



**REGULAR SESSION OF THE PAMLICO COUNTY
BOARD OF COMMISSIONERS
MONDAY, JULY 6, 2026**

<u>P.M.</u>	<u>NAME</u>	<u>SUBJECT</u>
7:00	Chairman Heath	Call Meeting to Order Invocation Pledge of Allegiance Approve Proposed Commissioner's Meeting Agenda for July 6, 2026 (Additions and/or deletions to the Agenda) Approval of the minutes for: <ul style="list-style-type: none">• June 8, 2026 Budget Meeting Minutes• June 12, 2026 Special Called Meeting Minutes• June 15, 2026 Regular and Closed Session Minutes• June 29, 2026 Special Called Budget Meeting 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. 26-27-001 Request for approval of Home Community Care Block Grant FY 2026-2027
2. 26-27-002 Request for approval of (3) Untimely Application for Elderly Exclusion
3. 26-27-003 Request to approve the Assistance, Procurement & Disbursement and Grant Program Budget documentation related to the 2028 ESFRLP Program

CORRESPONDENCE AGENDA

4. 26-27-004 Request for approval of Courthouse East Entrance Repair from Tru-Co, Inc. in the amount of \$4,990.00
5. 26-27-005 Request for approval of Untimely Property Tax Exemption Application
6. 26-27-006 Discussion Request: Appeal of Valuation - 2024 Jeep Grand Cherokee Limited
7. 26-27-007 Discussion Request: Employee Physical Activity and Wellness Initiative

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



**BUDGET MEETING MINUTES OF THE
PAMLICO COUNTY BOARD OF COMMISSIONERS
MONDAY, JUNE 8, 2026 AT 5:30PM**

The Pamlico County Board of Commissioners held a Budget Meeting on Monday, June 8, 2026 at 5:30pm 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 Manager Mark Brewington, Finance Officer Alex Showalter and Clerk to the Board Tracy Boyd. Commissioner Carl Ollison attended via Zoom at 5:30pm. This meeting was open to the public, and proper notice was given.

Chairman Heath called the meeting to order and turned the meeting over to County Manager Mark Brewington and Finance Officer Alex Showalter.

The Board then began the Budget Meeting. The purpose of the meeting was:

1. Review current year (25-26) budget projections
2. Fiscal Year 26-27 General Fund Budget Changes
3. Sheriff's Office Budget:
 - a. Pay Study – Deputies
 - b. Jail Contract Services Increase
 - c. Jail Repair Lock System
4. Rescue Squad Budget Discussion
5. General Discussion

County Manager Mark Brewington and Finance Officer Alex Showalter provided updates on the current year-end (FY 25-26) General Fund and financial projections. Board/manager discussion included: revenue predictions for the upcoming fiscal year (FY 26-27), Sheriff's Office budget and pay adjustments, COLA, jail health service contract, Sheriff's Office capital improvements, courthouse and building security funding, tax rate, and proposed budget cuts in order to balance the budget. The same discussion process was repeated for separate agencies that are funded by the County, ie: Rescue/Ambulance Service.

The Board discussed and reviewed the non-mandated departments and options to minimize expenses.

On a motion made by Commissioner Forrest and seconded by Commissioner Mills, the following resolution was approved by majority vote of 5:1 (Nay: Commissioner Heath).

BE IT RESOLVED, the approval to set tax rate for Fiscal Year 2026-'27 at \$0.52 per \$100 in value, is hereby approved.

There being no further business, on a motion made by Commissioner Bohmert and seconded by Commissioner Forrest, the Board adjourned until the next regular meeting on Monday, June 15, 2026 at 7:00pm. Time recorded: 8:32pm.

Chairman

Clerk to the Board



**SPECIAL CALLED MEETING MINUTES OF THE
PAMLICO COUNTY BOARD OF COMMISSIONERS
FRIDAY, JUNE 12, 2026 AT 3:30PM**

The Pamlico County Board of Commissioners held a Special Called Meeting (Budget Meeting) on Friday, June 12, 2026 at 3:30pm in the Patsy H. Sadler room of the Pamlico County Courthouse. Commissioners Candy Bohmert, Doug Brinson, Kari Forrest, Ken Heath, Thomas Mills, Carl Ollison, 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. This meeting was open to the public, and proper notice was given.

Chairman Heath called the meeting to order and turned the meeting over to County Manager Mark Brewington and Finance Officer Alex Showalter.

The Board then began the Special Called Meeting (Budget Meeting). The purpose of the meeting was:

1. Discussion Senate Bill SB889
2. Discussion Senate Bill SB474
3. Moratorium Budget/Development
4. Discussion on Interim Budget
5. Budget Ordinance/Interim Budget Meeting June 29, 2026

County Manager Mark Brewington and Finance Officer Alex Showalter provided legislative updates regarding SB889 and SB474, county revaluation and budget timeline. Board/manager discussion included: Property revaluation, budget setting constraints under potential moratorium, tax rate scenarios, revenue predictions for the upcoming fiscal year (FY 26-27), department funding priorities, capital improvements and discretionary positions, interim budget preparation, and proposed budget cuts in order to balance the budget.

The Board discussed and reviewed the non-mandated departments and options to minimize expenses.

The Board discussed options for the next Budget Meeting. The Board confirmed a Budget Meeting would be scheduled for Monday, June 29, 2026 at 7:00pm in the Commissioners' Board Room, located on the second floor of the Pamlico County Courthouse Annex, 202 Main Street, Bayboro, NC 28515 along with Public Hearing regarding proposed budget. This meeting is open to the public.

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

BE IT RESOLVED, the approval to Direct Finance Officer to prepare necessary budget amendments for an interim budget, is hereby approved.

There being no further business, on a motion made by Commissioner Forrest and seconded by Commissioner Bohmert, the Board adjourned until the next regular meeting on Monday, June 15, 2026 at 7:00pm. Time recorded: 4:42pm

Chairman

Clerk to the Board



**REGULAR SESSION MINUTES OF THE
PAMLICO COUNTY BOARD OF COMMISSIONERS
MONDAY, JUNE 15, 2026**

The Pamlico County Board of Commissioners met in regular session on Monday, June 15, 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 and 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 June 15, 2026. On a motion made by Commissioner Bohmert and seconded by Commissioner Riggs, the following resolution was unanimously approved.

BE IT RESOLVED, the Proposed Commissioner's Meeting Agenda for June 15, 2026, is hereby approved.

Chairman Heath asked if there were any corrections, additions, and/or deletions to the June 1, 2026 Regular and Closed Session Minutes. There were no changes, then on a motion made by Commissioner Bohmert and seconded by Commissioner Brinson, the following resolution was unanimously approved.

BE IT RESOLVED, the June 1, 2026 Regular and Closed Session Minutes are hereby approved, and the Chairman's signature is authorized thereon.

Chairman Heath invited Economic Developer Director Beth Bucksot to give a brief update on Pamlico County CAMA LUP.^[25-26-256]

The Board then turned their attention to the Consent Agenda.

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

BE IT RESOLVED, the following FY24-25 Budget Amendment(s) are hereby approved. ^[24-25-167]

<i>Department:</i> Finance		#26-131	
FISCAL YEAR 2025-2026			
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	AMOUNT (+) INCREASED	AMOUNT (-) DECREASED
100000-439900	Fund Balance Approp	\$ 75,000.00	
109910-599041	Transfer to Reappraisal Fund	\$ 75,000.00	
410226-430010	Transfer from General Fund	\$ 75,000.00	
414142-519200	Professional Services	\$ 75,000.00	
<i>Reason for Budget revision: To cover projected shortfall through end of year.</i>			

FISCAL YEAR 2025-2026

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	AMOUNT (+) INCREASED	AMOUNT (-) DECREASED
105800-548703	Transportation - DSS	\$ 12,753.00	
105801-548708	Transportation – RGP Grant	\$ 10,000.00	
100000-439900	Fund Balance APP	\$ 22,753.00	

Reason for Budget revision: To reflect restricted funds not present in the current budget.

BE IT RESOLVED, the request for approval of Duke Energy Proposal of LED Lights Replacement in the courthouse in the amount of \$1,622.64, is hereby approved. [25-26-258]

BE IT RESOLVED, the request from the Sheriff’s Office for approval to Sell and Dispose of a 2002 Ford Ranger, is hereby approved. [25-26-259]

BE IT RESOLVED, the request for approval to Reschedule Public Hearing for FY 2026-2027 Proposed Budget to June 29, 2026 Special Called Meeting (Budget Meeting), is hereby approved. [25-26-260]

The Board then turned their attention to the Correspondence Agenda.

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

BE IT RESOLVED, the request for approval of Loan and Deed Restrictions Documents for Pamlico Grove Apartments to be signed by authorized signers, is hereby approved. [25-26-261]

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 of Medical Director Proposal and Duke University Contract Review, are hereby approved. [25-26-262]

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 from Sheriff’s Office to Enter into Contract with IMS (Inmate Medical Services) for Detention Center Medical Services effective July 1, 2026, is hereby approved. [25-26-263]

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

BE IT RESOLVED, the request for approval of Pamlico County Ordinance Regulating Campgrounds and Tiny Home/Park Model Parks, is hereby approved. [25-26-264]

PAMLICO COUNTY
AN ORDINANCE REGULATING CAMPGROUNDS AND TINY HOME/PARK
MODEL PARKS

Article 1 Purpose

The purpose of this ordinance is to promote the orderly development and operation of campgrounds, including Recreational Vehicle (RV) parks and tiny home parks within Pamlico County; to protect water quality and the public health; to ensure safe vehicular access and adequate spacing; to establish fair and transparent permitting procedures; and to support tourism and affordable housing consistent with the County's comprehensive plan.

Article 2 Authority

This Ordinance is adopted pursuant to the authority and provisions granted to it under N.C. Gen. Stat. §§ 153A-121, 153A-340, Chapter 160D of the North Carolina General Statutes and other applicable provisions of North Carolina law.

This ordinance shall apply to all land used or proposed to be used as: (1) Campgrounds, including Recreational Vehicle (RV) parks; (2) Tiny Home/Park Models Parks; or (3) Mixed-use Parks combining any of the above uses lying within Pamlico County outside the jurisdiction of any municipality, or within the territorial jurisdiction of any municipality whose governing body agrees by resolution to the enforcement of this ordinance within its municipal limits upon the consent of the County. This ordinance shall not apply to Planned Unit Developments as defined in the Pamlico County Subdivision Ordinance.

Article 3 Definitions

When used in this Ordinance, the following words and phrases shall have the meaning given in this Article. Terms not herein defined shall have their customary dictionary definitions where consistent with the context. The term "shall" is mandatory and the present includes the future tense.

- A. **Administrator**: The enforcement officer of this Ordinance as designated by the Board of Commissioners.
- B. **Campground**: A site, tract, or multiple contiguous tracts used together used together for offering more than three (3) Lots or Spaces for temporary overnight occupancy by tents, yurts, stick-built or modular cabins, and/or Recreational Vehicles (not including Tiny Homes or Park Models).

C. Certificate of Compliance: A certificate issued by the Administrator after the Park has been completed and developed as required by the standards of this Ordinance. Pamlico County has the authority to inspect the Park at any time to ensure compliance.

