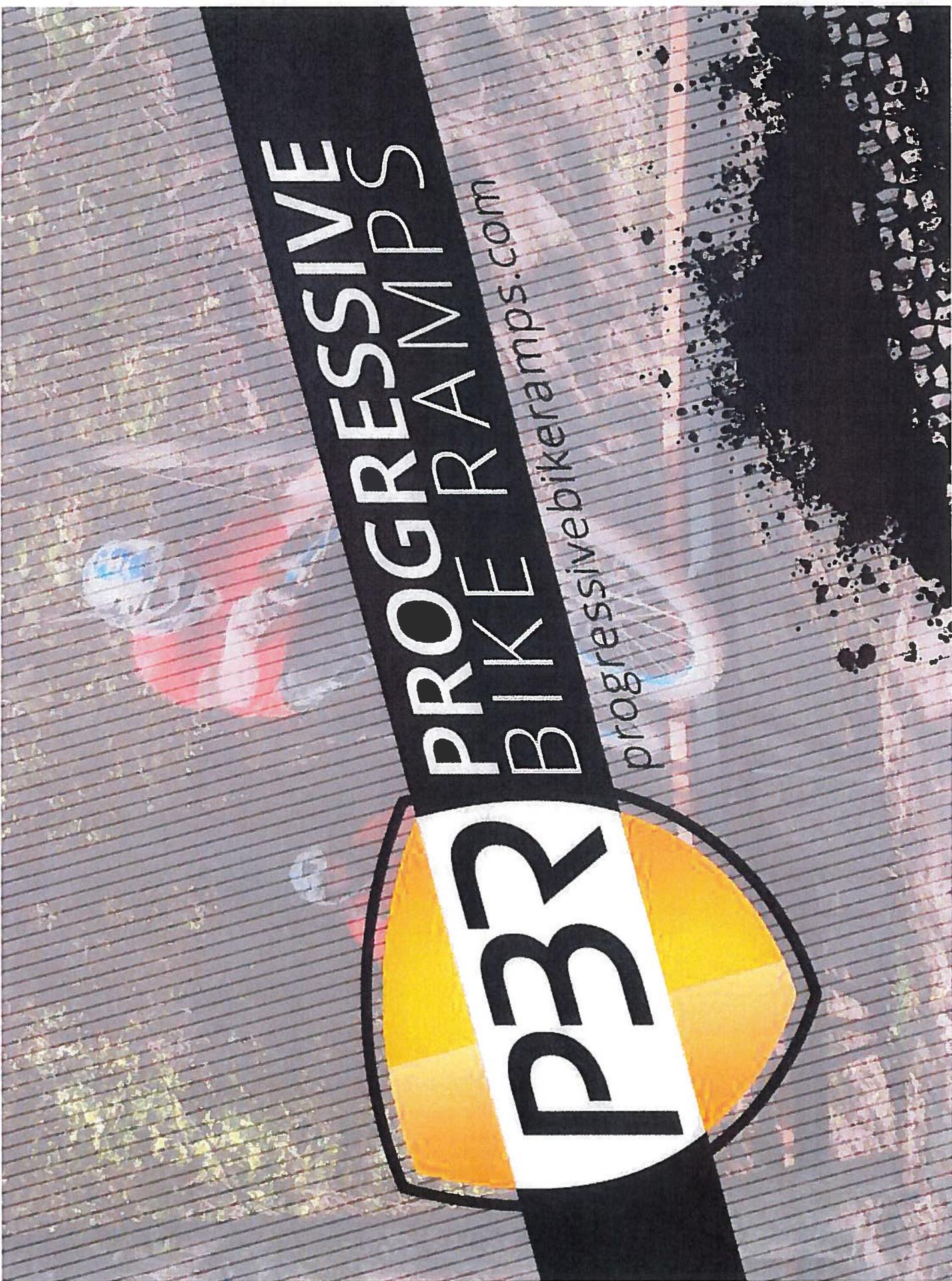




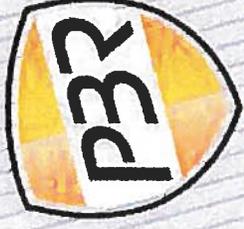
PBR

**PROGRESSIVE
BIKE RAMP**

progressivebikeramps.com

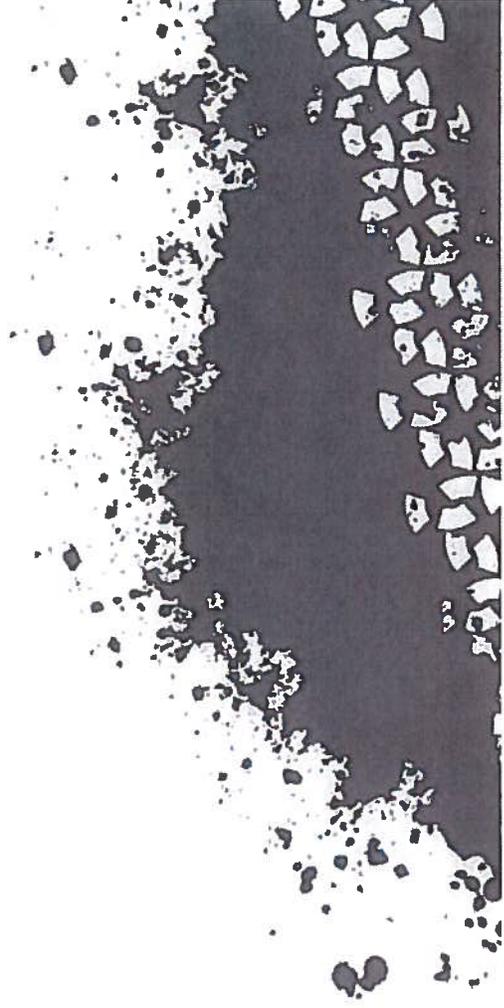


Why a bike park?

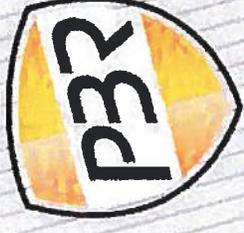


BICYCLING IS FOR EVERYONE

- Bicycling is the second most popular outdoor activity in the United States.
- 47% of Americans say they would like more bike facilities in their communities.

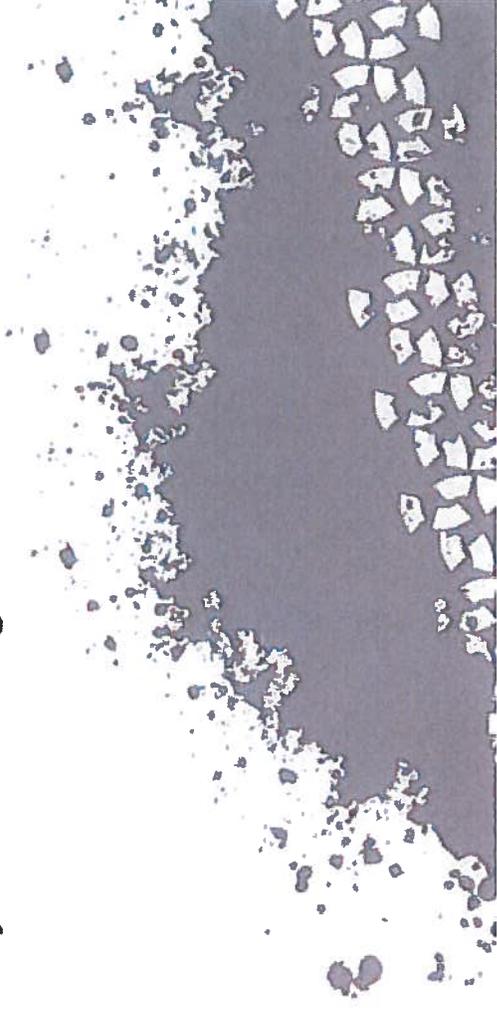


Why a bike park?

