



**REGULAR SESSION OF THE PAMLICO COUNTY
BOARD OF COMMISSIONERS
MONDAY, SEPTEMBER 21, 2026**

<u>P.M.</u>	<u>NAME</u>	<u>SUBJECT</u>
7:00	Chairman Heath	Call Meeting to Order Pledge of Allegiance Approve Proposed Commissioner's Meeting Agenda for September 21, 2026 (Additions and/or deletions to the Agenda) Approval of the minutes for: • September 8, 2026 Regular and Closed Session Minutes

Public Comment Period:

Each speaker is asked to limit comments to three (3) minutes. Direct your comments to the full board, not to an individual Board member or staff member. Although the Board is interested in hearing your concerns, speakers should not expect Board action or deliberation on subject matter brought up during the Public Comment segment. The Public Comment period shall not exceed a total of fifteen minutes, unless the Board entertains a successful majority vote to extend this period.

CONSENT AGENDA

1. 26-27-052 Request for approval of Budget Amendments
2. 26-27-053 Request for approval of Board Releases
3. 26-27-054 (Tabled 9/8/2026) Request for approval to Appoint Leslie Kellenberger to the Trillium Health Board
4. 26-27-055 Request for approval of a Late Application for DAV Exclusion
5. 26-27-056 Request for approval of Untimely Property Tax Exemption Application
6. 26-27-057 Request for approval to Schedule Public Hearing for Application to LGC for Debt on October 5, 2026 Regular Session Meeting
7. 26-27-058 Request for approval to Appoint Paul Jordan to the Regional Aging Advisory Council (RAAC)
8. 26-27-059 Request for approval from Soil and Water to Apply and Submit Application for Community Conservation Assistance Program

CORRESPONDENCE AGENDA

9. 26-27-060 Discussion Request: Request for approval from the Water Committee to Purchase a Tractor
10. 26-27-061 Request for approval from Finance Officer to Appoint Amanda Carey as Deputy Finance Officer
11. 26-27-062 Request for approval to Apply for an Asset Inventory Assessment (AIA)
12. 26-27-063 Request for approval for Water Line Replacement on Namon Rd and to charge Excell Communications and Brightspeed
13. 26-27-064 Discussion Request: Appeal Late Listing Penalty - Edwin Jones
14. 26-27-065 Discussion Request: Appeal Late Listing Penalty - Mitchell Johnson
15. 26-27-066 Discussion Request: Appeal Late Listing Penalty - Paul Heaton
16. 26-27-067 Request for approval of Joint Resolution of the Counties of Beaufort, Brunswick, Carteret, Craven, Currituck, Dare, Hyde, New Hanover, and Pamlico in reference to Court Case 20CVS012925-910

County Commissioner, County Attorney, County Manager and Finance Officer time and closed session if applicable.



**REGULAR SESSION MINUTES OF THE
PAMLICO COUNTY BOARD OF COMMISSIONERS
TUESDAY, SEPTEMBER 8, 2026**

The Pamlico County Board of Commissioners met in regular session on Tuesday, September 8, 2026, at 7:00pm in the Patsy H. Sadler room of the Pamlico County Courthouse. Commissioners Candy Bohmert, Doug Brinson, Kari Forrest, Ken Heath, Thomas Mills and Ed Riggs were present. Also present were County Attorney Dave Baxter, County Manager Mark Brewington Finance Officer Alex Showalter and Clerk to the Board Tracy Boyd. Commissioner Carl Ollison was not present.

Chairman Heath called the meeting to order. Rev. Grady Simpson offered the invocation, and Chairman Heath led the assemblage in the Pledge of Allegiance.

Chairman Heath asked if there were any corrections, additions, and/or deletions to the Proposed Commissioner's Meeting Agenda for September 8, 2026. On a motion made by Commissioner Riggs and seconded by Commissioner Brinson to add 1 item to the Correspondence Agenda: (13b) Request to Use Dawson Creek Park for a Staging Area/Lay Yard During the Dawson Creek Bridge Project. On a motion made by Commissioner Riggs and seconded by Commissioner Forest, the following resolution was unanimously approved.

BE IT RESOLVED, the Proposed Commissioner's Meeting Agenda for September 8, 2026, is hereby approved as amended.

Chairman Heath asked if there were any corrections, additions, and/or deletions to the August 17, 2026 Regular and Closed Session Minutes. There were no changes, then on a motion made by Commissioner Bohmert and seconded by Commissioner Forrest, the following resolution was unanimously approved.

BE IT RESOLVED, the August 17, 2026 Regular and Closed Session Minutes are hereby approved, and the Chairman's signature is authorized thereon.

PUBLIC COMMENT: 1 member of the public signed up to speak.

Mr. Shawn Kenny mentioned that he is the new Regional Vice-President for the region from Trillium Health. He just wanted to introduce himself and thank Chairman for the work he does on the regional advisory board.

The Board then turned their attention to the Consent Agenda.

On a motion made by Commissioner Bohmert and seconded by Commissioner Forrest, the following resolutions were unanimously approved.

BE IT RESOLVED, the following FY26-27 Budget Amendment(s) are hereby approved.

Department: Senior Service Grant

#27-007

FISCAL YEAR 2026-2027

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	AMOUNT (+) INCREASED	AMOUNT (-) DECREASED
100214-400000	Miscellaneous Revenues	\$ 4,500.00	
104930-522000	Food & Provisions	\$ 4,500.00	

Reason for Budget revision: To set up budget for Senior Service Grant – “The Peas Project” (Providing Elders Additional Sustenance).

Department: Cooperative Extension – Pesticide Grant

#27-008

FISCAL YEAR 2026-2027

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	AMOUNT (+) INCREASED	AMOUNT (-) DECREASED
100213-438328	Waste Reduction Grant	\$ 9,350.00	
104950-529000	Departmental Supplies	\$ 9,350.00	

Reason for Budget revision: The Pamlico County Cooperative Extension has received a grant for \$9,350.00 for pesticide container recycling.

Department: Pamlico County Schools

#27-009

FISCAL YEAR 2026-2027

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	AMOUNT (+) INCREASED	AMOUNT (-) DECREASED
105911-563250	Repairs/Renovations	\$ 770,000.00	
100213-433285	Repairs/Renovation School	\$ 770,000.00	

Reason for Budget revision: Pamlico County Schools has made requests through the repair and renovation grant awarded to them through NCDPI of which we act as a passthrough. The school system plans to paint and make HVAC repairs at Fred Anderson, Refurbish the Cafeteria, and perform painting at the primary school. The total amount requested is above that what was contemplated during the budgeting.

BE IT RESOLVED, the request for approval of Untimely Application for Elderly Exclusion, is hereby approved. [26-27-039]

BE IT RESOLVED, the request for approval from the Water Department for General Consulting Services from the Wooten Group for FY 2026-2028, is hereby approved. [26-27-041]

BE IT RESOLVED, the request for approval from Finance Officer to sign FY 2026-27 Agreement Addendums to implement 2nd year of the Enterprise Fleet Management Plan, is hereby approved. [26-27-042]

BE IT RESOLVED, the request from Clinical Services Director to Enter into an Agreement with Nutrition Plus, is hereby approved. [26-27-043]

On a motion made by Commissioner Bohmert and seconded by Commissioner Brinson and unanimously approved, the request to Appoint Leslie Kellenberger to the Trillium Heath Board was tabled until next meeting on September 21, 2026. [26-27-040]

The Board then turned their attention to the Correspondence Agenda.

On a motion made by Commissioner Bohmert and seconded by Commissioner Riggs, the following resolution was unanimously approved.

BE IT RESOLVED, the request for approval of Resolution Establishing the Pamlico County Tourism Development Board, is hereby approved. [26-27-044]

**RESOLUTION OF THE PAMLICO COUNTY BOARD OF COMMISSIONERS ESTABLISHING THE
PAMLICO COUNTY TOURISM DEVELOPMENT BOARD**

WHEREAS, tourism is a vital component of the economic health, development, and cultural preservation of Pamlico County; and

WHEREAS, the promotion of travel, ecotourism, maritime heritage, and local business development benefits all residents and businesses within the County; and

WHEREAS, the centralized coordination of tourism marketing strategies maximizes the impact of economic investments and regional outreach; and

WHEREAS, the Pamlico County Board of Commissioners possesses the authority to create advisory boards and authorities to promote the general welfare and economic security of the county;

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners of Pamlico County, North Carolina, that:

1. Establishment and Name

There is hereby created and established a public authority to be known officially as the **Pamlico County Tourism Development Board** (hereinafter referred to as the "Tourism Board").

2. Purpose and Duties

The Tourism Board is tasked with the following duties and responsibilities:

- Develop and execute comprehensive marketing campaigns to promote Pamlico County as a premier travel destination.
- Coordinate with municipal/county/state tourism initiatives.
- Cultivate public-private partnerships with local hospitality, boating, fishing, hunting, and dining establishments to enhance the regional tourism economy.
- Develop a Strategic Plan for future Tourism Initiatives

3. Membership and Composition

The Tourism Board shall consist of 7 members appointed by the Board of Commissioners. In compliance with state standards, the composition shall feature:

- At least **one-third** of members currently affiliated with businesses that collect occupancy tax (e.g., local hotels, bed & breakfasts, vacation rentals).
- At least **one-half** of members currently active in the promotion of travel and tourism within Pamlico County.
- Ex-officio, non-voting seats reserved for the County Manager, Finance Director, or municipal representatives.

4. Terms of Office

Members shall serve staggered **three-year terms**. Initial appointments shall designate a portion of members to one- and two-year terms to ensure regulatory continuity. No member shall serve more than two consecutive full terms.

5. Funding and Accountability

- **Operational Budget:** The Tourism Board shall operate under a budget approved annually by the Pamlico County Board of Commissioners.
- **Financial Reporting:** The Board shall present a quarterly financial statement and an annual performance review detailing regional tourism metrics to the Board of Commissioners.

6. Effective Date

This Resolution shall become effective immediately upon its adoption.

Adopted this 8th day of September, 2026.

PAMLICO COUNTY BOARD OF COMMISSIONERS

The Board discussed the request from the Water Committee to purchase a tractor. The Board reviewed 3 bids and decided to postpone a final decision to first check State contract pricing to ensure the best possible price. No action was taken. [26-27-45]

On a motion made by Commissioner Riggs and seconded by Commissioner Bohmert, the following resolution was unanimously approved.

BE IT RESOLVED, the request for approval from the Water Committee to contract with USG Water Solutions to Install Mixer on Reelsboro Water Tower in the approximately amount of \$27,032.00, is hereby approved. [26-27-046]

On a motion made by Commissioner Bohmert and seconded by Commissioner Brinson, the following resolution was unanimously approved.

BE IT RESOLVED, the request for approval of Joint Resolution to Waive All Tolls and Fees Affecting NC Ferry Routes for Locally Registered Vehicles, is hereby approved. [26-27-047]

A JOINT RESOLUTION OF THE COUNTIES OF BEAUFORT, BRUNSWICK, CARTERET, CRAVEN, CURRITUCK, DARE, HYDE, NEW HANOVER, AND PAMLICO REQUESTING GOVERNOR JOSH STEIN AND THE NORTH CAROLINA DEPARTMENT OF TRANSPORTATION TO WAIVE ALL TOLLS AND FEES AFFECTING NORTH CAROLINA FERRY ROUTES FOR LOCALLY REGISTERED VEHICLES

WHEREAS, Senate Bill 257, the 2025 Appropriations Act, amends Article 6 of Chapter 136 of the North Carolina General Statutes to impose tolls on all ferry routes in North Carolina and to increase tolls on currently existing ferry routes according to route destination and vehicle size; and

WHEREAS, ferries serve as the primary, and in some cases exclusive, highways and bridges for the residents, commuters, and emergency services of eastern North Carolina; and

WHEREAS, the residents of Beaufort, Brunswick, Carteret, Craven, Currituck, Dare, Hyde, New Hanover, and Pamlico counties rely on these state-maintained marine corridors daily to access employment, medical care, education, and essential goods; and

WHEREAS, mainland residents of North Carolina enjoy free, un-tolled access to state-maintained roads, highways, and bridges funded by the general tax base to which coastal residents also contribute; and

WHEREAS, imposing additional transit fees on local citizens simply because they reside in a coastal region creates an unfair system of double taxation; and

WHEREAS, the financial burden of new or increased tolls will disproportionately harm local working families, small businesses, and fixed-income retirees who have no viable alternative transit routes; and

WHEREAS, a fair and equitable solution must distinguish between daily local commuters who utilize the ferry system as an essential highway and seasonal tourism traffic that utilizes the system for recreation.

NOW, THEREFORE, BE IT RESOLVED by the Boards of Commissioners of the Counties of Beaufort, Brunswick, Carteret, Craven, Currituck, Dare, Hyde, New Hanover, and Pamlico, North Carolina, that:

1. **The member counties strongly request** all Tolls and Fees affecting North Carolina Ferry Routes be waived for all vehicles registered in counties with Ferry Terminals.
2. **The member counties humbly urge** the Honorable Governor Josh Stein and the North Carolina Department of Transportation to waive all Tolls or Fees for Vehicles registered in counties with Ferry Terminals and to create a permanent waiver exempting all locally registered personal and commercial vehicles from ferry tolls.
3. **The member counties request** that any necessary state revenue adjustments focus strictly on non-resident, seasonal tourism traffic rather than penalizing local citizens.

ADOPTED this the 8th day of September, 2026.

On a motion made by Commissioner Bohmert and seconded by Commissioner Forrest, the following resolution was unanimously approved.

BE IT RESOLVED, the request for approval to increase Kathy Wall salary by the following percentages and amounts per policy and pay schedule for completing the NCDOR-Tax Administrator Course, is hereby approved: [26-27-048]

- **Current Salary: \$75,486, with benefits is \$106,988**
- **6% for certification: \$80,015, with benefits is \$112,572**

The Board and County Manager Mark Brewington discussed the shortfall created by unexpected state-mandated salary increases for NC Forest Service Staff.

On a motion made by Commissioner Bohmert and seconded by Commissioner Riggs, the following resolution was unanimously approved.

BE IT RESOLVED, the request for approval for budget adjustment for FY 2026-27 for NC Forestry in the amount of \$9,528.00, is hereby approved.

On a motion made by Commissioner Brinson and seconded by Commissioner Bohmert, the following resolution was unanimously approved.

BE IT RESOLVED, the request to add Public Comment Period to the 2nd Regular Board of Commissioners Meetings, is hereby approved. [26-27-50]

On a motion made by Commissioner Bohmert and seconded by Commissioner Brinson, the following resolution was approved.

BE IT RESOLVED, the request for approval to Use Dawson Creek Park for a Staging Area/Lay Yard During the Dawson Creek Bridge Project with the following additions, is hereby approved: [13b.]

- **All materials are to be removed (fences and protected material) once project is completed**
- **Permanently seeding and overseeding with grasses**

On a motion made by Commissioner Riggs, seconded by Commissioner Brinson, and unanimously approved, the Board went into Closed Session for discussion regarding Personnel and Attorney/Client Privilege [N.C.G.S. § 143-318.11(a)(3)(6)]. Time Recorded: 7:37pm [26-27-051]

No action was taken in Closed Session.

On a motion made by Commissioner Forrest, seconded by Commissioner Bohmert, and unanimously approved, the Board went back into Open Session. Time Recorded: 9:36pm

The Board met in Closed Session to consult with the County Attorney in order to preserve attorney/client privilege.

There being no further business, on a motion made by Commissioner Bohmert and seconded by Commissioner Forrest, the Board adjourned until next regular meeting on Monday, September 21, 2026, at 7:00pm. Time Recorded: 9:48pm.

Chairman

Clerk to the Board

BUDGET AMENDMENTS





COUNTY OF PAMLICO

B U D G E T R E V I S I O N

Indicate Type: Budget Amendment X Line-Item Transfer Type of Revision: Expenditure X Revenue Department: Health

The original budget is being revised with this Budget Revision. A Budget Amendment will revise the total dollar amount, either increase or decrease, of the original Budget Ordinance. A Line-Item Transfer will revise the dollar amounts allocated between different programs in a department with more than one budget code or different line items within a single department code but will not increase or decrease the Budget Ordinance.

FISCAL YEAR 2026-2027

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	AMOUNT (+) INCREASED	AMOUNT (-) DECREASED
105151-519900	Contracted Services	\$ 7,000.00	
109910-500000	Expenditure		\$ 7,000.00

Reason for Budget revision: The Board of Commissioners has approved contracting with Nutrition Plus on a month-to-month basis until a full-time nurse is hired. There is insufficient lapsed salary to cover the full cost of the contract. Funds are being shifted from contingency appropriated in the FY27 budget in the amount of \$7,000.00.

Approved By:

Finance Officer

September 21, 2026

Agenda Date_____
County Manager_____
Clerk to the Board (For Board Approval)

Patrice Lackey

From: Alex Showalter
Sent: Sunday, September 13, 2026 4:43 PM
To: Patrice Lackey
Subject: Budget Amendments 9/21

Dear Patrice,

Please write up the following budget amendments for the 9/21/2026 meeting.

1. The Board of Commissioners has approved contracting with Nutrition Plus on a month-to-month basis until a full-time nurse is hired. There is insufficient lapsed salary to cover the full cost of the contract. Funds are being shifted from contingency appropriated in the FY27 budget in the amount of \$7,000.00.
 - a. Increase 105151-519900 - \$7,000
 - b. Decrease 109910-500000 - \$7,000
2. The Board of Commissioners has approved a request from the Water Committee to install a mixer on the Reelsboro tower. The cost of the contract is \$27,032.00. The cost of electrical work has not been determined. Budget amendment is to appropriate funds from the water fund to cover the cost of the contract.
 - a. Increase 307140-555000 - \$27,100.00
 - b. Increase 300000-439900 - \$27,100.00
3. The Board of Commissioners has approved a request from the Water Committee pending research on State Contract. Following research, the option presented remained the cheapest option for the purchase of a tractor. This budget amendment is to appropriate funds from the water fund to cover the cost of the capital purchase.
 - a. Increase 307140-555000 - \$54,600.00
 - b. Increase 300000-439900 - \$54,600.00
4. The North Carolina Forestry Service requested a budgetary adjustment following the completion of the North Carolina Budget. Due to the state share increasing unexpectedly, the county share increase was presented to the Board of Commissioners for approval. Funds are being shifted from contingency appropriated in the FY27 budget in the amount of the requested increase.
 - a. Increase 104960-500000 - \$9,528.00
 - b. Decrease 109910-500000 - \$9,528.00

Thank you,



Scott A. Showalter Jr., MPA, CLGFO
Finance Officer
Pamlico County Finance Department
302 Main Street
Bayboro, NC 28515
Phone: (252) 745-3133
[Pamlico County Website](#)

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COUNTY OF PAMLICO

B U D G E T R E V I S I O N

Indicate Type: Budget Amendment X Line-Item Transfer

Type of Revision: Expenditure X Revenue X

Department: Water

The original budget is being revised with this Budget Revision. A Budget Amendment will revise the total dollar amount, either increase or decrease, of the original Budget Ordinance. A Line-Item Transfer will revise the dollar amounts allocated between different programs in a department with more than one budget code or different line items within a single department code but will not increase or decrease the Budget Ordinance.

FISCAL YEAR 2026-2027

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	AMOUNT (+) INCREASED	AMOUNT (-) DECREASED
307140-555000	Capital Outlays	\$ 27,100.00	
300000-439900	Fund Balance App	\$ 27,100.00	

Reason for Budget revision: The Board of Commissioners has approved a request from the Water Committee to install a mixer on the Reelsboro tower. The cost of the contract is \$27,032.00. The cost of electrical work has not been determined. Budget amendment is to appropriate funds from the water fund to cover the cost of the contract.

Approved By:

Finance Officer

September 21, 2026
Agenda Date

County Manger

Clerk to the Board (For Board Approval)

Patrice Lackey

From: Alex Showalter
Sent: Sunday, September 13, 2026 4:43 PM
To: Patrice Lackey
Subject: Budget Amendments 9/21

Dear Patrice,

Please write up the following budget amendments for the 9/21/2026 meeting.

1. The Board of Commissioners has approved contracting with Nutrition Plus on a month-to-month basis until a full-time nurse is hired. There is insufficient lapsed salary to cover the full cost of the contract. Funds are being shifted from contingency appropriated in the FY27 budget in the amount of \$7,000.00.
 - a. Increase 105151-519900 - \$7,000
 - b. Decrease 109910-500000 - \$7,000
2. The Board of Commissioners has approved a request from the Water Committee to install a mixer on the Reelsboro tower. The cost of the contract is \$27,032.00. The cost of electrical work has not been determined. Budget amendment is to appropriate funds from the water fund to cover the cost of the contract.
 - a. Increase 307140-555000 - \$27,100.00
 - b. Increase 300000-439900 - \$27,100.00
3. The Board of Commissioners has approved a request from the Water Committee pending research on State Contract. Following research, the option presented remained the cheapest option for the purchase of a tractor. This budget amendment is to appropriate funds from the water fund to cover the cost of the capital purchase.
 - a. Increase 307140-555000 - \$54,600.00
 - b. Increase 300000-439900 - \$54,600.00
4. The North Carolina Forestry Service requested a budgetary adjustment following the completion of the North Carolina Budget. Due to the state share increasing unexpectedly, the county share increase was presented to the Board of Commissioners for approval. Funds are being shifted from contingency appropriated in the FY27 budget in the amount of the requested increase.
 - a. Increase 104960-500000 - \$9,528.00
 - b. Decrease 109910-500000 - \$9,528.00

Thank you,



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COUNTY OF PAMLICO

B U D G E T R E V I S I O N

Indicate Type: Budget Amendment X Line-Item Transfer Type of Revision: Expenditure X Revenue X Department: Water

The original budget is being revised with this Budget Revision. A Budget Amendment will revise the total dollar amount, either increase or decrease, of the original Budget Ordinance. A Line-Item Transfer will revise the dollar amounts allocated between different programs in a department with more than one budget code or different line items within a single department code but will not increase or decrease the Budget Ordinance.

FISCAL YEAR 2026-2027

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	AMOUNT (+) INCREASED	AMOUNT (-) DECREASED
307140-555000	Capital Outlays	\$ 54,600.00	
300000-439900	Fund Balance App	\$ 54,600.00	

Reason for Budget revision: The Board of Commissioners has approved a request from the Water Committee pending research on State Contract. Following research, the option presented remained the cheapest option for the purchase of a tractor. This budget amendment is to appropriate funds from the water fund to cover the cost of the capital purchase.

Approved By:

Finance Officer_____
County Manger_____
September 21, 2026

Agenda Date

Clerk to the Board (For Board Approval)

Patrice Lackey

From: Alex Showalter
Sent: Sunday, September 13, 2026 4:43 PM
To: Patrice Lackey
Subject: Budget Amendments 9/21

Dear Patrice,

Please write up the following budget amendments for the 9/21/2026 meeting.

1. The Board of Commissioners has approved contracting with Nutrition Plus on a month-to-month basis until a full-time nurse is hired. There is insufficient lapsed salary to cover the full cost of the contract. Funds are being shifted from contingency appropriated in the FY27 budget in the amount of \$7,000.00.
 - a. Increase 105151-519900 - \$7,000
 - b. Decrease 109910-500000 - \$7,000
2. The Board of Commissioners has approved a request from the Water Committee to install a mixer on the Reelsboro tower. The cost of the contract is \$27,032.00. The cost of electrical work has not been determined. Budget amendment is to appropriate funds from the water fund to cover the cost of the contract.
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 - a. Increase 104960-500000 - \$9,528.00
 - b. Decrease 109910-500000 - \$9,528.00

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COUNTY OF PAMLICO

B U D G E T R E V I S I O N

Indicate Type: Budget Amendment X Line-Item Transfer

Type of Revision: Expenditure X Revenue

Department: NC Forestry Service

The original budget is being revised with this Budget Revision. A Budget Amendment will revise the total dollar amount, either increase or decrease, of the original Budget Ordinance. A Line-Item Transfer will revise the dollar amounts allocated between different programs in a department with more than one budget code or different line items within a single department code but will not increase or decrease the Budget Ordinance.

FISCAL YEAR 2026-2027

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	AMOUNT (+) INCREASED	AMOUNT (-) DECREASED
104960-500000	Expenditure	\$ 9,528.00	
109910-500000	Expenditure		\$ 9,528.00

Reason for Budget revision: The North Carolina Forestry Service requested a budgetary adjustment following the completion of the North Carolina Budget. Due to the state share increasing unexpectedly, the county share increase was presented to the Board of Commissioners for approval. Funds are being shifted from contingency appropriated in the FY27 budget in the amount of the requested increase.

Approved By:

Finance Officer

September 21, 2026
Agenda Date

County Manger

Clerk to the Board (For Board Approval)

Patrice Lackey

From: Alex Showalter
Sent: Sunday, September 13, 2026 4:43 PM
To: Patrice Lackey
Subject: Budget Amendments 9/21

Dear Patrice,

Please write up the following budget amendments for the 9/21/2026 meeting.