D. Health Department: Pamlico County Health Department.

E. Operator: The person or entity responsible for managing a Campground or Park.

F. Park: A site, tract, or multiple contiguous tracts used together, offering three (3) or more Lots or Spaces or the placement of Tiny Homes and/or Park Models or any of the combination of the foregoing with a Campground, which may be more specifically defined as a Mixed-use Park herein.

For the purposes of this ordinance, RVs, Tiny Homes, or Park Models used in accordance with the following stated uses shall not be included in computation of the number of RVs, Tiny Homes, or Park Models used to determine whether or not a tract or collection of contiguous tracts is classified as a Park:

1. Any campsite, RV, Tiny Home, or Park Model occupied as a residence by the landowner or parents, children, brother or sister, or grandparents of the landowner.
2. All of the relationships stated above include "step" and "half" relationships.

Any single tract or contiguous tracts owned by the same landowner containing more than five (5) campground spaces, RVs, Tiny Homes, or Park Models or a combination thereof as described above shall be considered a Park.

G. Park Model: A recreational residential dwelling unit consisting of less than 500 square feet and built in accordance with American National Standards Institute (ANSI 119.5) for Park Model Recreational Vehicles.

H. Person: Any individual, partnership, firm, joint-stock company, corporation, limited liability company, association, trust, estate, or other legal entity.

I. Recreational Vehicle (RV): A vehicle that is:

1. Built on a single chassis;
2. 400 square feet or less when measured at the largest horizontal projection;
3. Designed to be self-propelled or permanently towable by a light duty truck;
4. Designed primarily not for use as a permanent dwelling, but as temporary living quarters for recreational, camping, travel, or seasonal use; and
5. Is fully licensed and ready for highway use.

J. Service Building: A building housing facilities such as recreational, maintenance, laundry, and office, necessary to the successful development and management of a Campground or Park.

K. Space or Lot: The designated area for one (1) RV, Tiny Home, Park Model, or campsite.

L. Tiny Home: A residential dwelling unit consisting of an area of 400 square feet or less regardless of whether or not it is towed to its permanent location but will be affixed to the land.

M. Tract: A piece of land whose boundaries have been described or delineated by a legal instrument or map recorded in the office of the Register of Deeds of Pamlico County.

Article 4 **Procedure for Obtaining Approval of a Campground or Park**

No person shall begin construction on, or operation of, any new or expanded Campground or Park until a site plan has been reviewed by the Pamlico County Planning Board, and approved by the Pamlico County Board of Commissioners. No Campground or Park may be occupied until a Certificate of Compliance has been issued. To obtain site plan approval, the landowner shall follow these steps:

A. Pre-submission Meeting. It is required that the landowner or his/her agent meet with the Administrator of this Ordinance to discuss plans and ideas pertaining to the Campground or Park.

B. Site Plan of the Campground or Park.

1. The landowner shall submit nine (9) copies of the site plan and any supplementary materials to the Administrator at least thirty (30) days prior to the regularly scheduled Planning Board meeting at which said site plan is to be considered.
2. The Administrator shall inspect the site. The landowner or his agent shall be required upon request to accompany the Administrator.
3. The site plan shall be checked against the design standards and site plan requirements by the Administrator. It shall be the Administrator's responsibility to ensure the following agencies are given the opportunity to review and make recommendations on the site plan:
 - a) The Health Department as to the proposed water and sewage systems, insect and rodent control measures, and any other systems or methods related to the jurisdiction of the Health Department. Acknowledgement

of the review and any recommendations made by the Health Department as described in this Ordinance shall be obtained in writing from the Health Department by the landowner. If other agencies are providing water or sewer services, their review will be required, as well as a binding commitment in writing from such agency indicating the provision of water and/or sewer services.

- b) Any federal or state agency with jurisdiction over any aspect of the Campground or Park.
- c) Other agencies and officials as the Administrator and Planning Board deems necessary.

B. The Planning Board shall recommend approval, conditional approval, or disapproval of the site plan to the Board of Commissioners.

- 1. If recommended for conditional approval, the conditions and reasons thereof shall be stated; the Planning Board may request that the landowner to submit a revised site plan.
- 2. If the site plan is recommended for approval, approval shall be indicated on the appropriate certificate of the site plan, and the site plan shall be forwarded to the Board of Commissioners for final approval.

D. Approval by Board of Commissioners. The Board of Commissioners shall consider an application and site plan at its first regular meeting following the final consideration and recommendation by the Planning Board, or as soon thereafter as it may be reasonably considered. The Board of Commissioners shall approve, conditionally approve, or disapprove the application and site plan. Approval or conditional approval (once all conditions have been met) shall authorize the owner to proceed with the construction and/or improvements to the Campground or Park as approved. Failure of the Board of Commissioners to consider the application and site plan, or failure to take action on the same, shall not constitute approval.

E. Certificates: Fees. No site plan shall be accepted or approved until the certificates required to appear on the site plan have been properly filled out and signed, and an inspection fee set by the Board of Commissioners has been paid to Pamlico County.

F. Contents of the Site Plan: The site plan shall be prepared by a registered surveyor and/or engineer and shall be drawn to a scale not less than 200 feet to one inch and shall contain or be accompanied by the following:

- 1. Title, date, and location of the Campground or Park.
- 2. Name of the owner and surveyor.
- 3. Scale with bar graph and north point.

4. Sketch vicinity map showing relationship between the Campground or Park and the surrounding area.
5. Topographical map upon request.
6. Lines of all Lots or Spaces, dimensions, driveways, parking areas, streets, roads, road dimension, and square footage of each Lot or Space.
7. Recreation area and parking area.
8. Location and intensity of area lights and drawing showing typical connections to Tiny Homes, Park Models, or RVs, if applicable, and a statement from the power company serving the area where the Campground or Park is to be located indicating that it will be responsible for design and installation of the electrical system.
9. A statement indicating whether the property on which the Campground or Park is to be located is or is not in a flood zone, and if in a flood zone, shall indicate which flood zone in accordance with the maps most recently-adopted by the National Flood Insurance Program.
10. If the property is located in a flood zone, base flood elevation.
11. An approved water supply, sanitary sewerage disposal, and storm drainage systems.
12. Surface water drainage plans.
13. Location of any fire hydrants or other fire apparatus, as required by the North Carolina Fire Prevention Code.
14. Certificate of Ownership, Certificate of Planning Board approval unsigned, and Certificate of Board of Commissioners approval, unsigned, and any other certificates required by the administration.

G. Upon completion of the preceding requirements, the landowner may begin construction of the Campground or Park.

H. Any new addition of Lots or Spaces to a Campground or Park shall be submitted as a new site plan and meet the procedures and requirements of this Ordinance.

Article 5
Certificate of Compliance

After the construction and development of any new Campground or Park has been completed, the Administrator shall issue a Certificate of Compliance to the landowner, which is authorization for operation of the Campground or Park. The certificate will be issued only after the Administrator is satisfied that the Campground or Park has been completed as approved on the site plan and in accordance with any conditions. At any time after the issuance of the permit, the Administrator shall revoke the Certificate of Compliance if the Campground or Park is operating in violation of the requirements and terms of this Ordinance.

Article 6 **Variances**

The Pamlico County Board of Commissioners, upon review and recommendation of the Pamlico County Planning Board, may authorize a variance from this Ordinance when, in its opinion, undue hardship may result from strict compliance. In granting any variance, the Board of Commissioners and Planning Board shall make the findings required below, taking into account the nature of the proposed Campground or Park, the existing use of land in the vicinity, the number of persons to reside or work in the proposed Campground or Park, and the probable effect of the proposed Campground or Park upon traffic conditions in the vicinity. No variance shall be granted unless the Pamlico County Board of Commissioners, after review and recommendation by the Pamlico County Planning Board, finds:

A. That (1) there are special circumstances or conditions affecting said property such that the strict application of the provisions of this regulation would deprive the applicant of reasonable use of his land, or (2) the variance is necessary for the preservation and enjoyment of a substantial property right of the petitioner;

B. That the circumstance giving rise to the need for the variance is peculiar to the parcel and are not generally characteristic of other parcels in the jurisdiction of this ordinance; and,

C. That the granting of the variance will not be detrimental to the purpose of this Ordinance, public health, safety and welfare or injurious to other property in the territory in which said property is situated.

In the event that the Pamlico County Board of Commissioners grants a variance under the provisions of this section, the fact that a variance has been granted shall be noted on the final site plan together with the date of approval of the variance by the Pamlico County Board of Commissioners.

Article 7 **General Design Standards for All Campgrounds and Parks**

A. **General Provisions:**

1. Any land within the jurisdiction of this Ordinance deemed by the Planning Board to be subject to flooding or unsuitable for residential occupancy may be prohibited for residential

development, but such land may be set aside for such uses as will not be endangered by periodic or occasional inundation. The Planning Board in making its determination shall be guided by an analysis of available data on topography, soils, floodplains, drainage, or ground and surface water information. All Lots or Spaces, including the placement of Tiny Homes, Park Models, and Recreational Vehicles within the flood hazard areas must meet the requirements set forth in the Pamlico County Flood Damage Prevention Ordinance, and any other applicable ordinance.

B. Interior Drives and Walkways: All new Lots or Spaces shall abut upon an interior gravel drive or hard surface of no less than 12 feet in width which shall have unobstructed access to a public street or highway. All interior drives and walkways within the Campground or Park shall be adequately maintained by the owner. All interior drives shall be "through roads" in that they will both begin and end at a public right-of-way or another drive. No interior drives may dead end or end in a cul-de-sac.

C. Off-Drive Parking: Each new Lot or Space shall be provided with at least one (1) parking spaces that is adequately graveled and maintained or hard surfaced located at the Lot or Space with access to an interior drive.

D. Setback from Waterways: No Lot or Space for the placement of any Tiny Home, Park Model, or Recreational Vehicle, Service Building, appurtenance, accessory structure or other improvement found in the Campground or Park shall be located less than seventy-five (75) feet from any waterway, tributary, or public trust waters.

E. Floodways: No Tiny Home, Park Model, or Recreational Vehicle, Service Building, appurtenance, accessory structure or other improvement found in the Campground or Park shall be placed or constructed in a Regulatory Floodway as defined and designated by the Federal Emergency Management Agency.

F. Refuse Collection Facilities: Individual, watertight, covered refuse containers with a minimum capacity of fifty (50) gallons shall be provided for each four (4) Lots or Spaces by the landowner and shall be evenly distributed among the Lots or Spaces. A stand must be provided to keep containers securely and upright. Refuse containers shall be emptied into dumpster(s) located at the Campground or Park at a reasonable rate such that refuse does not overflow from the containers. Solid waste in each dumpster(s) on site shall be regularly collected by an approved solid waste hauler under contract with the owner of the Campground or Park. Dumpster shall be of a sufficient number or collected at such a rate that they are not allowed to overflow.

G. Drainage: The Campground or Park shall be located on a well-drained and properly graded site. Necessary site drainage improvements may be required by the County.

H. Water Supply:

1. Water lines used shall be consistent with the specifications and recommendations of the Pamlico County water department, but in no circumstance shall the water line specifications be inconsistent with applicable state and federal laws or Pamlico County ordinances and policies regarding the

use, installation, repair, or removal of water lines and shall be constructed of material approved by the County.

2. Every well or suction line of the water supply system shall be located in such a manner that neither underground nor surface contamination will reach the water supply from any source.
3. Well casings, pumping machinery or suction pipes shall be enclosed for proper protection and drainage.