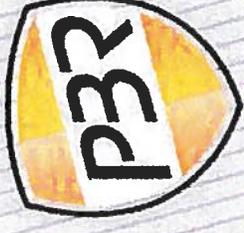


BICYCLING CAN HELP YOU LIVE LONGER AND BETTER

- 3 hours of biking per week reduces the risk of heart disease and stroke by 50%.
- Women who bike 30+ minutes a day have a lower risk of breast cancer.
- Adolescents who bicycle are 48% less likely to be overweight as adults.



Why a bike park?

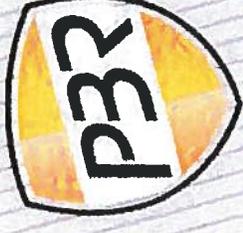


BICYCLING BOOSTS THE ECONOMY

- The U.S. bicycle industry sold \$5.9 billion in bicycles and equipment in 2008.
- Twice as many bicycles are sold in the U.S. each year than cars.
- Studies have shown that homes closer to bike paths are more valuable.



Overview

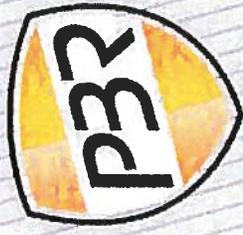


Progressive Bike Ramps began as an experiment between Progressive Trail Design, and American Ramp Company, and blossomed into more than we ever could have imagined. We are the sustainable solution to the status quo in mountain bike obstacles and other off-road cycling elements.

PBR specializes in mountain bike skills courses, technical trail features, park features, and pumptracks.



SPECS



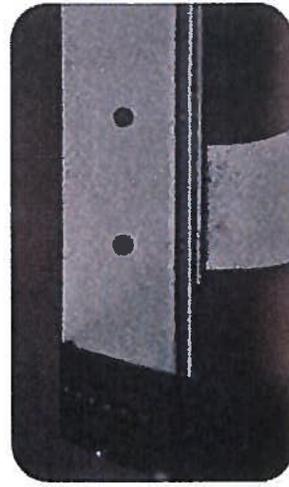
LASER-CUT FRAMEWORK



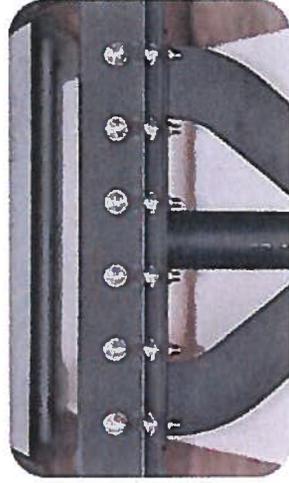
SPACING TABS



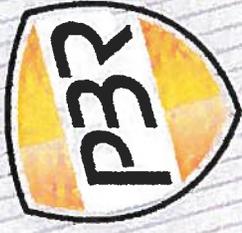
POWDER COAT



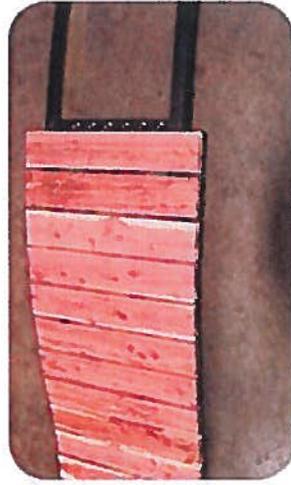
STAINLESS STEEL FASTENERS



SPECS



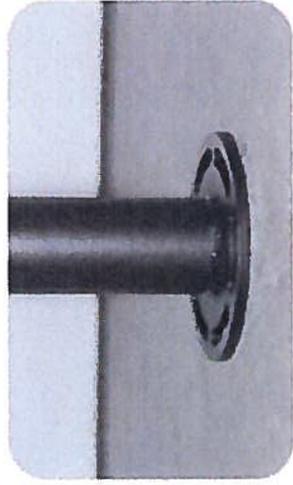
RIDING SURFACE



GROUND SCREWS



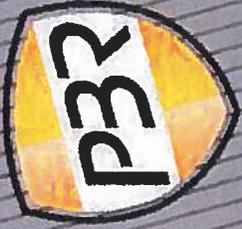
SUPPORT LEGS



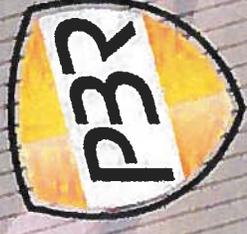
FACTORY DIRECT



SPECS



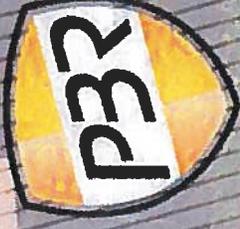
SKILLS COURSES



- Beginner to intermediate level modular courses with a variety of low lying bike ramps
- Skill courses usually consist of Ladder Bridges and Skinnies
- Ladder Bridges are any piece that is elevated to span an area
- Skinnies are similar to Ladder Bridges, but narrower

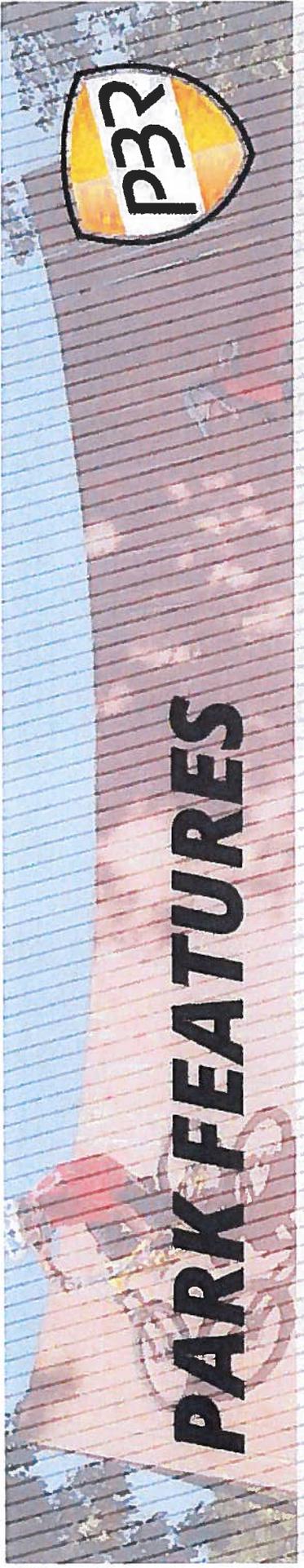


TECHNICAL TRAIL FEATURES

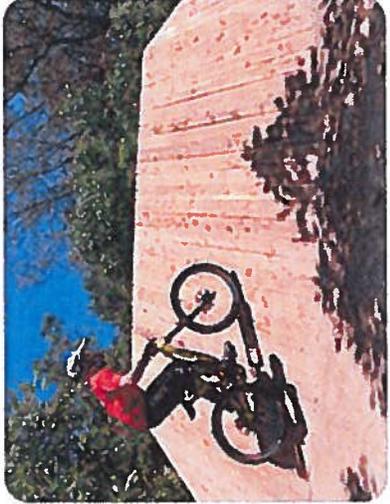
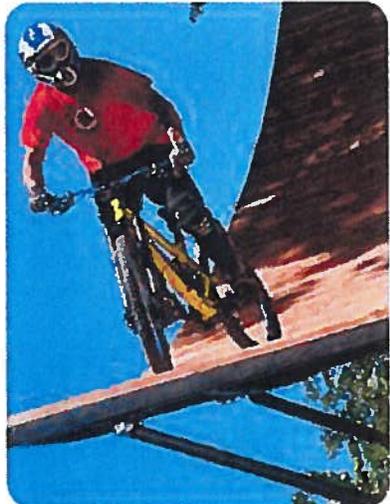


Purpose built features that add a degree of difficulty and fun to a trail. Sometimes these features are built to span areas, other times they exist purely as an alternate line to a trail.