1. The Board of Commissioners has approved contracting with Nutrition Plus on a month-to-month basis until a full-time nurse is hired. There is insufficient lapsed salary to cover the full cost of the contract. Funds are being shifted from contingency appropriated in the FY27 budget in the amount of \$7,000.00.
 - a. Increase 105151-519900 - \$7,000
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 - a. Increase 307140-555000 - \$27,100.00
 - b. Increase 300000-439900 - \$27,100.00
3. The Board of Commissioners has approved a request from the Water Committee pending research on State Contract. Following research, the option presented remained the cheapest option for the purchase of a tractor. This budget amendment is to appropriate funds from the water fund to cover the cost of the capital purchase.
 - a. Increase 307140-555000 - \$54,600.00
 - b. Increase 300000-439900 - \$54,600.00
4. The North Carolina Forestry Service requested a budgetary adjustment following the completion of the North Carolina Budget. Due to the state share increasing unexpectedly, the county share increase was presented to the Board of Commissioners for approval. Funds are being shifted from contingency appropriated in the FY27 budget in the amount of the requested increase.
 - a. Increase 104960-500000 - \$9,528.00
 - b. Decrease 109910-500000 - \$9,528.00

Thank you,



Scott A. Showalter Jr., MPA, CLGFO
Finance Officer
Pamlico County Finance Department
302 Main Street
Bayboro, NC 28515
Phone: (252) 745-3133
[Pamlico County Website](#)

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Bh A w D w E [E A S E S



\$198.54	Release #	5902
9/21/2026	Bd. Date	
THE BOARD OF PAMLICO COUNTY COMMISSIONERS Bayboro, NC		
ORDERED, That <u>Guy Pontifex</u> be and is hereby		
relieved from paying taxes on year (s) <u>2026</u>		
One Hundred Ninety Eight & 54/100's <u>Dollars</u>		
deceased		
Taxpayer # <u>0040209</u>		
Tax Year <u>2026</u>		
Receipt # <u>6881252</u>		
County Tax <u>\$164.08</u>		
T Fire Tax <u>\$16.41</u>		
Town Tax <u></u>		
Interest/LL <u>\$18.00</u>		
Chairman Board of County Commissioners		

\$25.90	Release #	5903
9/21/2026	Bd. Date	
THE BOARD OF PAMLICO COUNTY COMMISSIONERS Bayboro, NC		
ORDERED, That <u>William Harmer</u> be and is hereby		
relieved from paying taxes on year (s) <u>2026</u>		
Twenty Five & 90/100's <u>Dollars</u>		
billed in error		
Taxpayer # <u>0039778</u>		
Tax Year <u>2026</u>		
Receipt# <u>6880999</u>		
County Tax <u>24.50</u>		
SE Fire Tax <u>1.40</u>		
Town Tax <u></u>		
Interest/LL <u></u>		
Chairman Board of County Commissioners		

\$8.30

Release #

5904

9/21/2026

Bd. Date

THE BOARD OF PAMLICO COUNTY COMMISSIONERS

Bayboro, NC

ORDERED, That Linda Rawls be and is hereby
relieved from paying taxes on year (s) 2026

Eight Dollars & 30/100's _____ Dollars
billed in error

Taxpayer # 22586

Tax Year	<u>2026</u>				
Receipt #	<u>6892187</u>				
County Tax	<u>\$7.85</u>				
SE Fire Tax	<u>\$0.45</u>				
Town Tax					
Interest/LL					

Chairman Board of County Commissioners

\$191.48

Release #

5905

9/21/2026

Bd. Date

THE BOARD OF PAMLICO COUNTY COMMISSIONERS

Bayboro, NC

ORDERED, That Stephen Sheriff be and is hereby
relieved from paying taxes on year (s) 2026

One Hundred Ninety one & 48/100's _____ Dollars
billed in error

Taxpayer # 5063300

Tax Year	<u>2026</u>				
Receipt#	<u>6904725</u>				
County Tax	<u>138.18</u>				
SE Fire Tax	<u>7.90</u>				
24 Town Tax	<u>45.40</u>				
Interest/LL					

Chairman Board of County Commissioners

\$26.14	Release #					5906
9/21/2026	Bd. Date					
THE BOARD OF PAMLICO COUNTY COMMISSIONERS Bayboro, NC						
ORDERED, That Stan's Properties LLC be and is hereby						
relieved from paying taxes on year (s) 2026						
Twenty Six & 14/100's Dollars						
billed in error						
Taxpayer # 0046043						
Tax Year 2026						
Receipt # 6884874						
County Tax \$23.46						
Fire Tax						
29	Town Tax \$2.68					
Interest/LL						
Chairman Board of County Commissioners						

\$676.51	Release #					5907
9/21/2026	Bd. Date					
THE BOARD OF PAMLICO COUNTY COMMISSIONERS Bayboro, NC						
ORDERED, That Donald Charland be and is hereby						
relieved from paying taxes on year (s) 2026 2026						
Six Hundred Seventy Six & 51/100's Dollars						
billed in error						
Taxpayer # 28124						
Tax Year 2026 2026						
Receipt# 6895365 6895366						
County Tax 16.24 623.70						
SE	Fire Tax 0.93 35.64					
Town Tax						
Interest/LL						
Chairman Board of County Commissioners						

\$491.80

9/21/2026

Bd. Date

Release #

5908

THE BOARD OF PAMLICO COUNTY COMMISSIONERS

Bayboro, NC

ORDERED, That

Carl Oliver

be and is hereby

relieved from paying taxes on year (s)

2026

2026

Four Hundred Ninety One & 80/100's

Dollars

billed in error

Taxpayer #

4080300

Tax Year	2026	2026			
Receipt #	6903500	6903501			
County Tax	\$326.06	121.03			
A Fire Tax	\$32.61	12.10			
Town Tax					
Interest/LL					

Chairman Board of County Commissioners

\$36.77

9/21/2026

Bd. Date

Release #

5909

THE BOARD OF PAMLICO COUNTY COMMISSIONERS

Bayboro, NC

ORDERED, That

Thomas Webster

be and is hereby

relieved from paying taxes on year (s)

2026

Thirty Six & 77/100's

Dollars

billed in error

Taxpayer #

0042295

Tax Year	2026				
Receipt#	6882395				
County Tax	33.43				
T Fire Tax	3.34				
Town Tax					
Interest/LL					

Chairman Board of County Commissioners

\$213.75	Release #	5910
9/21/2026	Bd. Date	
THE BOARD OF PAMLICO COUNTY COMMISSIONERS Bayboro, NC		
ORDERED, That Jennifer Miller be and is hereby		
relieved from paying taxes on year (s) 2026		
Two Hundred Thirteen & 75/100's Dollars		
clerical error double billed		
Taxpayer # 0046457		
Tax Year 2026		
Receipt # 6885177		
County Tax \$191.58		
F/W Fire Tax \$22.17		
Town Tax		
Interest/LL		
Chairman Board of County Commissioners		

\$173.74	Release #	5911
9/21/2026	Bd. Date	
THE BOARD OF PAMLICO COUNTY COMMISSIONERS Bayboro, NC		
ORDERED, That Paige Hardison Potter be and is hereby		
relieved from paying taxes on year (s) 2026		
One Hundred Seventy Three & 74/100's Dollars		
clerical error		
Taxpayer # 0039395		
Tax Year 2026		
Receipt# 6880956		
County Tax 157.95		
T Fire Tax 15.79		
Town Tax		
Interest/LL		
Chairman Board of County Commissioners		

\$896.88	Release #	5912																																				
9/21/2026	Bd. Date																																					
THE BOARD OF PAMLICO COUNTY COMMISSIONERS Bayboro, NC																																						
ORDERED, That <u>Bud Fidler</u> be and is hereby																																						
relieved from paying taxes on year (s) <u>2025</u> <u>2026</u>																																						
Eight Hundred Ninety Six & 88/100's <u>Dollars</u>																																						
Double Billed																																						
Taxpayer # <u>0034274</u>																																						
<table><tr><td>Tax Year</td><td><u>2025</u></td><td><u>2026</u></td><td></td><td></td><td></td></tr><tr><td>Receipt #</td><td><u>6878765</u></td><td><u>6885014</u></td><td></td><td></td><td></td></tr><tr><td>County Tax</td><td><u>\$288.64</u></td><td><u>303.87</u></td><td></td><td></td><td></td></tr><tr><td>SE Fire Tax</td><td><u>\$13.43</u></td><td><u>17.36</u></td><td></td><td></td><td></td></tr><tr><td>24 Town Tax</td><td><u>\$98.45</u></td><td><u>99.84</u></td><td></td><td></td><td></td></tr><tr><td>Interest/LL</td><td><u>\$75.29</u></td><td></td><td></td><td></td><td></td></tr></table>			Tax Year	<u>2025</u>	<u>2026</u>				Receipt #	<u>6878765</u>	<u>6885014</u>				County Tax	<u>\$288.64</u>	<u>303.87</u>				SE Fire Tax	<u>\$13.43</u>	<u>17.36</u>				24 Town Tax	<u>\$98.45</u>	<u>99.84</u>				Interest/LL	<u>\$75.29</u>				
Tax Year	<u>2025</u>	<u>2026</u>																																				
Receipt #	<u>6878765</u>	<u>6885014</u>																																				
County Tax	<u>\$288.64</u>	<u>303.87</u>																																				
SE Fire Tax	<u>\$13.43</u>	<u>17.36</u>																																				
24 Town Tax	<u>\$98.45</u>	<u>99.84</u>																																				
Interest/LL	<u>\$75.29</u>																																					
Chairman Board of County Commissioners																																						

\$431.35	Release #	5913																																				
9/21/2026	Bd. Date																																					
THE BOARD OF PAMLICO COUNTY COMMISSIONERS Bayboro, NC																																						
ORDERED, That <u>Susan Ann Lough</u> be and is hereby																																						
relieved from paying taxes on year (s) <u>2026</u>																																						
Four Hundred Thirty One & 35/100's <u>Dollars</u>																																						
Vehicle Registered in Florida																																						
Taxpayer # <u>0046986</u>																																						
<table><tr><td>Tax Year</td><td><u>2026</u></td><td></td><td></td><td></td><td></td></tr><tr><td>Receipt#</td><td><u>6907384</u></td><td></td><td></td><td></td><td></td></tr><tr><td>County Tax</td><td><u>310.86</u></td><td></td><td></td><td></td><td></td></tr><tr><td>SE Fire Tax</td><td><u>14.46</u></td><td></td><td></td><td></td><td></td></tr><tr><td>24 Town Tax</td><td><u>106.03</u></td><td></td><td></td><td></td><td></td></tr><tr><td>Interest/LL</td><td></td><td></td><td></td><td></td><td></td></tr></table>			Tax Year	<u>2026</u>					Receipt#	<u>6907384</u>					County Tax	<u>310.86</u>					SE Fire Tax	<u>14.46</u>					24 Town Tax	<u>106.03</u>					Interest/LL					
Tax Year	<u>2026</u>																																					
Receipt#	<u>6907384</u>																																					
County Tax	<u>310.86</u>																																					
SE Fire Tax	<u>14.46</u>																																					
24 Town Tax	<u>106.03</u>																																					
Interest/LL																																						
Chairman Board of County Commissioners																																						

\$3.85

Release #

5914

9/21/2026

Bd. Date

THE BOARD OF PAMLICO COUNTY COMMISSIONERS
Bayboro, NC

ORDERED, That Stanley Young be and is hereby
relieved from paying taxes on year (s) 2026

Three Dollars & 85/100's _____ Dollars
MH sold in 2024

Taxpayer # 0039197

Tax Year	<u>2026</u>				
Receipt #	<u>6880935</u>				
County Tax	<u>\$3.50</u>				
V Fire Tax	<u>\$0.35</u>				
Town Tax					
Interest/LL					

Chairman Board of County Commissioners

\$495.57

Release #

5915

9/21/2026

Bd. Date

THE BOARD OF PAMLICO COUNTY COMMISSIONERS
Bayboro, NC

ORDERED, That David G Spencer be and is hereby
relieved from paying taxes on year (s) 2026 2026

Four Hundred Ninety Five & 57/100's _____ Dollars
Clerical Error

Taxpayer # 7761

Tax Year	<u>2026</u>	<u>2026</u>			
Receipt#	<u>6906592</u>	<u>6906593</u>			
County Tax	<u>209.86</u>	<u>123.69</u>			
T Fire Tax	<u>20.99</u>	<u>12.37</u>			
21 Town Tax	<u>80.95</u>	<u>47.71</u>			
Interest/LL					

Chairman Board of County Commissioners

\$3.91

Release #

5916

9/21/2026

Bd. Date

THE BOARD OF PAMLICO COUNTY COMMISSIONERS

Bayboro, NC

ORDERED, That Jerome Kite

be and is hereby

relieved from paying taxes on year (s)

2026

Three Dollars & 91/100's

Dollars

Clerical Error

Taxpayer # 3100000

Tax Year

2026

Receipt #

6897318

County Tax

\$3.50

F/W

Fire Tax

\$0.41

Town Tax

Interest/LL

Chairman Board of County Commissioners

\$143.37

Release #

5917

9/21/2026

Bd. Date

THE BOARD OF PAMLICO COUNTY COMMISSIONERS

Bayboro, NC

ORDERED, That John Norris

be and is hereby

relieved from paying taxes on year (s)

2026

One Hundred Forty Three & 37/100's

Dollars

Clerical error

Taxpayer # 0046292

Tax Year

2026

Receipt#

6885076

County Tax

130.34

A

Fire Tax

13.03

Town Tax

Interest/LL

Chairman Board of County Commissioners

\$30.17

Release #

5918

9/21/2026

Bd. Date

THE BOARD OF PAMLICO COUNTY COMMISSIONERS

Bayboro, NC

ORDERED, That Timothy Hergenrader be and is hereby
relieved from paying taxes on year (s) 2026 2026

Thirty & 17/100's _____ Dollars
missed removal from listing

Taxpayer # 27854

Tax Year	<u>2026</u>	<u>2026</u>			
Receipt #	<u>6895096</u>	<u>6895097</u>			
County Tax	<u>\$7.84</u>	<u>18.13</u>			
R Fire Tax	<u>\$1.27</u>	<u>2.93</u>			
Town Tax					
Interest/LL					

Chairman Board of County Commissioners

\$1,875.21

Release #

5919

9/21/2026

Bd. Date

THE BOARD OF PAMLICO COUNTY COMMISSIONERS

Bayboro, NC

ORDERED, That Jerome Creech be and is hereby
relieved from paying taxes on year (s) 2026 2026

Eighteen Hundred Seventy Five & 21/100's _____ Dollars
Sold 2024

Taxpayer # 0033408

Tax Year	<u>2026</u>	<u>2026</u>			
Receipt#	<u>6880296</u>	<u>6880297</u>			
County Tax	<u>1469.65</u>	<u>142.94</u>			
SE Fire Tax	<u>83.98</u>	<u>8.17</u>			
Town Tax					
Interest/LL	<u>155.36</u>	<u>15.11</u>			

Chairman Board of County Commissioners

\$49.39

Release #

5920

9/21/2026

Bd. Date

THE BOARD OF PAMLICO COUNTY COMMISSIONERS

Bayboro, NC

ORDERED, That Philip Burr be and is hereby
relieved from paying taxes on year (s) 2026

Forty Nine & 39/100's _____ Dollars
Donated 2 years ago

Taxpayer # 0046808

Tax Year	2026	2026			
Receipt #	6885359	6885360			
County Tax	\$16.81	21.85			
R Fire Tax	\$2.71	3.53			
Town Tax					
Interest/LL	\$1.95	2.54			

Chairman Board of County Commissioners

Release #

5921

9/21/2026

Bd. Date

THE BOARD OF PAMLICO COUNTY COMMISSIONERS

Bayboro, NC

ORDERED, That _____ be and is hereby
relieved from paying taxes on year (s) _____

Dollars

Taxpayer # _____

Tax Year					
Receipt#					
County Tax					
Fire Tax					
Town Tax					
Interest/LL					

Chairman Board of County Commissioners

BOARD OF COMMISSIONERS

CHAIRMAN

KENNY HEATH -TOWNSHIP #5

VICE-CHAIRMAN

EDWARD RIGGS JR. - TOWNSHIP #3

DOUG BRINSON - AT LARGE

KARI FORREST – AT LARGE

THOMAS MILLS - TOWNSHIP #1

CANDY BOHMERT – TOWNSHIP #2

CARL OLLISON - TOWNSHIP #4



COUNTY OF PAMLICO

POST OFFICE BOX 776
BAYBORO, NORTH CAROLINA 28515
(252) 745-3133 / 745-5195
FAX (252) 745-5514

COUNTY MANAGER
MARK BREWINGTON

CLERK TO THE BOARD
TRACY BOYD

COUNTY ATTORNEY
DAVID B. BAXTER, JR.

September 21, 2026

TO: Chairman Heath and Pamlico County Board of Commissioners

FROM: Mark Brewington, County Manager

RE: Request For Appointment To The Trillium Health Resources North Central Regional Advisory Board

Pamlico County Administration has received an application for appointment to the Trillium Health Resources North Central Regional Advisory Board to represent Pamlico County. The County Administration humbly requests the Pamlico County Board of Commissioners to consider Leslie L. Kellenberger for the position. Mrs. Kellenberger is a resident of Pamlico County. This application was received by the Pamlico County Board of Commissioners on September 8, 2026, at its regular scheduled Board of Commissioners Meeting.

Please see the Application for Appointment and supporting documentation for your review and consideration.



**APPLICATION FOR
APPOINTMENT TO COUNTY
BOARDS AND COMMITTEES**

**PAMLICO COUNTY
P.O. BOX 776
BAYBORO, NC 28515**

This application requests general information based on your interest in applying for a position on a Pamlico County Advisory Board, Commission, Committee, or Task Force.

Applicant Name: Leslie L. Kellenberger Date of Application: 8/21/26

Home Address: PO Box 687 - 801 Silverbrook Rd.

Phone: (919) 621-5332 cell Oriental, NC 28571

Email Address: Leslie@KellenbergerNC.com

Fax Number: N/A

I am interested in serving on the following Board/Committee:

TRILLIUM HEALTH RESOURCES North Central
Regional Advisory Board representing Pamlico
County

EMPLOYMENT AND EDUCATION

Employer <u>SELF</u>	Graduate? Y/N Major <u>POLITICAL</u>
Address <u>See above</u>	High School <u>Y</u> <u>SCIENCE</u>
Phone: <u>See above</u>	College <u>Y</u>
Occupation: <u>CONSULTANT to private</u>	Graduate School <u>ONE</u>
<u>and public mental health</u>	<u>SEMESTER</u>
<u>substance use and IDD agencies</u>	Other _____

Are you a citizen of the United States? Yes ☒ No _____ If yes, how long? BORN here

Length of residence in Pamlico County 24 years _____ months part-time 18 years
FULLTIME 6 yrs

Current Civic/Community Participation: See attached pp. 4-5

Are you currently serving or have you ever served on a public board or committee?
If so, please list below:

Board/Committee	Dates
Boards of Election - RESIDENT WORKER - Wake + Pamlico	
Town of Oriental Tourism + Economic DEVELOPMENT Board	7-1-26 to present

Please provide a brief statement outlining why you wish to serve on the Advisory Board, Commission, or Committee you have indicated.

Give back to the community.
I'm probably NOT the most
qualified candidate but am
willing to give it my all. I'm
really good at linking people
and creating partnerships


Applicant's Signature

Aug. 21
2026
Date

Please return form to:

Pamlico County Manager's Office
P.O. Box 776
Bayboro, NC 28515

Or fax:
(252) 745-5514

You may attach a resume to provide additional information.

LESLIE LILLEY KELLENBERGER

801 Silverbrook Road, PO Box 687, Oriental, North Carolina 28571

(919) 621-5332 Cell

leslie@kellenbergernc.com

PROFESSIONAL EXPERIENCE

Leslie Kellenberger Consulting, Inc. Oriental, NC 8/09 to present

Owner and President

Provide management consultation services to private and public agencies involved with North Carolina's mental health (MH), substance use disorder (SUD) and intellectual and developmental disabilities (IDD) system, specializing in therapeutic foster care and community-based services.

- **Alliance Health LME-MCO and Tailored Plan**
Facilitator, Therapeutic Foster and Kinship Care Collaborative. January 2015 to December 2025

Benchmarks

Raleigh, NC (919) 828-1864 3/09 through 2010

Statewide association of private and public providers of behavioral healthcare services. Provide consultation services to manage workgroups, provide programmatic consultation to members, develop effective marketing plan and recruit new members. Member of Benchmarks from 2010 to the present.

Omni Family of Services, Inc., Raleigh, NC (919) 334-0249 12/99 to 2/09

Multi-state provider of IDD and Child MH residential and periodic services including Alternate Family Living services for IDD clients; Multi-Systemic Therapy and Therapeutic Foster Care for children. Held various statewide management positions including Operations, Contracts, Quality Improvement and Governmental Relations Director.

- As Governmental Relations Director, worked to shape policy at the state level.
- As QI Director, developed and implemented Omni NC's Quality Improvement plan and assisted with successful national accreditation with Council on Accreditation (COA) across several states.
- As QI/Contracts Director obtained LME-MCO endorsements, Medicaid enrollments for enhanced benefit services, and licensure and monitoring activities with North Carolina DSS (therapeutic foster care and adoptions) and NC Division of Health Services Regulation (IDD residential services).
- As Operations Director, managed three regional directors, central administrative staff, and coordinated with the corporate office in Nashville, Tennessee.
- As Contracts Director, expanded negotiated, processed, tracked and implemented contracts between Omni and Area Programs/Local Management

Entities, County Departments of Social Services, Division of Juvenile Justice and Delinquency Prevention and the State. Added IV-E contract and adoption license and state contract for mental health services to Deaf and Hard of Hearing kids and Special Children Adoption Fund contract.

- Problem solve authorization, billing, collections and contracts issues with all LME/MCOs statewide, Beacon/Value Options, Medicaid, and Division of MH/SUD/IDD.

Atlantic Behavioral Health Systems, Inc., Raleigh, NC 5/95 to 11/99

Statewide provider of SUD and MH services including therapeutic foster care, group home, periodic, outpatient therapy and psychiatric services.

- As Quality Improvement Manager helped create Atlantic's community-based children's services program. Developed, implemented and improved systems. Assisted with closing this agency and transitioning all the clients successfully to Omni Family Services.

Methodist Home for Children, Raleigh, NC 2/91 to 5/95 (919) 833-2834

Provider of group home and foster care services for children in Eastern North Carolina

- As Documentation Specialist, responsible for data collection, preparing annual reports, editorial support, supervision of licensure and accreditation activities, training organization and support, contracts management.

Volunteer 7/90 to 2/91

- While preparing for career change, volunteered 30+ hours a week with various non-profits including the Raleigh Chamber of Commerce and Planned Parenthood.

Davidson & Jones Construction and Development Company

Raleigh 919.828.6260 11/78 to 7/90

1987-90 As Director of Property Management managed and maintained office buildings, shopping centers and warehouses. Supervised maintenance, landscaping and administrative staff.

1978-87 As Administrative Manager, administered scores of leases, improved tenant relations and satisfied a variety of property owners.

PROFESSIONAL SKILLS

- Resourceful. Tenacious. Noted for dependability, determination and doggedness.
- Problem-solving acumen. Connecting people. Developing public-private partnerships and collaboration.
- Successfully plan and bring projects to completion with careful attention to accuracy and detail.

- Budgeting, organizational and systems development skills
- Excellent writing, research and reporting skills
- Effectively develop and administer budgets, financial analyses, contracts
- Skilled at research, analysis and interpretation
- Able to identify the heart of an issue and report it succinctly and clearly.

COMMITTEES, POLICY DEVELOPMENT AND IMPLEMENTATION

- Pamlico County System of Care Collaborative for Children 2019 to present
- Haven House Client Rights Committee 2012 to 2019
- Community Alternatives for Youth involved with Juvenile Justice (CAY) Board Member 1/10 to 2012, Treasurer 2012
- NC Medicaid/DMH Level III and IV Residential Services Initiative Workgroup 2009
- Benchmarks member 2009 to present. Membership recruiter and Quality Service Development Workgroups Facilitator for Day Treatment, Family-Centered Services, Juvenile Justice, Psychiatric Residential Treatment Facilities (PRTF) and Therapeutic Foster Care 5/09 to 2010
- Omni Visions Client Rights Committee 9/09 to 12/19
- NC Medicaid PRTF Workgroup 2011
- NC Medicaid/DMH Enhanced Services Service Definition Workgroup 2008-2009
- DMH Provider Action Agenda Committee (PAAC) 2006 until it was disbanded in 2008
- Provider-LME/MCO Leadership Forum (PLLFF) 2004 to present. At Large Member February 2015 to present
- PLLFF Standardization Committee Co-Chair 2006 to 2010
- NC Council (now i2i) Endorsement Committee 2006 to 2009
- NC Council (now i2i) Endorsement Policy Revisions Sub-Committee 2/09 to 2010
- Children's Committee Tri-Chair 2000 to 2008
- FFTA (Family Focused Treatment Association, formerly Foster Family-based Treatment Association) – National Committee on Membership 2/11 to 7/22.
- FFTA North Carolina Chapter member 2000 to present
- FFTA North Carolina Chapter Treasurer 2008 to 2/09, Vice Chair 11/09 to 5/16, Treasurer 5/16 to 5/17, Member Resources Chair 2008 to present
- FFTA Therapeutic Foster Care Outcomes Measures Workgroup 2012
- Benchmarks Quality and Practice Committee 2007 to 2010
- DHHS Therapeutic Foster Care Service Definition Workgroup 2005-2006 & 2009
- Benchmarks/DMH/NC Medicaid Therapeutic Foster Care Service Definition Workgroup 2011
- DSS foster care licensing rules revision workgroup 2006
- Benchmarks Practice Committee 2005-2007
- NC Providers Council Regulatory Analysis Committee 2004 to 2009
- Planning Committee for statewide Client Rights Conference 1997

- Duplin-Sampson Area Program Client Rights Committee 1997-1999
- The Mentor Network Client Rights Committee 2005-2007

EDUCATION AND TRAINING

2002 to present Continuing education at various statewide trainings:

- Trillium Health Resources webinars and in-person trainings 2019 to present
- FFTA Annual Spring Public Policy Institutes in Washington DC and Annual National Conferences 2000 to present
- NC TIDE (NC Training, Instruction, Development and Education) Annual Spring and Fall Conferences
- NC Association of Public Community Health Plans (formerly i2i/NC Council) Annual Conferences spring and fall
- NC Providers Council Annual Conferences
- Benchmarks Trainings and Conferences
- Case Managers/Community Supports Conferences
- IDD Conferences
- NC Foster and Adoptive Parent Association Conferences
- Community Alternatives for Youth (CAY) Juvenile Justice Conferences

1975 Lawyers Assistant Certification. Mercer University, Atlanta, Georgia

Fall 1974 Coursework in Masters of Library Science
University of North Carolina, Chapel Hill, North Carolina

May 1974 B.A. in Political Science, Minor in History. Pi Sigma Alpha, the National Political Science Honor Society.
Westhampton College, University of Richmond, Richmond, Virginia

June 1970 Tidewater Academy, Wakefield, Virginia

COMMUNITY SERVICE, VOLUNTEERING AND ACTIVITIES

- Pamlico County Community Foundation Board Member January 2022 to present
- Pamlico Partnership for Children, Board Member September 2020 to present
- Pamlico CommUnity on Mission (partnership between local AME Zion and United Methodist Churches). Communicator 2023 to present
- Neuse Riverkeeper Foundation (now Sound Rivers) Board Member 2012 through 2015. Treasurer January 2013 to April 2015 during the merger with the Pamlico-Tar Riverkeeper Foundation to create Sound Rivers
- Pamlico County Board of Elections Precinct worker November 2021 to present
- Town of Oriental Tourism and Economic Development Board

- Wake County Board of Elections Judge and Help Table Official Precinct 01-27 1999 to 2020.
- Women's Center of Wake County, Treasurer and Board Member 2004-2006
- Boylan Heights Neighborhood Association (Raleigh) Treasurer 1990 to 2013
- American Red Cross Blood and Pheresis Donor 1990 to 2007, 2012 to present
- Notary Public 1978 to present
- Oriental United Methodist Church, Oriental, NC 2003 to present. Pastor Staff Parish Relations Committee Chair January 2014 to January 2018. Church Council member 2014 to present, Finance Committee Chair 2019, Lay Member to Annual Conference 2014 to present. Initiated and organized Summer Day Camp 2018 and 2019. Board of Trustees 2025 to present. Supporter of the Community Labyrinth 2019 to present.
- Girls on the Run of Pamlico County, NC Board Member June 2013 to June 2015
- Oriental Dragon Boat Club 2012 to 2015
- Co-Founder of the Ol' Front Porch Music Festival, Oriental, NC 2014. Treasurer 2014 to 2024. Publicity Chair 2025 to present
- Founder Salmon & Sax Valentine's Day Dinner Dance, Oriental, NC 2013-2014
- Prime Time (support for Seniors in Pamlico County) Board member December 2013 to 2019. Secretary January 2014 through 2015.

FUN

Kayaking, Yoga, Walking, Travel, Neighborhood Activities, Community Service, Historic Preservation. Help manage family farm, timberland and restore 1812 homeplace in Sussex, Virginia.

AWARDS/RECOGNITIONS

Sound Rivers 2017 Great Blue Heron Award

Virginia Chapter Soil and Water Conservation Society 2015 Honor Award for forest management activities, reintroducing longleaf pine and establishing quail habitat buffers.