I. Individual Water Pipes and Connections:

1. Individual water connections shall be provided and located within the confined area of each Lot or Space provided for RVs, Tiny Homes, and Park Models.
2. Water pipes shall be at least three-quarter inches in diameter. The water outlet shall be capped or otherwise secured such that no leakage occurs at all times when a Tiny Home, Park Model, or Recreational Vehicle does not occupy the Space or Lot or when the supply is not in use.
3. Adequate provisions shall be made to prevent freezing of service lines, valves, and riser pipes and to protect risers from heaving and thawing actions during freezing weather. Surface drainage shall be satisfactorily diverted from the location of the riser pipes. As applicable, sewer riser pipes should be at least six (6) inches above ground level.
4. All water and sewer pipes and connections shall meet state plumbing regulations.
5. Recreational Vehicles shall not be approved for permanent water and sewer hook-ups.

J. North Carolina State Electrical Code: Each new Campground or Park and any additional Lots or Spaces and any expansion of an existing Campground or Park shall meet the current North Carolina State Electrical Code and the North Carolina Fire Prevention Code.

K. Lighting: All interior drives and walkways within the Campground or Park shall be lighted at night with electrical lamps providing sufficient lighting at street level throughout the Campground or Park to ensure safety.

L. Buffer Zones: A buffer strip at least ten (10) feet wide adjacent to each exterior property line shall be densely planted and maintained.

M. Nonresidential Purposes: No part of any Campground or Park may be used for nonresidential purposes that are not associated with residential living.

N. Compliance with State Guidelines for Areas of Environmental Concern: Prior to approval of any Campground or Park, the local enforcement officer and the local AEC Permit Officer shall determine if the site, in whole or in part, is located within or outside any Area of Environmental Concern. This determination shall result from both an onsite investigation and a review of the official overlay map.

If the site is, in whole or in part, within any Area of Environmental Concern, the proposed development will comply with development standards of the State Guidelines for Areas of Environmental Concern prior to the issuance of any development permit; and a certification of compliance to that effect shall be signed by both the AEC Permit Officer and the local enforcement officer.

Article 8 **Design Standards Specific to Parks**

A. In addition to compliance with the General Design Standards stated in Article 7 of this Ordinance, Parks must also comply with the following:

1. Required Lot or Space Area:

- a) Density: In no event shall there be any more than ten (10) Tiny Homes and/or Park Models per acre located on the parcel of real property on which the Park is located or will be located.
- b) Yard Requirements: Each new Lot or Space shall be at least twenty-five (25) feet wide and clearly defined. There shall be at least a twenty-five (25) foot clearance between Tiny Homes and/or Park Models, including those parked end to end. No Tiny Home or Park Model shall be located closer than twenty-five (25) feet to any building or street within the, nor within twenty (20) feet of any exterior street or boundary line of the Park.
- c) Mixed-use Parks shall comply with this Article with respect to Lots or Spaces for Tiny Homes and/or Park Models and as well as all provisions of Article 9.

Article 9 **Specific Design Standards for Campgrounds**

In addition to compliance with the General Design Standards stated in Article 7 of this Ordinance, Campgrounds must also comply with the following:

A. Each RV site shall have access to temporary electrical power. The location of each power supply needed shall be the decision of the Campground owner.

B. All Campgrounds for the accommodation of tents and/or RVs without lavatories shall provide sanitary facilities connected to approved wastewater systems. Toilets, lavatories, and bathing facilities constructed as provided under North Carolina State Building Code and in compliance with all other local, state, and federal requirements, as applicable. Toilet facilities shall be plainly marked and lighted at night. Toilet facilities may be located in a central building or in two or more buildings.

C. Required Lot or Space Design

- I. Each Lot or Space shall have an identification number at least six inches high and placed in a conspicuous location that is clearly visible from the access the internal drive(s).
2. Density: In no event shall there be any more than fifteen (15) Lots or Spaces per acre located on the parcel of real property on which the Campground is located or will be located.
3. Setbacks: Lots or Spaces shall be setback fifteen (15) feet from boundary line of the property and all internal drives. Lots or Spaces sites shall be at least twenty (20) feet apart (this 20-foot area will include any yard, cooking areas, dining areas, and utility island for next RV site), edge-to-edge.

D. Permanent structures such as a gatehouse, office, laundry area, video/amusement area, common area shelters, or picnic table shelters for campsites are permitted to be on-site and required to adhere to applicable ordinances and codes.

E. Campfires shall be contained and controlled. Stoves or grills are recommended for all campsites. Fire rings shall be required at those locations where fires are permitted. Facilities provided for above activities shall either be provided for at campsites, or restricted to designated locations. No fire shall be allowed within ten feet of a bottled gas container or other combustible source of fuel, and no open fire shall be left unattended. No fires outside of structures intended for the containment and control of fires shall be permitted.

F. All Lots or Spaces shall have at least one non-RV parking space. An additional area for parking of such vehicles shall be provided equal to one parking place for every ten (10) Spaces offered for occupancy by tents.

G. All Campgrounds or Mixed-use Parks containing more than twenty-five (25) Lots or Spaces offered for occupancy by tents and/or RVs without lavatories, or any combination thereof, are required to provide bathhouse and laundry facilities.

H. All Campgrounds or Mixed-use Parks containing more than ten (10) Spaces or Lots offered for occupancy by RVs must have a dump station that is compliant with all applicable regulations.

I. All Mixed-use Parks must separate Campground Space areas from Park Space areas by an internal drive.

Article 10

Responsibilities of Management and Occupants

A. The person to whom a permit for a new Campground or Park or an expansion of an existing Campground or Park is issued shall operate the Campground or Park in compliance with this Ordinance and shall provide adequate supervision to maintain the Campground or Park, its facilities and equipment in good repair and in a clean and sanitary manner. Further, such person shall ensure compliance with all federal, state, and local rules and regulations by the occupants of the Campground or Park.

B. The person to whom a permit for a Campground or Park is issued shall be solely responsible for the collection and disposal of solid waste produced by the park and its residents. Collection and disposal of such solid waste shall be in a manner consistent with federal, state, and local laws and policies.

C. The Campground or Park management shall notify all occupants of applicable provisions of this Ordinance and inform them of their responsibilities.

D. The Campground or Park management shall supervise the placement of each Tiny Home, Park Model, and Recreational Vehicle ensuring its stability and proper installation of all connections.

E. The Campground or Park management shall maintain a complete register containing all information necessary for identifications and location of all occupants. Such register shall be available to any authorized person inspecting the Campground or Park.

F. The Campground or Park management shall notify the health director immediately of any suspected communicable or contagious disease within the Campground or Park.

G. The Campground or Park management shall be responsible for the lawful operation of the Campground or Park.

H. Each Park occupant shall comply with all applicable requirements of this Ordinance and shall maintain each respective Lot or Space in a clean and sanitary manner.

I. The Operator shall not lease Recreational Vehicles within any Campground or Mixed-use Park and any leases of Lots or Spaces for the placement of a Recreational Vehicle shall not have a term of longer than one hundred eighty (180) days, including any extensions without an intervening period of thirty (30) consecutive days during which said Recreational Vehicle shall not occupy a Lot or Space within the Campground or Mixed-use Park.

Article 11
Administration

A. Amendments. The provisions of this Ordinance may from time to time be amended, supplemented, changed, modified, or repealed by the Board of County Commissioners.

B. Severability. Should any section or provision of this Ordinance be declared by the courts to be invalid for any reason, such declaration shall not affect this Ordinance as a whole, or any part thereof other than the part so declared to be invalid.

C. Conflict. When the requirements of this Ordinance conflicts with the requirements of other lawfully adopted rules, regulations, or ordinance of Pamlico County, the more stringent or higher requirements shall govern.

D. Penalties.

- I. Any act constituting a violation of the provisions of this Ordinance or a failure to comply with any of its requirements shall subject the offender to a civil penalty of \$500.00. If the offender fails to remedy the violation or pay any civil penalty within twenty (20) days after being cited for said violation (or within ten (10) days of the time prescribed by a citation to remedy the violation if it provides for a longer period of time than ten (10) days to remedy such violation), the civil penalty may be recovered in a civil action in the nature of a debt. Civil penalties begin to accrue ten (10) days from the date of the first notice of violation if the violation has not been remedied by the offender by that time (or within the time prescribed by a citation if it provides for a longer period of time than ten (10) days to remedy the violation).
2. This Ordinance may also be enforced by any appropriate equitable action authorized by law, including injunctive relief, whether or not there is an adequate remedy at law.
3. Each day that any violation continues, regardless of the date of notice, shall be considered a separate offense for purposes of the penalties and remedies specified in this section. In such an event, civil penalties begin to accrue from the date of the first notice of violation. For continuing violations, the initial citation and requirement that the civil penalty be paid within the time prescribed therein shall be the only notice required to be given; and shall be deemed to be an on-going citation and notice for continuing violations after the date of the citation.
4. Any one, all, or any combination of the foregoing penalties and remedies may be used to enforce this Ordinance.

5. Violations of the provisions of this Ordinance or failure to comply with any of its requirements shall not constitute a misdemeanor as provided in G.S. 14-4, unless any specific penalty set forth elsewhere provides to the contrary.
6. In addition to the provisions of this Section, any provision of this Ordinance may be enforced by any one or more of the remedies authorized by G.S. 153A-123, excluding misdemeanor charges as provided in G.S. 14-4.

E. Appeals. Any decision of the Administrator under this ordinance may be appealed by an aggrieved party within thirty (30) days of such decision by filing a written request for an appeal with the County Clerk. Any such appeal of a decision of the Administrator shall be considered and ruled upon by the Planning Board within sixty (60) days of the filing thereof.

Any decision of the Planning Board under this ordinance may be appealed by an aggrieved party within thirty (30) days of such decision by filing a written request for an appeal with the County Clerk. Any such appeal of a decision of the Planning Board shall be considered and ruled upon by the County Commissioners within sixty days of the filing thereof.

Any decision of the Board of Commissioners under this ordinance may be appealed by an aggrieved party within thirty (30) days of such decision by filing a petition with the Superior Court of Pamlico County for a review, which shall be in the nature of certiorari.

Article 12 Enactment

The Pamlico County Board of Commissioners hereby adopts this Ordinance effective the 15th day of June 2026.

On a motion made by Commissioner Riggs and seconded by Commissioner Forrest, and unanimously approved, the Board went into Closed Session for Attorney/Client Privilege discussion [N.C.G.S. § 143-318.11(a)(3)].
Time Recorded: 7:29pm

Discussion regarding Notice and Disposal of Real Property with County Attorney.

No action was taken during Closed Session, then on a motion made by Commissioner Brinson, seconded by Commissioner Forrest, and unanimously approved, the Board went back into Open Session. Time Recorded: 8:06pm

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 to not exercise the county's right to Purchase the Pamlico County Middle School property and to Allow the Pamlico County School Board to Proceed with its disposition independently, is hereby approved.

There being no further business, on a motion made by Commissioner Riggs and seconded by Commissioner Brinson, the Board adjourned until Special Called Meeting (Budget Meeting) on June 29, 2026, at 7:00pm. The next regular meeting will be on Monday, July 6, 2026, at 7:00pm. Time Recorded: 8:12pm.