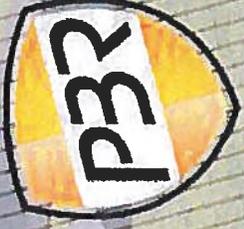




Park Features are beginner to expert level features with a variety of different air and flow oriented bike ramps to teach rhythm, flow, and air skills. These features can be designed into a downhill or freeride trail, be added to a BMX park, or have a custom designed jump park with as many features as you want.

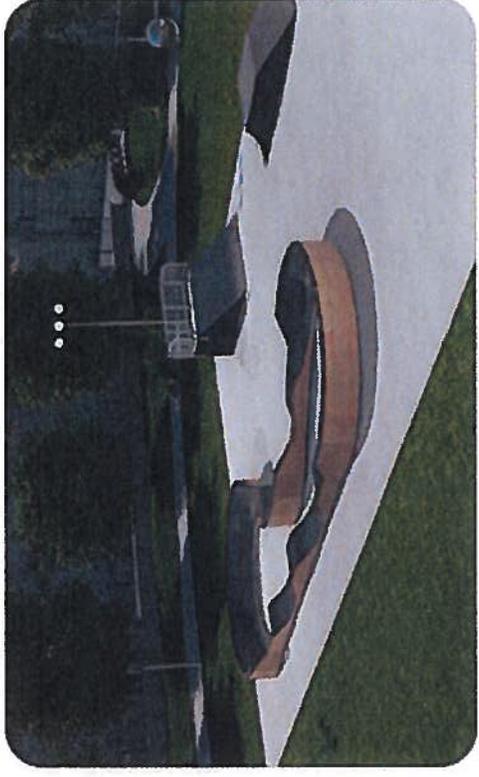


PUMPTRACKS

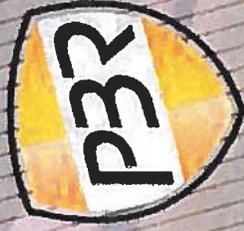


A pumptrack is a progressive kind of structure that uses an up and down 'pumping' motion to propel the bicycle forward instead of pedaling.

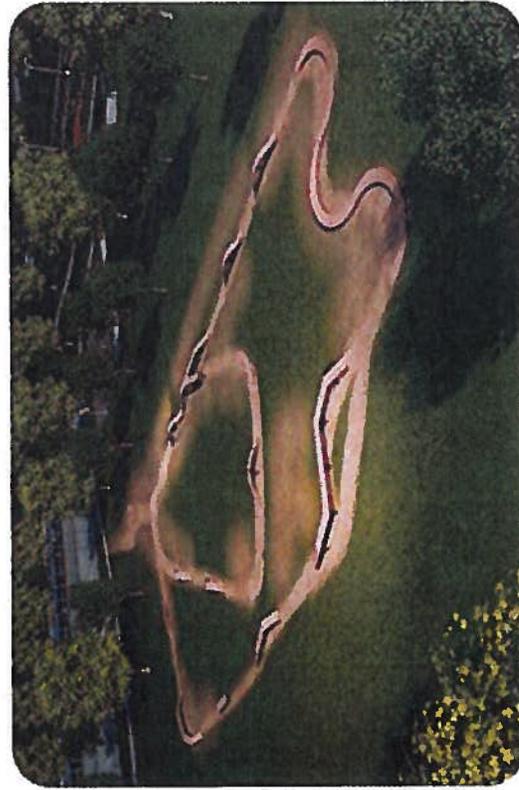
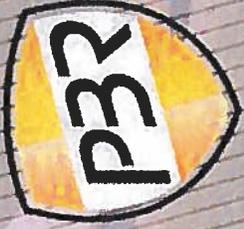
Pumptracks are perfect for practicing balance, learning skills and improving confidence on the bike. They are safe and fun to ride for all ages and skill levels.



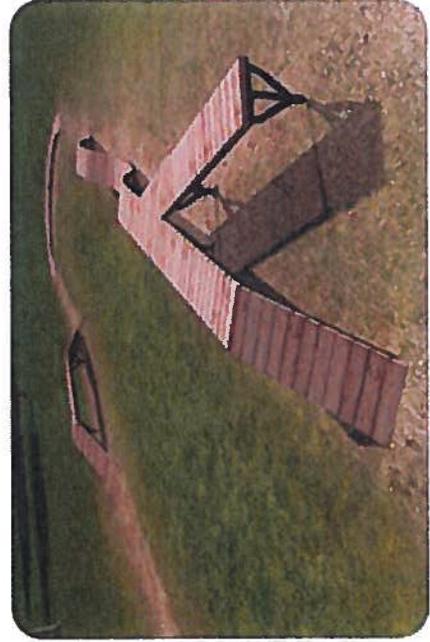
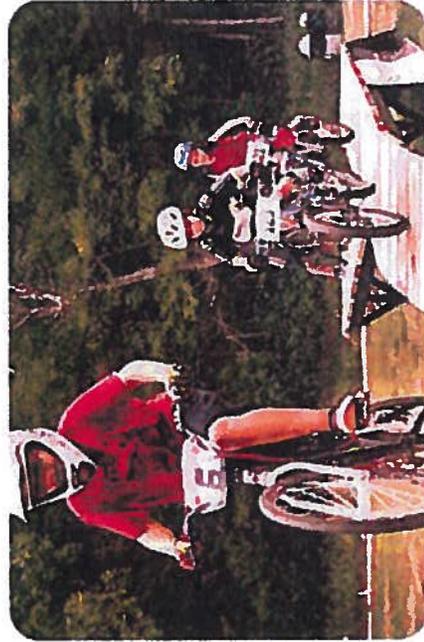
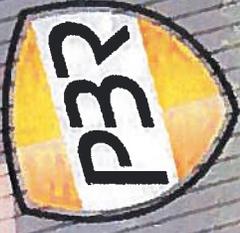
SAMPLE SKILLS COURSES