Virginia Century Forest designation 2021

Inducted into the Raleigh Rugby Club Hall of Fame 2019

Woman of the Year, Oriental United Methodist Church 2025

BOARD OF COMMISSIONERS

CHAIRMAN

KENNY HEATH -TOWNSHIP #5

VICE-CHAIRMAN

EDWARD RIGGS JR. - TOWNSHIP #3

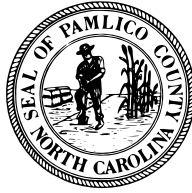
DOUG BRINSON - AT LARGE

KARI FORREST – AT LARGE

THOMAS MILLS - TOWNSHIP #1

CANDY BOHMERT – TOWNSHIP #2

CARL OLLISON - TOWNSHIP #4



COUNTY OF PAMLICO

POST OFFICE BOX 776
BAYBORO, NORTH CAROLINA 28515
(252) 745-3133 / 745-5195
FAX (252) 745-5514

COUNTY MANAGER
MARK BREWINGTON

CLERK TO THE BOARD
TRACY BOYD

COUNTY ATTORNEY
DAVID B. BAXTER, JR.

September 21, 2026

TO: Chairman Heath and Pamlico County Board of Commissioners

FROM: Mark Brewington, County Manager

RE: Property Tax Relief-Untimely Application for Disabled Veteran Exclusion

The Pamlico County Tax Office received an Application for Property Tax Relief on September 3, 2026, from Mr. Jacquin Kirkman. Mr. Kirkman meets the requirements to be eligible for the Disabled Veteran Exclusion and therefore it is the recommendation of the tax office to approve the exemption.

Please see the memorandum of request, Application for Disabled Veteran Exclusion, and supporting documentation for your review and consideration.





Pamlico County Tax Office

Post Office Box 538 | Bayboro, North Carolina 28515

Collections: 252-745-4125

Listing: 252-745-3105

Land Records: 252-745-3791

September 8, 2026

To: Pamlico County Board of Commissioners

From: Kathy Wall, Tax Administrator

Subject: Property Tax Relief- Untimely Application for Disabled Veteran Exclusion

Dear Pamlico County Board of Commissioners,

The Pamlico County Tax office received an Application for Property Tax Relief on September 3, 2026 from Mr. Jacquin Kirkman. The General Statute states that the Application for Property Tax Relief must be filed by June 1st to be timely filed. The General Statute also states that this late application can be heard by the Board of Equalization and Review or the Board of County Commissioners when the BOER is not in session. General Statute 105-282.1(1a) mentions the applicant "showing" good cause for an untimely application.

Attached is a note from the applicant explaining why the application is late and tax department notes for the Application for Property Tax Relief. Mr. Kirkman meets the requirements to be eligible for the Disabled Veteran Exclusion and therefore it is the recommendation of the tax office to approve the exemption.

Respectfully,

A handwritten signature in blue ink that reads "Kathy Wall". The signature is written in a cursive, flowing style.

Kathy Wall, Tax Administrator

I Jacquie Kulkarni was unaware that I was eligible for the property tax exemption for disabled veterans; therefore I am late filing for it. I have already paid property taxes and would like the adjustment in a refund. Thank you for your help

Yr. Sr.
Jacquie Kulkarni

AV-9
Web
5-25

Application for Property Tax Relief
Elderly or Disabled Exclusion (G.S. 105-277.1),
Disabled Veteran Exclusion (G.S. 105-277.1C), or
Circuit Breaker Tax Deferment Program (G.S. 105-277.1B)



County of Pamlico

☒ , NC

Year 2026

Instructions

Application Deadline: This application must be filed by June 1st to be timely filed. You may submit additional information separately if needed.

Where to Submit Application: Submit this application to the county tax assessor where this property is located. County tax assessor addresses and telephone numbers can be found online at: <https://www.ncdor.gov/documents/north-carolina-county-assessors-list>. **DO NOT** submit this application to the North Carolina Department of Revenue.

- Office Use Only:

Property ID Number

H094-1-206

Acct # 33295

Last Name of Applicant

Kirkman

First Name

Jacquin

Middle Name

Raynard

Date of Birth (MM-DD-YYYY)

11/11/1968

Last Name of Spouse

Kirkman

First Name

Tammara

Middle Name

Lynn

Date of Birth (MM-DD-YYYY)

05/19/1962

Residence Address

730 Southern Plantation Drive North

City

Oriental

State

NC

Zip Code

28571

Mailing Address (if different from residence address)

City

State

Zip Code

E-mail Address

Kirkmanglobal@gmail.com

Home Telephone Number

Work Telephone Number

Ext.

Cell Phone Number

443 771 0370

Fill in applicable boxes:

☒ Yes ☐ No Is this property your permanent legal residence?

Addresses of secondary residences (if any):

☒ Yes ☐ No If married, does your spouse live with you in the residence? If you answer **No**, provide your spouse's address.

Addresses of spouse:

☐ Yes ☒ No Are you or your spouse (if applicable) currently residing in a health care facility? If you answer **Yes**, fill in applicable circle
Applicant Spouse and indicate current length of stay:

☒ Yes ☐ No Do you and your spouse (if applicable) own 100% interest in the property? If you answer **No**, list all owners and their ownership percentage (round to the nearest 0.1%):

Owner	%	Owner	%
Owner	%	Owner	%
Owner	%	Owner	%

Note: Separate applications are required for each owner that is claiming property tax relief. If husband and wife own the property, only one application is required.

Part 1. Selecting the Program

Each owner may receive benefit from only one of the three property tax relief programs, even though you may meet the requirements for more than one program.

However, it is possible that the tax rates or tax values may not be established until some time after the filing of this application. This can make it difficult for you to determine which program you prefer. The following procedures will help to resolve this situation.

Applying for One Program

If you know that you only wish to apply for one program, indicate only that program at the bottom of this section. The assessor will review your application and send you a notice of decision. The notice of decision will also explain the procedures to appeal if you do not agree with the decision of the assessor.

Applying for More Than One Program

Each owner is eligible to receive benefit from only one program. However, if you think you meet the requirements for more than one program but, as a result of the uncertainty of tax rates or values at the time of application, you are unable to make a decision on which one program you wish to choose, indicate all of the programs at the bottom of this section for which you wish to receive consideration. When the tax rates and values are determined, the assessor will review your application and will send you a letter notifying you of your options. If the letter indicates that you do not qualify or if you disagree with any decision in the letter, you may appeal. **You must respond to the option letter within the specified time period or it will be assumed that you do not wish to participate in any of the property tax relief programs**. In that case, you will be so notified and you will have the chance to appeal.

Please read the descriptions and requirements of the three programs on the following pages and then select the program(s) for which you are applying:

Fill in applicable circles:

- ☐ Elderly or Disabled Exclusion
☒ Disabled Veteran Exclusion
☐ Circuit Breaker Tax Deferment Program

You Must Complete:

- Parts 2, 5, 6
 Parts 3, 6
 Parts 4, 5, 6

If you select more than one program, please read ALL of the information on this page!

Part 2. Elderly or Disabled Exclusion

Short Description: This program excludes the greater of the first \$25,000 or 50% of the appraised value of the permanent residence of a qualifying owner. A qualifying owner must either be at least 65 years of age or be totally and permanently disabled. The owner cannot have an income amount for the previous year that exceeds the income eligibility limit for the current year, which for the 2026 tax year is **\$38,800**. See G.S. 105-277.1 for the full text of the statute.

Multiple Owners: Benefit limitations may apply when there are multiple owners. Each owner must file a separate application (other than husband and wife). Each eligible owner may receive benefits under either the Elderly or Disabled Exclusion or the Disabled Veteran Exclusion. The Circuit Breaker Property Tax Deferment cannot be combined with either of these two programs.

Fill in applicable boxes:

- ☐ Yes ☐ No As of January 1, were either you or your spouse (if applicable) at least 65 years of age? If you answer **Yes**, you do not have to file Form AV-9A Certification of Disability.
- ☐ Yes ☐ No As of January 1, were you and your spouse (if applicable) both less than 65 years of age and at least one of you was totally and permanently disabled? If you answer **Yes**, you must file Form AV-9A Certification of Disability.

- Requirements:
1. File Form AV-9A Certification of Disability if required above.
 2. Complete Part 5. Income Information.
 3. Complete Part 6. Affirmation and Signature.

Part 3. Disabled Veteran Exclusion

Short Description: This program excludes up to the first \$45,000 of the appraised value of the permanent residence of a disabled veteran. A disabled veteran is defined as a veteran whose character of service at separation was honorable or under honorable conditions and who has a total and permanent service-connected disability or who received benefits for specially adapted housing under 38 U.S.C. 2101. The applicant must have been disabled as of January 1 of the year in which the benefit is requested. There is no age or income limitation for this program. This benefit is also available to a surviving spouse (who has not remarried) of either (1) a disabled veteran as defined above, (2) a veteran who died as a result of a service-connected condition whose character of service at separation was honorable or under honorable conditions, or (3) a servicemember who died from a service-connected condition in the line of duty and not as a result of willful misconduct. See G.S. 105-277.1C for the full text of the statute.

Multiple Owners: Benefit limitations may apply when there are multiple owners. Each owner must file a separate application (other than husband and wife). Each eligible owner may receive benefits under either the Disabled Veteran Exclusion or the Elderly or Disabled Exclusion. The Circuit Breaker Property Tax Deferment cannot be combined with either of these two programs.

Fill in applicable boxes:

☒ Yes ☐ No I am a disabled veteran. (See definition of disabled veteran above.)

☐ Yes ☐ No I am the surviving spouse of either a disabled veteran or a servicemember who met the conditions in the description above. If you answer Yes, complete the next question.

☐ Yes ☐ No I am currently unmarried and I have never remarried since the death of the veteran.

- Requirements: 1. File Form NCDVA-9 Certification for Disabled Veteran's Property Tax Exclusion. This form must first be completed by a Veterans Service Officer through either a State Veterans Service Center or a County Veterans Service Office, and then filed with the county tax assessor.
2. Complete Part 6. Affirmation and Signature.

Part 4. Circuit Breaker Property Tax Deferment

Short Description: Under this program, taxes for each year are limited to a percentage of the qualifying owner's income. A qualifying owner must either be at least 65 years of age or be totally and permanently disabled. For an owner whose income amount for the previous year does not exceed the income eligibility limit for the current year, which for the 2026 tax year is \$38,800, the owner's taxes will be limited to four percent (4%) of the owner's income. For an owner whose income exceeds the income eligibility limit (\$38,800) but does not exceed 150% of the income eligibility limit, which for the 2026 tax year is \$58,200, the owner's taxes will be limited to five percent (5%) of the owner's income.

However, the taxes over the limitation amount are deferred and remain a lien on the property. The last three years of deferred taxes prior to a disqualifying event will become due and payable, with interest, on the date of the disqualifying event. Interest accrues on the deferred taxes as if they had been payable on the dates on which they would have originally become due. Disqualifying events are death of the owner, transfer of the property, and failure to use the property as the owner's permanent residence. Exceptions and special provisions apply. See G.S. 105-277.1B for the full text of the statute.

YOU MUST FILE A NEW APPLICATION FOR THIS PROGRAM EVERY YEAR!!

Multiple Owners: Each owner (other than husband and wife) must file a separate application. All owners must qualify and elect to defer taxes under this program or no benefit is allowed under this program. The Circuit Breaker Property Tax Deferment cannot be combined with either the Elderly or Disabled Exclusion or the Disabled Veteran Exclusion.

Fill in applicable boxes:

☐ Yes ☐ No As of January 1, were either you or your spouse (if applicable) at least 65 years of age? If you answer Yes, you do not have to file Form AV-9A Certification of Disability.

☐ Yes ☐ No As of January 1, were you and your spouse (if applicable) both less than 65 years of age and at least one of you was totally and permanently disabled? If you answer Yes, you must file Form AV-9A Certification of Disability.

☐ Yes ☐ No Have you owned the property for the last five full years prior to January 1 of this year and occupied the property for a total of five years?

☐ Yes ☐ No Do all owners of this property qualify for this program and elect to defer taxes under this program? If you answer No, the property cannot receive benefit under this program.

- Requirements: 1. File Form AV-9A Certification of Disability if required above.
2. Complete Part 5. Income Information.
3. Complete Part 6. Affirmation and Signature.

Part 5. Income Information (complete only if you also completed Part 2 or Part 4)

Social Security Number (SSN) disclosure is mandatory for approval of the Elderly or Disabled Exclusion and the Circuit Breaker Property Tax Deferment Program and will be used to establish the identification of the applicant. The SSN may be used for verification of information provided on this application. The authority to require this number is given by 42 U.S.C. Section 405(c)(2)(C)(i). The SSN and all income tax information will be kept confidential. The SSN may also be used to facilitate collection of property taxes if you do not timely and voluntarily pay the taxes. Using the SSN will allow the tax collector to claim payment of an unpaid property tax bill from any State income tax refund that might otherwise be owed to you. Your SSN may be shared with the State for this purpose. In addition, your SSN may be used to garnish wages or attach bank accounts for failure to timely pay taxes.

Applicant's Social Security Number

Spouse's Social Security Number

Requirements:

1. You must provide a copy of the first two pages and Schedule 1 of your federal income tax return for the previous calendar year (unless you do not file a federal income tax return). Married applicants filing separate returns must submit both returns. If you have not filed your income tax return at the time you submit this application, submit the required copy when you file your return. Your income tax return is confidential and will be treated as such. Your application will not be processed until the income tax information is received. Please check the appropriate box concerning the submission of your federal income tax return.

Fill in applicable box:

- ☐ Federal income tax return submitted with this application.
- ☐ Federal income tax return will be submitted when filed with the IRS.
- ☐ I will not file a federal income tax return with the IRS for the previous calendar year.

2. Provide the income information requested below for the previous calendar year. Provide the total amount for both spouses. If you do not file a federal income tax return, you must attach documentation of the income that you report below (W-2, SSA-1099, 1099-R, 1099-INT, 1099-DIV, financial institution statements, etc.).

a. Wages, Salaries, Tips, etc\$

b. Interest (Taxable and Tax Exempt).....\$

c. Dividends.....\$

d. Capital Gains.....\$

e. IRA Distributions.....\$

f. Pensions and Annuities.....\$

g. Disability Payments (not included in Pensions and Annuities).....\$

h. Social Security Benefits (Taxable and Tax Exempt).....\$

i. All other moneys received (Describe in Comments section.).....\$

Total.....\$

Comments:

INFORMATION IS SUBJECT TO VERIFICATION WITH THE NORTH CAROLINA DEPARTMENT OF REVENUE.

Part 6. Affirmation and Signature

AFFIRMATION OF APPLICANT – Under penalties prescribed by law, I hereby affirm that, to the best of my knowledge and belief, all information furnished by me in connection with this application is true and complete. Furthermore, I understand that if I participate in the Circuit Breaker Property Tax Deferment Program, liens for the deferred taxes will exist on my property, and that when a disqualifying event occurs, the taxes for the year of the disqualifying event will be fully taxed and the last three years of deferred taxes prior to the disqualifying event will become due and payable, with all applicable interest.

Jacquin Raynard Kirkman

Applicant's Name (please print)

Applicant's Signature

Date

8/31/2026

Tammara Lynn Kirkman

Spouse's Name (please print)

Spouse's Signature

Date

8/31/2026

Refer to the Instructions on Page 1 for filing information and filing location.*

Office Use Only

Approved: Y / N



Elderly/Disabled



Disabled Veteran



Circuit Breaker:



4%



5%

Date: ____/____/____ By: ____ Comments: ____

AV-9A Received: ____/____/____ NCDVA-9 Received: ____/____/____

FITR Received: ____/____/____ Income: \$ ____

***All applications must be submitted by June 1 to be timely filed.**

Late Applications: Upon a showing of good cause by the applicant for failure to make a timely application, an application for exemption or exclusion filed after the due date may be approved by the Department of Revenue, the board of equalization and review, the board of county commissioners, or the governing body of a municipality, as appropriate. An untimely application for exemption or exclusion approved under this subsection applies only to property taxes levied by the county or municipality in the calendar year in which the untimely application is filed. [N.C.G.S. 105-282.1(a1)]

Take this form to your local veterans service office for certification. You can find a list of local VSOs at <https://www.milvets.nc.gov/services/benefits-claims> scroll down for State Veterans Service Centers and County Veterans Service Offices.

RECEIVED SEP 03 2026		State of North Carolina Certification for Disabled Veteran's Property Tax Exclusion (G.S. 105-277.1C)		<i>Pamlico</i> COUNTY	
SECTION 1 BY:		TO BE COMPLETED BY THE VETERAN OR THE SURVIVING SPOUSE WHO HAS NOT REMARRIED			
<i>Jacquie R Kirkman</i> NAME (Print or Type)		<i>Jacquie R. Kirkman</i> DISABLED VETERAN'S FULL NAME (PRINT OR TYPE)			
<i>730 Southern Plantation Dr N.</i> STREET ADDRESS OR P.O. BOX NUMBER		SURVIVING SPOUSE'S FULL NAME (PRINT OR TYPE) <i>(If Applicable)</i>			
<i>Oriental</i> <i>NC</i> <i>28571</i> CITYSTATEZIP CODE		U.S. DEPT. OF VETERANS AFFAIRS FILE NUMBER			
		VETERAN'S SOCIAL SECURITY NUMBER			
I am either (1) a veteran whose character of service at separation was honorable or under honorable conditions and who has a permanent and total service-connected disability or (2) the surviving spouse, who has not remarried, of a veteran whose character of service at separation was honorable or under honorable conditions and who had a permanent and total service-connected disability at death or veteran's death was the result of a service-connected condition. I request NCDMVA complete this certification in support of my separate application for the Disabled Veteran's Property Tax Exclusion to the Tax Assessor.					
SECTION 2		Disabled Veteran's Signature			
I have provided the North Carolina Department of Military and Veterans Affairs (NCDMVA) with my Annual Tax Abatement Letter for the processing of this form. I authorize the Secretary of NCDMVA, or the Secretary's designee, to release information regarding my disability as needed for this certification.					
<i>[Signature]</i> DISABLED VETERAN'S SIGNATURE		<i>9/3/2026</i> DATE			
SECTION 3		Surviving Spouse's (who has not remarried) Signature			
I have provided the North Carolina Department of Military and Veterans Affairs (NCDMVA) with my Annual Tax Abatement Letter for the processing of this form. I authorize the Secretary of NCDMVA, or the Secretary's designee, to release information regarding my disability as needed for this certification.					
SURVIVING SPOUSE'S SIGNATURE		DATE			
SECTION 4		To be completed by Secretary of NC Department of Military and Veterans Affairs, or Secretary's designee			
Please check all that apply:		☐ Veteran does not meet either B, C, D, or E of the below criteria. ☒ Veteran has a service-connected permanent and total disability that existed as of <i>Sep 22, 2022</i> ☐ Veteran received benefits on _____ from U.S. Department of Veterans Affairs for specially adapted housing under 38 U.S.C. 2101 for the veteran's permanent residence. ☐ Veteran died on _____ and had a service-connected permanent and total disability at death. ☐ Veteran died on _____ and the death was either (1) the result of a service-connected condition or (2) death occurred while on active duty in the line of duty and not due to service member's own willful misconduct.			
Character of Disabled Veteran's Service at Separation: (DD-214)		☒ Honorable ☐ Under Other than Honorable Conditions ☐ Under Honorable Conditions			
The NCDMVA has verified the Department of Veterans Affairs certification for the veteran above.					
<i>Anthony B. Caudle</i> SIGNATURE OF NCDMVA OFFICIAL		<i>Anthony B. Caudle</i> PRINTED NAME OF NCDMVA OFFICIAL			
<i>9/3/2026</i> DATE		<i>Veteran Service Officer</i> TITLE OF NCDMVA OFFICIAL			

BOARD OF COMMISSIONERS

CHAIRMAN

KENNY HEATH -TOWNSHIP #5

VICE-CHAIRMAN

EDWARD RIGGS JR. - TOWNSHIP #3

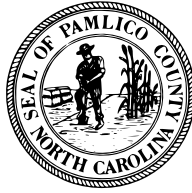
DOUG BRINSON - AT LARGE

KARI FORREST – AT LARGE

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COUNTY OF PAMLICO

POST OFFICE BOX 776
BAYBORO, NORTH CAROLINA 28515
(252) 745-3133 / 745-5195
FAX (252) 745-5514

COUNTY MANAGER
MARK BREWINGTON

CLERK TO THE BOARD
TRACY BOYD

COUNTY ATTORNEY
DAVID B. BAXTER, JR.

September 21, 2026

TO: Chairman Heath and Pamlico County Board of Commissioners

FROM: Mark Brewington, County Manager

RE: Request For Approval Of Untimely Property Tax Exemption Application

Pamlico County Tax Office received an Untimely Exemption Application from the Pamlico Christian Academy Inc. on September 3, 2026. Due to the reasons of "good cause" stated in the Tax Office memorandum of explanation and request, it is the recommendation of the Pamlico County Tax Office to approve and accept the untimely application for Pamlico Christian Academy, Inc. for the 2026 tax year forward.

Please see the memorandum of request and the Application for Property Tax Exemption or Exclusion for your review and consideration.





Pamlico County Tax Office

Post Office Box 538 | Bayboro, North Carolina 28515

Collections: 252-745-4125

Listing: 252-745-3105

Land Records: 252-745-3791

September 9, 2026

To: Pamlico County Board of Commissioners

From: Kathy Wall, Tax Administrator

Subject: Untimely Exemption Application Submission (Pamlico Christian Academy, Inc)

Dear Pamlico County Board of Commissioners,

The Pamlico County Tax Office received an Untimely Exemption Application from Pamlico Christian Academy on September 3, 2026. Kim Peed, Director of Operations, came into the Tax Office on Wednesday, September 2nd, 2026 to submit the application on behalf of the owner(s) of the parcel(s) D051-23 & D051-23-1. The application deadline is January 31, 2026.

The General Statute states that the Application of Property Tax Exclusion must be filled by January 1 to be filed timely. The General Statute also states that this late application can be heard by the Board of Equalization and Review or the Board of County Commissioners when the BOER is not in session. General Statute 105-282.1(a1) mentions the applicant "showing" good cause for an untimely application but does not give a good explanation of what qualifies as good cause.

Pamlico Christian Academy was unaware of their responsibility to submit this exemption application until Monday, August 31, 2026. This application is for Education/Religious Exemption for a private Christian school that recently moved from a parcel/building owned by New Life Praise and Worship Ministries. The property(land) that the school is located on now was acquired in 2020, but the building(s) was not completed until 2025. Pamlico Christian Academy, Inc. had never been required to submit any exemption applications in the past because they were located in a building owned by another religious organization who facilitated all submissions/transactions of that sort.

Due to the reasons of "good cause" stated above, it is the recommendation of this office to approve and accept the untimely application for Pamlico Christian Academy, Inc. for the 2026 tax year forward.

Respectfully,

A handwritten signature in blue ink that reads "Kathy Wall".

Kathy Wall, Tax Administrator

APPLICATION FOR PROPERTY TAX EXEMPTION OR EXCLUSION

County: Pamlico Municipality: Township 1-Alliance Application for Tax Year: 2026

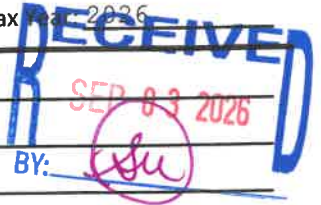
Full Name of Owner(s): Pamlico Christian Academy, Inc.

Trade Name of Business: Pamlico Christian Academy

Mailing Address of Owner: PO Box 68 Grantsboro, NC 28529

Phone: (252) 745-0462 Cell: (252) 945-5455

Email: earlsadler@pca-mariners.org



List the property identification numbers and addresses/locations for the properties included in this application. (Attach list if needed.)

Property ID #: D051-23 Address/Location: 200 Lee Landing Road, New Bern, NC 28560

Property ID #: D051-23-1 Address/Location: adjacent 200 Lee Landing Rd, New Bern, NC 28560

Property ID #: _____ Address/Location: _____

Non-Deferment Exemptions and Exclusions: Select or annotate the exemption or exclusion for which this application is made. These exemptions or exclusions do not result in the creation of deferred taxes. However, taxes for prior years of exemption or exclusion may be recoverable if it is later determined that the property did not qualify for exemption or exclusion for those prior years.

- | | | | |
|--|--|--|-------------------------------------|
| ☐ G.S. 105-275(8) | Pollution abatement/recycling | ☒ G.S. 105-278.5 | Religious educational assemblies |
| ☐ G.S. 105-275(17) | Veterans organizations | ☐ G.S. 105-278.6 | Home for the aged, sick, or infirm |
| ☐ G.S. 105-275(18),(19) | Lodges, fraternal & civic purposes | ☐ G.S. 105-278.6 | Low- or moderate-income housing |
| ☐ G.S. 105-275(20) | Goodwill Industries | ☐ G.S. 105-278.6 | YMCA, SPCA, VFD, orphanage |
| ☐ G.S. 105-275(45) | Solar energy electric system | ☐ G.S. 105-278.6A | CCRC-Attach Form AV-11 |
| ☐ G.S. 105-275(46) | Charter school property | ☐ G.S. 105-278.7 | Other charitable, educational, etc. |
| ☐ G.S. 105-277.13 | Brownfields-Attach brownfields agreement | ☐ G.S. 105-278.8 | Charitable hospital purposes |
| ☐ G.S. 105-278.3 | Religious purposes | ☐ G.S. 131A-21 | Medical Care Commission bonds |
| ☒ G.S. 105-278.4 | Educational purposes (institutional) | ☐ Other: _____ | |

Tax Deferment Programs: Select the tax deferment program for which this application is made. ** These programs will result in the creation of deferred taxes that will become immediately due and payable, *with interest*, when the property loses eligibility. The number of years for which deferred taxes will become due and payable varies by program. Read the applicable statutes carefully. **

- | | |
|--|---|
| ☐ G.S. 105-275(12) | Nonprofit corporation or association organized to receive and administer lands for conservation purposes |
| ☐ G.S. 105-275(29a) | Historic district property held as a future site of a historic structure |
| ☐ G.S. 105-277.14 | Working waterfront property |
| ☐ G.S. 105-277.15A | Site infrastructure land |
| ☐ G.S. 105-278 | Historic property-Attach copy of the local ordinance designating property as historic property or landmark. |
| ☐ G.S. 105-278.6(e) | Nonprofit property held as a future site of low- or moderate-income housing |

Describe the property:

Approximately 40 acres land with educational admin/chapel building and classroom buildings and adjacent land for activities and event parking.

Describe how you are using the property: (If another organization is using the property, give their name, how they are using the property, and any income you receive from their use)

The property is wholly used for primary and secondary religious education and athletics.

Affirmation: I, the undersigned, declare under penalties of law that this application and any attachments are true and correct to the best of my knowledge and belief. I have read the applicable exemption or exclusion statute. I fully understand that an ineligible transfer of the property or failure to meet the qualifications will result in the loss of eligibility. If applying for a tax deferment program, I fully understand that loss of eligibility will result in removal from the program and the immediate billing of deferred taxes.

Signature(s) of Owner(s): [Signature] Title: Board President Date: 9/1/2026

All tenants of a tenancy
in common must sign.

Title: _____ Date: _____

Title: _____ Date: _____

DO NOT submit this application to the NC Department of Revenue. Submit to the county assessor where the property is located.