Chairman

Clerk to the Board



**SPECIAL CALLED BUDGET MEETING MINUTES OF THE
PAMLICO COUNTY BOARD OF COMMISSIONERS
MONDAY, JUNE 29, 2026 AT 7:00PM**

The Pamlico County Board of Commissioners held a Special Called Budget Meeting on Monday, June 29, 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, Carl Ollison, and Ed Riggs were present. Also present were County Manager Mark Brewington and Clerk to the Board Tracy Boyd. Finance Officer Alex Showalter was not present. This meeting was open to the public, and proper notice was given.

Chairman Heath called the meeting to order.

Chairman Heath asked if there were any additions and/or deletions to the agenda; Commissioner Riggs made a motion, seconded by Commissioner Bohmert, and unanimously approved to Replace 1. Public Hearing: FY 2026-2027 Budget with Public Comment and add Item 7: Request for approval of Board Authorizations to the Agenda.

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

BE IT RESOLVED, the Proposed Special Called Budget Meeting Agenda for June 29, 2026, is hereby approved as amended.

The Board then began the Budget Meeting. The purpose of the meeting was:

1. ~~Public Hearing: FY 2026-2027 Budget~~ – Public Comment Period
2. Request for approval of Budget Amendments
 - a. Fire Department
 - b. GASB 87
3. Request for approval of NCACC Contracts (Insurance for Pamlico County)
 - a. Liability Insurance
 - b. Workers' Compensation
 - c. Flood Insurance
4. Discussion Request: Request for approval of Interim Budget and Setting Fee Schedule for FY 2026-'27
5. Request for approval of Squidder Festival Fireworks Display Schedule
6. Request for approval of the North Carolina Amateur Sports Youth Association Grant
7. Request for approval of Board Authorizations

PUBLIC COMMENT: 8 members of the public signed up to speak.

Mr. John Prescott, Chairman, Pamlico County Board of Education, wanted to just thank the Board for all their continued support over the years for Pamlico County Schools and along with the great line of communication developed between the Board and Pamlico County Board of Education.

Mr. John Hackett discussed budget and reval assessment. He mentioned that he believes the budget is excessive and misguided. He also mentioned when he got his property taxes for 2026 there was a 64% increase. He discussed he is on fixed income and if it continues like this, not only will I have problems but others as well.

Ms. Nancie Deckard discussed the Pamlico County Health Department. She mentioned she is currently employed at the Pamlico County Health Department as a nurse practitioner. She mentioned that our clinic serves as a primary medical safety net for our patients. She also discussed the treatment and services that are offered. Ms. Nancie also mentioned we are not just treating illness; we are protecting your county's economic stability by keeping your workforce healthy.

Mr. Ethan Koslowski discussed the Pamlico County Health Department. He mentioned his viewpoint of a health department has completely changed since working here. He discussed now that we have a way to patients' insurance, get them taken care of, get those chronic conditions taken care of, and get them in to see a provider, so it's breaking this chain, and we are able to do a lot more for these patients in the health department.

Ms. Italia Sartin discussed the Pamlico County Health Department. She mentioned that her and her husband receive care at the County Health Department. She discussed how it has made a big difference for her and her family. She also mentioned having local providers saves people and doesn't want to see it leave our community.

Ms. Norma Jones discussed the Pamlico County Health Department. She mentioned she has traveled around and practiced in a lot of clinical environments, but in all those years, nowhere in my career have I felt like I was making a more profound difference than I am today working in our local health department. She also mentioned in a rural area like ours, a lack of local care means people simply go without. She stated the programs we offer are not just about medicine but they're about providing dignity, equity, and community survival.

Dr. Jeremy Johnson, Superintendent of Pamlico County Board of Education, wanted to thank the Board for their continuing support for Pamlico County Schools. He mentioned that I know the work of developing a county budget is not easy and it requires balancing many priorities, making difficult decisions while also keeping the best interest of Pamlico County at heart. He also mentioned, during my time as superintendent, I've seen a spirit of collaboration and mutual respect develop and grow, which has allowed us to accomplish great things together.

Mr. Zac Schnell, President of Pamlico Community College wanted to thank the Board for their continued support for Pamlico Community College. He mentioned it has been great to see students that I had from the beginning and see them grow and have different jobs around the community and run into them and seeing them contribute to society from investment that has been made in the education system here in Pamlico County.

The Board discussed the FY 2026-27 Budget Public Hearing was postponed because the County is currently prohibited from setting a tax rate. The delay stems from Senate Bill 474, which places Pamlico County back under a moratorium. County commissioners were not consulted before being placed back under the moratorium. The Board mentioned a final vote on the bill is expected soon; its outcome will determine when the County can finalize the budget and set a tax rate.

Chairman Heath thanked those that spoke and closed the Public Comment Period.

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

BE IT RESOLVED, the following FY 25-26 Budget Amendment (Fire Departments), are hereby approved.

Department: <u>VFD</u>		#26-136	
FISCAL YEAR 2025-2026			
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	AMOUNT (+) INCREASED	AMOUNT (-) DECREASED
530110-402010	2010 Taxes AD VAL	\$ 11,000.00	
530150-403231	Local Option Sales & Use Tax	\$ 8,000.00	
534340-519900	Contracted Services	\$ 19,000.00	
460110-402010	Ad Valorem Tax	\$ 4,000.00	
460150-403231	Local Option Sales & Use Tax	\$ 8,000.00	
464340-519900	Contracted Services	\$ 12,000.00	
380150-403231	Local Option Sales & Use Tax	\$ 500.00	
384340-519900	Contracted Services	\$ 500.00	
<hr/>			
<i>Reason for Budget revision: To recognize revenue and increase expenditure lines for VFDs.</i>			

Department: <u>VFD</u>		#26-137	
FISCAL YEAR 2025-2026			
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	AMOUNT (+) INCREASED	AMOUNT (-) DECREASED
450110-402010	2010 Taxes AD VAL	\$ 1,400.00	
450150-403231	Local Option Sales & Use Tax	\$ 1,700.00	
454340-519900	Contracted Services	\$ 3,100.00	
570110-402010	2010 Taxes AD VAL	\$ 750.00	
574340-519900	Contracted Services	\$ 750.00	
420110-402010	2010 Taxes AD VAL	\$ 1,500.00	
420150-403231	Local Option Sales & Use Tax	\$ 2,300.00	
424340-519900	Contracted Services	\$ 3,800.00	
<hr/>			
<i>Reason for Budget revision: To recognize revenue and increase expenditure lines for VFDs.</i>			

Department: VFD

#26-138

FISCAL YEAR 2025-2026

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	AMOUNT (+) INCREASED	AMOUNT (-) DECREASED
540110-402010	2010 Taxes AD VAL	\$ 13,000.00	
540150-403231	Local Option Sales & Use Tax	\$ 11,000.00	
544341-519900	Contracted Services	\$ 24,000.00	
390110-402010	2010 Taxes AD VAL	\$ 600.00	
394340-519900	Contracted Services	\$ 600.00	

Reason for Budget revision: To recognize revenue and increase expenditure lines for VFDs.

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

BE IT RESOLVED, the following FY 25-26 Budget Amendment (GASB 87), is hereby approved.

Department: Finance

#26-139

FISCAL YEAR 2025-2026

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	AMOUNT (+) INCREASED	AMOUNT (-) DECREASED
104210-552000	Data Processing Equipment	\$ 90,000.00	
104620-555000	Capital Outlays Fleet	\$ 375,000.00	
100600-404024	Lease Proceeds Misc	\$ 465,000.00	

Reason for Budget revision: Reason is to Record GASB 87 initial entries.

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

BE IT RESOLVED, the request from Finance Officer to approve the following NCACC Contracts (Insurances for County of Pamlico), are hereby approved:

- a. **NCACC Risk Management Pools – Liability and Property**
- b. **NCACC Risk Management Pools – Workers’ Compensation**
- c. **NCACC Risk Management Pools – Optional Special Hazard Flood Zone Coverage**

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

BE IT RESOLVED, the request to approve the Board Authorizations, is hereby approved. (Attachment # 1)

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

BE IT RESOLVED, the request to approve the FY 2026-'27 Interim Budget for months July – August 2026, is hereby approved. (Attachment # 2)

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

BE IT RESOLVED, the request to approve the FY 2026-2027 Fee Schedule, is hereby approved. (Attachment # 3)

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

BE IT RESOLVED, the request for approval of Squidder Festival Fireworks Display Schedule, is hereby approved.

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 apply for the North Carolina Amateur Sports Youth Grant, is hereby approved.

There being no further business, on a motion made by Commissioner Brinson and seconded by Commissioner Riggs, the Board adjourned until the next regular meeting on Monday, July 6, 2026 at 7:00pm. Time recorded: 7:58pm

Chairman

Clerk to the Board

Attachment 1: Board Authorizations

Attachment 2: FY 2026-2027 Interim Budget (July – August 2026)

Attachment 3: FY 2026-2027 Fee Schedule

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

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FAX (252) 745-5514

COUNTY MANAGER

MARK BREWINGTON

CLERK TO THE BOARD

TRACY BOYD

COUNTY ATTORNEY

DAVID B. BAXTER, JR.

BOARD AUTHORIZATIONS

The Pamlico County Board of Commissioners hereby authorizes the following actions:

1. Employee Salary Adjustment and Sheriff's Office Career Development Plan

Authorize the Pamlico County Finance Officer and Pamlico County Manager, without further prior approval of the Board of Commissioners and subject to available appropriations, to implement a salary adjustment of not less than three percent for eligible County employees hired prior to June 30, 2026, concurrently with the Pamlico County Sheriff's Office career development plan as presented to and authorized by the Board, including any technical, budgetary, and implementation adjustments necessary to administer these actions consistent with the actions presented to and authorized by the Board.

2. Capital Reserve Transfer Authority

Authorize the Pamlico County Finance Officer to transfer available funds to the Capital Improvement Plan Capital Reserve Fund in an amount not to exceed \$475,000.00, less any amount required for debt service or related financing obligations authorized under this section, subject to available appropriations and applicable budgetary requirements.

3. Non-Cash Budget Adjustments

Authorize the Pamlico County Finance Officer to make non-cash budget adjustments, accounting entries, reclassifications, and year-end adjustments, as presented or as required for financial reporting, in accordance with applicable guidance from the North Carolina State Treasurer, the Local Government Commission, generally accepted accounting principles, and applicable GASB standards. Such adjustments may include accounting, reporting, classification, or year-end entries that do not require a cash disbursement.

4. Courthouse HVAC Vendor Selection

Authorize the Pamlico County Finance Officer, Pamlico County Manager, and Public Services Director to review bids or proposals and select a vendor for replacement of the HVAC system at the Pamlico County Courthouse, subject to applicable procurement requirements, available appropriations, legal review, contract approval, and preaudit requirements.

5. Jail Camera and Related Replacement Items Vendor Selection

Authorize the Pamlico County Sheriff to select a vendor for replacement of jail cameras and related items as previously authorized through sealed RFP, subject to applicable procurement requirements, available appropriations, legal review, contract approval, and preaudit requirements. The Pamlico County Manager and Pamlico County Finance Officer are authorized to execute necessary contract documents following legal review.