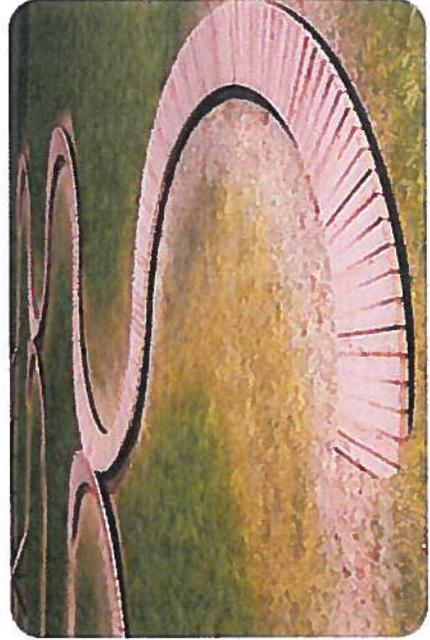
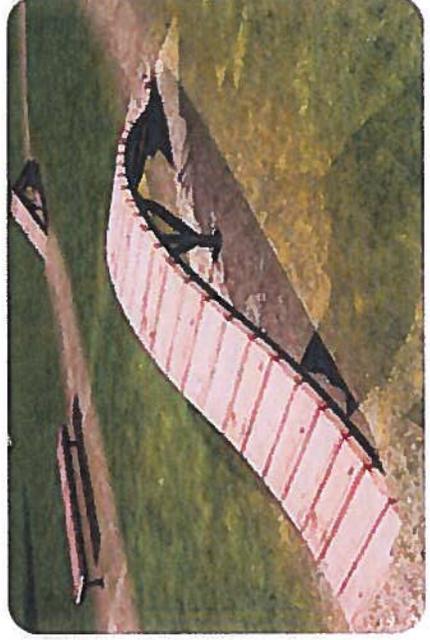
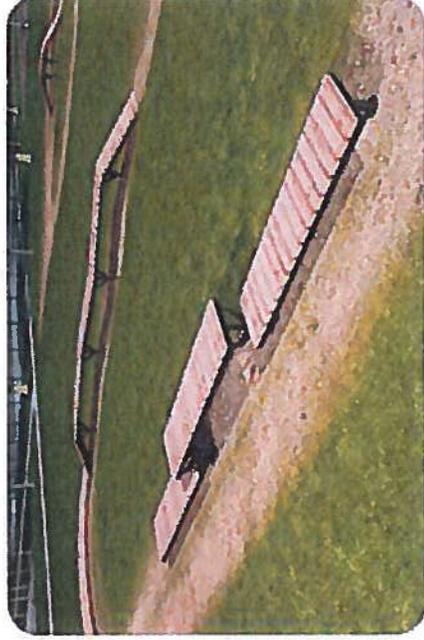
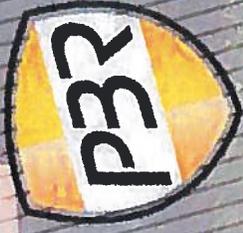
SAMPLE SKILLS COURSES



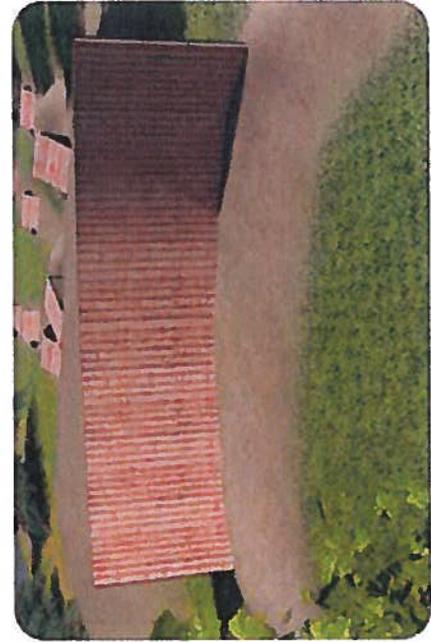
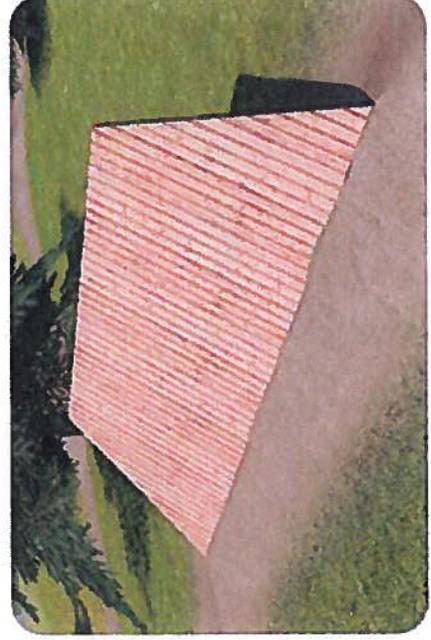
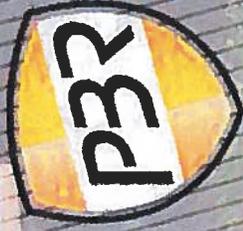
SAMPLE TECHNICAL TRAIL FEATURES