OFFICE USE ONLY: [] APPROVED [] DENIED BY: _____ REASON FOR DENIAL: _____

BOARD OF COMMISSIONERS

CHAIRMAN

KENNY HEATH -TOWNSHIP #5

VICE-CHAIRMAN

EDWARD RIGGS JR. - TOWNSHIP #3

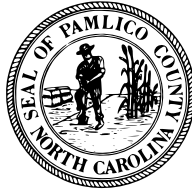
DOUG BRINSON - AT LARGE

KARI FORREST – AT LARGE

THOMAS MILLS - TOWNSHIP #1

CANDY BOHMERT – TOWNSHIP #2

CARL OLLISON - TOWNSHIP #4



COUNTY OF PAMLICO

POST OFFICE BOX 776
BAYBORO, NORTH CAROLINA 28515
(252) 745-3133 / 745-5195
FAX (252) 745-5514

COUNTY MANAGER
MARK BREWINGTON

CLERK TO THE BOARD
TRACY BOYD

COUNTY ATTORNEY
DAVID B. BAXTER, JR.

September 21, 2026

TO: Chairman Heath and Pamlico County Board of Commissioners

FROM: Mark Brewington, County Manager

RE: Request For Public Hearing For Application To The Local Government
Commission For Debt

The Pamlico County Finance Department respectfully requests the Pamlico County Board of Commissioners to approve scheduling a public hearing for the next regularly scheduled meeting on October 5, 2026, regarding installment financing for repairs and improvements to the Pamlico County Detention Center and the installation of an HVAC system at the Pamlico County Courthouse, as required by G.S. 160A-20.

Please see the Finance Officer's memorandum of request and Resolution to be adopted after the public hearing on October 5, 2026, for your review and consideration.



BOARD OF COMMISSIONERS

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VICE-CHAIRMAN

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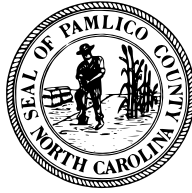
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COUNTY MANAGER

MARK BREWINGTON

CLERK TO THE BOARD

TRACY BOYD

COUNTY ATTORNEY

DAVID B. BAXTER, JR.

Memorandum

To: Pamlico County Board of Commissioner

From: S O U N A S I U X I P U S o W o
C O O I O O S h Y O S o

Date: September 21, 2026

Ref: Public Hearing Request U U o A μ μ P O O I Γ U Ω ú Ů [G / Ů Ů o D S b ú

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SAMPLE

RESOLUTION

RESOLUTION AUTHORIZING THE FILING OF AN APPLICATION FOR APPROVAL OF A FINANCING AGREEMENT AUTHORIZED BY NORTH CAROLINA GENERAL STATUTE 160A-20

WHEREAS, the [City/Town/County/Authority] of Anywhere, North Carolina desires to [Describe the undertaking and terms of the proposed contract] (the "Project") to better serve the citizens of Anywhere; and

WHEREAS, The [City/Town/County/Authority] of Anywhere desires to finance the Project by the use of an installment contract authorized under North Carolina General Statute 160A, Article 3, Section 20; and

WHEREAS, findings of fact by this governing body must be presented to enable the North Carolina Local Government Commission to make its findings of fact set forth in North Carolina General Statute 159, Article 8, Section 151 prior to approval of the proposed contract;

NOW, THEREFORE, BE IT RESOLVED that the Board of [Commissioners/Aldermen/Directors] of Anywhere, North Carolina, meeting in [regular/special] session on the _____ day of _____, 20____, make the following findings of fact:

1. The proposed contract is necessary or expedient because [*State facts supporting a conclusion that the undertaking is necessary and/or expedient for the contracting unit.*]
2. The proposed contract is preferable to a bond issue for the same purpose because [*State facts supporting a conclusion that the proposed contract or agreement, under the circumstances, is preferable to a general obligation or revenue bond issue for the same purpose. Specifically, (i) show that the cost of the proposed undertaking exceeds the amount that can be prudently raised from currently available appropriations, unappropriated fund balances, and non-voted bonds that could be issued by the contracting unit in the current fiscal year pursuant to Article V, Section 4, of the North Carolina Constitution (the "two-thirds limitation"); (ii) cite reasons and justifications for choosing the contract method of financing rather than a non-voted general obligation bond issue, a voted general obligation bond issue, or a revenue bond issue.*]
3. (*For all issues marketed publicly.*) The cost of financing under the proposed contract is greater than the cost of issuing general obligation bonds. [*Include justification for using this method of financing.*]
4. The sums to fall due under the contract are adequate and not excessive for the proposed purpose because [*State facts supporting a conclusion that the sums to fall due under the contract are not excessive for its stated purpose.*]
5. The [City/Town/County/Authority] of Anywhere's debt management procedures and policies are good because [*State facts supporting a conclusion that the debt management policies of the contracting unit have been carried out in strict compliance with law, or provide assurances that debt management will hence forth be so carried out.*]
6. The increase in taxes necessary to meet the sums to fall due under the proposed contract will be _____ cents per \$100 valuation and is not deemed to be excessive.
7. The [City/Town/County/Authority] of Anywhere is not in default in any of its debt service obligations.

8. The attorney for the [City/Town/County/Authority] of Anywhere has rendered an opinion that the proposed Project is authorized by law and is a purpose for which public funds may be expended pursuant to the Constitution and laws of North Carolina.
9. *(If project is for utility of public service enterprise you must include this finding.)* The probable net revenues of the project to be financed will be sufficient to meet the sums to fall due under the proposed contract.

NOW, THEREFORE, BE IT FURTHER RESOLVED that the [Mayor/Manager/Finance Officer] is hereby authorized to act on behalf of the [City/Town/County/Authority] of Anywhere in filing an application with the North Carolina Local Government Commission for approval of the Project and the proposed financing contract and other actions not inconsistent with this resolution.

This resolution is effective upon its adoption this _____ day of _____, 20____.

The motion to adopt this resolution was made by [Commission/Alderman/Director]
_____, seconded by [Commissioner/Alderman/Director]
_____ and passed by a vote of _____ to _____.

[Mayor/Chairman]

ATTEST:

[Clerk/Secretary]

This is to certify that this is a true and accurate copy of Resolution No. _____ Adopted by the
Anywhere Board of [Commissioners/Aldermen/Directors] on the _____ day of
_____, 20____.

[Clerk/Secretary]

Date

BOARD OF COMMISSIONERS

CHAIRMAN

KENNY HEATH -TOWNSHIP #5

VICE-CHAIRMAN

EDWARD RIGGS JR. - TOWNSHIP #3

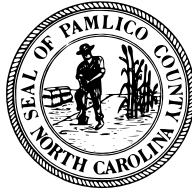
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COUNTY MANAGER
MARK BREWINGTON

CLERK TO THE BOARD
TRACY BOYD

COUNTY ATTORNEY
DAVID B. BAXTER, JR.

September 21, 2026

TO: Chairman Heath and Pamlico County Board of Commissioners

FROM: Mark Brewington, County Manager

RE: Request For Appointment To The Regional Aging Advisory Committee

Pamlico County Administration has received an application for appointment to the Regional Aging Advisory Committee to represent Pamlico County. The County Administration humbly requests the Pamlico County Board of Commissioners to consider Mr. Paul Jordan for the position. Mr. Jordan is a resident of Pamlico County. This application should be tabled as normal practice by the Pamlico County Board of Commissioners until October 5, 2026, regular scheduled Board of Commissioners Meeting.

Please see the Application for Appointment for your review and consideration.



**APPLICATION FOR
APPOINTMENT TO COUNTY
BOARDS AND COMMITTEES**

**PAMLICO COUNTY
P.O. BOX 776
BAYBORO, NC 28515**

This application requests general information based on your interest in applying for a position on a Pamlico County Advisory Board, Commission, Committee, or Task Force.

Applicant Name: PAUL JORDAN Date of Application: 9/14/2026

Home Address: 1204 LAYTON DR, ORIENTAL NC 28571

Phone: 919-618-1928

Email Address: PJORDAN@TOWNOFORIENTAL.COM

Fax Number: none

I am interested in serving on the following Board/Committee:

REGIONAL AGING ADVISORY committee

EMPLOYMENT AND EDUCATION

Employer <u>RETIRED</u>	Graduate? <u>NO</u> Major <u>BA-Com</u>
Address _____	High School _____
Phone: _____	College <u>AMERICAN UNIV. - BA 1978</u> <u>WASH, DC</u>
Occupation: <u>SYSTEMS ANALYST</u>	Graduate School _____
	Other _____

Are you a citizen of the United States? Yes ☒ No ☐ If yes, how long? _____

Length of residence in Pamlico County 13 years 2 months

Current Civic/Community Participation: _____

ORIENTAL ROMAN CLUB

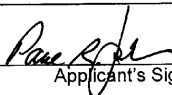
ORIENTAL TOWN BOARD

Are you currently serving or have you ever served on a public board or committee?
If so, please list below:

Board/Committee	Dates
BOARD OF COMMISSIONERS, ORIENTAL	12/2025 → PRESENT
ORIENTAL TOURISM BOARD - LIAISON	SAME
" PARKS & REC BOARD - LIAISON	SAME

Please provide a brief statement outlining why you wish to serve on the Advisory Board, Commission, or Committee you have indicated.

I am seeking membership on the Regional Aging Advisory Committee because I am concerned about the impact of Pamlico County's rapidly aging population on our community and the services we will need in the years ahead. Approximately one-third of our county's residents are now 65 or older, and that percentage is likely to grow. As a local elected official, I believe we need practical ways to help older residents remain healthy, independent, and engaged in their communities. Key concerns include access to healthcare, transportation for those who can no longer drive, assistance that enables seniors to remain safely in their homes, support for family caregivers, and reducing social isolation. I would welcome the opportunity to bring the perspective of a small, rural county to the committee and to contribute to efforts addressing these challenges throughout Eastern North Carolina.


Applicant's Signature

9-14-2026
Date

Please return form to:

Pamlico County Manager's Office
P.O. Box 776
Bayboro, NC 28515

Or fax:
(252) 745-5514

You may attach a resume to provide additional information.

BOARD OF COMMISSIONERS

CHAIRMAN

KENNY HEATH -TOWNSHIP #5

VICE-CHAIRMAN

EDWARD RIGGS JR. - TOWNSHIP #3

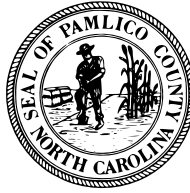
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MARK BREWINGTON

CLERK TO THE BOARD
TRACY BOYD

COUNTY ATTORNEY
DAVID B. BAXTER, JR.

September 21, 2026

TO: Chairman Heath and Pamlico County Board of Commissioners

FROM: Mark Brewington, County Manager

RE: Request For Approval To Submit Regional Application Through The Community Conservation Assistance Program (CCAP) For A Marsh Sill

The Pamlico Soil and Water Conservation District was contacted by a resident looking to install a Marsh Sill on their property. Pamlico Soil and Water agrees that engaging the adjacent property owners in a joint project would provide the greatest benefit to the shoreline. The Pamlico Soil and Water Conservation District is requesting approval from the Pamlico County Board of Commissioners to apply for funding through the Community Conservation Assistance Program (CCAP) for a Marsh Sill that includes the property owned by Pamlico County at 3191 Janiero Road, Arapahoe NC. CCAP's plan is to try and reduce nonpoint source (NPS) pollution entering State waters by installing best management practices (BMP's) on developed lands not used for agricultural production.

This is a cost share program, with state funds reimbursing up to 75% of the actual cost. An estimated cost of \$3,450 to cover the 25% actual cost which is estimated at \$13,500.00.

Please see the attached memorandum of Request and supporting documents for your review and consideration.





Pamlico Soil and Water Conservation District

13724 HWY 55 EAST, BAYBORO, NORTH CAROLINA 28515 – (252) 745-5064 X3

To: Pamlico County Board of Commissioners

From: Sierra Digan, Natural Resource Conservationist for Pamlico Soil and Water

Date: 09/16/26

Subject: Request for Approval to Submit Regional Application through the Community Conservation Assistance Program (CCAP) for a Marsh Sill

The Pamlico Soil and Water Conservation District was contacted by a resident looking to install a Marsh Sill on his property. We agreed that engaging the adjacent property owners in a joint project would provide the greatest benefit to the shoreline. As a result, the District is requesting approval to apply for funding through the Community Conservation Assistance Program (CCAP) for a Marsh Sill that includes the property owned by Pamlico County at 3191 Janiero Rd, Arapahoe, NC. CCAP aims to reduce nonpoint source (NPS) pollution entering State waters by installing best management practices (BMPs) on developed lands not used for agricultural production. It is a cost share program, with state funds reimbursing up to 75% of the actual cost.

This proposed project will help reduce wave energy onto the shoreline, mitigating bank erosion, and reducing sediment pollution by 24.3 tons per year. If funded, the project would require:

- An estimated **\$3,450 to cover 25% of actual cost** which is estimated at \$13,500. This number is based on the state average cost share list and would only be for the section of Marsh Sill within county property (see map for details). This cost estimate is subject to change.
- **10- year maintenance.** The maintenance for this type of BMP is typically related to major weather events.

This is a valuable opportunity for the county to stabilize the bank, prevent sediment from entering the waterways, and is a project that aligns with the objectives of the Hazard Mitigation Buyout Program.

Respectfully,

Sierra Digan

Pamlico Soil and Water Conservation District
Natural Resource Conservationist
Office Phone #: 252-201-9072

CCAP Pamlico County Marsh Sill Section

Proposed BMP: Marsh Sill
Pamlico County Marsh Sill Length: ~ 90 Ft
Total BMP Length: 274 Ft

Legend

- Marsh Sill
- Pamlico County Property
- Other Properties
- Shoreline 2008
- Shoreline 2022



NC CCAP

FY2027 Cost List

Best Management Practice	Components	Unit Type	Cost Type	Share Rate	Cost Share Cap	Notes
Abandoned well closure		Each	Actual Cost	75%	\$ 1,500	
Backyard rain garden			Actual Cost	75%	\$ 2,750	
Backyard wetland			Actual Cost	75%	\$ 2,750	
Cisterns*	<1,000 gallons (includes installation)	Each	Actual Cost	75%	\$ 2,250	
	1,000 - 3,000 gallons (includes installation)	Gallon	Actual Cost	75%	\$1.56/gallon	\$2,250 + \$1.56/gallon over 1,000 gallons (max of \$4,490)
	> 3,000 gallons (includes installation)	Gallon	Actual Cost	75%	\$1.65/gallon	\$4,490 + \$1.65/gallon over 3,000 gallons
	Accessories package	Each	Actual Cost	75%	\$ 1,000	
	Shipping charge	Each	Actual Cost	75%	\$ 750	
Critical area planting		Job	Actual Cost	75%		
Diversion*		Job	Actual Cost	75%		
Grassed Swale*		Job	Actual Cost	75%		
Impervious surface conversion	conversion to trees	SqFt	Actual Cost	75%		
	conversion to grass	SqFt	Actual Cost	75%		
Permeable pavement*	Non-vehicular (inc impervious removal)	SqFt	Actual Cost	75%		capped at \$16.90/sqft
	Vehicular (inc impervious removal)	SqFt	Actual Cost	75%		capped at \$23.00/sqft
Pet waste receptacle		Each				
	Receptacle (installed)	Each	Actual Cost	75%	\$ 400	
	Receptacle (retrofit of existing trash can)	Each	Actual Cost	75%	\$ 100	
	Plastic bags (per receptacle at time of original contracts)		Actual Cost	75%	\$ 75	
Riparian buffer		Job	Actual Cost	75%		
Stream restoration*		Job	Actual Cost	75%		
Streambank and shoreline protection*		Job	Actual Cost	75%		
Bioretention areas*		Job	Actual Cost	75%		
Stormwater wetlands*		Job	Actual Cost	75%		
Marsh sills	<= 100 feet	Feet	Actual Cost	75%	\$ 15,000	
	Each additional foot >100 feet	Feet	Actual Cost	75%	\$150/foot	
Structural Stormwater Conveyance*		Job	Actual Cost	75%		

* Engineering for *BMPs* capped at 15% of the total CCAP project cost.

Spreadsheet for Determining Soil Loss Reductions in Stream-Side Practices

Reach Name	Average Length of Reach (Ft.)	Average Height of Reach (Ft.)	Average Depth of Reach (Ft.)	Number of Banks Eroding/Reach	Weight/Bulk Density (Lbs/Cu. Ft.)	Number of Years Eroded	Total Weight (Lbs.)
Reach A	92	2.45	46	0.333333333	90	18	17,281
Reach B (Pamlico County)	90	2.16	63	0.333333333	90	18	20,412
Reach C	92	1	71	0.333333333	90	18	10,887
Totals							48,579

Marsh Sills/Living Shorelines

Definition/Purpose

Marsh Sills protect estuarine shorelines from erosion, combining engineered structures with natural vegetation to maintain, restore, or enhance the shoreline's natural habitats. A sill is a coast-parallel, long or short structure built with the objective of reducing the wave action on the shoreline by forcing wave breaking over the sill. Sills are used to provide protection for existing coastal marshes, or to retain sandy fill between the sill and the eroding shoreline, to establish suitable elevations for the restoration or establishment of coastal marsh and/or riparian vegetation.

Policies

1. This practice should only be installed in areas with eroding shorelines or in areas where marsh vegetation alone is not sufficient to stabilize the shoreline.
2. Sills shall always be combined with suitable wetland plantings or installed for the protection of existing coastal marsh and/or riparian vegetation.
3. Sills may be constructed from a variety of materials including, but not limited to granite, marine limestone (marl), concrete, wood, timber, vinyl, steel or bagged oyster shells.
4. A General or Major CAMA Permit (if site conditions do not allow for approval by a General Permit) for a riprap/stone sill or a sheetpile sill must be obtained from the Division of Coastal Management (see References below).
5. Applicants must comply with all applicable state and federal permits for the construction of this BMP, including consent from adjacent riparian property owners, coordination with applicable agencies and specific design conditions.
6. Specific conditions applicable to both riprap/stone sills and sheetpile sills:
In accordance with the standards in 15A NCAC 07H Section .2700 and/or Section .2100, design conditions that are applicable to this sill BMP include (but are not limited to):
 - a. Sill construction shall be limited to a maximum length of 500 feet.
 - b. The height of sills shall not exceed six inches above normal high water or the normal water level, or the height of the adjacent wetland substrate, whichever is greater.
 - c. The sill shall have at least one five-foot opening, dropdown, or overlap at every 100 feet. Deviation from these drop-down requirements shall be allowable through coordination with NC Division of Marine Fisheries and the National Marine Fisheries Service.
 - d. For water bodies more narrow than 150 feet, the structures shall not be positioned offshore more than one sixth ($1/6$) the width of the waterbody.

7. Specific conditions applicable to a riprap stone sill:

In accordance with the standards in 15A NCAC 07H Section .2700, sill structures shall be constructed from riprap materials. Section .2700 design conditions that are applicable to this riprap sill BMP include (but are not limited to):

- a. On shorelines where no fill is proposed, the landward edge of the sill shall be positioned no more than 5 feet waterward of the waterward depth contour of locally growing wetlands or to mid-tide depth contour, whichever is greater.
- b. On shorelines where fill is proposed, the landward edge of the sill shall be positioned no more than 30 feet waterward of the existing mean high water or normal high water line.
- c. The riprap structure shall not exceed a minimum slope of 2 horizontal: 1 vertical and a maximum slope of 1.5 horizontal: 1 vertical. The bottom width of the structure shall be no wider than 15 feet.
- d. For the purpose of protection of public trust rights, fill waterward of the existing mean high water line shall not be placed higher than the mean high water elevation.
- e. The sill shall not be within a navigation channel marked or maintained by a state or federal agency.
- f. The sill shall not interfere with leases or franchises for shellfish culture.
- g. All structures shall have a minimum setback distance of 15 feet between any parts of the structure and the adjacent property owner's riparian access corridor, unless either a signed waiver statement is obtained from the adjacent property owner or the portion of the structure within 15 feet of the adjacent riparian corridor is located no more than 25 feet from the mean high or normal high water level.

8. Specific conditions applicable to a sheetpile sill:

In accordance with the standards in 15A NCAC 07H Section .2100, sill structures shall be constructed from timber, vinyl, or steel sheetpile. Section .2100 design conditions that are applicable to this sheetpile sill BMP include (but are not limited to):

- a. The sill shall be positioned no more than 20 feet waterward of the normal high water or normal water level or 20 feet waterward of the waterward edge of existing wetlands at any point along its alignment.
- b. Sills authorized under this General Permit shall be allowed only in waters that average less than three feet in depth along the proposed alignment as measured from the normal high water or normal water level.
- c. The sill shall be constructed with an equal gap between each sheathing board totaling at least one inch of open area every linear foot of sill.

Requirements Common to All Practices

1. Sites must have been developed for three years or more to be eligible for cost share assistance and must be released from sedimentation erosion control permits, other than single-family homes.
2. Single-family homes should have a certificate of occupancy for three years or more.
3. Unless otherwise specified, the minimum life of all practices is 10 years. For single-family home sites, the minimum life of all practices is five years.
4. All applicable federal, state and local permits must be obtained prior to contract approval.
5. Practice will be cost-shared at a rate of 75 percent of average costs. Copies of receipts must be provided. Actual costs, as indicated by receipts, may be used if average costs are not available.
6. To determine project eligibility: The source of the structure or site causing the problem determines eligibility for CCAP. For example, if stormwater from a house is causing the water quality problem on a property, it is eligible for CCAP. If the stormwater causing the water quality problem is from a barn, it is not eligible for CCAP.
7. CCAP will not cost-share on practices that are located in the right-of-way, as determined by the NC Department of Transportation (DOT).
8. CCAP is eligible to design and cost-share on practices located downstream of the DOT-controlled right-of-way only if the source of the problem in the right-of-way is restored/corrected by the DOT or the landowner, with appropriate permission.
9. For practices to be installed in a right-of-way that is controlled by another entity (municipality, homeowners association, developer, etc), written permission must be obtained from the applicable entity.
10. Written permission from the applicable entity is required for any construction within a utility or any other type of easement. This permission must include acknowledgement of the 5 or 10 year maintenance period required by the applicant.
11. CCAP cost-share is only eligible on backyard rain garden, bioretention area, backyard wetland, or stormwater wetland projects where the proposed BMP size is equal to at least 30% of the recommended design size, as determined by the Simple method.
12. Permit fees required for any CCAP BMP are not eligible to receive cost share assistance.

Community Conservation Assistance Program

MARSH SILLS	
Lifespan	5 years single-family home, 10 years all other properties
BMP Units	LINEAR FEET
Required Effects	Soil loss reductions (volumetric calculation), if applicable and measurable
JAA	CAMA permit serves as the job approval authority
CS2/Reference Materials	• NC-ACSP-11 Signature Page • Map with BMP location and fields

Specifications

SECTION .2700 – GENERAL PERMIT FOR THE CONSTRUCTION OF RIPRAP SILLS FOR WETLAND ENHANCEMENT IN ESTUARINE AND PUBLIC TRUST WATERS

<https://files.nc.gov/ncdeq/Coastal%20Management/documents/PDF/t15a-07h.2700.pdf>

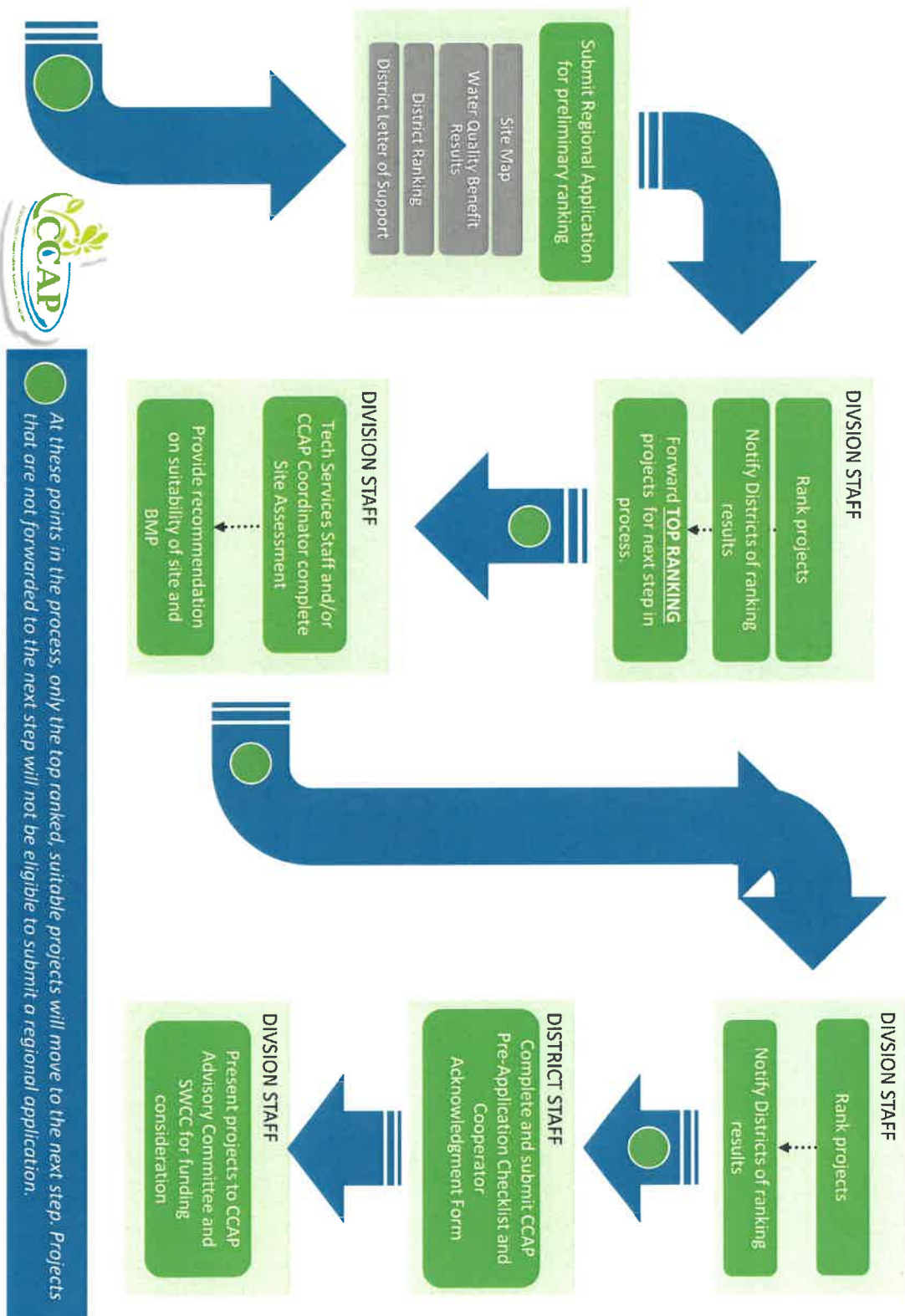
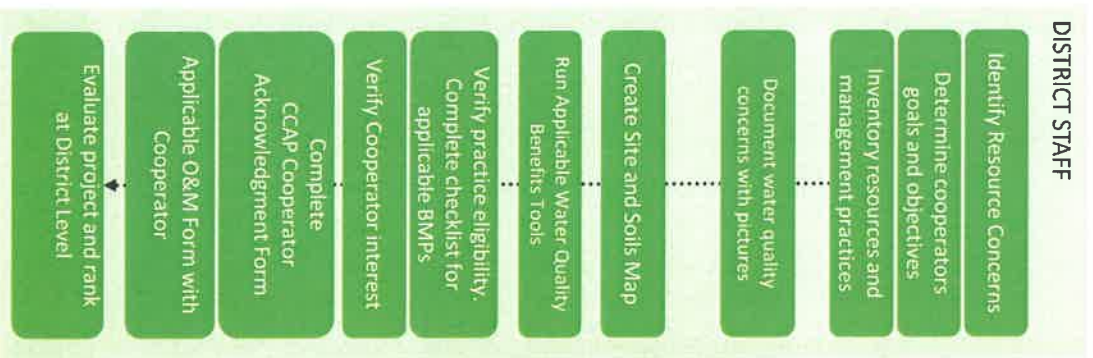
SECTION .2100 - GENERAL PERMIT FOR CONSTRUCTION OF SHEETPILE SILL FOR SHORELINE PROTECTION IN ESTUARINE AND PUBLIC TRUST WATERS AND OCEAN HAZARD AREAS