6. Financing Authority for Capital Projects

Authorize the Pamlico County Finance Officer to seek financing options, including debt financing, installment financing, or other legally available financing as authorized under Chapter 159 of the North Carolina General Statutes, G.S. 160A-20, and other applicable law, for the Courthouse HVAC Replacement Project and Jail Camera and Related Replacement Project. Any final financing agreement, debt instrument, installment financing contract, or obligation requiring Local Government Commission approval shall be subject to separate Board approval, legal review, preaudit, and all applicable Local Government Commission requirements.

7. Capital Reserve Fund and Capital Project Ordinances

Authorize the establishment of the Capital Improvement Plan Capital Reserve Fund and authorize the Pamlico County Finance Officer to prepare capital project ordinances for the Pamlico County Courthouse HVAC Replacement Project and the Jail Camera and Related Replacement Project once vendors have been selected. The capital project ordinances shall be presented to the Pamlico County Board of Commissioners for adoption at the next regularly scheduled Board meeting following vendor selection.

8. Regular Expenditures and Operations

Any additions, amendments, authorizations, transfers, adjustments, or expenditures included in or authorized by this FY 2025-2026 Amended Budget Ordinance are hereby deemed to be part of the regular expenditures and ordinary operations of Pamlico County. These actions may be carried forward into any FY 2026-2027 Interim Budget Ordinance to

the extent they qualify as salaries, debt service payments, contractual obligations, or usual ordinary expenses under G.S. 159-16, subject to applicable law, available appropriations, procurement requirements, legal review where required, preaudit requirements, and any applicable County policy.

9. Reauthorization of Finance Policy

Reauthorize the Pamlico County Finance Policy adopted in December 2025, including provisions related to purchasing, contracting, and the authority of the Pamlico County Manager, to the extent consistent with applicable State law and County policy.

10. Reporting Requirement

Any action taken under this amended budget ordinance that exceeds the authority otherwise granted under the Pamlico County Finance Policy or Pamlico County Personnel Policy shall be reported by the Pamlico County Finance Officer to the Pamlico County Board of Commissioners at the next regularly scheduled Board meeting.

11. Effective Date

The authorizations contained in this section shall become effective immediately prior to the expiration of the FY 2025-2026 Budget Ordinance and shall be incorporated into the FY 2025-2026 Amended Budget Ordinance before the close of the fiscal year ending June 30, 2026.

BOARD OF COMMISSIONERS

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VICE-CHAIRMAN

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INTERIM BUDGET

BE IT RESOLVED by the Board of Commissioners of Pamlico County, North Carolina that pursuant to G.S. 159-16:

Section 1. The following amounts are hereby appropriated in the General Fund for the operation of the Pamlico County Government and its activities for the months of July and August 2026 in accordance with the chart of accounts heretofore established for this County:

GENERAL GOVERNMENT

Governing Board	\$	569,000.00		
County Manager	\$	69,000.00		
Finance	\$	310,000.00		
Personnel	\$	162,000.00		
Tax	\$	122,000.00		
Board of Elections	\$	43,000.00		
Register of Deeds	\$	61,000.00		
Information Technology	\$	77,000.00		
Central Fleet	\$	83,000.00		
Public Buildings	\$	171,000.00		
Total			\$	1,667,000.00

PUBLIC SAFETY

Sheriff's Office				
Law Enforcement	\$	654,000.00		
Jail	\$	492,000.00		
Dispatch	\$	120,000.00		
Sub-total			\$1,266,000.00	
Animal Services	\$	118,000.00		
Emergency Management	\$	50,000.00		
Rescue	\$	256,000.00		
Medical Examiner	\$	7,000.00		
Fire Protection	\$	15,000.00		
Total			\$	1,712,000.00

ENVIRONMENTAL PROTECTION

Forestry	\$	50,000.00		
Soil and Water Conservation	\$	15,000.00		
Recycling	\$	51,000.00		
Landfill	\$	10,000.00		
Total			\$	126,000.00

ECONOMIC AND PHYSICAL DEVELOPMENT

Building Inspections	\$	55,000.00		
Economic Development	\$	22,000.00		
Cooperative Extension	\$	27,000.00		
Planning Board	\$	1,000.00		
Total			\$	105,000.00

HUMAN SERVICES

Health Department				
Administration	\$	180,000.00		
Environmental Health	\$	86,000.00		
Clinic	\$	113,000.00		
WIC	\$	8,000.00		
Sub-total			\$387,000.00	
Social Services				
Administration	\$	740,000.00		
Work First	\$	5,000.00		
Programs	\$	62,000.00		
Transportation	\$	23,000.00		
Senior Services	\$	25,000.00		
Sub-total			\$855,000.00	

Veteran Services	\$	9,000.00		
Juvenile Crime Prevention Council	\$	16,000.00		
Mental Health	\$	7,000.00		
		Total	\$	1,274,000.00
CULTURE AND RECREATION				
Parks and Recreation	\$	44,000.00		
Library	\$	66,000.00		
		Total	\$	110,000.00
EDUCATION				
Pamlico County Board of Education				
Current Expense	\$	805,000.00		
Capital Expense	\$	60,000.00		
Repair/Renovation	\$	50,000.00		
		Sub-total	\$915,000.00	
Pamlico County Community College	\$	150,000.00		
		Total	\$	1,065,000.00
DEBT SERVICE				
New High School	\$		-	
Law Enforcement Center	\$		-	
		Total	-	
GRAND TOTAL EXPENDITURES				
			\$	6,059,000.00

Section 2. The following amounts are hereby appropriated in the Fire District Fund for the operation of Fire Protection services and its activities for the months of July and August 2026 in accordance with the chart of accounts heretofore established for this county. Amounts are estimated and amounts received by the Tax Administrator shall constitute the expenditure

Arapahoe	\$	20,000.00		
Florence/Whortonville	\$	26,000.00		
Goose Creek Island	\$	6,000.00		
Grantsboro/Silver Hill	\$	11,000.00		
Olympia	\$	5,000.00		
Reelsboro	\$	15,000.00		
Southeast Pamlico	\$	33,000.00		
Triangle	\$	8,000.00		
Vandemere	\$	6,000.00		
		Total	\$	130,000.00

Section 3. The following amounts are hereby appropriated in the Revaluation Fund for the revaluation of property in Pamlico County and its activities for the months of July and August 2026 in accordance with the chart of accounts heretofore established for this county.

General Government	\$			75,000.00
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Section 4. The following amounts are hereby appropriated in the Water Fund for the operation of the County's water system and its activities for the months of July and August 2026 in accordance with the chart of accounts heretofore established for this county.

Water Billing	\$	120,000.00		
Water Field	\$	480,000.00		
		Total	\$	600,000.00

Section 5. The following amounts are hereby appropriated in the Enhancement and Preservation Fund for Register of Deeds eligible activities for the months of July and August 2026 in accordance with the chart of accounts heretofore established for this county.

General Government	\$			7,000.00
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Section 6. The following amounts are hereby appropriated in the Emergency Telephone Fund for eligible activities for the months of July and August 2026 in accordance with the chart of accounts heretofore established for this county

Public Safety	\$			10,000.00
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Section 7. The following amounts are hereby appropriated in NCHFA/CDBG/HMGP funds for eligible grant activities for the months of July and August 2026 in accordance with the chart of accounts heretofore established for this county

Economic and Physical Development	\$			300,000.00
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Section 8. The following amounts are hereby appropriated in the 4-H Fund for cooperative extension activities for the months of July and August 2026 in accordance with the chart of accounts heretofore established for this county

Economic and Physical Development	\$			1,000.00
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Section 9. The Fiscal Year 2026-2027 Fee Schedule as attached is hereby adopted during the 2027 Interim Budget Period.

Section 10. The Budget Officer is hereby authorized to transfer appropriations as contained herein under the following conditions:
a. He may transfer amounts between departments and functions within the same fund. He must make an official report on such transfers at the next regular meeting of the Board of Commissioners

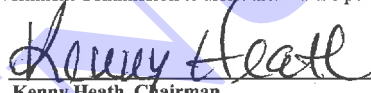
Section 11. The Budget Officer may advance or loan monies between funds as necessary to maintain fund solvency

Section 12. Pursuant to NCGS 159-16 expenditures authorized during interim appropriations are only for the purpose of paying salaries debt service payments, and the usual ordinary expenses of the Pamlico County government.

Section 13. Pamlico County serves as the collection agent for the towns listed for the purpose of collection of collection of property taxes. The applicable fee schedule per town is listed.

Town	Ad Val Fee	Utility	DMV Fee
Alliance	2% of collected	2% of collected	1.5% of collected
Arapahoe	2% of collected	2% of collected	1.5% of collected
Bayboro	2% of collected	2% of collected	1.5% of collected
Grantsboro	2% of collected	2% of collected	1.5% of collected
Mesic	2% of collected	2% of collected	1.5% of collected
Minnesott	2% of collected	2% of collected	1.5% of collected
Oriental	2% of collected	2% of collected	1.5% of collected
Stonewall	2% of collected	2% of collected	1.5% of collected
Vandemere	2% of collected	2% of collected	1.5% of collected

Section 14. Copies of this Interim Budget shall be furnished to the Finance Officer, the Tax Administrator, the Superintendent of the Pamlico County Schools the President of Pamlico Community College, and filed with the Local Government Commission to assist them in the performance of their duties


Kenny Heath, Chairman
Pamlico County Board of Commissioners

BOARD OF COMMISSIONERS

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VICE-CHAIRMAN
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TRACY BOYD

COUNTY ATTORNEY
DAVID B. BAXTER, JR.

PAMLICO COUNTY, NORTH CAROLINA

Resolution Adopting and Setting Fees for FY 2026-2027

BE IT RESOLVED, that the following fees are hereby adopted and set for Fiscal Year 2026-2027:

<u>2026-2027 FEE SCHEDULE</u>	
<u>PERMIT TYPE</u>	<u>FEE/CALCULATION</u>
INSPECTIONS DEPARTMENT	
RESIDENTIAL (includes \$10 Homeowner's Recovery fee)	
Returned Check Fee (must be cash or money order)	\$35
Re-Inspection Fee	\$50
FEMA/Floodplain Development Permit	\$25
Buildings and Additions	\$50, plus \$.16 per sq. ft.
Electrical	\$50, plus \$.08 per sq. ft.
Insulation	\$50, plus \$.06 per sq. ft.
Mechanical	\$50, plus \$.08 per sq. ft.
Plumbing	\$50, plus \$.08 per sq. ft.
Solar Panel Install	\$50, plus \$3 per panel
RESIDENTIAL BUILDING RENOVATION-EXISTING STRUCTURE	
Building	\$100/FLAT FEE
Electrical	\$150/FLAT FEE
Insulation	\$100/FLAT FEE
Mechanical	\$100/FLAT FEE