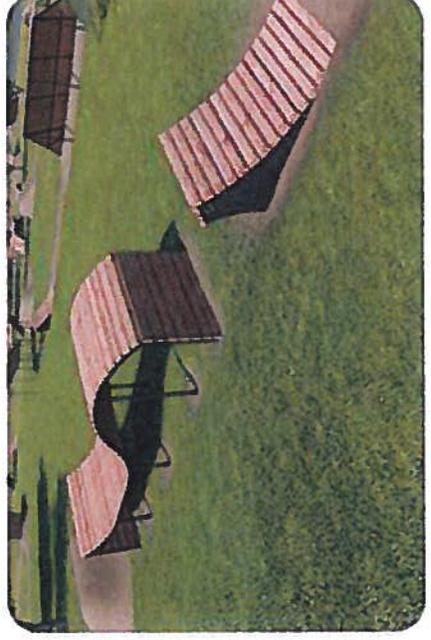
SAMPLE TECHNICAL TRAIL FEATURES



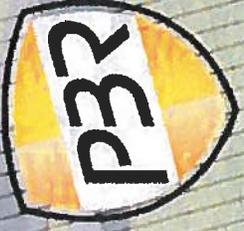
SAMPLE PARK FEATURES



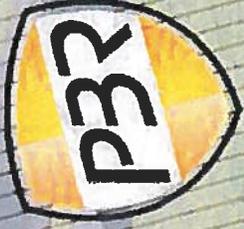
SAMPLE PARK FEATURES



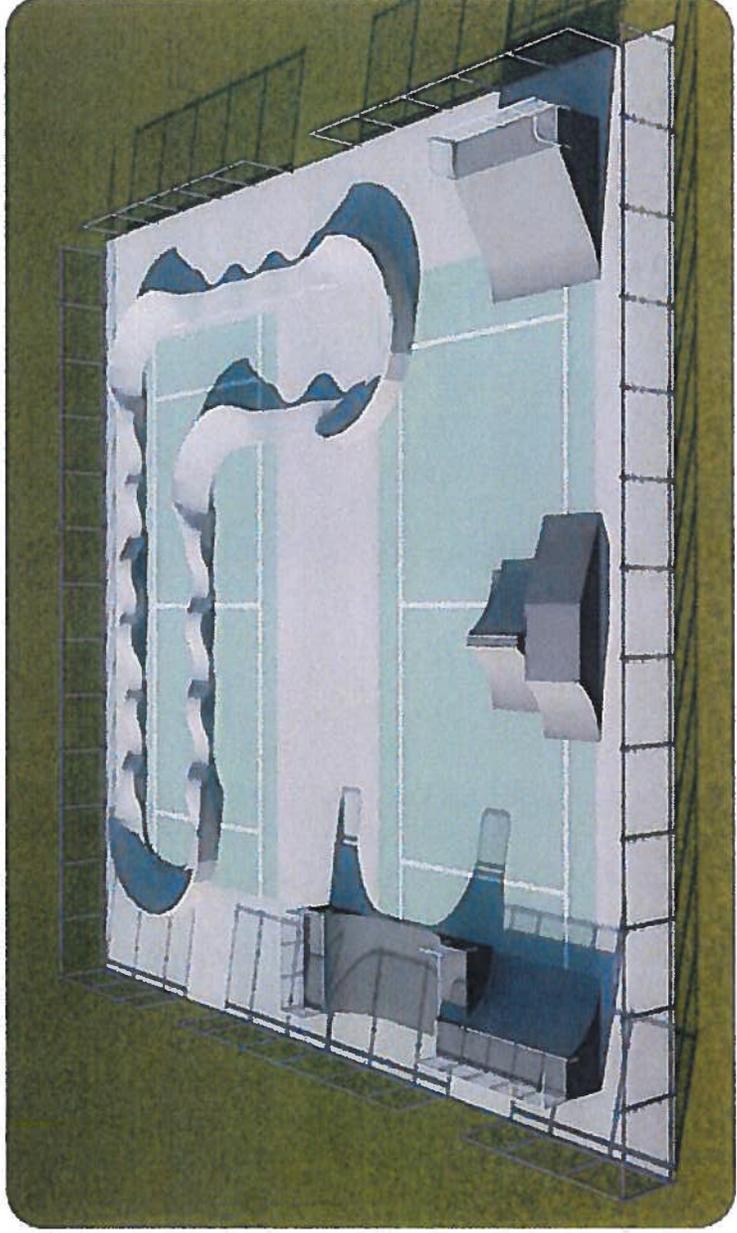
SAMPLE PUMPTRACKS



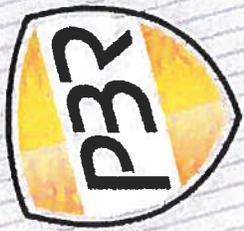
SAMPLE PUMPTRACKS



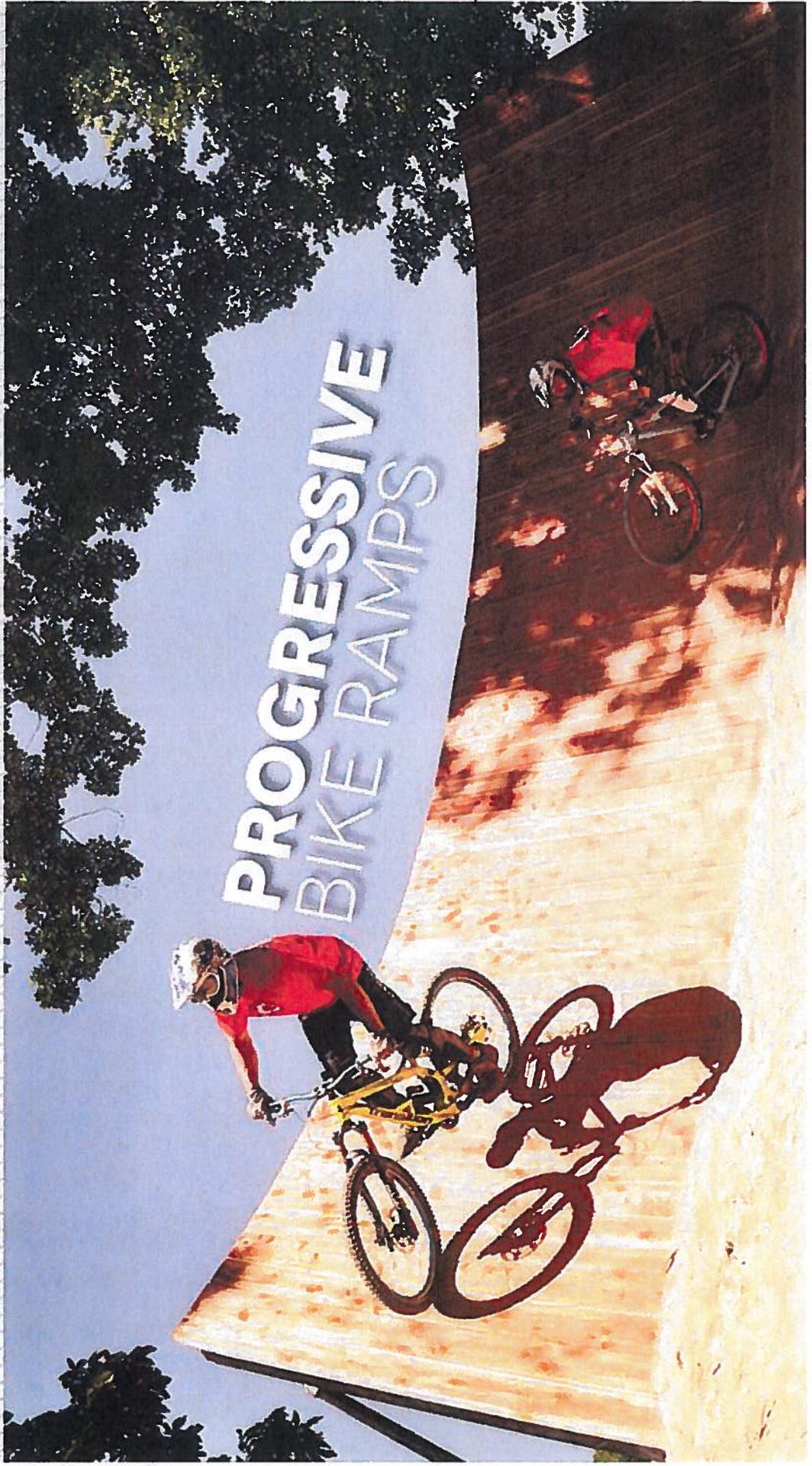
Pumptracks can be stand alone structures or be added to a pad next to a BMX or skatepark.



Option A



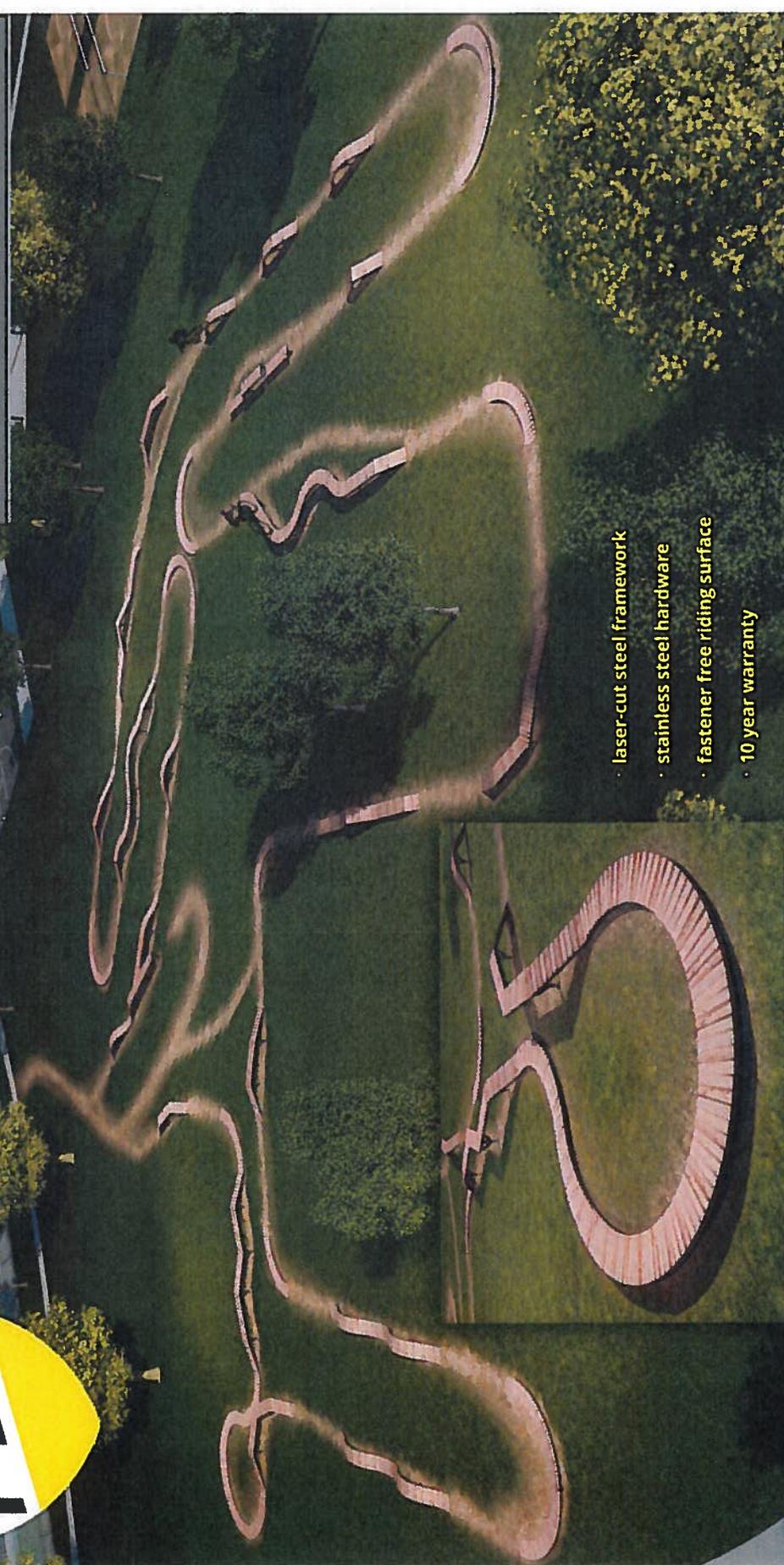
QUESTIONS?