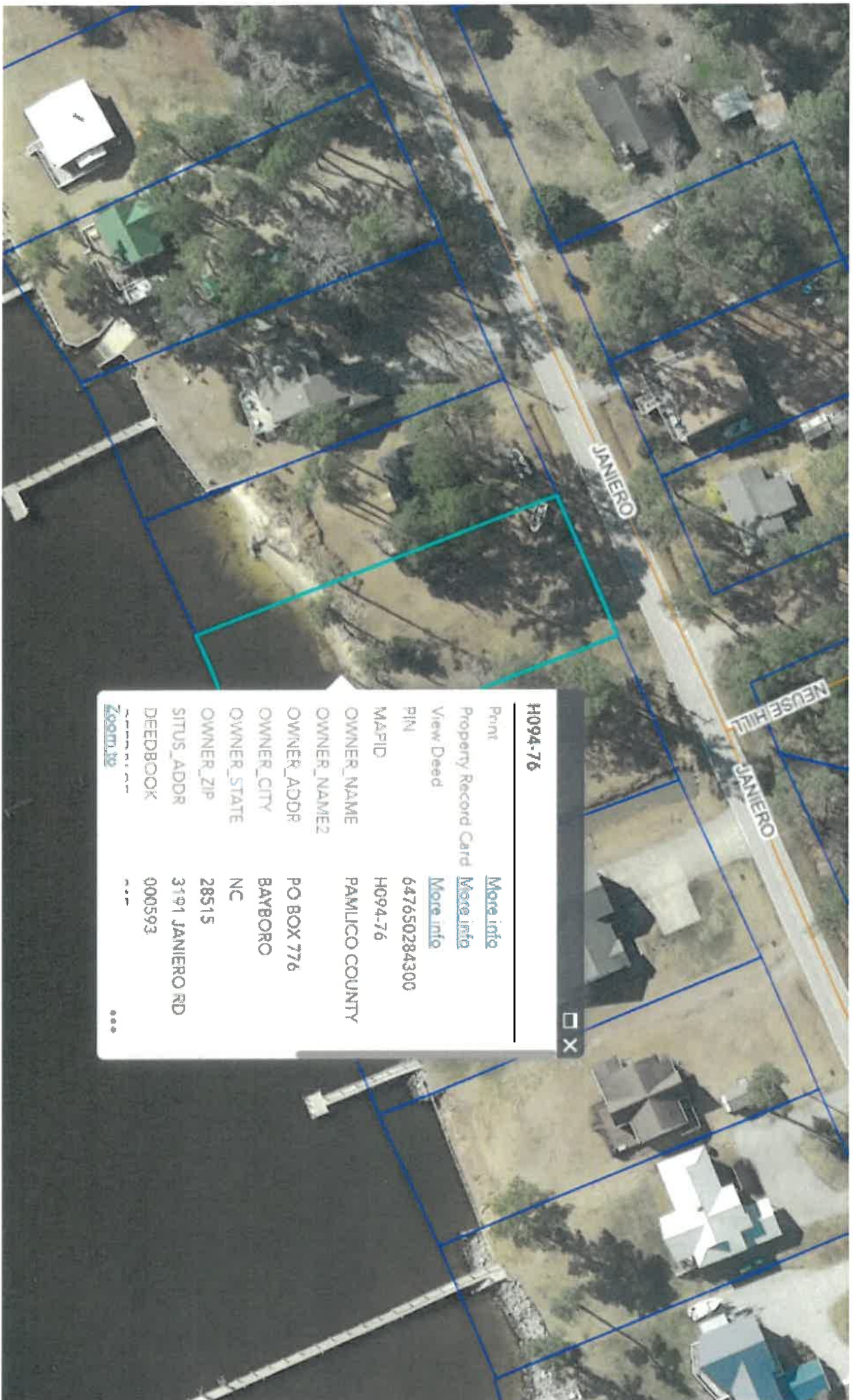
<https://files.nc.gov/ncdeq/Coastal%20Management/documents/PDF/t15a-07h.2100.pdf>

Additional resources;

<https://deq.nc.gov/about/divisions/coastal-management/coastal-management-estuarine-shorelines/stabilization/stabilization-options> - shoreline stabilization options

<https://www.livingshorelinesacademy.org/> - Living Shoreline Academy with an online course on the design of living shorelines, project information, and other resources





H094-76

Print

Property Record Card [More info](#)

View Deed [More info](#)

PIN 647650284300

MAPID H094-76

OWNER_NAME PAMLICO COUNTY

OWNER_NAME2

OWNER_ADDR PO BOX 776

OWNER_CITY BAYBORO

OWNER_STATE NC

OWNER_ZIP 28515

SITUS_ADDR 3191 JANIERO RD

DEEDBOOK 000593

[Zoom In](#)

BOARD OF COMMISSIONERS

CHAIRMAN

KENNY HEATH -TOWNSHIP #5

VICE-CHAIRMAN

EDWARD RIGGS JR. - TOWNSHIP #3

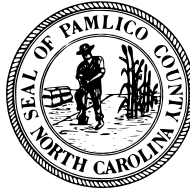
DOUG BRINSON - AT LARGE

KARI FORREST – AT LARGE

THOMAS MILLS - TOWNSHIP #1

CANDY BOHMERT – TOWNSHIP #2

CARL OLLISON - TOWNSHIP #4



COUNTY OF PAMLICO

POST OFFICE BOX 776
BAYBORO, NORTH CAROLINA 28515
(252) 745-3133 / 745-5195
FAX (252) 745-5514

COUNTY MANAGER
MARK BREWINGTON

CLERK TO THE BOARD
TRACY BOYD

COUNTY ATTORNEY
DAVID B. BAXTER, JR.

September 21, 2026

TO: Chairman Heath and Pamlico County Board of Commissioners

FROM: Mark Brewington, County Manager

RE: Water Department Request Approval To Purchase Equipment

The Pamlico County Water Department respectfully requests the Pamlico County Board of Commissioners to consider for approval the purchase of a Tractor to assist them with water repairs as well as multi-purpose use around the county as needed. Three competitive quotes have been received and available for review. The Pamlico County Water Advisory Board has approved this request to be sent to the Board of Commissioners for approval.

This Item was tabled until September 21, 2026, regular scheduled Board of Commissioners Meeting to ensure that North Carolina State Purchase Contract pricing was received from the vendor. It has been verified that Pamlico County is receiving North Carolina State Purchase Contract pricing.

Please see the memorandum of request and supporting documents for your review and consideration.



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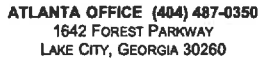
COUNTY MANAGER
MARK BREWINGTON

CLERK TO THE BOARD
TRACY BOYD

COUNTY ATTORNEY
DAVID B. BAXTER, JR.

TO: Mark Brewington, County Manager
FROM: Carl Wall, General Services Administrator
DATE: September 1, 2026
RE: Approval to Purchase Tractor

On Monday, August 31, 2026, the Pamlico County General Services Administrator presented to the Water Committee three quotes to purchase a tractor. This tractor would be utilized by all departments on the Bayboro campus. The tractor would be used to load materials for the water department, unload materials for departments who receive large shipments, and plow or remove materials during a snowstorm or hurricane.



GOLDSBORO, NC 1504 Highway 117 South GOLDSBORO, North Carolina (919) 734-0781
WILLIAMSTON, NC 1904 W Main St WILLIAMSTON, NC 27892 (252) 792-1511
TIFTON, GA 4186 HWY 82 West TIFTON, Georgia 31794 (229) 396-5988
DOTHAN, AL 1923 KINSEY Rd DOTHAN, ALABAMA 36303 (334) 793-9776
BRINSON, GA 3598 DOTHAN Road BRINSON, GA 39825 (229) 246-8575
MOBILE, AL 6488 RANGELINE Rd THEODORE, ALABAMA 36582 (251) 443-5229
BIRMINGHAM, AL 2350 ALTON Rd BIRMINGHAM, ALABAMA 35210 (205) 951-6656
CHARLOTTE, NC 14211 SLATERBROOKS DR MIDLAND, North Carolina 28107 (704) 731-7272

DATE 8/11/2026

CUSTOMER NUMBER:		SHIP TO:	
BUYER / LESSEE:	Pamlico County		
ADDRESS:	302 Main St		
CITY:	Bayboro	STATE NC	ZIP 28515
PHONE:		EMAIL:	carl.wall@pamlicocounty.org
CONTACT:	Carl Wall	PHONE:	
SALE TYPE:	NEW	EQUIPMENT TYPE:	NEW
ASE NUMBER:	EQ#0003065	UNIT SN:	AG3M2M500TJX02035
LOADER SN:		BACKHOE SN:	
		ENGINE SN:	
		UNIT HOURS:	

STANDARD MFG WARRANTY *	AGCO CUE Warranty - 24 Months OR 2,000 Hours (60 Total Month PT)		
WITHOUT EXTENDED *			
ADDITIONAL WARRANTY	AGCO Loaders, Mowers & Other Implements - 12 Months		
MISC / OTHER WARRANTY	BUSH HOG - Ag Use & Governmental Use - 12 Months		

Reference Page 2 of This Q&I Order with The Manufacturer's Warranty T&C for Complete Warranty Details

TRADE-IN INFORMATION							MACHINE TOTAL	\$54,560.00
YEAR	MAKE	MODEL	SERIAL NUMBER	AMOUNT	PAY-OFF	NET	0.000% TAX	\$0.00
				\$0.00	\$0.00	\$0.00	SUBTOTAL	\$54,560.00
				\$0.00	\$0.00	\$0.00	LESS NET TRADE	\$0.00
							DOWNPAYMENT	\$0.00
							TOTAL AMOUNT DUE	\$54,560.00
NET TRADE AMOUNT						\$0.00	AMOUNT FINANCED	
							FINANCED WITH	

CUSTOMER AND ATLANTIC & SOUTHERN EQUIPMENT, LLC - AGREEMENT APPROVAL

Lessee authorizes Atlantic & Southern to file UCC-1 Financial Statement(s) and any and all UCC continuation statement(s) and/or other UCC forms with the applicable state. Lessee represents and warrants that the information provided herein or in connection with this agreement, including, but not limited to, their name, residence or state of incorporation or formation, and tax identification numbers, is true and correct.

"By signing below, Buyer/Lessee acknowledges that they have received the two pages of this document and agrees to: (1) the terms and conditions set forth on both pages of this document and any addendums attached hereto; (2) pay all applicable taxes which may be levied or assessed; and (3) pay for all damages to the equipment.

Customer Printed Name _____	ASE Sales Rep _____
Signature & Date _____	Sales Dept. Approval _____
Customer's Title _____	Credit Dept. Approval _____
Purchase Order No. _____	Contract Number _____

QUOTATION & INVOICING ORDER - ADDITIONAL TERMS & CONDITIONS

Atlantic & Southern Equipment, LLC (ASE) and the Customer named on page 1, agree that the following terms and conditions will apply to all goods and/or services sold by ASE to Customer covered by this QUOTATION. All goods and/or services are sold by ASE to Customer on the following terms and conditions:

1. **Proposals & Purchase Orders.**
 - A. The terms and conditions set forth herein can be modified or rescinded only in writing signed by ASE. No term, provision or condition stated by Customer in a purchase order or elsewhere will be binding on ASE if in conflict with, inconsistent with, or in addition to the terms and conditions stated herein. If a conflict exists in the terms of Customer's purchase order and the terms herein, the term stated herein will govern. ASE's failure to object to provisions in Customer's purchase order will not be deemed a waiver or modification of any of the terms and conditions set forth herein.
 - B. Unless expressly stated in the proposal, all prices stated in ASE's proposals are, in all events, subject to change without notice.
 - C. The designs and specifications of all goods sold are subject to change without notice and, in the event of any changes, ASE will have no obligation to make similar changes in goods that Customer previously ordered.
 - D. ASE is under no obligation to provide financing to Customer. Financing is subject to credit approval by ASE and/or other independent financing company(s).
2. **Delivery.**
 - A. No delay in shipment or delivery will give rise to any liability for damages, including but not limited to incidental or consequential damages, and Customer waives and releases any such claim. Customer's acceptance of goods also constitutes a waiver of any claim for delay.
 - B. Notwithstanding any other provision to the contrary, ASE may, without liability, at any time withhold or terminate performance pending: (1) receipt of evidence of the authority of individuals signing on Customer's behalf; (2) investigation of Customer's credit; (3) any assurances of payment that ASE deems necessary; (4) receipt of Customer's purchase order; or (5) other documentation or information. Customer warrants that any and all documents or information that Customer provides ASE are true and accurate.
 - C. Goods may be subject to sale by ASE to third-party prior to ASE's execution of this order.
 - D. Customer will inspect the goods at the time of delivery and will notify ASE in writing of any claims or defects within two business days after delivery. Failure of Customer to give written notice of a claim within the time period above will be conclusively deemed to be a waiver of that claim and Customer will have waived any right to reject the goods or to revoke acceptance of the goods. In no event may Customer setoff payment for any rejected or revoked acceptance goods against payment due on goods excepted.
 - E. The risk of loss or damage to goods will pass to Customer when placed with a common carrier at the F.O.B. point for delivery to Customer. Insurance against loss or damage to the goods during shipment is Customer's responsibility.
 - F. Customer confirms ASE has instructed Customer in the operation, routine servicing, and safety precautions of the purchased goods.
3. **Payment.**
 - A. Customer agrees to pay for all goods purchased on delivery of the goods to Customer, unless otherwise stated in ASE's proposal or invoice for the goods purchased.
 - B. There will be no extension of or change in the time for payment due to delays in installation & operation of goods caused by damage, warranty service or warranty replacement of parts.
 - C. All prices are subject to all federal, state, local sales, use, excise and other taxes on the production, sale, use, or shipment of the goods sold, now or subsequently becoming effective, and if not included in the invoice for the goods, that amount may be invoiced later.
 - D. This transaction is on F.O.B. shipping point terms. Unless otherwise specified in writing, the purchase price for goods does not include delivery, shipping, transportation, setup, and installation charges, which will be paid by Customer.
 - E. Customer will be conclusively deemed to have accepted and agree to any invoice from ASE (including but not limited to the price, quantity, quality, and a description of goods as stated on the invoice and any and all terms, provisions, conditions, agreements, representations and warranties on the invoice), unless ASE receives written objection to the invoice from Customer within five business days after the date the invoice is sent to Customer.
4. **Deposit & Cancellation.**
 - A. All sales are final and may not be revoked, canceled or returned by Customer. Unless otherwise agreed, a cancellation fee of 15 percent ("Cancellation Fee") of the Total Purchase Amount herein will be due and payable by Customer in the event that Customer cancels this QUOTATION prior to delivery.
 - B. A nonrefundable deposit of the purchase price may be required herein. In the event a deposit is paid by Customer, it will be applied towards the final purchase, or in an event of a cancellation, the nonrefundable deposit will be applied against the Cancellation Fee.
 - C. All deposits paid under this QUOTATION or any transaction related hereto, shall be nonrefundable.
 - D. In the event that the Cancellation Fee exceeds the nonrefundable deposit, Customer shall remit balance of payment at the time of cancellation. In the event that nonrefundable deposit exceeds Cancellation Fee, ASE will be under no obligation to refund customer for such balance.
 - E. Additionally, customer will pay ASE any incidental damages related to any cancellation by Customer.
5. **Warranty & Claims.**
 - A. ASE will use commercially reasonable efforts to obtain for Customer any warranty provided by the manufacturer of goods, for which customer shall acknowledge receipt in writing. ASE does not guarantee or otherwise assure performance of the manufacturer's warranty. Any claim on account of any such warranty will be made solely against the manufacturer and, notwithstanding any such claim, the purchase price will be paid on the terms set forth in ASE's proposal and invoice. If there is no warranty provided by the manufacturer, then the goods are sold "as-is where-is and without warranty".
 - B. ASE MAKES NO EXPRESSED OR IMPLIED WARRANTIES, INCLUDING ANY WARRANTY OF MERCHANTABILITY, FITNESS FOR A PARTICULAR PURPOSE, OR SUITABILITY.
 - C. In no event will ASE have any liability for any incidental or consequential damages arising out of or in connection with, breach of the sale or any other duty of ASE with respect to the goods, including, but not limited to, incidental or consequential damages for lost profits, lost sales or injury to persons or property.
 - D. Any production figures quoted are approximate, based on the conditions as understood by ASE but actual figures may vary substantially depending on operation conditions. Hence, no such figures are guaranteed.
 - E. Customer assumes all responsibility for use of the goods and for training the persons who will use the goods. Customer will indemnify, defend and hold ASE harmless from any claim, demand, loss, liability, damage or expense arising in anyway from use of good by Customer or its employees, agents, contractors, the signs or successors.
 - F. ASE makes no representation whatsoever with regard to whether any goods comply with the Occupational Safety and Health Act (OSHA), The Americans with Disabilities Act (ADA), or any other federal, state or local statute, law, ordinance or ruling. ASE is not responsible for any use of the goods. Customer will be responsible for safe use of all goods.
 - G. If manufacturer warranty is active, and not expired, Customer has been given a written copy of the manufacturer's warranty. Customer understands entitlement to benefits of manufacturer's warranty, as well as obligations of Customer with warranty, as detailed in the written manufacturer's warranty copy received, and in the Owners Installation/Manual and Service Record Book which Customer has also received.
 - H. It is the sole responsibility of Customer to ensure that the above instructions are passed on to all operators of the machine and that the Operators Instruction Book will be available to all operators, at all times.
6. **Term.**
 - A. This QUOTATION is effective as of the date signed by both parties and will continue in effect until cancelled by ASE in writing. Only appropriate management of ASE are authorized to execute this QUOTATION on behalf of ASE.
 - B. ASE may cancel the sale of any and all good not yet delivered, installed and paid for by Customer if: (1) Customer defaults on that or any other transaction at any time; (2) Customer defaults under this quotation at any time; (3) Customer makes any misrepresentation to ASE; (4) Customer is the subject of a proceeding under the bankruptcy laws; or (5) It appears to ASE that Customer's financial condition is such that Customer will not be able to pay for the goods when payment is due.
7. **Miscellaneous.**
 - A. All notices required or permitted to be given under this QUOTATION will be in writing and will be deemed to have been properly given on the date of actual receipt by the addressee if personally delivered to the party by hand delivery, overnight courier, next day delivery guaranteed, or U.S. Mail. Each party will have the right from time to time to specify as its address for purposes of this QUOTATION any other address in the United States of America on notice of the address, similarly given, to the other party.
 - B. ASE may assign and delegate any or all of its rights and duties under this QUOTATION at any time and from time to time without Customer's consent. Customer may not assign or delegate any of its rights or duties under this quotation without the ASE's prior written consent.
 - C. If causes or conditions beyond ASE's control make it impossible or impractical for ASE to perform any sales transaction, ASE may cancel the sale by giving written notice to Customer and refunding any deposit paid by customer.
 - D. Customer waives demand, notice, protest, notice of acceptance of this QUOTATION, notice of credit extended, notice of collateral delivered or received, and all other notices.
 - E. Customer shall pay ASE for reasonable cost, fees and expenses (including attorney's fees and court costs incurred through appellate levels), incurred by ASE in the event of a controversy regarding this transaction, or in collecting monies due or to become due, or incurred in replevying the equipment as a result of Customer ordering equipment and property from ASE, or as a result of a breach by Customer of any of its obligations hereunder. In the event litigation arises, the right of trial by jury is waived by both parties and Customer agrees that the suit may be brought only in Clayton County, GA. These terms & conditions shall be governed & construed in accordance with the laws of the State of Georgia.
 - F. This is the entire agreement between the parties and may not be modified or amended except by a written document signed by the party against whom enforcement is sought.
 - G. Customer agrees to execute any further agreement (rental, lease, financing) to properly document the transaction. Customer understands that he/she has the right to review such further agreement prior to execution of this QUOTATION.
8. **Security Interest.** Customer grants to ASE a continuing purchase money security interest in all goods purchase from ASE by Customer as security for the payment to ASE of the purchase price for goods sold by ASE to Customer. Customer authorizes ASE to file UCC-1 Financial Statement(s) and any and all UCC continuation statement(s) and/or other UCC forms with the applicable state. Customer agrees to keep all proceeds of the collateral separate and identifiable; Customer agrees not to commingle the proceeds of collateral with other assets of Customer until ASE is paid in full for that collateral. Customer agrees to execute any other documents requested by ASE in order to further evidence or perfect this security interest. Customer grants ASE & its agents the right to enter any premises on which the collateral is situated to inspect, protect, preserve, & remove the collateral and to enforce ASE's security interest in the collateral.

CUSTOMER SIGNATURE: _____**DATE:** _____



Ground Maintenance, CE, Utility
Tractors, Mowers, RTVs - 112624-KBA
Ag Tractors with Related Attachments - 082923-KBA
NJPA Arkansas 4600055337
Nebraska 14777 (OC)
Mississippi 8200067336

MX5400HSTC WEB QUOTE #2989473

Date: 8/10/2026 7:13:11 AM

— Customer Information —

Wall, Carl

204061

Pamlico County

carl.wall@pamlicocounty.org

252-658-7141

Quote Provided By
Mitchell Tractor & Equip. Co

Rhett Lewis

301 N Bridge St.

Washington, NC 27889

email: rhett@mitchelltractorco.com

phone: 2524028535

-- Standard Features --

-- Custom Options --



Kubota

M Series

MX5400HSTC

UTILITY CAB TRACTOR, 4WD, HST TRANSMISSION

*** EQUIPMENT IN STANDARD MACHINE ***

DIESEL ENGINE

Model # V2403
Direct Injection
4 Cyl. 148.6 cu. in.
^ 53.8 Net Eng. HP
^ 46.5 PTO HP
@ 2700 Eng. rpm
EPA Tier 4 Emission Cert.
Turbo Common Rail Electronic Fuel Injection
12V - 650 CCA Battery
Charging Output 60 Amps

HYDRAULICS

Open Center - Gear Pump
4.9 gpm Power Steering
9.5 gpm Remote/3 Pt. Hitch
14.4 gpm Total Hyd. Flow
Cat I/II 3-point Hitch
At lift Point 2870 lbs.
24" Behind 2310 lbs.
Telescoping Lower Links
Telescoping Stabilizers

^ Manufacturer Estimate

FRONT AXLE

Hydrostatic Power Steering
4WD: Cast Iron, Bevel Gear

TRANSMISSION

3 Range Low/Med/High
Cruise Control Standard
Mech. Wet Disc Brakes
Left Side Brake Pedals
Rear Differential Lock

INSTRUMENTS

Tachometer/Hour Meter
Fuel Gauge Meter
Warning Symbols
Coolant Temperature Meter

SELECTED TIRES

sub1426
FT TITN 12-16.5 R4 STL 6BLT TL2
RT TITN 17.5L-24 R4 STL 6BLT MXTL2

FLUID CAPACITY

Fuel Tank 11.9 gal
Cooling System 6.9 qts
Crankcase with filter 7.4 qts
Transmission and
Hydraulics 11.6 gal

POWER TAKE OFF

Live-Independent Hydraulic
540 rpm Rear PTO
@ 2700 Eng. rpm
SAE Std 1 3/8" Six Spline

SAFETY EQUIPMENT

2-Post Foldable ROPS w/
Retractable Seat Belt
Flip-Up PTO Shield
Safety Start Switches
Parking Brakes
Electric Key Shut Off
Turn Signals
SMV Sign

OPERATORS PLATFORM

Semi-Flat Deck w/Hanging Pedals
High Back Seat with Adjustable
Suspension
Tilt Steering
Interior Light
Interior Rearview Mirror
Front Wiper with Washer
A/C & Heater
Speakers & Radio Pre-Wired
Left Hand Step
Horn
Left & Right Hand Door
Rubber Floor Mat
Stationary PTO Switch
Cup Holder
Color Coded Controls

MX5400HSTC Base Price: \$48,776.00

Selected Kubota Attachments

(1) DRAWBAR CLEVIS, MX SERIES MX6831-DRAWBAR CLEVIS, MX SERIES	\$147.00
(1) 1ST POS LEVER KIT MX5400/MX6000 CAB MX6891A-1ST POS LEVER KIT MX5400/MX6000 CAB	\$648.00
(1) DOUBLE ACTING VALVE FOR MX L8303-DOUBLE ACTING VALVE FOR MX	\$320.00
(1) 2ND POS LEVER KIT MX5400/MX6000 CAB MX6892A-2ND POS LEVER KIT MX5400/MX6000 CAB	\$323.00
(1) FLOAT DETENT VALVE SECTION L8304-FLOAT DETENT VALVE SECTION	\$401.00
(1) LOADER VALVE FOR CAB MODELS MX2132-LOADER VALVE FOR CAB MODELS	\$1,013.00
(1) FRONT LOADER MX SERIES W/O VALVE LA1006A-FRONT LOADER MX SERIES W/O VALVE	\$5,971.00
(1) 72" Q.A. SQUARE BACK BUCKET / GL40'S L2235A-72" Q.A. SQUARE BACK BUCKET / GL40'S	\$941.00
(1) BUCKET/ATTACHMENT LEVEL INDICATOR (ROD TYPE) MX2140-BUCKET/ATTACHMENT LEVEL INDICATOR (ROD TYPE)	\$99.00
(1) 3RD POS LEVER KIT MX5400/MX6000 CAB MX6893A-3RD POS LEVER KIT MX5400/MX6000 CAB	\$323.00
(1) DOUBLE ACTING VALVE FOR MX L8303-DOUBLE ACTING VALVE FOR MX	\$320.00

Selected Land Pride Attachments

(1) 10 Series Combination Bucket, 72" Width CB1072-13-82-10 Series Combination Bucket, 72" Width	\$4,200.00
(1) 35 Series 3-Way Hydraulic Rear Blade, 84" Width RBT3584-01-11-21-82-35 Series 3-Way Hydraulic Rear Blade, 84" Width	\$5,393.00

Total Kubota Attachments: \$10,506.00

Total Land Pride Attachments: \$9,593.00

Total Attachments: \$20,099.00

Configured Price: \$68,875.00

Sourcewell Discounts:

Kubota Items: (\$13,042.04)

Land Pride Items: (\$2,398.25)

Total Discount: (\$15,440.29)

SUBTOTAL: \$53,434.71

Factory Assembly: \$325.00

Kubota Item Fees:

Dealer Assembly: \$980.83

Freight Cost: \$1,093.75

PDI: \$400.00

Land Pride Item Fees:

Dealer Assembly: \$300.00

Delivery Fee: \$200.00

WR-long 3rd function Valve \$1,350.00

Belco MPF48" Pallet Forks \$1,200.00

Sales Tax \$2,722.13

Total Unit Price: \$62,006.42

Quantity Ordered: 1

Final Sales Price: \$62,006.42

Purchase Order Must Reflect Final Sales Price.