Plumbing	\$100/FLAT FEE
COMMERCIAL	
Plan Review Fee 1	\$100 (up to 10,000 square feet)
Plan Review Fee 2	\$250 (over 10,000 square feet)
Application Fee	\$50
Re-Inspection Fee	\$50
FEMA	\$25
Building and Additions	\$50, plus \$.18 per sq. ft.
Insulation	\$50, plus \$.08 per sq. ft.
Mechanical	\$50, plus \$.10 per sq. ft.
Plumbing	\$50, plus \$.10 per sq. ft.
Sprinkler	\$50, plus \$.10 per sq. ft.
Solar Panel Install	\$150, plus \$5 per panel up to 200
	\$0.85 per panel over 200
COMMERCIAL RENOVATION - EXISTING STRUCTURE	
Building	\$50, plus \$.09 per sq. ft.
Electrical	\$50, plus \$.06 per sq. ft.
Insulation	\$50, plus \$.04 per sq. ft.
Mechanical	\$50, plus \$.05 per sq. ft.
Plumbing	\$50, plus \$.05 per sq. ft.
COMMERCIAL - DOCK	
Electrical	Service size + \$25.00/per pedestal
Plumbing	\$25/per water service
MODULAR (includes \$10 Homeowner's Recovery fee)	
Application Fee	\$50
Re-Inspection Fee	\$50
FEMA	\$25
Building	\$50, plus \$.16 per sq. ft.
Electrical	\$150 flat fee
Insulation	\$100 flat fee
Mechanical	\$100 flat fee
Plumbing	\$100 flat fee

SINGLE WIDE MOBILE HOME	
FEMA	\$25
Homeowner's Recovery fee	\$10
Set Up	\$50
Electrical	\$50
Mechanical	\$50
Plumbing	\$50
	(TOTAL: \$235)
DOUBLE WIDE MOBILE HOME	
FEMA	\$25
Homeowner's Recovery fee	\$10
Set Up	\$75
Electrical	\$50
Mechanical	\$50
Plumbing	\$50
	(TOTAL: \$260)
CONSTRUCTION TRAILERS	
Temporary	\$60
Electrical	\$50
CAMA	
Riprap	\$50, plus \$.65 per LFT
Bulkhead/ Boat ramp	\$50, plus \$.65 per LFT
Piers/ Dock/ Retaining wall	\$50, plus \$.16 per sq. ft.
Walkways	\$50, plus \$.16 per sq. ft.
Boatlifts	\$50, plus \$.16 per sq. ft.
Minor	\$119
ELECTRICAL	
Reconnect/Misc	\$50
Temporary	\$100
Pier	\$100
LLP	\$100
Camper	\$100
Service Change, 100 AMP	\$100
Service Change, 200 AMP	\$150
Service Change, 400 AMP	\$200
Greater than 400 AMP	\$50 per 100 AMP

CELL TOWERS	
New Construction	\$500/FLAT FEE
Existing/Modifications	\$350/FLAT FEE
CAMPGROUND	
Lot Fee	\$25.00/PER LOT
Electrical Service	Service Size+\$25/PER PEDESTAL
Plumbing	\$25/PER CONNECTION
SIGNS	
Sign (non-electric)	\$50 (max 32 sq. ft.)
Sign (electric, includes electric inspection)	\$100 (max 32 sq. ft.)
MISCELLANEOUS	
Storage Tanks	\$50
Gas Dispensers	\$50
In-Ground Pools -new plans/installation	\$100
Fire	\$100
Fire - Level III	\$200
Fireworks	\$100
Tent	\$50
Tent w/ Fire	\$100
Reinspection Fee	\$50
MECHANICAL	
Change - Out	\$100
Ductwork	\$.08 sq ft plus \$50
FIRE MARSHAL'S OFFICE	
NEW SITE INSPECTIONS AND SPECIALTY SANCTIONED FEES	
Church or Gathering Place for Religious Activity	\$50
Fire Prevention Inspection (All types less than 25,000 square feet)	\$75
Fire Prevention Inspection (All types 25,000 to 100,000 square feet or more)	\$250
Complaint (no charge if compliance with code is found)	\$75
Re-Inspection Fee	\$75
Second and subsequent re-inspections	\$100
Foster Care/Temporary Placement	\$50

Tents/Membrane Structures	\$100
PERMITS ENFORCEABLE BY LOCAL & NC FIRE PREVENTION CODES	
ALE	\$100
Mobile Food Preparation	\$75
Flammable & Combustible Storage Tanks (Removal & Installation, per tank)	\$100
Pyrotechnics, Blasting and Explosives (by licensed operator)- Per Shoot	\$150
All permits not mentioned above	\$75
VIOLATIONS ENFORCEABLE BY LOCAL & NC FIRE PREVENTION CODES	
Parking Violations	\$50
Blocked/Locked Egress	\$500
Illegal Burning- 1 st Offense	\$100
Illegal Burning 2 nd & Subsequent	\$250
False, Malicious Alarm Violation (3 times in 30 days from 1 st Alarm	\$250
False, Malicious Alarm Violation 2 nd & Subsequent	\$500
PLANNING BOARD	
Planning Board	New subdivisions - \$50 Per Lot
BOARD OF ELECTIONS	
Voter List, Full (diskette, cd)	\$25
Voter List, Partial (diskette, cd)	Prorated
Copy	\$0.25 per page
Label, Avery 5160	\$0.25 per page
Notice of Candidacy Filing Fees:	
Board of Education	\$5
Soil and Water Conservation	\$5
Municipal Board Member and Mayor	\$5
County Commissioner	1% of Annual Salary
Sheriff	1% of Annual Salary
Clerk of Court	1% of Annual Salary
Register of Deeds	1% of Annual Salary
All State and Federal Offices	Reference NCGS §163-107

PARKS AND RECREATION DEPARTMENT

PROGRAM:

Girls Volleyball	\$40
Spring Volleyball	\$40
Youth Soccer	\$40
Spring Soccer	\$40
Basketball	\$40
Summer Basketball	\$40
Flag Football	\$40
Adult Basketball (with Trophies)	\$450 - Team
Adult Basketball (w/o Trophies)	\$350 - Team
Co-Ed Softball	\$350 - Team
Hershey Track & Field	Free
Adult Women Volleyball	\$200

ANIMAL CONTROL SERVICES

Dangerous Dog Application	\$100
Dangerous Dog Annual Permit	\$75
Feral cat community (when owner/responsible party signs over ownership) trappings: (non-rabid trappings)	
1st Trapping Event	\$50
2nd Trapping Event	\$100
3rd Trapping Event	\$150, etc.
Microchip	\$10
Rabies Vaccine	\$10

ENVIRONMENTAL HEALTH DEPT

ON-SITE WASTEWATER

A. IMPROVEMENT PERMITS

Residential/Single Family Duplex:

New permits (up to 2 acres per lot)	\$250
Existing system (1 visit)	\$200
Repairs	\$50

Redesign (1 visit)	\$250
Flow addition (2 visits)	\$250
Commercial/Multi-Family:	
Existing	\$300
Repairs	\$50
Redesign	\$300
Flow Addition	\$300
NEW – Commercial:	
Up to 1000 GPD	\$325
1000-2999 GPD	\$625
Over 3000 GPD	\$625
NCDHHS MUST APPROVE:	
Non-Profit Organization up to 3,000 GPD	\$150
Non-Profit Organization over 3,000 GPD	\$200
*Revisit Fee	\$75
B. AUTHORIZATION TO CONSTRUCT AND FINAL INSPECTION FOR OPERATIONAL PERMIT	
Residential/Commercial:	
Conventional/Accepted System Types	\$225
(Mound) IIIg	\$350
(Pumped System) IIIbg	\$350
Type IV (LPP)	\$350
Type V (Innovative/Approved)	\$350
Maintenance entity operational permit (1 visit)	\$125
*Repeat visit after initial denial for installer	\$100
<u>WELLS - DRINKING AND/OR IRRIGATION</u>	
Per Ordinance:	
New Drinking Well Permit - Includes required testing	\$375
Irrigation	\$175
Water Samples:	
New Well Samples	\$175
Bacteria	\$75
Inorganic	\$75
Pesticide	\$80
Volatile Organic	\$80

Petroleum	\$80
Medically Indicated	No Charge
<u>OTHER SERVICES</u>	
Swimming Pools (Public):	
Plan Review	\$250
Seasonal Pool Permit	\$225
Re-Inspection due to denial	\$100
Year-Round Operation Permit (2 Inspections)	\$325
Pool Lighting Inspection	additional fee
Tattoo Parlors (by appointment):	
Per Artist (annually)	\$200
Plan Review	\$200
Food and Lodging:	
Plan Review and Application Fee	\$250
Temporary Food Establishments	\$75
Limited Food Service Establishment	\$100
HEALTH DEPT - CLINIC	
<i>Other services and fees are subject to change based on insurance and sliding fee scale eligibility.</i>	
Clinic:	
Tuberculosis Screening	\$25
Tuberculosis History of Positive Screening	\$20
Tuberculosis Reading Only	\$15
Medical Records Copies 1-3 pages	\$5
Medical Records Copies 4+ pages (per page)	\$1
Pre-Employment Physical	\$80
Foster Parent/Guardian Physical	\$80
Pre-Participation Examination (Sports Physical)	SFS
Camp Physical	SFS
Hydration Testing (Sports Physical)	\$10
DOT/CDL/US Coast Guard Physical	\$105
In-Clinic 12 Panel Drug Screening	\$35
In-Clinic 12 Panel Drug Screening (County Rate)	\$25

In-Clinic Alcohol Drug Screening	\$35
In-Clinic Alcohol Drug Screening (County Rate)	\$25
Chain of Custody Drug Screening	\$70
Chain of Custody Drug Screening (County Rate)	\$35
CPR/First Aid/AED Training	\$95
CPR/First Aid/AED Training (County Rate)	\$75
Vaccine Administration	VFC may be waived

REGISTER OF DEEDS

RECORDING REAL ESTATE INSTRUMENTS

Instruments except Deeds of Trust and Mortgages	\$26 (1st 15 pages), \$4 (each add'l page)
Deeds of Trust and Mortgages	\$64 (1st 35 pages), \$4 (each add'l page)
Maps & Plats - Recording each original or revised copy	\$21 ea. sheet
Maps & Plats - Issuing Certified Copy	\$5
Right-of-way plans	\$21 (1st page), \$5 (each add'l page)
Non-Standard Document Fee	\$25 in addition to all other fees
Multiple Instruments	\$10 each add'l instrument
Each additional index reference on Assignments	\$10
Each additional required indexed party (over 20)	\$2 per name

UCC RECORDS

One or two pages	\$38
More than two pages	\$45 up to 10 pages, \$2 ea. page over 10
Response to written request for information	\$38

MARRIAGE LICENSE

Marriage License	\$60
Delayed marriage certificate, with one certified copy	\$20
Application or license correction with one certified copy	\$10
Marriage license certified copy	\$10

OTHER RECORDS	
Birth Certificate - Certified Copy	\$10
Birth certificate after one year or more for same county, with one certified copy	\$20
Papers for birth certificate in another county one year or more after birth	\$10
Birth Record Amendment	\$10
Death Certificate – Certified Copy	\$10
Death Record – Amendment	\$10
Legitimations	\$10
Certified Copies for which no other provision is made	\$5 (1st page), \$2 (each add'l page)
	\$0.25 - 8.5 x 11
Uncertified Copies (per page)	\$0.50 - 11 x 17
	\$3 - 18 x 24
OTHER SERVICES	
Beer (County) License	\$25 - On Premise
	\$5 - Off Premise
Wine (County) License	\$25 - On/Off Premise
Notary Public Oath	\$10
Comparing copy for certification	\$5
State vital records search	\$14
State vital records for network access	\$24 first copy, \$15 ea. additional copy
<p>N.C.G.S. § Pursuant to NCGS 47-113.2(n) there shall be no fee charged for filing military discharge documents or for providing certified copies of military discharge documents provided to those who have a right to access under subsection (e) of this section. Uncertified copy of a military discharge document that becomes public record under subsection (m) of this section is subject to fee as determined in G.S. 161 10(a)(11). N.C.G.S. §161-10(a)(1a) prohibits charging any fee for recording a record of satisfaction in connection with the cancellation of a deed of trust.</p>	
DEPARTMENT OF SOCIAL SERVICES	
Home Study	\$500 (at Director's discretion)