Skills Course PBR0008

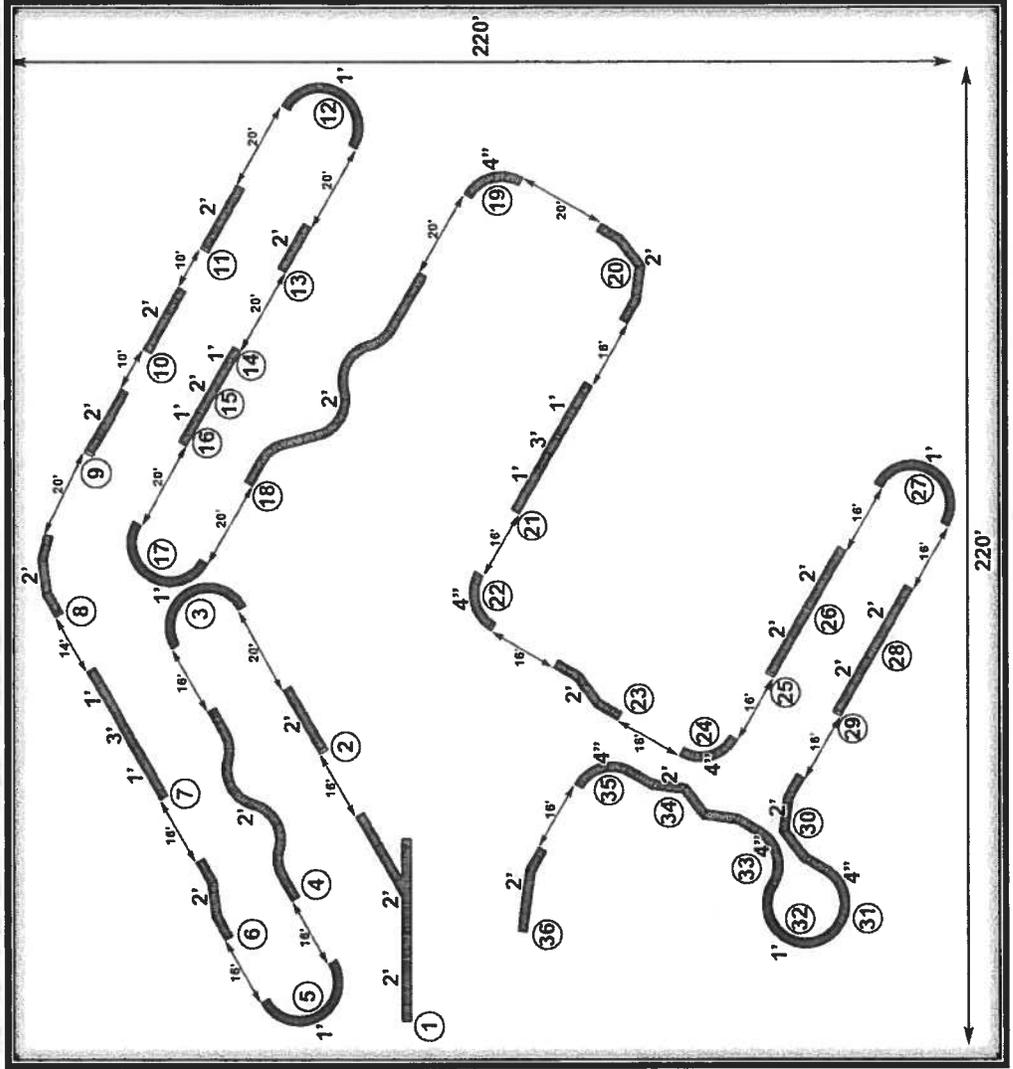
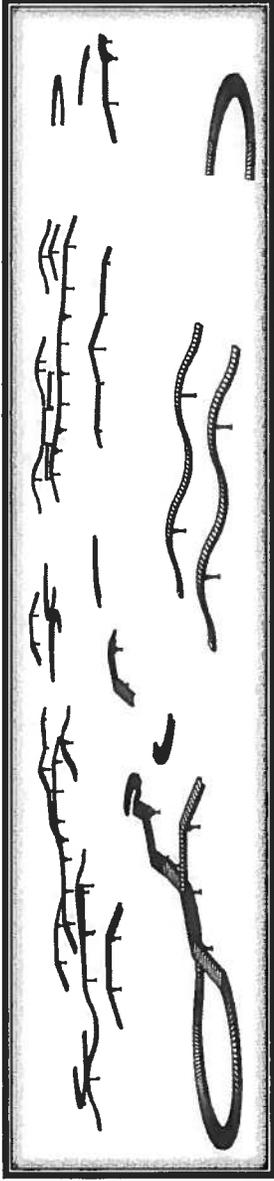
Sanford, NC Skills Park



- laser-cut steel framework
- stainless steel hardware
- fastener free riding surface
- 10 year warranty

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Sanford, NC	PBR0008
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<u>Item #</u>	<u>Equipment</u>	<u>Height</u>	<u>Width</u>	<u>Length</u>	<u>Price</u>
1	Split Decision 2	2'	2'	46'	\$7,500.00
2	Roller	2'	2'	16'	\$1,980.00
3	180 Degree Turn Banked	1'	10'	20'	\$3,480.00
4	Snake Ladder w/ Up and Down Ramps	2'	2'	50'	\$6,000.00
5	180 Degree Turn Banked	1'	10'	20'	\$3,480.00
6	Zig Zag Short	2'	5'	18'	\$2,280.00
7	Mountain Top Ladder 3' Peak	3'	2'	32.5'	\$3,960.00
8	Zig Zag Short 1 Angle	2'	9'	19'	\$2,400.00
9	Roller	2'	2'	16'	\$1,980.00
10	Wedge to Roller 2' Flat	2'	2'	16'	\$1,950.00
11	Roller	2'	2'	16'	\$1,980.00
12	180 Degree Turn Banked	1'	10'	20'	\$3,480.00
13	Wedge to Wedge	2'	2'	11'	\$1,440.00
14	Flat Section	1'	2'	8'	\$960.00
15	Flat Section	2'	2'	8'	\$960.00
16	Flat Section	1'	2'	8'	\$960.00
17	180 Degree Turn Banked	1'	10'	20'	\$3,480.00
18	Snake Ladder w/ Up and Down Ramps and Flat x 2	2'	2'	66'	\$7,920.00
19	90 Degree Turn Flat	4"	9.5'	9.5'	\$1,620.00
20	Zig Zag 90 Degree Corner	2'	16'	16'	\$3,120.00
21	Mountain Top Ladder 3' Peak	3'	2'	32.5'	\$3,960.00
22	90 Degree Turn Flat	4"	9.5'	9.5'	\$1,620.00
23	Zig Zag Short	2'	5'	18'	\$2,280.00
24	90 Degree Turn Flat	4"	9.5'	9.5'	\$1,620.00
25	Roller	2'	2'	16'	\$1,980.00
26	Roller	2'	2'	16'	\$1,980.00
27	180 Degree Turn Banked	1'	10'	20'	\$3,480.00
28	Roller	2'	2'	16'	\$1,980.00
29	Roller	2'	2'	16'	\$1,980.00
30	Zig Zag 90 Degree Corner	2'	16'	16'	\$3,120.00
31	90 Degree Turn Flat	4"	9.5'	9.5'	\$1,620.00
32	180 Degree Turn Banked	1'	10'	20'	\$3,480.00
33	90 Degree Turn Flat	4"	9.5'	9.5'	\$1,620.00