To order, place your Purchase Order directly with the quoting dealer

***All equipment specifications are as complete as possible as of the date on the quote. Additional attachments, options, or accessories may be added (or deleted) at the discounted price. All specifications and prices are subject to change. Taxes are not included. The PDI fees and freight for attachments and accessories quoted may have additional charges added by the delivering dealer. These charges will be billed separately. Prices for product quoted are good for 60 days from the date shown on the quote. All equipment as quoted is subject to availability.**

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DRAFT



Customer:

Quotes are valid for 30 days from the creation date or upon contract expiration, whichever occurs first.

A Purchase Order (PO) or Letter of Intent (LOI) including the below information is required to proceed with this sale. The PO or LOI will be returned if information is missing.

☐ Vendor: Deere & Company

2000 John Deere Run

Cary, NC 27513-2789 US

FED ID: 36-2382580

UEID: FNSWEDARMK53

☐ Signature on all LOIs and POs with a signature line

☐ Contract name or number; or JD Quote ID

☐ Sold to street address

☐ Ship to street address (no PO box)

☐ Bill to contact name and phone number

☐ Bill to address

☐ Bill to email address (required to send the invoice and/or to obtain the tax exemption certificate)

☐ Membership number if required by the contract

☐ Also include a current valid tax-exempt certificate (if applicable)

Quotes of equipment offered through contracts between Deere & Company, its divisions and subsidiaries (collectively "Deere") and government agencies are subject to audit and access by Deere's Strategic Accounts Business Division to ensure compliance with the terms and conditions of the contracts.

For any questions, please contact:

William Deloatch

Quality Equipment, LLC

508 Highway 70 East

New Bern, NC 28560

Email: wdeloatch@qualityequip.com

**ALL PURCHASE ORDERS MUST BE MADE OUT TO
(VENDOR):**

Deere & Company
2000 John Deere Run
Cary, NC 27513-2789 US
FED ID: 36-2382580
UEID: FNSWEDARMK53

**ALL PURCHASE ORDERS MUST BE SENT TO DELIVERING
DEALER:**

William Deloatch
Quality Equipment, LLC
508 Highway 70 East New Bern, NC 28560

Prepared For**Prepared By**

William Deloatch
Quality Equipment, LLC
508 Highway 70 East
New Bern, NC 28560
wdeloatch@qualityequip.com

Quote Id 2493325**Creation Date 07-Aug-2026****Expiration Date 06-Sep-2026****Quote Summary**

Equipment Summary	Suggested List	Selling Price	QTY In Group	Extended
4052R Compact Utility Tractor (40 PTO hp) Contract: NC Grounds Maintenance Equip 2210B (PG 2Y CG 22) Price Effective Date: 01-Feb-2025	\$70,768.17	\$58,737.58	1	\$58,737.58
AP13F Floating Pallet Fork for Current 200/300/400/500 Series Carrier Contract: NC Grounds Maintenance Equip 2210B (PG 2Y CG 22) Price Effective Date: 01-Feb-2025	\$1,509.00	\$1,252.47	1	\$1,252.47
AY11E - 72 In. 4-In-1 Bucket for Current 300/400/500 Series Carrier Contract: NC Grounds Maintenance Equip 2210B (PG 2Y CG 22) Price Effective Date: 01-Feb-2025	\$3,681.00	\$3,055.23	1	\$3,055.23
RB2184H - 7 Ft. Medium Duty Hydraulic Rear Blade Contract: NC Grounds Maintenance Equip 2210B (PG 2Y CG 22) Price Effective Date: 01-Feb-2025	\$2,133.00	\$1,770.39	1	\$1,770.39
Equipment Total				\$64,815.67

Quote Summary

Total Selling Price	\$64,815.67
Sub-total	\$64,815.67

Salesperson : X _____

Accepted By : X _____



Balance Due

\$64,815.67

Salesperson : X _____

Accepted By : X _____



Selling Equipment

Quote # 2493325

Customer

4052R Compact Utility Tractor (40 PTO hp)

QTY In Group : 1

Equipment Notes	---	Suggested List
Hours	---	\$70,768.17
Serial Number	---	Selling Price
Stock Number	---	\$58,737.58
Contract	NC Grounds Maintenance Equip 2210B (PG 2Y CG 22)	Discount Amount
Price Effective Date	01-Feb-2025	(\$12,030.59)
PUK Parent Serial #	---	

Equipment Summary

Code	Description	Qty	List Price	Discount %	Discount \$	Adjusted Selling Price
036BLV	4052R Compact Utility Tractor (40 PTO hp)	1	\$44,538.00	17.0%	(\$7,571.46)	\$36,966.54

Base / Options

Code	Description	Qty	List Price	Discount %	Discount \$	Adjusted Selling Price
0202	United States	1	\$0.00	17.0%	\$0.00	\$0.00
0409	English Operator's Manual and Decal Kit	1	\$0.00	17.0%	\$0.00	\$0.00
1520	eHydro™	1	\$0.00	17.0%	\$0.00	\$0.00
2051	Snow Cab with Air Ride Seat and Heavy Duty Front Axle	1	\$15,192.00	17.0%	(\$2,582.64)	\$12,609.36
2660	Factory Installed Stereo	1	\$712.00	17.0%	(\$121.04)	\$590.96
4061	Less iMatch™ Quick Hitch Category 1	1	\$0.00	17.0%	\$0.00	\$0.00
5240	16.9-24 (6PR, R4 Industrial, 2 Position)	1	(\$50.00)	17.0%	\$8.50	(\$41.50)
6240	10-16.5 (6PR, R4 Industrial, 2 Position)	1	\$174.00	17.0%	(\$29.58)	\$144.42



Code	Description	Qty	List Price	Discount %	Discount \$	Adjusted Selling Price
BXX11116	EH 3rd SCV Kit 4R Cab	1	\$1,323.17	17.0%	(\$224.94)	\$1,098.23
Total Dealer Attachments			\$1,323.17		(\$224.94)	\$1,098.23
Selling Price Subtotal						\$58,737.58
Total Selling Price						\$58,737.58

**AP13F Floating Pallet Fork for Current 200/300/400/500 Series Carrier**

QTY In Group : 1

Equipment Notes	---	Suggested List
Hours	---	\$1,509.00
Serial Number	---	Selling Price
Stock Number	---	\$1,252.47
Contract	NC Grounds Maintenance Equip 2210B (PG 2Y CG 22)	Discount Amount
Price Effective Date	01-Feb-2025	(\$256.53)
PUK Parent Serial #	---	

Equipment Summary

Code	Description	Qty	List Price	Discount %	Discount \$	Adjusted Selling Price
2162XF	AP13F Floating Pallet Fork for Current 200/300/400 /500 Series Carrier	1	\$1,421.00	17.0%	(\$241.57)	\$1,179.43

Base / Options

Code	Description	Qty	List Price	Discount %	Discount \$	Adjusted Selling Price
1010	48 In. Pallet Tine (QTY of 1 equals a complete set of tines. (2)) Ordering a QTY of 2 would equal a total of 4 tines.	1	\$88.00	17.0%	(\$14.96)	\$73.04

Total Base / Options	\$1,509.00	(\$256.53)	\$1,252.47
Selling Price Subtotal			\$1,252.47
Total Selling Price			\$1,252.47

**AY11E - 72 In. 4-In-1 Bucket for Current 300/400/500 Series Carrier**

QTY In Group : 1

Equipment Notes	---	Suggested List
Hours	---	\$3,681.00
Serial Number	---	Selling Price
Stock Number	---	\$3,055.23
Contract	NC Grounds Maintenance Equip 2210B (PG 2Y CG 22)	Discount Amount
Price Effective Date	01-Feb-2025	(\$625.77)
PUK Parent Serial #	---	

Equipment Summary

Code	Description	Qty	List Price	Discount %	Discount \$	Adjusted Selling Price
2212XF	AY11E - 72 In. 4-In-1 Bucket for Current 300/400/500 Series Carrier	1	\$3,681.00	17.0%	(\$625.77)	\$3,055.23
Total Base / Options			\$3,681.00		(\$625.77)	\$3,055.23
Selling Price Subtotal						\$3,055.23
Total Selling Price						\$3,055.23

**RB2184H - 7 Ft. Medium Duty Hydraulic Rear Blade**

QTY In Group : 1

Equipment Notes	---	Suggested List
Hours	---	\$2,133.00
Serial Number	---	Selling Price
Stock Number	---	\$1,770.39
Contract	NC Grounds Maintenance Equip 2210B (PG 2Y CG 22)	Discount Amount
Price Effective Date	01-Feb-2025	(\$362.61)
PUK Parent Serial #	---	

Equipment Summary

Code	Description	Qty	List Price	Discount %	Discount \$	Adjusted Selling Price
1553XF	RB2184H - 7 Ft. Medium Duty Hydraulic Rear Blade	1	\$2,133.00	17.0%	(\$362.61)	\$1,770.39
Total Base / Options			\$2,133.00		(\$362.61)	\$1,770.39
Selling Price Subtotal						\$1,770.39
Total Selling Price						\$1,770.39

BOARD OF COMMISSIONERS

CHAIRMAN

KENNY HEATH -TOWNSHIP #5

VICE-CHAIRMAN

EDWARD RIGGS JR. - TOWNSHIP #3

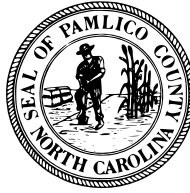
DOUG BRINSON - AT LARGE

KARI FORREST – AT LARGE

THOMAS MILLS - TOWNSHIP #1

CANDY BOHMERT – TOWNSHIP #2

CARL OLLISON - TOWNSHIP #4



COUNTY OF PAMLICO

POST OFFICE BOX 776
BAYBORO, NORTH CAROLINA 28515
(252) 745-3133 / 745-5195
FAX (252) 745-5514

COUNTY MANAGER
MARK BREWINGTON

CLERK TO THE BOARD
TRACY BOYD

COUNTY ATTORNEY
DAVID B. BAXTER, JR.

September 21, 2026

TO: Chairman Heath and Pamlico County Board of Commissioners

FROM: Mark Brewington, County Manager

RE: Request Approval For Deputy Finance Officer Resolution

Pamlico County Finance Office request consideration from the Pamlico County Board of Commissioners for approval of a Resolution for the Pamlico County Deputy Finance Officer to assist the Finance Officer in performing certain statutory duties. The Finance Officer requests the Board of Commissioners to appoint Amanada Carey, Human Resources and Payroll Director, as a Deputy Finance Officer as described in NCGS 159-25(b) and 159-28.

Please see the memorandum of request and Resolution for your review and consideration.



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BOARD OF COMMISSIONERS

CHAIRMAN

KENNY HEATH -TOWNSHIP #5

VICE-CHAIRMAN

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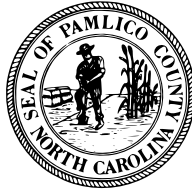
DOUG BRINSON - AT LARGE

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RESOLUTION APPOINTING A DEPUTY FINANCE OFFICER

WHEREAS, the Pamlico County Board of Commissioners has appointed a County Finance Officer pursuant to North Carolina General Statute 159-24; and

WHEREAS, North Carolina General Statutes 159-25 and 159-28 authorize a properly designated Deputy Finance Officer to perform certain financial duties when approved by the governing board; and

WHEREAS, the Board desires to provide for the continuity of the County's financial operations when additional authority is formally delegated by the County Finance Officer;

NOW, THEREFORE, BE IT RESOLVED by the Pamlico County Board of Commissioners that:

1. Amanda Carey is hereby appointed as a Deputy Finance Officer for Pamlico County, effective October 1, 2026, to serve at the pleasure of the County Finance Officer.
2. The authority granted by this appointment may be exercised only through formal delegation by the County Finance Officer.
3. When formally delegated by the County Finance Officer, Amanda Carey may be authorized to:
 - a. Sign preaudit certificates pursuant to North Carolina General Statute 159-28(a1);
 - b. Review and approve bills, invoices, and other claims for disbursement pursuant to North Carolina General Statute 159-28(b);
 - c. Sign disbursement certificates on checks and drafts pursuant to North Carolina General Statute 159-28(d1);
 - d. Perform the required preaudit process for electronic payments and electronic funds transfers pursuant to North Carolina General Statute 159-28(d2); and
 - e. Sign checks or drafts on an official depository pursuant to North Carolina General Statute 159-25(b), subject to the County's applicable countersignature requirements and internal control procedures.
4. This appointment does not supersede the authority, powers, duties, or responsibilities of the County Finance Officer or any regularly designated Deputy Finance Officer.

Adopted this the 21st day of September, 2026 at the Pamlico County Courthouse in Bayboro, North Carolina.

Kenny Heath, Chairman
Pamlico County Board of Commissioners

Attest:

Tracy Boyd, Clerk to the Board

[SEAL]

BOARD OF COMMISSIONERS

CHAIRMAN

KENNY HEATH -TOWNSHIP #5

VICE-CHAIRMAN

EDWARD RIGGS JR. - TOWNSHIP #3

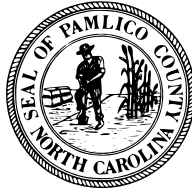
DOUG BRINSON - AT LARGE

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COUNTY MANAGER
MARK BREWINGTON

CLERK TO THE BOARD
TRACY BOYD

COUNTY ATTORNEY
DAVID B. BAXTER, JR.

September 21, 2026

TO: Chairman Heath and Pamlico County Board of Commissioners

FROM: Mark Brewington, County Manager

RE: Request Approval Of A Resolution To Apply For Grant Or Loan Funding
Reference Water System Asset Inventory and Assessment (AIA)

Pamlico County Administration request consideration from the Pamlico County Board of Commissioners for the approval of a Resolution to apply for grant funding or loan to conduct/complete a Water System Asset Inventory and Assessment (AIA) of the Pamlico County Water System. This will allow Pamlico County to work with the Wooten Company engineering firm to best support and improve the Pamlico County water infrastructure.

Please see the proposed Resolution for your review and consideration.



BOARD OF COMMISSIONERS

CHAIRMAN

KENNY HEATH -TOWNSHIP #5

VICE-CHAIRMAN

EDWARD RIGGS JR. - TOWNSHIP #3

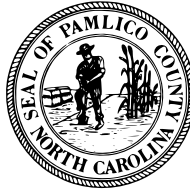
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COUNTY OF PAMLICO

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COUNTY MANAGER
MARK BREWINGTON

CLERK TO THE BOARD
TRACY BOYD

COUNTY ATTORNEY
DAVID B. BAXTER, JR.

**RESOLUTION FOR APPLYING FOR WATER SYSTEMS ASSET
INVENTORY AND ASSESSMENT GRANT**

WHEREAS, Pamlico County has need for and intends to construct, plan for, or conduct a study in a project described as Water System Asset Inventory and Assessment, and

WHEREAS, Pamlico County intends to request State loan and/or grant assistance for the project,

NOW THEREFORE BE IT RESOLVED, BY THE COMMISSIONERS OF PAMLICO COUNTY

That Pamlico County, the **Applicant**, will arrange financing for all remaining costs of the project, if approved for a State loan and/or grant award.

That the **Applicant** will provide for efficient operation and maintenance of the project on completion of construction thereof.

That the **Applicant** will adopt and place into effect on or before completion of the project a schedule of fees and charges and other available funds which will provide adequate funds for proper operation, maintenance, and administration of the system and the repayment of all principal and interest on the debt.

That the governing body of the **Applicant** agrees to include in the loan agreement a provision authorizing the State Treasurer, upon failure of Pamlico County to make a scheduled repayment of the loan, to withhold from Pamlico County any State funds that would otherwise be distributed to the local government unit in an amount sufficient to pay all sums then due and payable to the State as a repayment of the loan.

That Mark Brewington, County Manager, the **Authorized Representative** and successors so titled, is hereby authorized to execute and file an application on behalf of the **Applicant** with the State of North Carolina for a loan and/or grant to aid in the study of or construction of the project described above.

That the **Authorized Representative**, and successors so titled, is hereby authorized and directed to furnish such information as the appropriate State agency may request in connection with such application or the project: to make the assurances as contained above; and to execute such other documents as may be required in connection with the application.

That the **Applicant** has substantially complied or will substantially comply with all Federal, State, and local laws, rules, regulations, ordinances, and funding conditions applicable to the project and to Federal and State grants and loans pertaining thereto.

Adopted this the 21st day of September, 2026 at the Pamlico County Courthouse in Bayboro, North Carolina.

Kenny Heath, Chairman
Pamlico County Board of Commissioners

Attest:

Tracy Boyd, Clerk to the Board

[SEAL]

FORM FOR CERTIFICATION BY THE RECORDING OFFICER

The undersigned duly qualified and acting Clerk to the Board of Pamlico County does hereby certify: That the above/attached resolution is a true and correct copy of the resolution authorizing the filing of an application with the State of North Carolina, as regularly adopted at a legally convened meeting of the Commissioners of Pamlico County duly held on the 21st day of September, 2026; and, further, that such resolution has been fully recorded in the journal of proceedings and records in my office. IN WITNESS WHEREOF, I have hereunto set my hand this 21st day of September, 2026.

(Signature of Recording Officer)

Clerk to the Board

(Title of Recording Officer)

BOARD OF COMMISSIONERS

CHAIRMAN

KENNY HEATH -TOWNSHIP #5

VICE-CHAIRMAN

EDWARD RIGGS JR. - TOWNSHIP #3

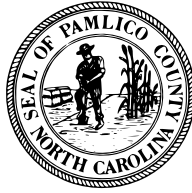
DOUG BRINSON - AT LARGE

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THOMAS MILLS - TOWNSHIP #1

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COUNTY OF PAMLICO

POST OFFICE BOX 776
BAYBORO, NORTH CAROLINA 28515
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FAX (252) 745-5514

COUNTY MANAGER
MARK BREWINGTON

CLERK TO THE BOARD
TRACY BOYD

COUNTY ATTORNEY
DAVID B. BAXTER, JR.

September 21, 2026

TO: Chairman Heath and Pamlico County Board of Commissioners

FROM: Mark Brewington, County Manager

RE: Request Approval To Replace Water Line

Pamlico County Water Department request consideration from the Pamlico County Board of Commissioners for the approval to replace 1100 feet of 4-inch water line damage during the installation of fiber on Namon Road. On September 10, 2026, Excell Communication a subsidiary of Brightspeed, damaged a 4-inch water while installing fiber. In the 1100 feet section of water line there have been 3 known breaks in the line due to damage caused by the fiber installation. Due to the unknown possibility of future line ruptures and due to pipe damage the request is being made.

Estimates have been received for the cost to replace with the lowest cost being \$39,800.00.

Please see the memorandum and supporting documentation attached for your review and consideration.



BOARD OF COMMISSIONERS

CHAIRMAN

KENNY HEATH -TOWNSHIP #5

VICE-CHAIRMAN

EDWARD RIGGS JR. - TOWNSHIP #3

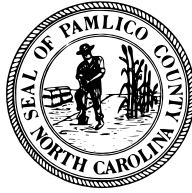
DOUG BRINSON - AT LARGE

KARI FORREST – AT LARGE

THOMAS MILLS - TOWNSHIP #1

CANDY BOHMERT – TOWNSHIP #2

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FAX (252) 745-5514

COUNTY MANAGER
MARK BREWINGTON

CLERK TO THE BOARD
TRACY BOYD

COUNTY ATTORNEY
DAVID B. BAXTER, JR.

TO: Mark Brewington, County Manager
FROM: Carl Wall, General Services Administrator
DATE: September 15, 2026
RE: Approval for Water Line Replacement (Namon Road)

It is the General Services Administrator's recommendation to replace 1100 feet of 4" waterline on Namon Road Arapahoe. On September 10, 2026, Excell Communications a subsidiary of Brightspeed, damaged the 4" water line. To date there has been 3 known breaks in the line. It is unknown what further damage or other breaks there may be. We request permission to replace the line and charge Excell Communications and Brightspeed.

James L Cayton Utilities, Inc
PO Box 3198
New Bern, N.C. 28564

Phone 252.637.9389

Jeff Sanders
Pamlico County Water
102 N. 4th St.
Bayboro, N.C. 28515

Re: Water line replacement
Namon Road

Below is the cost to replace the water line on the above referenced project:

1100 feet 4" SDR 21 water main
Tie in to each end
Rough grade
No stone or sod
No spoil removal
No select fill

Total cost: \$52,000.00

Sincerely,



James L. Cayton, Jr.
President
James L. Cayton Utilities, Inc.



TELAND, INC
PO Box 3698
New Bern, NC 28564
+12526770077
TELANDBIZ@GMAIL.COM

Estimate

ADDRESS

Pamlico County Water Department
PO Box 158
Bayboro, NC 28515

ESTIMATE #	DATE	
WLR-Namon Road	09/15/2026	

ITEM	DESCRIPTION	QTY	RATE	AMOUNT
Water & Sewer	4" SDR 21	1,100	31.00	34,100.00
Water & Sewer	EOL -Blowoff to include 4" valve ,4" x 2" tapped cap, 2" PVC	1	3,200.00	3,200.00
Water & Sewer	Test port - 4x1 saddle, 1" corp stop, 10' poly, 1"angle stop	1	1,800.00	1,800.00
Water & Sewer	4" long sleeve	1	700.00	700.00
	Pressure test & Chlorination Included			
	NOTE: abandon existing waterline in place			

TOTAL **\$39,800.00**

Accepted By

Accepted Date

We Appreciate Your Business! Thank You!

BOARD OF COMMISSIONERS

CHAIRMAN

KENNY HEATH -TOWNSHIP #5

VICE-CHAIRMAN

EDWARD RIGGS JR. - TOWNSHIP #3

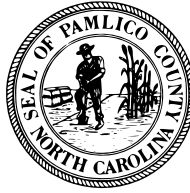
DOUG BRINSON - AT LARGE

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COUNTY OF PAMLICO

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COUNTY MANAGER
MARK BREWINGTON

CLERK TO THE BOARD
TRACY BOYD

COUNTY ATTORNEY
DAVID B. BAXTER, JR.

September 21, 2026

TO: Chairman Heath and Pamlico County Board of Commissioners

FROM: Mark Brewington, County Manager

RE: Request To Hear Appeal Late Listing Penalty

Pamlico County Tax Office is requesting the Pamlico County Board of Commissioners to review an appeal for late listing penalty. On May 5, 2026, a discovery letter was mailed to Edwin Jones in reference to a 1987 Hinterholler Niagara that was not timely listed in Pamlico County.

Per NCGS 105-308, it is the responsibility of the taxpayer to list the property in the county it resides in and NCGS 105-312(h) explains the late penalty for not listing during the listing period of January 1 through January 31 as is mandatory.

It is the Tax Administrators recommendation to the Board of Commissioners to deny the request to remove the late listing penalty of \$36.84.

Please see the memorandum of request and supporting documentation attached for your review and consideration.





Pamlico County Tax Office

Post Office Box 538 | Bayboro, North Carolina 28515

Collections: 252-745-4125

Listing: 252-745-3105

Land Records: 252-745-3791

September 10, 2026

To: Pamlico County Board of Commissioners

From: Kathy Wall, Tax Administrator

Subject: Appeal Late Listing Penalty

Dear Pamlico County Board of Commissioners,

On May 5, 2026, a discovery letter was mailed to Edwin Jones in reference to a 1987 Hinterholler Niagara that was not timely listed in Pamlico County. The discovery letter referenced that the vessel was not timely listed, listed the assessed value and requested that the owner sign and date the letter acknowledging that Pamlico County will list the boat at the assessed value and that there will be a 10% penalty applied for the late listing. (attached)

Per NCGS 105-308, it is the responsibility of the taxpayer to list the property in the county is resides in and NCGS 105-312(h) explains the late penalty for not listing during the listing period of January 1 through January 31 is mandatory.

The Pamlico County Listing Department received the signed discovery letter from Mr. Jones on May 29, 2026 and created and mailed the Discovery Tax Bill. \$405.24.

On May 29, 2026, the Listing Office received correspondence on the Discovery Notice that Mr. Jones was appealing the 10% Late List Penalty. (attached)

It is my recommendation to the board to deny the request to remove the late listing penalty of \$36.84.

Sincerely,

A handwritten signature in blue ink that reads "Kathy Wall".

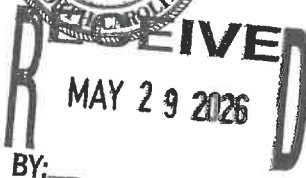
Kathy Wall, Tax Administrator

PAMLICO COUNTY TAX OFFICE
PO BOX 538
BAYBORO, NORTH CAROLINA 28515
ELECTRONIC SERVICE REQUESTED



#0044690
Pamlico County Tax Office

Listing Department (252) 745-3105



LATE

THIS IS NOT A BILL

19806018-1171-1 1 1 1171 1 ML 0.672 1



JONES EDWIN
74008 DURANT RD
RALEIGH NC 27614-9203

*change of address:
2333 Barton Oaks Dr.
Raleigh, NC
27614*

Account#: 0044690

Date: 5/05/2026

Listing#: 578148

Dear Taxpayer:

Per NC G.S. 105-307, your Personal/Business Listing Form with the account# listed above was not received in our office during the listing period January 1st - 31st; therefore, we are required to list the assets for you. Also, per NC G.S. 105-312(h) a 10% penalty will be added to your annual tax bill which is mailed out in July.

This notice will become final unless written exception thereto is filed with this office within 30 days of the date of this notice.

Please inspect all listed assets and make necessary corrections.
Please affirm by signing below.

BM

BOAT AND MOTOR
TOTAL

37,980
37,980

Signature/Date

Edwin Jones

5/11/2026

Personal Property Listing Department

*To whom it may concern:
The above mentioned listing form was not received.
or forwarded.
Please waive any penalty fee to the annual tax bill in
July. Thank you!
Sincerely, Edwin Jones*

COUNTY OF PAMLICO
OFFICE OF THE TAX ADMINISTRATOR
PO BOX 538
BAYBORO, NORTH CAROLINA 28515
ELECTRONIC SERVICE REQUESTED

PROPERTY TAX NOTICE



20635711-9717-1 1 1 9717 1 ML 0.707 1



JONES, EDWIN
2333 BARTON OAKS DR
RALEIGH NC 27614-7940

IMPORTANT INFORMATION

OFFICE LOCATION: 202 Main Street
Courthouse Complex, First Floor
Bayboro, NC 28515
OFFICE HOURS: Monday-Friday 8:00 am - 5:00 pm
PHONE NUMBERS: Collections (252) 745-4125
Listing (252) 745-3105
Land Records (252) 745-3791

E-MAIL: tax.office@pamlicocounty.org
INTEREST: 2% Begins January 6
3/4% Each Month Thereafter Until Paid

You may pay your tax bill by internet, phone or in person with a major credit card. We accept Visa, MasterCard & Discover. A fee will be charged for use of this service. **Payment by phone: 877-369-0028, Payment By Internet: www.pamlicocounty.org.** Click on Online Services, Pay Taxes Online.

Insert payment anytime in the Pamlico County Tax Office Drop-Box located on Sheriff side of Courthouse Building.