SENIOR SERVICES	
Security Deposit for all who use building	\$100 (at Director's discretion)
Private, Non-Profit Organizations/Agencies comprised primarily of older adults	No Fee (at Director's discretion)
Private for-Profit Entities (must be sponsored by a County department)	\$15 per hour (at Director's discretion)
Class Reunions and Family Reunions (requests must be made by a senior citizen)	\$150 (at Director's discretion)
Birthdays, Weddings and Anniversaries honoring a senior citizen	\$100 (at Director's discretion)
TAX OFFICE	
MAP & COPIES (Per page)	
8.5 x 11	Black & White \$.25
	Color \$1.00
11 x 17	Black & White \$.50
	Color \$2.00
22 x 17	Black & White \$2.00
	Color \$5.00
22 x 34	Black & White \$4.00
	Color \$7.00
34 x 44	Black & White \$6.00
	Color \$10.00
WATER DEPARTMENT	
WATER USAGE RATE	
2" meters and less	\$5.75/1,000 gallons
3" meters and up	\$7.84/1,000 gallons
FIXED FACILITY FEE (FLAT MONTHLY CHARGE)	
¾" meter	\$22.00
1" meter	\$22.00
2" meter	\$56.00

3" meter		\$163.00
4" meter		\$289.00
6" meter		\$488.00
8" meter		\$762.00
TAP ON FEES		
¾" meter		\$1,710.00
1" meter		\$2,795.00
2" meter		Cost plus 20%
3" meter or greater		Cost plus 20%
METER CHARGE		
¾" meter		\$265.00
1" meter		\$400.00
2" meter		Current cost
3" meter or greater		Current cost
Meter Move Fee		Up to ten (10) feet \$200.00 -based on hourly rate
Returned Check or Draft		\$35.00
Special Reading at Customer Request		\$25.00
Deposit	Non-Owner	\$125.00
	Owner	\$50.00
Account Activation Fee		\$50.00
Reconnect Fee (after 4pm, After Hours Fee is charged)		\$45.00
After Hours Fee		\$25.00
Meter Tampering		Per NCGS §14-151(e)
Broken Lock Fee		Current cost
Broken Angle Stop		Current cost
Service Fee		\$25.00
Hydrant Meter Deposit		\$500.00

Hydrant Meter Usage Rate – Limit 90 days	1 month: \$175 (includes 20,000 gal and \$50 rental fee)
	2-3 months: \$175 (first month) plus \$50 monthly rental fee and \$7.84 per 1,000 gal for months 2 & 3
Service Outside of Standard Services	\$40.00 per person
	\$100.00 Excavator Fee/Hour

BE IT FURTHER RESOLVED, that the Budget Officer and Finance Officer are hereby authorized and directed to take action necessary to accomplish the intent and purpose of this Resolution.



 Kenny Heath, Chairman
 Pamlico County Board of Commissioners



 Tracy Boyd, Clerk to the Board



DRAFT

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.

July 6, 2026

TO: Chairman Heath and Pamlico County Board of Commissioners

FROM: Mark Brewington, County Manager

RE: Request for approval of Home Community Care Block Grant FY 2026-2027

Pamlico County Senior Service Director requests the Pamlico County Board of Commissioners approve the Home Community Care Block Grant Funding for FY 2026-2027. Eastern Carolina Council Area Agency on Aging has advised Pamlico County that the HCCBG funds to be allocated is \$189,203.00 with a local match of \$21,025. The total grant appropriation will be \$210,228.00. This allocation will provide services for people 60 years of age and older.

Please see a copy of the memorandum attached for your review and consideration.



Pamlico County Senior Services

Tracy Y. Shaw
Director
Senior Services

P.O. Box 184
Alliance, NC 28509
Phone: (252) 745-7196
Fax: (252) 745-3144
E-mail: tracy.shaw@pamlicocounty.org

Garry Cooper
Chairman, Senior Services
Advisory Committee

MEMORANDUM

To: County Commissioners

Date: June 17, 2026

Subject: Home Community Care Block Grant

From: Tracy Y. Shaw, Director

We have received notification from ECC Area Agency on Aging of the HCCBG funding allocation for Fiscal Year 2026-2027. The amount of HCCBG funds is \$189,203 with a local match of \$21,025 and a grand total of \$210,228. This is an annual allocation that provides services for persons 60+ years of age.

FY 26/27 Home Community Care Block Grant Funding

Senior Services	Fy26/27	County Match	Total
Congregate	\$20,602	\$2,290	\$22,892.00
HDM	\$65,000	\$7,223	\$72,223.00
Sr Ctr Op	\$9,000	\$1,000	\$10,000
Total	\$94,602	\$10,513	\$105,115
Social Services			
IHA Level III	\$0	\$0	\$0
IHA Level II	\$94,601	\$10,512	\$105,113
Total	\$94,601	\$10,512	\$105,113

BOARD OF COMMISSIONERS

CHAIRMAN

KENNY HEATH -TOWNSHIP #5

VICE-CHAIRMAN

EDWARD RIGGS JR. - TOWNSHIP #3

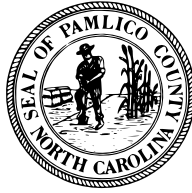
DOUG BRINSON - AT LARGE

KARI FORREST – AT LARGE

THOMAS MILLS - TOWNSHIP #1

CANDY BOHMERT – TOWNSHIP #2

CARL OLLISON - TOWNSHIP #4



COUNTY OF PAMLICO

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(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.

July 6, 2026

TO: Chairman Heath and Pamlico County Board of Commissioners

FROM: Mark Brewington, County Manager

RE: Property Tax Relief – Untimely application for Elderly Exclusion

The Pamlico County Tax Administrator has received three (3) Applications for Property Tax Relief from Ms. Janine Elizabeth Gillen, Ms. Debra S. Harris, and Mr. David Pugh. The Pamlico County Tax Administrator advised that all three (3) residents meet the requirements for the Tax Relief. It is the recommendation of the Pamlico County Tax Administrator that all three (3) requests for Tax Relief be approved.

Please see the attached three (3) memorandums of request 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

June 19, 2026

To: Pamlico County Board of Commissioners

From: Kathy Wall, Tax Administrator

Subject: Property Tax Relief- Untimely application for Elderly Exclusion

Dear Pamlico County Board of Commissioners,

Pamlico County Tax office received an Application for Property Tax Relief on June 9, 2026 from Ms. Janine Elizabeth Gillen. 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. Ms. Gillen meets the requirements to be eligible for the Elderly Exemption and therefore it is the recommendation of the tax office to approve the exemption.

Respectfully,

Kathy Wall, Tax Administrator

June 9, 2026

To: Kathy Wall, Tax Administrator

From: Sue Hicks

Subject: Elderly Exclusion for Janine Elizabeth Gillen

Ms. Janine Gillen came into the Tax Listing Office on June 9th and completed an Application for Property Tax Relief Elderly Exclusion. Ms. Gillen stated that she did not realize there was a deadline for the Application. Please find attached an Application for Property Tax Relief, a copy of a bank statement and Ms. Gillen statement in reference to the deadline for the Application, and a statement stating that she does not receive Social Security and will not apply until her next birthday when she turns 66.

I Janine Gilles do not collect
Social security yet not till my
next ~~birthday~~ birthday hopefully to
start *in JANUARY

Janine Gilles

June 9 2026

I did not realize I missed
dead line of June 1. for my
application for Tax Relief.

Janine Gilles

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

F082-76

Last Name of Applicant

Gillen

First Name

Janine

Middle Name

Elizabeth

Date of Birth (MM-DD-YYYY)

11-29-60

Last Name of Spouse

First Name

Middle Name

Date of Birth (MM-DD-YYYY)

Residence Address

7587 Kershaw Rd.

City

Arapahoe

State

NC

Zip Code

28510

Mailing Address (if different from residence address)

P.O. Box 222

City

Oriental

State

NC

Zip Code

28571

E-mail Address

Home Telephone Number

Work Telephone Number

Ext.

Cell Phone Number

252-241-2400

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	<input type="text"/>	%	Owner	<input type="text"/>	%
Owner	<input type="text"/>	%	Owner	<input type="text"/>	%
Owner	<input type="text"/>	%	Owner	<input type="text"/>	%

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 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.

JANINE E. Gillen
Applicant's Name (please print)
Janine E. Gillen
Applicant's Signature
June 9 2020
Date

Spouse's Name (please print)

Spouse's Signature

Date

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)]



Central Bank Operations - DAC02
 P.O. Box 27131
 Raleigh, NC 27611-7131

ZE UND
 472

08086

JANINE E GILLEN
PO BOX 522
ORIENTAL NC 28571-0522

Your Account(s) At A Glance	
Checking Balance	597.72+

Statement Period: December 5, 2025 Thru January 7, 2026

Account Number: [REDACTED]



Access Checking

Account Number: [REDACTED]

Enclosures in Statement: 0

Beginning Balance	34.67+	Statement Period Days	34
3 Deposits	920.00+	Average Ledger Balance	265.71+
0 Other Credits	0.00		
0 Checks	0.00		
11 Other Debits	356.95-		
Monthly Service Charge	0.00		
Ending Balance	597.72+		

Deposits To Your Account

Date	Description	Amount
12-15	Customer Deposit	270.00
12-31	Customer Deposit	500.00
01-07	Customer Deposit	150.00
Total		920.00

Other Debits From Your Account

Date	Description	Amount
12-05	POS Sig 12/04 Visa #4485 Jtv 199240157 2of5 800-5508393 Tn	9.48
12-05	POS Sig 12/04 Visa #4485 Jtv 199240156 2of6 800-5508393 Tn	10.62
12-23	POS Sig 12/22 Visa #4485 Jtv 200098946 800-5508393 Tn	74.24
12-26	POS Sig 12/25 Visa #4485 Jtv 199592884 2of5 800-5508393 Tn	12.74
12-29	POS Sig 12/26 Visa #4485 Jtv 198636732 4of6 800-5508393 Tn	6.81
01-05	POS Sig 01/03 Visa #4485 Jtv 199240157 3of5 800-5508393 Tn	9.48
01-05	POS Sig 01/03 Visa #4485 Jtv 199240156 3of6 800-5508393 Tn	10.62
01-05	POS Sig 01/03 Visa #4485 Spi*duke-Energy 800-777-9898 NC	59.27
01-05	POS Sig 01/02 Visa #4485 Dish Network-One Time 800-333-3474 Co	133.79
01-07	POS Sig 01/06 Visa #4485 Cc Payment Service vdsinc.com NC	2.15
01-07	POS Sig 01/06 Visa #4485 Pamlico County Payment vdsinc.com NC	27.75
Total		356.95



Direct Customer Inquiry Calls To
 Personal 1-888-323-4732
 Business 1-866-322-4249



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

June 19, 2026

To: Pamlico County Board of Commissioners

From: Kathy Wall, Tax Administrator

Subject: Property Tax Relief- Untimely application for Elderly Exclusion

Dear Pamlico County Board of Commissioners,

Pamlico County Tax office received an Application for Property Tax Relief on June 9, 2026 from Ms. Debra S Harris. 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 information from the applicant explaining why the application is late and tax department notes for the Application for Property Tax Relief. Ms. Harris meets the requirements to be eligible for the Elderly Exemption and therefore it is the recommendation of the tax office to approve the exemption.