34	Zig Zag Center	2'	5'	31'	\$3,960.00
35	90 Degree Turn Flat	4"	9.5'	9.5'	\$1,620.00
36	Zig Zag Short 1 Angle	2'	9'	19'	\$2,400.00
				Subtotal	\$99,630.00
				Freight	\$3,000.00
				Installation	\$9,963.00
				New Year	
				Discount	\$11,259.30*
				Total	\$101,333.70

*Discount only applies if ordered before 1-31-13
Please call for revised quote if your project is subject to prevailing wage and or sales tax

Option B



Sanford, NC Skills Park

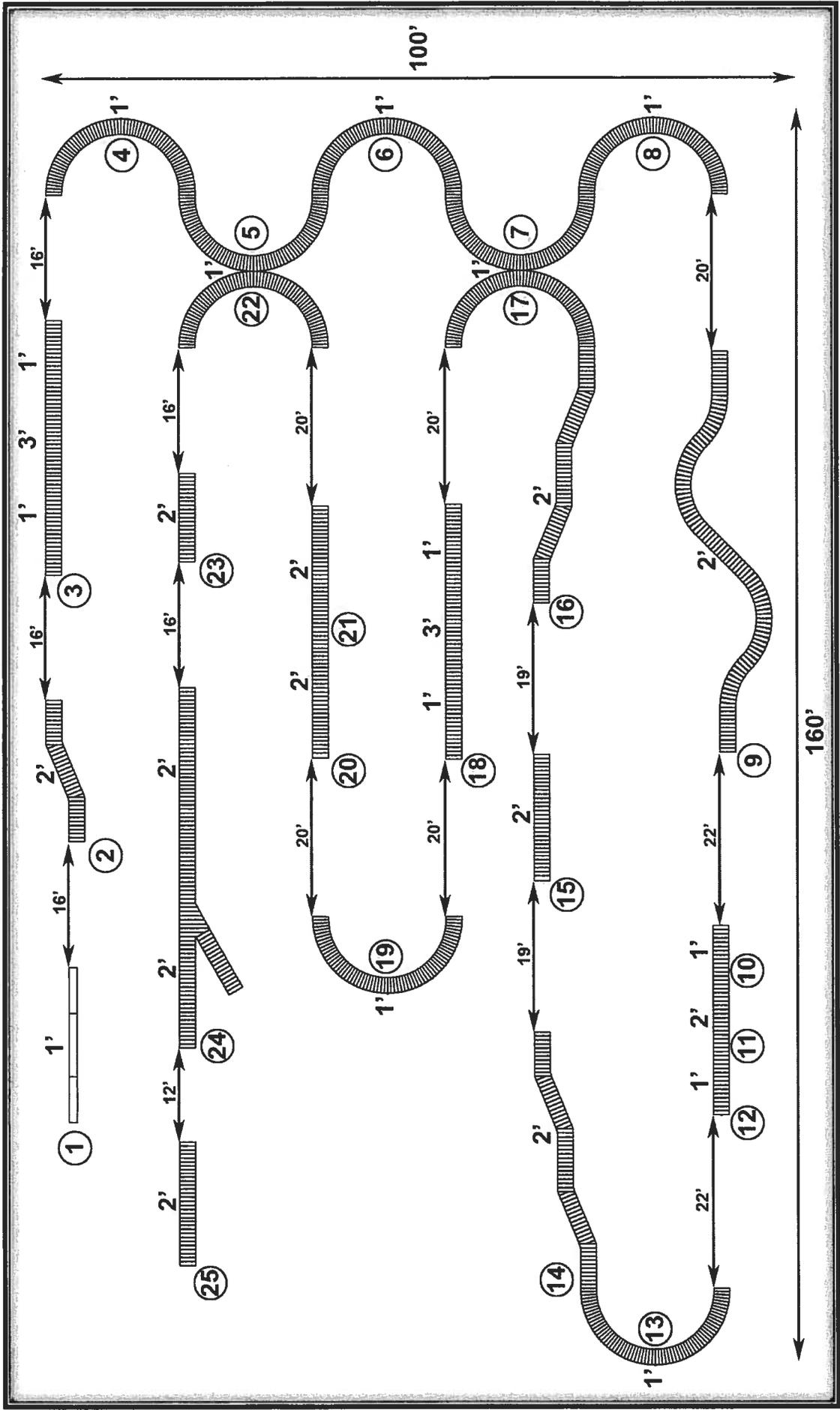
Skills Course PBR0007



- laser-cut steel framework
- stainless steel hardware
- fastener free riding surface
- 10 year warranty