SEE REVERSE SIDE FOR REAPPRAISAL VALUE UPDATE

YEAR	BILL DATE	ACCOUNT NUMBER	BILL NUMBER	DUE DATE	PAST DUE AFTER		
2026		0044690	6747228	09/01/2026	01/05/2027		
PARCEL ID		DEEDED ACRES	PHYSICAL LOCATION				
REC #	DESCRIPTION	TAXABLE VALUE LESS EXEMPTION	DIST	TAX DISTRICT AMOUNT	SOLID WASTE	LATE LIST	AMOUNT ASSESSED
6883911	1987 HINTERHOLLER NIAGARA	37,980	124	368.40	0.00	36.84	405.24

COPY

18/01/2025 01/12/2025 F01S 348.199 K 3.3

COPY

If your property is under escrow, please note that a duplicate copy of this bill will not be automatically sent to your mortgage company. **Your mortgage company must request a copy of your bill.**

TOTAL	405.24
PREPAYMENTS	0.00
PAY THIS AMOUNT	405.24

RETAIN TOP PORTION FOR YOUR RECORDS PLEASE RETURN THIS PORTION WITH PAYMENT

YEAR	BILL DATE	ACCOUNT NUMBER	BILL NUMBER	PAY THIS AMOUNT
2026		0044690	6747228	405.24
TO CHANGE YOUR MAILING ADDRESS, PLEASE FILL IN YOUR NEW ADDRESS BELOW				DUE DATE
				09/01/2026

CHANGE OF ADDRESS

NAME: _____
ADDRESS: _____
CITY, STATE, ZIP: _____



MAKE CHECKS PAYABLE AND REMIT TO:

JONES, EDWIN
2333 BARTON OAKS DR
RALEIGH NC 27614-7940



PAMLICO CO TAX COLLECTOR
PO BOX 538
BAYBORO NC 28515-0538

PAMLICO COUNTY TAX OFFICE
PO BOX 538
BAYBORO, NC 28515
TEL: 252-745-3105
ELECTRONIC SERVICE REQUESTED



2026 PERSONAL PROPERTY LISTING

LISTING NO.	SEQ. NO.
578148	1686

MUST RETURN ON OR BEFORE:
January 31, 2026

18919513-3285-1 1 1 3285 1 AB 0.641 1



JONES EDWIN
14008 DURANT RD
RALEIGH NC 27614-9203

FOR DEPARTMENT USE ONLY →	ACCOUNT NUMBER	DISTRICT
	0044690	124

PLEASE MAKE ANY ADDRESS CHANGES BELOW

COPY

Please do not disregard this Personal Property listing form.

An annual and timely listing for your property is required by NCGS 105-308 and 105-311. Failure to return the listing form within the listing period timeframe of January 1 through January 31, will result in a penalty.

If you still own the personal property listed on the form, please check the box OWN, sign and date the form and submit back to the office. If you do not own personal property in Pamlico County and would like for us to stop sending you a listing form each year, please check DELETE on the listing form, sign, and date the form and submit it back to the office, so we may update our records. If you own a mobile home in Pamlico County, please make sure you fill out the section for Physical Address, sign, and date the form and submit back to the office. An extension of time until April 15 may be obtained by submitting a written request to the Tax Office by January 31 per NCGS 105-307(c).

WHERE TO LIST: ALL FORMS MUST BE MAILED TO THE PAMLICO COUNTY TAX OFFICE • PO BOX 538 • BAYBORO, NC • 28515

SECTION A - MOBILE HOME

OWN	DELETE	PHYSICAL ADDRESS	YEAR	MAKE	MODEL	WIDTH	LENGTH	VEHICLE I.D. NUMBER	TAX OFFICE

SECTION B - AIRCRAFT, UNTAGGED MOTOR VEHICLES, TRAILERS, AND VEHICLES/TRAILERS WITH PERMANENT TAGS ALSO TRAILERS AND REC. VEHICLES THAT ARE UNTAGGED

OWN	DELETE	CODE	YEAR	MAKE	MODEL	SIZE	VEHICLE I.D. NUMBER	TAX OFFICE

MOTOR VEHICLES

TOTAL SECTION B

SECTION C - AGRICULTURE

OWN	DELETE	CODE	YEAR	MAKE	MODEL	SIZE	TAX OFFICE

MISC. FARM IMPL LUMP SUM

TOTAL SECTION C

1147SPPL 11/10/25 CMYK

SECTION D - PLEASURE AND COMMERCIAL BOATS/JET SKIS

OWN	DELETE	CODE	YEAR	MAKE	MODEL	LENGTH	WIDTH	TAX OFFICE
		BM	1987	HINTERHOLLER	NIAGARA	35.00		

BOAT/JET SKIS**TOTAL SECTION D****SECTION E - BOAT MOTORS**

OWN	DELETE	CODE	YEAR	MOTOR/MAKE	HP	IB	OB	I/O	GAS	DIESEL	TAX OFFICE

BOAT MOTORS**TOTAL SECTION E****SECTION F - MACHINERY, EQUIPMENT****DEPRECIABLE PERSONAL PROPERTY****TOTAL SECTION F****WORK AREA****TAX LISTING INSTRUCTIONS**

PLEASE NOTE: PAMLICO COUNTY IS NOW ON A PERMANENT REAL LISTING SYSTEM. THE TAXPAYER IS NO LONGER REQUIRED TO LIST REAL PROPERTY ANNUALLY. ONLY PERSONAL PROPERTY IS LISTED ANNUALLY ACCORDING TO N.C. STATUTE G.S. 105-303

Please correct any errors in name, address and zip code.

Please inspect previously listed property and make any additions or corrections as needed. Please place a check mark in the column provided indicating that you still own this property.

Section A - Mobile Homes: Please list all single wide homes and any double wides not previously listed as real estate.

Section B - Motor Vehicle, Aircraft Trailers and Recreational Vehicles: List unlicensed vehicles, aircraft, boat trailers, utility trailers, and recreational vehicles, ie. campers, motor homes, fifth wheelers, pop-up campers. Give year, make, model, size and vehicle identification number. List vehicles or trailers with permanent tags.

Section C - Agriculture: If used for business purpose only please list year, make, model and engine type. Please list all other implements as one lump sum.

Section D - Pleasure or Commercial Boats & Jet Skis: List each boat by providing required information.

Section E - Boat Motors: (same info as boats)

Section F - Machinery & Equipment: List any tools used in accordance with a business. Please list value. If you are the owner or operator of any business and have not received a business personal property form, call 252-745-3105 to request a form. Tools used in the making of crafts for sale are included in this section.

HOMESTEAD CIRCUIT BREAKER EXCLUSION FOR ELDERLY OR PERMANENTLY DISABLED PERSONS

Inquiries concerning Senior Citizen Exemption, Circuit Breaker, Disabled Veterans Exemptions and Permanently Disabled Exemption may be addressed by contacting the Pamlico County Tax Office PO Box 538, Bayboro NC 28515 or calling 252-745-3105.

GENERAL STATUTE 105-277.02 EXEMPT BUILDER'S INVENTORY

Residential - Exempts from property tax the increase in value to residential real property held for sale by a builder, to the extent the increase is attributable to subdivision or improvements by the builder.

Commercial - Exempts from property tax the increase in value from commercial real property held for sale by a builder, to the extent that the increase is attributable to subdivision or non-structural improvements by the builder. The exclusion is limited to three years for residential properties and five years for commercial properties. And it applies to subdivision of or other improvements made on or after July 1, 2015. Builders claiming an exemption from property tax must apply annually in January. For more information or to obtain an application, please call the Pamlico County Tax Office at 252-745-3791.

Please read the affirmation below and sign and date accordingly.

AFFIRMATION**LISTING MUST BE SIGNED BY A LEGALLY AUTHORIZED PERSON. SEE INSTRUCTIONS**

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

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

SIGNATURE**DATE****TELEPHONE NUMBER**

Any individual who willfully makes and subscribes an abstract listing required by this Subchapter (of the Revenue Laws) which he does not believe to be true and correct as to every material matter shall be guilty of a Class 2 misdemeanor. (Punishable by imprisonment up to 6 months.)

BOARD OF COMMISSIONERS

CHAIRMAN

KENNY HEATH -TOWNSHIP #5

VICE-CHAIRMAN

EDWARD RIGGS JR. - TOWNSHIP #3

DOUG BRINSON - AT LARGE

KARI FORREST – AT LARGE

THOMAS MILLS - TOWNSHIP #1

CANDY BOHMERT – TOWNSHIP #2

CARL OLLISON - TOWNSHIP #4



COUNTY OF PAMLICO

POST OFFICE BOX 776
BAYBORO, NORTH CAROLINA 28515
(252) 745-3133 / 745-5195
FAX (252) 745-5514

COUNTY MANAGER
MARK BREWINGTON

CLERK TO THE BOARD
TRACY BOYD

COUNTY ATTORNEY
DAVID B. BAXTER, JR.

September 21, 2026

TO: Chairman Heath and Pamlico County Board of Commissioners

FROM: Mark Brewington, County Manager

RE: Request To Hear Appeal Late Listing Penalty

Pamlico County Tax Office is requesting the Pamlico County Board of Commissioners to review an appeal for late listing penalty. On May 5, 2026, a discovery letter was mailed to Mitchell Johnson in reference to a 2016 Fabbro Marine Cape Horn, 2016 Yamaha and 2017 Alumacraft that were not timely listed in Pamlico County.

Per NCGS 105-308, it is the responsibility of the taxpayer to list the property in the county it resides in and NCGS 105-312(h) explains the late penalty for not listing during the listing period of January 1 through January 31 as is mandatory.

It is the Tax Administrators recommendation to the Board of Commissioners to deny the request to remove the late listing penalty of \$34.08.

Please see the memorandum of request and supporting documentation attached for your review and consideration.





Pamlico County Tax Office

Post Office Box 538 | Bayboro, North Carolina 28515

Collections: 252-745-4125

Listing: 252-745-3105

Land Records: 252-745-3791

September 10, 2026

To: Pamlico County Board of Commissioners

From: Kathy Wall, Tax Administrator

Subject: Appeal Late Listing Penalty

Dear Pamlico County Board of Commissioners,

On May 5, 2026, a discovery letter was mailed to Mitchell Johnson in reference to a 2016 Fabbro Marine Cape Horn, 2016 Yamaha and 2017 Alumacraft that were not timely listed in Pamlico County. The discovery letter referenced that the vessels were not timely listed, listed the assessed value and requested that the owner sign and date the letter acknowledging that Pamlico County will list the boat(s) at the assessed value and that there will be a 10% penalty applied for the late listing. (attached)

Per NCGS 105-308, it is the responsibility of the taxpayer to list the property in the county is resides in and NCGS 105-312(h) explains the late penalty for not listing during the listing period of January 1 through January 31 is mandatory.

The Pamlico County Listing Department received the signed discovery letter from Mr. Mitchell Johnson on May 15, 2026 and created and mailed the Discovery Tax Bill. \$374.92.

On May 18, 2026, the Listing Office received an email from Mr. Johnson appealing the 10% Late List Penalty. (attached)

It is my recommendation to the board to deny the request to remove the late listing penalty of \$34.08.

Sincerely,

A handwritten signature in blue ink that reads "Kathy Wall".

Kathy Wall, Tax Administrator

PAMLICO COUNTY TAX OFFICE
PO BOX 538
BAYBORO, NORTH CAROLINA 28515
ELECTRONIC SERVICE REQUESTED



Pamlico County Tax Office

Listing Department (252) 745-3105

19806018-1245-1 1 1 1245 1 ML 0.672 1



LATE

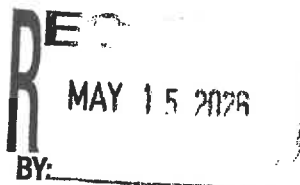
THIS IS NOT A BILL

JOHNSON MITCHELL
375 HEMBREE RD
ROSWELL GA 30075-2437

Account#: 0040624

Date: 5/05/2026

Listing#: 578016



Dear Taxpayer:

Per NC G.S. 105-307, your Personal/Business Listing Form with the account# listed above was not received in our office during the listing period January 1st - 31st; therefore, we are required to list the assets for you. Also, per NC G.S. 105-312(h) a 10% penalty will be added to your annual tax bill which is mailed out in July.

This notice will become final unless written exception thereto is filed with this office within 30 days of the date of this notice.

Please inspect all listed assets and make necessary corrections.
Please affirm by signing below.

BM

BOAT AND MOTOR
TOTAL

46,060

46,060

Signature/Date

Personal Property Listing Department

5/11/26

COUNTY OF PAMLICO
OFFICE OF THE TAX ADMINISTRATOR
PO BOX 538
BAYBORO, NORTH CAROLINA 28515
ELECTRONIC SERVICE REQUESTED

PROPERTY TAX NOTICE



20635711-11837-1 1 1 11837 1 ML 0.707 1



JOHNSON, MITCHELL
375 HEMBREE RD
ROSWELL GA 30075-2437

IMPORTANT INFORMATION

OFFICE LOCATION: 202 Main Street
Courthouse Complex, First Floor
Bayboro, NC 28515
OFFICE HOURS: Monday-Friday 8:00 am - 5:00 pm
PHONE NUMBERS: Collections (252) 745-4125
Listing (252) 745-3105
Land Records (252) 745-3791

E-MAIL: tax.office@pamlicocounty.org
INTEREST: 2% Begins January 6
3/4% Each Month Thereafter Until Paid

You may pay your tax bill by internet, phone or in person with a major credit card. We accept Visa, MasterCard & Discover. A fee will be charged for use of this service. **Payment by phone: 877-369-0028, Payment By Internet: www.pamlicocounty.org.** Click on Online Services, Pay Taxes Online.

Insert payment anytime in the Pamlico County Tax Office Drop-Box located on Sheriff side of Courthouse Building.

SEE REVERSE SIDE FOR REAPPRAISAL VALUE UPDATE

YEAR	BILL DATE	ACCOUNT NUMBER	BILL NUMBER	DUE DATE	PAST DUE AFTER		
2026		0040624	6746136	09/01/2026	01/05/2027		
PARCEL ID		DEEDED ACRES		PHYSICAL LOCATION			
REC #	DESCRIPTION	TAXABLE VALUE LESS EXEMPTION	DIST	TAX DISTRICT AMOUNT	SOLID WASTE	LATE LIST	AMOUNT ASSESSED
6881534	2016 FABBRO MARINE CAPE HORN	35,730	106	264.40	0.00	26.44	290.84
6881535	2016 YAMAHA	9,880	106	73.11	0.00	7.31	80.42
6881536	2017 ALUMACRAFT	450	106	3.33	0.00	0.33	3.66
26.44 7.31 + 0.33 ----- 34.08		COPY					

If your property is under escrow, please note that a duplicate copy of this bill will not be automatically sent to your mortgage company. Your mortgage company must request a copy of your bill.

RETAIN TOP PORTION FOR YOUR RECORDS PLEASE RETURN THIS PORTION WITH PAYMENT

YEAR	BILL DATE	ACCOUNT NUMBER	BILL NUMBER	PAY THIS AMOUNT
2026		0040624	6746136	374.92
TO CHANGE YOUR MAILING ADDRESS, PLEASE FILL IN YOUR NEW ADDRESS BELOW				DUE DATE
CHANGE OF ADDRESS				09/01/2026

NAME: _____
ADDRESS: _____
CITY, STATE, ZIP: _____



MAKE CHECKS PAYABLE AND REMIT TO:

JOHNSON, MITCHELL
375 HEMBREE RD
ROSWELL GA 30075-2437



PAMLICO CO TAX COLLECTOR
PO BOX 538
BAYBORO NC 28515-0538

LISTING NO.	SEQ. NO.
578016	1659

18919513-2531-1 1 1 2531 1 0.672 1



FOR DEPARTMENT USE ONLY →	ACCOUNT NUMBER	DISTRICT
	0040624	106

PLEASE MAKE ANY ADDRESS CHANGES BELOW

COPY

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WHERE TO LIST: ALL FORMS MUST BE MAILED TO THE PAMLICO COUNTY TAX OFFICE • PO BOX 538 • BAYBORO, NC • 28515

11475PPPL	11/10/25	CMYK
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[illegible]

SECTION B - AIRCRAFT, UNTAGGED MOTOR VEHICLES, TRAILERS, AND VEHICLES/TRAILERS WITH PERMANENT TAGS ALSO TRAILERS AND REC. VEHICLES THAT ARE UNTAGGED								
OWN	DELETE	CODE	YEAR	MAKE	MODEL	SIZE	VEHICLE I.D. NUMBER	TAX OFFICE
								TOTAL SECTION B

MOTOR VEHICLES							TAX OFFICE
SECTION C - AGRICULTURE							
OWN	DELETE	CODE	YEAR	MAKE	MODEL	SIZE	TAX OFFICE
MISC. FARM IMPL LUMP SUM							TOTAL SECTION C

SECTION D - PLEASURE AND COMMERCIAL BOATS/JET SKIS

OWN	DELETE	CODE	YEAR	MAKE	MODEL	LENGTH	WIDTH	TAX OFFICE
		BM	2016	FABBRO MARINE	CAPE HORN	25.00		
		BM	2017	ALUMACRAFT		10.00		

BOAT/JET SKIS**TOTAL SECTION D****SECTION E - BOAT MOTORS**

OWN	DELETE	CODE	YEAR	MOTOR/MAKE	HP	IB	OB	I/O	GAS	DIESEL	TAX OFFICE
		BM	2016	YAMAHA	150.0						

BOAT MOTORS**TOTAL SECTION E****SECTION F - MACHINERY, EQUIPMENT****DEPRECIABLE PERSONAL PROPERTY****TOTAL SECTION F****WORK AREA****TAX LISTING INSTRUCTIONS**

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Section C - Agriculture: If used for business purpose only please list year, make, model and engine type. Please list all other implements as one lump sum.

Section D - Pleasure or Commercial Boats & Jet Skis: List each boat by providing required information.

Section E - Boat Motors: (same info as boats)

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GENERAL STATUTE 105-277.02 EXEMPT BUILDER'S INVENTORY

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Commercial - Exempts from property tax the increase in value from commercial real property held for sale by a builder, to the extent that the increase is attributable to subdivision or non-structural improvements by the builder. The exclusion is limited to three years for residential properties and five years for commercial properties. And it applies to subdivision of or other improvements made on or after July 1, 2015. Builders claiming an exemption from property tax must apply annually in January. For more information or to obtain an application, please call the Pamlico County Tax Office at 252-745-3791.

Please read the affirmation below and sign and date accordingly.

AFFIRMATION**LISTING MUST BE SIGNED BY A LEGALLY AUTHORIZED PERSON. SEE INSTRUCTIONS**

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

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

SIGNATURE**DATE****TELEPHONE NUMBER**

Any individual who willfully makes and subscribes an abstract listing required by this Subchapter (of the Revenue Laws) which he does not believe to be true and correct as to every material matter shall be guilty of a Class 2 misdemeanor. (Punishable by imprisonment up to 6 months.)

BOARD OF COMMISSIONERS

CHAIRMAN

KENNY HEATH -TOWNSHIP #5

VICE-CHAIRMAN

EDWARD RIGGS JR. - TOWNSHIP #3

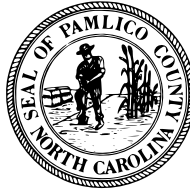
DOUG BRINSON - AT LARGE

KARI FORREST – AT LARGE

THOMAS MILLS - TOWNSHIP #1

CANDY BOHMERT – TOWNSHIP #2

CARL OLLISON - TOWNSHIP #4



COUNTY OF PAMLICO

POST OFFICE BOX 776
BAYBORO, NORTH CAROLINA 28515
(252) 745-3133 / 745-5195
FAX (252) 745-5514

COUNTY MANAGER
MARK BREWINGTON

CLERK TO THE BOARD
TRACY BOYD

COUNTY ATTORNEY
DAVID B. BAXTER, JR.

September 21, 2026

TO: Chairman Heath and Pamlico County Board of Commissioners

FROM: Mark Brewington, County Manager

RE: Request To Hear Appeal Late Listing Penalty

Pamlico County Tax Office is requesting the Pamlico County Board of Commissioners to review an appeal for late listing penalty. On May 5, 2026, a discovery letter was mailed to Paul Heaton in reference to a 2003 Jeanneau that was not timely listed in Pamlico County.

Per NCGS 105-308, it is the responsibility of the taxpayer to list the property in the county it resides in and NCGS 105-312(h) explains the late penalty for not listing during the listing period of January 1 through January 31 as is mandatory.

It is the Tax Administrators recommendation to the Board of Commissioners to deny the request to remove the late listing penalty of \$68.45.

Please see the memorandum of request and supporting documentation attached for your review and consideration.





Pamlico County Tax Office

Post Office Box 538 | Bayboro, North Carolina 28515

Collections: 252-745-4125
Listing: 252-745-3105
Land Records: 252-745-3791

September 10, 2026

To: Pamlico County Board of Commissioners

From: Kathy Wall, Tax Administrator

Subject: Appeal Late Listing Penalty

Dear Pamlico County Board of Commissioners,

On May 5, 2026, a discovery letter was mailed to Paul Heaton in reference to a 2003 Jeanneau that was not timely listed in Pamlico County. The discovery letter referenced that the boat was not timely listed, listed the assessed value and requested that the owner sign and date the letter acknowledging that Pamlico County will list the boat at the assessed value and that there will be a 10% penalty applied for the late listing. (attached)

Per NCGS 105-308, it is the responsibility of the taxpayer to list the property in the county it resides in and NCGS 105-312(h) explains the late penalty for not listing during the listing period of January 1 through January 31 is mandatory.

The Pamlico County Listing Department received the signed discovery letter from Mr. Paul Heaton on May 22, 2026 and created and mailed the Discovery Tax Bill. \$752.98.

On the same date, May 22, 2026, the Tax Office received a note on the signed Discovery letter that Mr. Heaton will be appealing the 10% penalty. (attached)

It is my recommendation to the board to deny the request to remove the late listing penalty of \$68.45.

Sincerely,

A handwritten signature in blue ink, appearing to read "Kathy Wall", is written over the word "Sincerely,".

Kathy Wall, Tax Administrator

PAMLICO COUNTY TAX OFFICE
PO BOX 538
BAYBORO, NORTH CAROLINA 28515
ELECTRONIC SERVICE REQUESTED



Pamlico County Tax Office

Listing Department (252) 745-3105

LATE

THIS IS NOT A BILL

19806018-1193-1 1 1 1193 1 ML 0.672 1

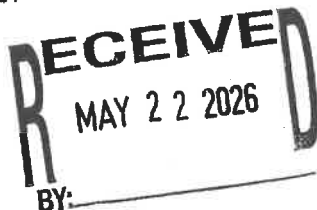


HEATON PAUL
1591 REV ALEX BROWN RD
ROANOKE RAPIDS NC 27870-8024

Account#: 0045527

Date: 5/05/2026

Listing#: 576770



Dear Taxpayer:

Per NC G.S. 105-307, your Personal/Business Listing Form with the account# listed above was not received in our office during the listing period January 1st - 31st; therefore, we are required to list the assets for you. Also, per NC G.S. 105-312(h) a 10% penalty will be added to your annual tax bill which is mailed out in July.

This notice will become final unless written exception thereto is filed with this office within 30 days of the date of this notice.

Please inspect all listed assets and make necessary corrections.
Please affirm by signing below.

BM

BOAT AND MOTOR
TOTAL

70,570
70,570

✓ CORRECT

ATTN: KATHY WALL I APPEAL THE 10% PENALTY
I NEVER RECEIVED A LISTING FORM FROM YOU IN JANUARY
PLEASE REMOVE THE PENALTY FROM MY ACCOUNT.

Signature/Date

Personal Property Listing Department

pheatonjr @ heatonconstruction.com
(252) 308-2215

COUNTY OF PAMLICO
OFFICE OF THE TAX ADMINISTRATOR
 PO BOX 538
 BAYBORO, NORTH CAROLINA 28515
ELECTRONIC SERVICE REQUESTED

PROPERTY TAX NOTICE



20635711-10111-1 1 1 10111 1 ML 0.707 1



HEATON, PAUL
 1591 REV ALEX BROWN RD
 ROANOKE RAPIDS NC 27870-8024

IMPORTANT INFORMATION

OFFICE LOCATION: 202 Main Street
 Courthouse Complex, First Floor
 Bayboro, NC 28515
OFFICE HOURS: Monday-Friday 8:00 am - 5:00 pm
PHONE NUMBERS: Collections (252) 745-4125
 Listing (252) 745-3105
 Land Records (252) 745-3791

E-MAIL: tax.office@pamlicocounty.org
INTEREST: 2% Begins January 6
 3/4% Each Month Thereafter Until Paid

You may pay your tax bill by internet, phone or in person with a major credit card. We accept Visa, MasterCard & Discover. A fee will be charged for use of this service. **Payment by phone: 877-369-0028, Payment By Internet: www.pamlicocounty.org.** Click on Online Services, Pay Taxes Online.

Insert payment anytime in the Pamlico County Tax Office Drop-Box located on Sheriff side of Courthouse Building.

SEE REVERSE SIDE FOR REAPPRAISAL VALUE UPDATE

YEAR	BILL DATE	ACCOUNT NUMBER	BILL NUMBER	DUE DATE	PAST DUE AFTER		
2026		0045527	6747524	09/01/2026	01/05/2027		
PARCEL ID			DEEDED ACRES	PHYSICAL LOCATION			
REC #	DESCRIPTION	TAXABLE VALUE LESS EXEMPTION	DIST	TAX DISTRICT AMOUNT	SOLID WASTE	LATE LIST	AMOUNT ASSESSED
6884506	2003 JEANNEAU	70,570	124	684.53	0.00	68.45	752.98
COPY							

If your property is under escrow, please note that a duplicate copy of this bill will not be automatically sent to your mortgage company. Your mortgage company must request a copy of your bill.

RETAIN TOP PORTION FOR YOUR RECORDS
 PLEASE RETURN THIS PORTION WITH PAYMENT

YEAR	BILL DATE	ACCOUNT NUMBER	BILL NUMBER	PAY THIS AMOUNT
2026		0045527	6747524	752.98
TO CHANGE YOUR MAILING ADDRESS, PLEASE FILL IN YOUR NEW ADDRESS BELOW				DUE DATE
				09/01/2026

CHANGE OF ADDRESS

NAME: _____
 ADDRESS: _____
 CITY, STATE, ZIP: _____



MAKE CHECKS PAYABLE AND REMIT TO:

HEATON, PAUL
 1591 REV ALEX BROWN RD
 ROANOKE RAPIDS NC 27870-8024



PAMLICO CO TAX COLLECTOR
 PO BOX 538
 BAYBORO NC 28515-0538

PAMLICO COUNTY TAX OFFICE
 PO BOX 538
 BAYBORO, NC 28515
 TEL: 252-745-3105
 ELECTRONIC SERVICE REQUESTED



2026 PERSONAL PROPERTY LISTING

LISTING NO.	SEQ. NO.
576770	1435

MUST RETURN ON OR BEFORE:
January 31, 2026

18919513-2751-1 1 1 2751 1 0.672 1



HEATON PAUL
 1591 REV ALEX BROWN RD
 ROANOKE RAPIDS NC 27870-8024

FOR DEPARTMENT USE ONLY →	ACCOUNT NUMBER	DISTRICT
	0045527	124

PLEASE MAKE ANY ADDRESS CHANGES BELOW

COPY

Please do not disregard this Personal Property listing form.

An annual and timely listing for your property is required by NCGS 105-308 and 105-311. Failure to return the listing form within the listing period timeframe of January 1 through January 31, will result in a penalty.

If you still own the personal property listed on the form, please check the box OWN, sign and date the form and submit back to the office. If you do not own personal property in Pamlico County and would like for us to stop sending you a listing form each year, please check DELETE on the listing form, sign, and date the form and submit it back to the office, so we may update our records. If you own a mobile home in Pamlico County, please make sure you fill out the section for Physical Address, sign, and date the form and submit back to the office. An extension of time until April 15 may be obtained by submitting a written request to the Tax Office by January 31 per NCGS 105-307(c).