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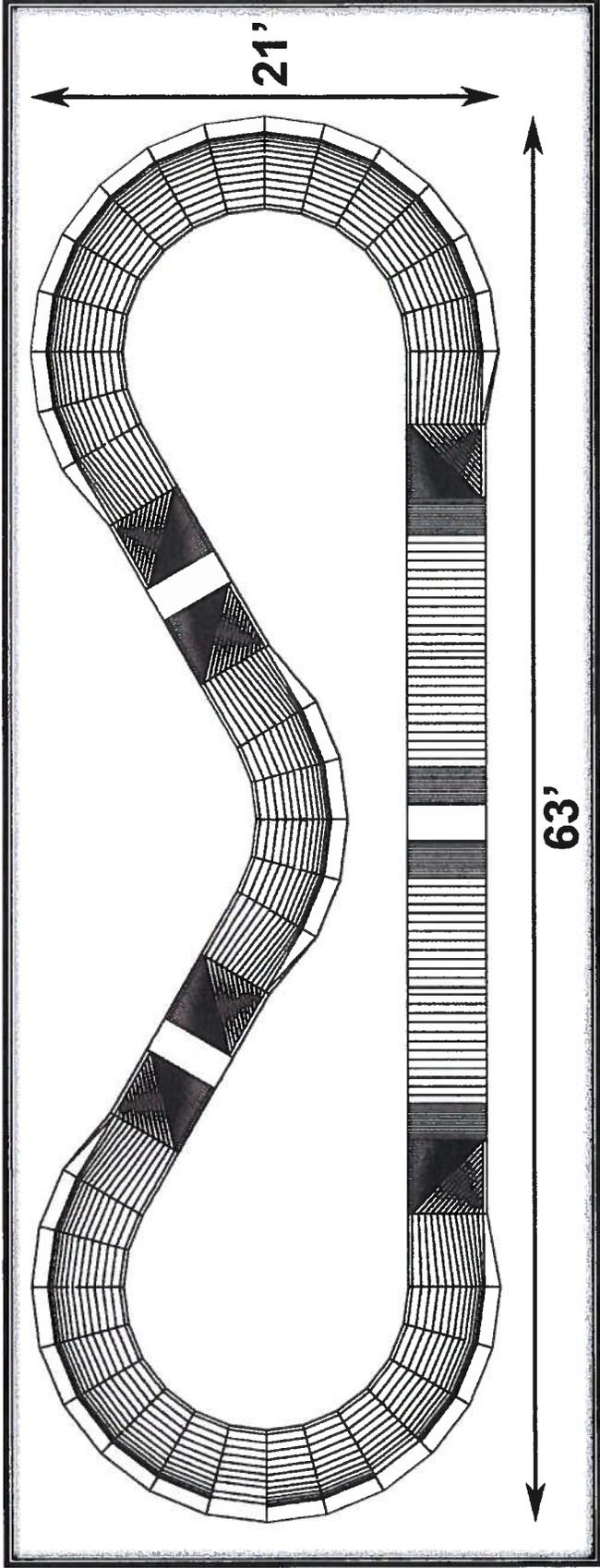
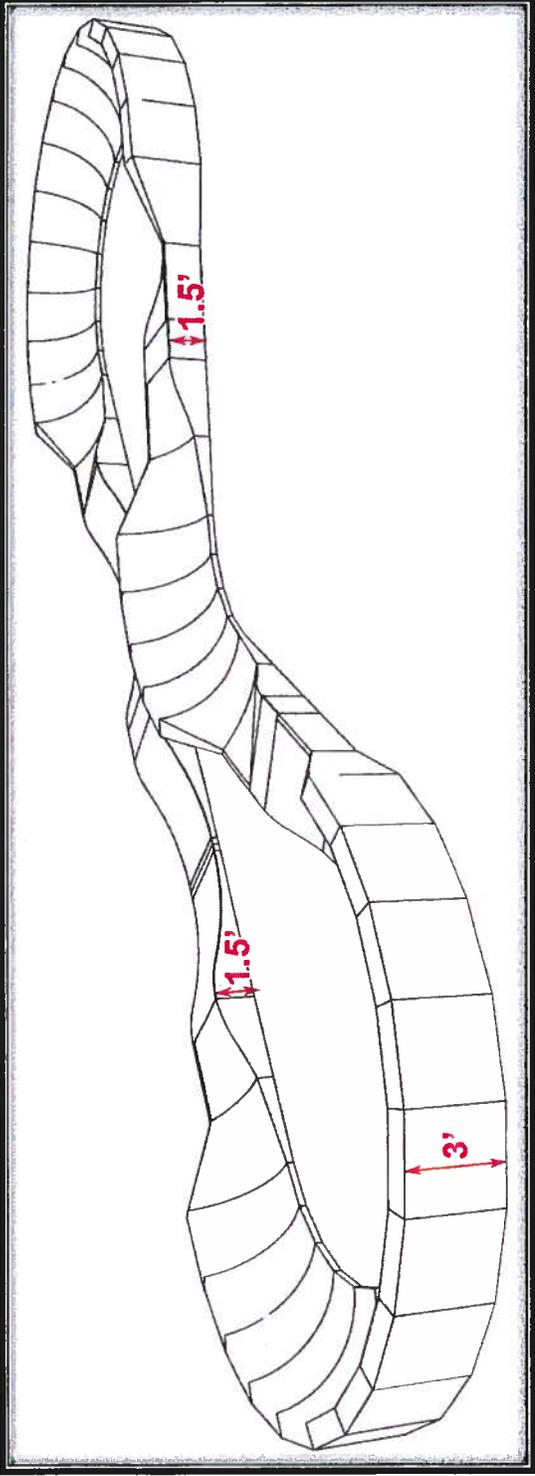


bikeparkitect

Pumptrack PBR0013

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Sanford, NC	PBR0007
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<u>Item #</u>	<u>Equipment</u>	<u>Height</u>	<u>Width</u>	<u>Length</u>	<u>Price</u>	
1	Wedge Flat Wedge	1'	1'	20'	\$2,100.00	
2	Zig Zag Short	2'	5'	18'	\$2,280.00	
3	Mountain Top Ladder 3' Peak	3'	2'	32.5'	\$3,960.00	
4	180 Degree Turn Banked	1'	10'	20'	\$3,480.00	
5	180 Degree Turn Banked	1'	10'	20'	\$3,480.00	
6	180 Degree Turn Banked	1'	10'	20'	\$3,480.00	
7	180 Degree Turn Banked	1'	10'	20'	\$3,480.00	
8	180 Degree Turn Banked	1'	10'	20'	\$3,480.00	
9	Snake Ladder w/ Up and Down Ramps and Flat	2'	2'	58'	\$6,960.00	
10	Flat Section	1'	2'	8'	\$960.00	
11	Flat Section	2'	2'	8'	\$960.00	
12	Flat Section	1'	2'	8'	\$960.00	
13	180 Degree Turn Banked	1'	10'	20'	\$3,480.00	
14	Zig Zag Offset	2'	8'	33'	\$4,080.00	
15	Roller	2'	2'	16'	\$1,980.00	
16	Zig Zag Offset	2'	8'	33'	\$4,080.00	
17	180 Degree Turn Banked	1'	10'	20'	\$3,480.00	
18	Mountain Top Ladder 3' Peak	3'	2'	32.5'	\$3,960.00	
19	180 Degree Turn Banked	1'	10'	20'	\$3,480.00	
20	Roller	2'	2'	16'	\$1,980.00	
21	Roller	2'	2'	16'	\$1,980.00	
22	180 Degree Turn Banked	1'	10'	20'	\$3,480.00	
23	Wedge to Wedge	2'	2'	11'	\$1,440.00	
24	Split Decision	2'	2'	46'	\$7,200.00	
25	Wedge to Roller 2' Flat	2'	2'	16'	\$1,950.00	
					Subtotal	\$78,150.00
					Freight	\$3,000.00
					Install	\$7,815.00
					Pumptrack	\$20,000.00
					New Year	-
					Discount	\$10,796.5*
					Total	\$98,168.50

*New Year discount only applies if ordered by 1-31-13
 Call for a revised quote if your project is subject to prevailing wage and or sales tax



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(919) 775-8202
FAX: (919) 775-8205
Email: hal.hegwer@sanfordnc.net

City of Sanford

Hal Hegwer
City Manager

MEMORANDUM

TO: Mayor and Council Members

FROM: Hal Hegwer, City Manager *h.h.*

DATE: December 6, 2012

SUBJECT: Interlocal Agreements with Lee County

Lee County Manager John Crumpton has notified me of the County's intent to end a number of current interlocal agreements effective June 30, 2013. These agreements are Community Development, Planning and Zoning, Building Inspections, GIS, Tax Collection, Animal Control, and a Building Lease Agreement at the Federal Building. The Lee County Board of Commissioners is willing to renegotiate these agreements if we are interested in retaining these relationships.

We currently compensate the County for GIS, Tax Collections, a Lease Agreement at the Woodland Planning Office and Animal Control.

• GIS -	\$ 94,518
• Tax Collection	\$162,000
• Animal Control	\$ 70,535
• Lease Agreement (Woodland)	<u>\$ 17,688</u>
Total	<u>\$344,741</u>

Lee County currently compensates the City of Sanford for Community Development and Planning Services:

• Planning and CD	\$391,801
• Inspections Services	\$ 51,801
• Lease Agreement (Federal Bldg)	<u>\$ 15,000</u>
Total	<u>\$458,602</u>

There are other agreements that the City and County have in common that were not addressed in Mr. Crumpton's letter which include Dispatch Services, 911, Economic Development, Clearwater Fire District, Industrial Park Wastewater Agreement, and an Airport Agreement.