WHERE TO LIST: ALL FORMS MUST BE MAILED TO THE PAMLICO COUNTY TAX OFFICE • PO BOX 538 • BAYBORO, NC • 28515

SECTION A - MOBILE HOME

OWN	DELETE	PHYSICAL ADDRESS	YEAR	MAKE	MODEL	WIDTH	LENGTH	VEHICLE I.D. NUMBER	TAX OFFICE

SECTION B - AIRCRAFT, UNTAGGED MOTOR VEHICLES, TRAILERS, AND VEHICLES/TRAILERS WITH PERMANENT TAGS

ALSO TRAILERS AND REC. VEHICLES THAT ARE UNTAGGED

OWN	DELETE	CODE	YEAR	MAKE	MODEL	SIZE	VEHICLE I.D. NUMBER	TAX OFFICE

MOTOR VEHICLES

TOTAL SECTION B

SECTION C - AGRICULTURE

OWN	DELETE	CODE	YEAR	MAKE	MODEL	SIZE	TAX OFFICE

MISC. FARM IMPL LUMP SUM

TOTAL SECTION C

SECTION D - PLEASURE AND COMMERCIAL BOATS/JET SKIS

OWN	DELETE	CODE	YEAR	MAKE	MODEL	LENGTH	WIDTH	TAX OFFICE
		BM	2003	JEANNEAU		40.00		
BOAT/JET SKIS								TOTAL SECTION D

SECTION E - BOAT MOTORS

OWN	DELETE	CODE	YEAR	MOTOR/MAKE	HP	IB	OB	I/O	GAS	DIESEL	TAX OFFICE
BOAT MOTORS											TOTAL SECTION E

SECTION F - MACHINERY, EQUIPMENT**DEPRECIABLE PERSONAL PROPERTY****TOTAL SECTION F****WORK AREA****TAX LISTING INSTRUCTIONS**

PLEASE NOTE: PAMLICO COUNTY IS NOW ON A PERMANENT REAL LISTING SYSTEM. THE TAXPAYER IS NO LONGER REQUIRED TO LIST REAL PROPERTY ANNUALLY. ONLY PERSONAL PROPERTY IS LISTED ANNUALLY ACCORDING TO N.C. STATUTE G.S. 105-303

Please correct any errors in name, address and zip code.

Please inspect previously listed property and make any additions or corrections as needed. Please place a check mark in the column provided indicating that you still own this property.

Section A - Mobile Homes: Please list all single wide homes and any double wides not previously listed as real estate.

Section B - Motor Vehicle, Aircraft Trailers and Recreational Vehicles: List unlicensed vehicles, aircraft, boat trailers, utility trailers, and recreational vehicles, ie. campers, motor homes, fifth wheelers, pop-up campers. Give year, make, model, size and vehicle identification number. List vehicles or trailers with permanent tags.

Section C - Agriculture: If used for business purpose only please list year, make, model and engine type. Please list all other implements as one lump sum.

Section D - Pleasure or Commercial Boats & Jet Skis: List each boat by providing required information.

Section E - Boat Motors: (same info as boats)

Section F - Machinery & Equipment: List any tools used in accordance with a business. Please list value. If you are the owner or operator of any business and have not received a business personal property form, call 252-745-3105 to request a form. Tools used in the making of crafts for sale are included in this section.

HOMESTEAD CIRCUIT BREAKER EXCLUSION FOR ELDERLY OR PERMANENTLY DISABLED PERSONS

Inquiries concerning Senior Citizen Exemption, Circuit Breaker, Disabled Veterans Exemptions and Permanently Disabled Exemption may be addressed by contacting the Pamlico County Tax Office PO Box 538, Bayboro NC 28515 or calling 252-745-3105.

GENERAL STATUTE 105-277.02 EXEMPT BUILDER'S INVENTORY

Residential - Exempts from property tax the increase in value to residential real property held for sale by a builder, to the extent the increase is attributable to subdivision or improvements by the builder.

Commercial - Exempts from property tax the increase in value from commercial real property held for sale by a builder, to the extent that the increase is attributable to subdivision or non-structural improvements by the builder. The exclusion is limited to three years for residential properties and five years for commercial properties. And it applies to subdivision of or other improvements made on or after July 1, 2015. Builders claiming an exemption from property tax must apply annually in January. For more information or to obtain an application, please call the Pamlico County Tax Office at 252-745-3791.

Please read the affirmation below and sign and date accordingly.

AFFIRMATION**LISTING MUST BE SIGNED BY A LEGALLY AUTHORIZED PERSON. SEE INSTRUCTIONS**

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

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

SIGNATURE**DATE****TELEPHONE NUMBER**

Any individual who willfully makes and subscribes an abstract listing required by this Subchapter (of the Revenue Laws) which he does not believe to be true and correct as to every material matter shall be guilty of a Class 2 misdemeanor. (Punishable by imprisonment up to 6 months.)

BOARD OF COMMISSIONERS

CHAIRMAN

KENNY HEATH -TOWNSHIP #5

VICE-CHAIRMAN

EDWARD RIGGS JR. - TOWNSHIP #3

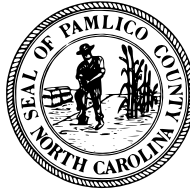
DOUG BRINSON - AT LARGE

KARI FORREST – AT LARGE

THOMAS MILLS - TOWNSHIP #1

CANDY BOHMERT – TOWNSHIP #2

CARL OLLISON - TOWNSHIP #4



COUNTY OF PAMLICO

POST OFFICE BOX 776
BAYBORO, NORTH CAROLINA 28515
(252) 745-3133 / 745-5195
FAX (252) 745-5514

COUNTY MANAGER
MARK BREWINGTON

CLERK TO THE BOARD
TRACY BOYD

COUNTY ATTORNEY
DAVID B. BAXTER, JR.

September 21, 2026

TO: Chairman Heath and Pamlico County Board of Commissioners

FROM: Mark Brewington, County Manager

RE: Request Approval Of A Joint Resolution Of The Counties Of Beaufort, Brunswick, Carteret, Craven, Currituck, Dare, Hyde, New Hanover, and Pamlico reference Court Case 20CVS012925-910

Pamlico County Administration request consideration from the Pamlico County Board of Commissioners for the approval of a Joint Resolution Of The Counties Of Beaufort, Brunswick, Carterett, Craven, Currituck, Dare, Hyde, New Hanover, and Pamlico Requesting Governor Josh Stein and The North Carolina Department Of Marine Fisheries to respond to North Carolina Court Case 20CVS012925-910. The Resolution is in response to NCCS 20CVS012925-910 and requests that 20CVS012925-910 be appealed to the appellate Courts of the State of North Carolina. The Resolution also requests Governor Josh Stein, and the North Carolina Department of Justice pursue all available legal remedies through the States Court of Appeals. The Resolution further requests that all appropriate measures are taken to preserve Eastern North Carolina's commercial fishing industry, and other industries, from destruction by the ruling in this case and the dangerous precedent it sets.

Please see the proposed "Joint Resolution Of The Counties Of Beaufort, Brunswick, Carterett, Craven, Currituck, Dare, Hyde, New Hanover, and Pamlico for your review and consideration.





North Carolina Coastal Counties Fisheries Coalition

**Wednesday, September 16, 2026
1 p.m. Morehead City, North Carolina**

Robert L. "Bob" Woodard, Sr.
Chairman, Dare County Board of Commissioners
Chairman, NC Coastal Counties Fisheries Coalition

Call to order

1. Invocation / Pledge
2. Welcome/Opening remarks
3. Approval of Minutes
4. Update on Shellfish Issues
5. Sub-Committee Reports
 - Legislative Items
 - Education
 - Water Quality
6. NCACC Conference Update
7. Consultant Update
8. Member Comments
9. Public Comments (three-minute limit)
10. Adjourn

**"How will these decisions impact North Carolina's
commercial fishing industry?"**

North Carolina Coastal Counties Fisheries Coalition Minutes



Wednesday, May 27, 2026 | 1 p.m.

Morehead City, North Carolina

Present: Robert L. "Bob" Woodard (Dare), Bobby Outten (Dare), Bob Kirby (Chowan), Candy Bohmert (Pamlico), Frankie Waters (Beaufort), Brian Alligood (Beaufort), Glenn Skinner (NCFA), J. Martin Cooke (Brunswick), Chris Chadwick (Carteret), Sharon Griffin (Carteret), Janet Rose (Currituck), Lloyd Griffin (Pasquotank), Mary Ellon Ballance (Dare County)

Absent: Denny Bucher (Craven), Randy Krainiak (Camden), Tommy Everett (Tyrrell), Tim Corprew (Perquimans) Tony Padgett (Onslow), John Spruill (Washington), Jordan Davis (Tyrrell County), Randal Mathews (Hyde), Kris Noble (Hyde), Jess Hawkins (Consultant), Steve House (Consultant)

Coalition Chairman, Bob Woodard, called the meeting to order at 1:00 P.M.

ITEM 1 – INVOCATION / PLEDGE

Chairman Woodard led the meeting in an invocation and then Vice-Chairman Chadwick led the Pledge of Allegiance.

ITEM 2 – WELCOME / OPENING REMARKS

- Welcomed coalition members, community partners, and commercial fishermen and thanked them for their continued work supporting coastal communities.
- Highlighted the coalition's accomplishments over the past year, including policy wins, strong local partnerships, and successful outreach efforts.
- Noted ongoing challenges, including new regulations, rising costs, enforcement inconsistencies, climate driven shifts, and changes in fish stocks.
- Reaffirmed the coalition's mission to protect fishing access, promote fair and science-based management, support fishermen during times of need, and preserve coastal communities and working waterfronts for future generations.
- Encouraged members to share local concerns to help shape the coalition's next steps.

ITEM 3 – APPROVAL OF MINUTES

The minutes from the November 5, 2025, and March 4, 2026, meetings were presented.

Cooke noted a correction to the March 4, 2026, minutes, stating that he was listed as seconding a motion despite not being present at the meeting.

MOTION

Kirby moved to approve the November 5, 2025, and March 4, 2026, meeting minutes with the noted correction.

Bohmert seconded the motion.

VOTE: Ayes unanimous

ITEM 4 – SUB-COMMITTEE REPORTS

Education- Candy Bohmert

- Reported that she has been using social media to learn and share information related to commercial seafood and fisheries from across the country.
- She noted that she has not yet been able to connect with the members of her subcommittee.

Legislation – Chairman Woodard

- Chairman Woodard emphasized the importance of educating legislators and other individuals throughout the state about how important the commercial fishing industry is.
- Ballance announced that she and Chairman Woodard will be working on a presentation because they have been informally notified that the NCCCFC will have an hour-long breakout session at the upcoming NCACC conference. She noted that the presentation will highlight commercial fishing issues and the coalition's efforts to work collaboratively across local governments to address those challenges.
- Ballance noted that the NCACC's "100 Counties Strong" initiative recently interviewed Chairman Woodard and herself in Hatteras Village and they visited the waterfront and met with local fisherman to learn more about the community and commercial fishing industry.
- Griffin noted that Representative Davis was in Wanchese and Morehead and he was shown the importance of not just the fishing but the local economy that is impacted.
- Cooke noted he had a conversation regarding the need for a jetty in the Lockwood Folly River with a Raleigh lobbyist and while talking with him he highlighted the regulatory challenges the NC commercial fishing industry faces to which the lobbyist was unaware of. He noted the importance of educating legislators so they will understand essentially what our concerns are.
- Chairman Woodard noted the Coalition's growing recognition and emphasized they are going to continue to fight to protect the livelihood of North Carolina's commercial fishing industry.
- Chairman Woodard touched base on Cooke's comments regarding jetties and stated that Dare County is moving forward with repairing one of the three existing jetties in Buxton in conjunction with a beach nourishment maintenance project.
- Outten noted that Dare County's jetty project qualifies as a repair to an existing jetty, so different rules apply than for a new jetty. He stated that the County met those requirements, the necessary permits were received, and bids are due in June.
- Outten touched base on future projects beyond the several groins that have already been permitted, noting that there are discussions at the CRC regarding the potential use of additional hardened structures. He stated that the CRC Science Panel had given a preliminary presentation to the CRC regarding its work on hardened structures and plans to formally present their final presentation at the June CRC meeting.
- Griffin noted that there are hardened structures being used successfully in areas such as New Jersey and the lower Chesapeake Bay to address erosion and protect shorelines. Outten noted that there are good projects and there are bad projects, but there are ways to do it successfully. Chairman Woodard noted that they are not asking the legislature to put groins or jetties every 300 feet, but to use them to try to solve the hotspots, and not just in Dare County but up and down the whole coast. Vice-Chairman Chadwick stated that everywhere he has seen a groin or a living shoreline, it has been successful in keeping sand out of the inlet, noting that it is part

of the puzzle when it comes to fishing.

- Chairman Woodard presented the legislative bill that Senator Hanig and Senator Sanderson introduced in the short session which was “An act to establish a temporary moratorium on regulatory actions affecting commercial and recreational fishing pending review and implementation of the NC Collaboratory Study of the Coastal and Marine Fisheries of the State and to reestablish the Joint Legislative Commission on Seafood and Aquaculture.” He then asked Glenn Skinner, Executive Director of the NC Fisheries Association, to provide information. A highlight of Skinners’ comments is shown below:
 - The NCFA Board has not taken the position on the bill due to concerns and questions about the current language and potential impacts down the road.
 - The commercial and recreational fisherman that they have spoken to generally support some type of moratorium on rulemaking.
 - The NCFA Board supports the intent of pausing fisheries rulemaking to review how fisheries are managed but has concerns about a 10-year moratorium without changes to existing statutes.
 - There is a need to address misinformation and better educate elected officials and the public about NC Fisheries.
 - The NCFA is producing short educational videos and encouraged the Coalition to share them.
- Woodard referenced the letter that Glenn Skinner would send to Pro Tem Phil Berger and Speaker Destin Hall requesting the reinstatement of the Joint Legislative Commission on Seafood and Aquaculture and asked if the Coalition wanted to support the letter.

MOTION

Griffin made a motion to support the letter.

Cooke seconded the letter.

VOTE: Ayes unanimous

- Chairman Woodard referenced prior discussions urging the NC General Assembly to move the NC Division of Marine Fisheries from the Department of Environmental Quality to the NC Department of Agriculture and Consumer Services. He noted that he has mixed emotions regarding the proposal. Skinner stated that the NCFA Board has supported the move for many years but recognizes that significant work and discussion would be needed to develop the appropriate language. He noted that Watermen United began the conversation more than a decade ago. Griffin stated that consideration should be given to what would happen when a new Director of the NC Department of Agriculture and Consumer Services takes over and how they would represent the fishing industry. Skinner commented that, in his opinion, there have been multiple directors of the NC Division of Marine Fisheries, secretaries of DEQ, and governors over the years. However, he stated that the one constant has been the CCA agenda, which began in 1995 and, in his view, has been the source of many problems.
- Chairman Woodard referenced an email from Jess Hawkins where he made some points about Division of Marine Fisheries and Marine Fisheries Commission with respects to distribution, where the legislature could potentially look at geographically setting up user group designations to try to ensure some more fairness with representation. Skinner stated that they have considered various options for improving representation but emphasized the need to address misinformation and

- focus on factual, science-based information when making fisheries management decisions. Skinner concluded by stressing the importance of educating elected officials and the public about fisheries science and long-term environmental patterns to ensure decisions are based on facts rather than assumptions or perceptions.
- Vice-Chairman Chadwick took a moment to introduce Laurie Buckhout, a Congressional candidate, noting that she had been touring fish houses and meeting with individuals from Wanchese to Carteret County. Buckhout shared her background in farming, military service, and business ownership and emphasized her support for protecting jobs, supporting multigenerational family businesses, securing federal funding, and reducing unnecessary regulations affecting fishing communities.
- Cooke shared examples from his past experiences with environmental regulations and studies and stated that he believes that fisheries should be managed under the NC Department of Agriculture and Consumer Services, noting that both commercial and recreational fisheries are agricultural resources.
- Rose emphasized that Skinner and Hawkins have been involved with Marine Fisheries for a long time and the Coalition should consider their recommendations. She also expressed support for reorganizing the Marine Fisheries Commission.

ITEM 5 – REVIEW AND ADOPTION OF BY-LAWS

The Coalition reviewed the by-laws as presented:

Outten referenced Article 10, Section 2, which allows the bylaws to be amended by a two-thirds vote of voting members or representatives at a regular meeting. He expressed concern that the current language could allow three individuals to amend the bylaws and suggested requiring a two-thirds vote of participating counties instead. Outten also asked whether the Coalition wanted to apply the same requirement to the election of officers and stated that he would revise the language accordingly if the Coalition wanted him to.

MOTION

Griffin moved to approve and adopt the bylaws with the revisions.

Cooke seconded the motion

VOTE: Ayes unanimous

ITEM 6 – CONSULTANT UPDATE

Skinner stated that he is focusing on education and legislative priorities, noting the need to identify problems and establish priorities. He encouraged members to reach out with questions and emphasized the importance of communication and collaboration as the Coalition moves forward.

ITEM 7 – MEMBER COMMENTS

Mary Ellon Ballance:

- Raised concerns about a 17-page survey from N.C. Division of Marine Fisheries that was sent to her husband who is a commercial fisherman.
- Noted that the survey does not account for the significant differences in costs and operations among different fisheries and that fishermen may be hesitant to provide accurate information because they fear it could be used against them.

**A JOINT RESOLUTION OF THE COUNTIES OF BEAUFORT, BRUNSWICK, CARTERET,
CRAVEN, CURRITUCK, DARE, HYDE, NEW HANOVER, AND PAMLICO REQUESTING
GOVERNOR JOSH STEIN AND THE NORTH CAROLINA DEPARTMENT OF MARINE
FISHERIES TO**

WHEREAS, the Coastal Conservation Association and several individual Plaintiffs filed 20CVS012925-910 against the State of North Carolina in the Superior Court of Wake County alleging, inter alia, that the State has breached its obligations under the public-trust doctrine, Article I, Section 38 of the North Carolina Constitution (Right to Hunt and Fish, passed in 2018), and Article XIV, Section 5 of the North Carolina Constitution (Conservation of Natural Resources); and

WHEREAS, the ability to sue under these statutes was allowed *for the first time*, in this case, when this case was appealed to the Court of Appeals whose opinion in the Plaintiff to proceed with this lawsuit against the state under these novel theories, *See Coastal Conservation Ass'n v. State*, 285 N.C. App. 267, 269, 878 S.E.2d 288, 292 (2022); and,

WHEREAS, this case has not been reviewed by the Supreme Court of North Carolina; and,

WHEREAS, the State cited Supreme Court case law in its defense at trial; and

WHEREAS, Judge Collins, in his ruling finding the State liable for its breach of its duties under the public trust doctrine and the constitution, disregarded the Supreme Courts precedent and cited the novel precedent provided by the North Carolina Court of Appeals in the earlier appeal of this case; and

WHEREAS, this ruling, if left in place, could destroy the entire commercial fishing industry in this State, thousands of jobs, and consumer access to North Carolina Seafood; and

WHEREAS, this ruling, if left in place, could be detrimental to the recreational and charter for-hire fishing industries in this State; and

WHEREAS, this ruling, if left in place, would set a dangerous precedent that could destroy other industries that Eastern North Carolinians rely on, such as Agriculture.

NOW, THEREFORE, BE IT RESOLVED by the Boards of Commissioners of the Counties of Beaufort, Brunswick, Carteret, Craven, Currituck, Dare, Hyde, New Hanover, and Pamlico, North Carolina, that:

1. **The member counties strongly request** the ruling entered in 20CVS012925-910 on August 17, 2026 be appealed to the appellate Courts of the State of North Carolina.
2. **The member counties humbly urge** the Honorable Governor Josh Stein and the North Carolina Department of Justice to pursue all available legal remedies through

the States Appellant Courts until this ruling is reviewed by the North Carolina Supreme Court.

3. **The member counties request** that all appropriate measures are taken to preserve Eastern North Carolina's commercial fishing industry, and other industries, from destruction by the ruling in this case and the dangerous precedent it sets.

ADOPTED this the 2nd day of September, 2026.

By: _____

Chairman, Board of Commissioners

County of Hyde

ATTEST:

Clerk to the Board

Frankie Waters:

- Recognized Brian Alligood, Beaufort County Manager, whose last day will be June 1.
- Discussed the cyclical nature of fisheries, including past observations of oyster populations in the Chesapeake Bay.
- Emphasized the need for fishermen, farmers, and other stakeholders to build trust and confidence in one another.
- Noted that the information available through Google and other sources can make it difficult to determine what information is accurate.

Bob Kirby:

- Recognized David Whitmer, Executive Director of the Albemarle Commission.
- Referenced Waters comment about Google, stating that constituents use ChatGPT as well.

Vice-Chairman Chadwick:

- Discussed how interconnected commercial fishing, local seafood businesses, tourism, transportation infrastructure, and the broader coastal economy are.

Lloyd Griffin:

- Raised concerns about the potential impacts of artificial intelligence data centers on water quality and water resources, particularly as these facilities require significant amounts of water and generate wastewater that must be discharged.

Martin Cooke:

- Expressed frustration with the number of separate “silos” within the State, noting that agencies and organizations often focus on individual studies or their own areas.
- Stated that the individuals that are involved in the commercial and recreational seafood industry need to be in the room so they can learn about the issues that are faced on the other side of things.
- Discussed the importance of educating members of the General Assembly on fisheries and coastal issues, particularly as they address numerous competing priorities.
- Emphasized the importance of the Coalition and that they must continue this fight.

Glenn Skinner

- Encouraged members to ask questions and share information they encounter on social media so they can distinguish facts from misinformation.
- Emphasized the importance of educating themselves and becoming knowledgeable on fisheries issues.
- Discussed the value of historical fisheries information, including newspaper records, in understanding long-term trends and challenging the perception that fisheries declined only in recent decades.
- Encouraged members to remain committed to the coalition’s efforts, noting that meaningful change will take time, dedication, and continued education.

ITEM 8 – PUBLIC COMMENTS

Woody Joyner – NC Waterman United

- Recognized the North Carolina Fisheries Association for organizing the Seafood Lobby Day.
- Discussed participation in the Fishing Shareholders meetings and the importance of following the North Carolina Collaboratory study.
- Expressed concerns with the current structure of the Marine Fisheries Commission and emphasized the need to reestablish the Joint Legislative Commission on Seafood and Aquaculture.
- Discussed concerns with Senate Bill 1065 and its current language.
- Emphasized the need for continued collaboration to protect the rights and livelihoods of North Carolina's commercial and recreational fishing communities.

The Coalition scheduled the next NCCCFC meeting for September 16, 2026.

ITEM 9 - ADJOURN

At 3:03 p.m. the Chairman asked for a motion to adjourn.

MOTION

Bohmert made motion to adjourn the meeting.

Candy seconded the motion.

VOTE: Ayes unanimous

Respectfully submitted,

Skyler Foley

Approved by:

NC Coastal Counties Fisheries Coalition

Updated Resolution

BOARD OF COMMISSIONERS

CHAIRMAN

KENNY HEATH -TOWNSHIP #5

VICE-CHAIRMAN

EDWARD RIGGS JR. - TOWNSHIP #3

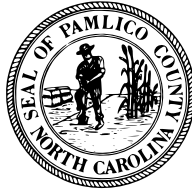
DOUG BRINSON - AT LARGE

KARI FORREST – AT LARGE

THOMAS MILLS - TOWNSHIP #1

CANDY BOHMERT – TOWNSHIP #2

CARL OLLISON - TOWNSHIP #4



COUNTY OF PAMLICO

POST OFFICE BOX 776

BAYBORO, NORTH CAROLINA 28515

(252) 745-3133 / 745-5195

FAX (252) 745-5514

COUNTY MANAGER
MARK BREWINGTON

CLERK TO THE BOARD
TRACY BOYD

COUNTY ATTORNEY
DAVID B. BAXTER, JR.

**A RESOLUTION OF THE NORTH CAROLINA COASTAL COUNTIES FISHERIES
COALITION, CONSISTING OF BEAUFORT, BRUNSWICK, CAMDEN, CARTERET,
CHOWAN, CRAVEN, CURRITUCK, DARE, HYDE, ONSLOW, PAMLICO, PASQUOTANK,
PERQUIMANS, TYRRELL, AND WASHINGTON COUNTIES, REQUESTING THAT THE
AUGUST 17, 2026, RULING IN COASTAL CONSERVATION ASSOCIATION V. STATE OF
NORTH CAROLINA BE APPEALED**

WHEREAS, the Coastal Conservation Association and several individual Plaintiffs filed 20CVS012925-910 against the State of North Carolina in the Superior Court of Wake County alleging, inter alia, that the State has breached its obligations under the public-trust doctrine, Article I, Section 38 of the North Carolina Constitution (Right to Hunt and Fish, passed in 2018), and Article XIV, Section 5 of the North Carolina Constitution (Conservation of Natural Resources); and

WHEREAS, the ability to sue under these statutes was allowed *for the first time*, in this case, the trial judge and the Court of Appeals allowed the Plaintiff to proceed with this lawsuit against the state under these novel theories, *See Coastal Conservation Ass'n v. State, 285 N.C. App. 267, 269, 878 S.E.2d 288, 292 (2022)*; and,

WHEREAS, this case has not been reviewed by the Supreme Court of North Carolina; and,

WHEREAS, the State cited Supreme Court case law in its defense at trial; and

WHEREAS, Judge Collins, in his ruling finding the State liable for its breach of its duties under the public trust doctrine and the constitution, disregarded the Supreme Courts precedent and cited the novel precedent provided by the North Carolina Court of Appeals in the earlier appeal of this case; and

WHEREAS, this ruling, if left in place, could destroy the entire commercial fishing industry in this State, thousands of jobs, and consumer access to North Carolina Seafood; and

WHEREAS, this ruling, if left in place, could be detrimental to the recreational and charter for-hire fishing industries in this State; and

WHEREAS, this ruling, if left in place, would set a dangerous precedent that could destroy other industries that Eastern North Carolinians rely on, such as Agriculture.

Updated Resolution

NOW, THEREFORE, BE IT RESOLVED by the North Carolina Coastal Counties Fisheries Coalition, which consists of 15 coastal counties that form the backbone of our state's working waterfronts, including:

Beaufort County
Brunswick County
Camden County
Carteret County
Chowan County
Craven County
Currituck County
Dare County
Hyde County
Onslow County
Pamlico County
Pasquotank County
Perquimans County
Tyrrell County
Washington County

That:

1. **The Coalition strongly requests** the ruling entered in 20CVS012925-910 on August 17, 2026, to be appealed to the appellate Courts of the State of North Carolina.

2. **The Coalition humbly urges** the Honorable Governor Josh Stein and the North Carolina Department of Justice to pursue all available legal remedies through the States Appellant Courts until this ruling is reviewed by the North Carolina Supreme Court.

3. **The Coalition requests** that all appropriate measures are taken to preserve Eastern North Carolina's commercial fishing industry, and other industries, from destruction by the ruling in this case and the dangerous precedent it sets.

ADOPTED this the 21st day of September, 2026.

BY: _____

Kenny Heath, Chair
Pamlico County Board of Commissioners

ATTESTED:

Tracy Boyd, Clerk
Pamlico County Board of Commissioners

[SEAL]