Respectfully,

Kathy Wall, Tax Administrator

June 9, 2026

To: Kathy Wall, Tax Administrator

From: Sue Hicks

Subject: Elderly Exclusion for Debra S. Harris

Ms. Debra S. Harris came into the Tax Listing Office on June 9th and completed an Application for Property Tax Relief Elderly Exclusion. Ms. Harris stated that she thought that the deadline for the Application was June 11th and was unaware that the deadline was June 1st. Please find attached an Application for Property Tax Relief along with a tax return for your review and possible approval.

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 <u>051-34-1</u>			
Last Name of Applicant <u>Harris</u>	First Name <u>Debra</u>	Middle Name <u>S</u>	Date of Birth (MM-DD-YYYY) <u>7-29-55</u>
Last Name of Spouse	First Name	Middle Name	Date of Birth (MM-DD-YYYY)
Residence Address <u>72 Cape Fear Ln</u>			
City <u>New Bern</u>		State <u>NC</u>	Zip Code <u>28560</u>
Mailing Address (if different from residence address)			
City		State	Zip Code
E-mail Address			
Home Telephone Number	Work Telephone Number	Ext.	Cell Phone Number

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 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	\$	<input type="text"/>
b. Interest (Taxable and Tax Exempt).....	\$	<input type="text"/>
c. Dividends.....	\$	<input type="text"/>
d. Capital Gains.....	\$	<input type="text"/>
e. IRA Distributions.....	\$	<input type="text"/>
f. Pensions and Annuities.....	\$	<input type="text"/>
g. Disability Payments (not included in Pensions and Annuities).....	\$	<input type="text"/>
h. Social Security Benefits (Taxable and Tax Exempt).....	\$	<input type="text"/>
i. All other moneys received (Describe in Comments section.).....	\$	<input type="text"/>
Total	\$	<input type="text"/>

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.

DEBRA SAULTER HARRIS
Applicant's Name (please print)

Debra Sauter Harris
Applicant's Signature

6-9-2026
Date

Spouse's Name (please print)

Spouse's Signature

Date

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)]

FACTS ABOUT YOUR 2025 SOCIAL SECURITY BENEFIT STATEMENT

Your 2025 Social Security Benefit Statement is on the back of this form. Use it, along with the information below, to see if part of your Social Security benefits may be taxable.

What You Need To Do



Use the 2025 statement on the reverse, with the Internal Revenue Service (IRS) Notice 703 below, to see if any of your Social Security benefits are

Box 2—"Social Security Number"— shows the Social Security number of the person shown in Box 1, if we have the number.

Box 3—"Benefits Paid in 2025"— shows the total amount

Box 4—"Benefits Repaid to SSA in 2025"— shows the total amount of benefits you repaid us in 2025. We show items that apply to you in the column headed "Description of Amount in Box 4."

FORM SSA-1099 – SOCIAL SECURITY BENEFIT STATEMENT

2025		• PART OF YOUR SOCIAL SECURITY BENEFITS SHOWN IN BOX 5 MAY BE TAXABLE INCOME. • SEE THE REVERSE FOR MORE INFORMATION.	
Box 1. Name DEBRA S HARRIS		Box 2. Beneficiary's Social Security Number 	
Box 3. Benefits Paid in 2025 \$23,856.00	Box 4. Benefits Repaid to SSA in 2025 NONE	Box 5. Net Benefits for 2025 (Box 3 minus Box 4) \$23,856.00	
DESCRIPTION OF AMOUNT IN BOX 3 Paid by check or Direct deposit \$21,636.00 Medicare Part B premiums deducted from your benefits \$2,220.00 Total Additions \$23,856.00 Benefits for 2025 \$23,856.00		DESCRIPTION OF AMOUNT IN BOX 4 NONE	
		Box 6. Voluntary Federal Income Tax Withheld NONE	
		Box 7. Address DEBRA S HARRIS 72 CAPE FEAR LN NEW BERN NC 28560-8300	
		Box 8. Claim Number (Use this number if you need to contact SSA.) 	

CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. PRINCIPAL LIFE INSURANCE CO 711 HIGH STREET DES MOINES, IA 50392-0001		1 Gross distribution \$ 621.48		OMB No. 1545-0119 2025 Form 1099-R		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.		
		2a Taxable amount \$ 621.48						
		2b Taxable amount not determined <input type="checkbox"/>		Total distribution <input type="checkbox"/>		Copy B Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return. This information is being furnished to the IRS.		
PAYER'S TIN 42-0127290		RECIPIENT'S TIN [REDACTED]		3 Capital gain (included in box 2a) \$			4 Federal income tax withheld \$	
RECIPIENT'S name, street address (including apt. no.), city or town, state or province, country, and ZIP or foreign postal code DEBRA SAULTER HARRIS 72 CAPE FEAR LN NEW BERN, NC 28560-8300		5 Employee contributions/Designated Roth contributions or insurance premiums \$		6 Net unrealized appreciation in employer's securities \$				
		7 Distribution code(s) IRA/SEP/SIMPLE 7 <input type="checkbox"/>		8 Other \$ %				
10 Amount allocable to IRR within 5 years \$		11 1st year of desig. Roth contrib.		12 FATCA filing requirement		14 State tax withheld \$		
Account number (see instructions) TRACKING #: 43445531T16		13 Date of payment		15 State/Payer's state no. NC / 101005428		16 State distribution \$ 621.48		
				17 Local tax withheld \$		18 Name of locality \$		
						19 Local distribution \$		

Form 1099-R www.irs.gov/Form1099R Department of the Treasury - Internal Revenue Service

CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. PRINCIPAL LIFE INSURANCE CO 711 HIGH STREET DES MOINES, IA 50392-0001		1 Gross distribution \$ 621.48		OMB No. 1545-0119 2025 Form 1099-R		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.		
		2a Taxable amount \$ 621.48						
		2b Taxable amount not determined <input type="checkbox"/>		Total distribution <input type="checkbox"/>		Copy C For Recipient's Records This information is being furnished to the IRS.		
PAYER'S TIN 42-0127290		RECIPIENT'S TIN [REDACTED]		3 Capital gain (included in box 2a) \$			4 Federal income tax withheld \$	
RECIPIENT'S name, street address (including apt. no.), city or town, state or province, country, and ZIP or foreign postal code DEBRA SAULTER HARRIS 72 CAPE FEAR LN NEW BERN, NC 28560-8300		5 Employee contributions/Designated Roth contributions or insurance premiums \$		6 Net unrealized appreciation in employer's securities \$				
		7 Distribution code(s) IRA/SEP/SIMPLE 7 <input type="checkbox"/>		8 Other \$ %				
10 Amount allocable to IRR within 5 years \$		11 1st year of desig. Roth contrib.		12 FATCA filing requirement		14 State tax withheld \$		
Account number (see instructions) TRACKING #: 43445531T16		13 Date of payment		15 State/Payer's state no. NC / 101005428		16 State distribution \$ 621.48		
				17 Local tax withheld \$		18 Name of locality \$		
						19 Local distribution \$		

Form 1099-R (Keep for your records.) www.irs.gov/Form1099R Department of the Treasury - Internal Revenue Service

CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. PRINCIPAL LIFE INSURANCE CO 711 HIGH STREET DES MOINES, IA 50392-0001		1 Gross distribution \$ 621.48		OMB No. 1545-0119 2025 Form 1099-R		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.		
		2a Taxable amount \$ 621.48						
		2b Taxable amount not determined <input type="checkbox"/>		Total distribution <input type="checkbox"/>		Copy 2 File this copy with your state, city, or local income tax return, when required.		
PAYER'S TIN 42-0127290		RECIPIENT'S TIN [REDACTED]		3 Capital gain (included in box 2a) \$			4 Federal income tax withheld \$	
RECIPIENT'S name, street address (including apt. no.), city or town, state or province, country, and ZIP or foreign postal code DEBRA SAULTER HARRIS 72 CAPE FEAR LN NEW BERN, NC 28560-8300		5 Employee contributions/Designated Roth contributions or insurance premiums \$		6 Net unrealized appreciation in employer's securities \$				
		7 Distribution code(s) IRA/SEP/SIMPLE 7 <input type="checkbox"/>		8 Other \$ %				
10 Amount allocable to IRR within 5 years \$		11 1st year of desig. Roth contrib.		12 FATCA filing requirement		14 State tax withheld \$		
Account number (see instructions) TRACKING #: 43445531T16		13 Date of payment		15 State/Payer's state no. NC / 101005428		16 State distribution \$ 621.48		
				17 Local tax withheld \$		18 Name of locality \$		
						19 Local distribution \$		

Form 1099-R www.irs.gov/Form1099R Department of the Treasury - Internal Revenue Service

006419 1048554 0000000 012838 025676 01/02

MCLAUGHLIN CHIROPRACTIC CENTER - NEW BER
 PO BOX 2190
 MOREHEAD CITY, NC 28557

*****AUTO**MIXED AADC 023

DEBRA S. HARRIS
 72 CAPE FEAR LN
 NEW BERN, NC 28560-8300



CORRECTED (if checked)

Nonemployee Compensation

Copy B
For Recipient
 This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. McLaughlin Chiropractic Center - New Ber PO Box 2190 Morehead City, NC 28557 252-247-4625		OMB No. 1545-0116 Form 1099-NEC (Rev. April 2025) For calendar year <u>2025</u>	
PAYER'S TIN 92-2828592	RECIPIENT'S TIN [REDACTED]	1 Nonemployee compensation \$ 3,600.00	
RECIPIENT'S name Debra S. Harris		2 Payer made direct sales totaling \$5,000 or more of consumer products to recipient for resale <input type="checkbox"/>	
Street address (including apt. no.) 72 Cape Fear Ln		3 Excess golden parachute payments \$	
City or town, state or province, country, and ZIP or foreign postal code New Bern, NC 28560-8300		4 Federal income tax withheld \$	
Account number (see instructions)		5 State tax withheld \$	6 State/Payer's state no. \$
		7 State income \$	

Form **1099-NEC** (Rev. 4-2025) (keep for your records) www.irs.gov/Form1099NEC Department of the Treasury - Internal Revenue Service

VOID CORRECTED

Nonemployee Compensation

Copy 2
To be filed with recipient's state income tax return, when required.

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. McLaughlin Chiropractic Center - New Ber PO Box 2190 Morehead City, NC 28557 252-247-4625		OMB No. 1545-0116 Form 1099-NEC (Rev. April 2025) For calendar year <u>2025</u>	
PAYER'S TIN 92-2828592	RECIPIENT'S TIN [REDACTED]	1 Nonemployee compensation \$ 3,600.00	
RECIPIENT'S name Debra S. Harris		2 Payer made direct sales totaling \$5,000 or more of consumer products to recipient for resale <input type="checkbox"/>	
Street address (including apt. no.) 72 Cape Fear Ln		3 Excess golden parachute payments \$	
City or town, state or province, country, and ZIP or foreign postal code New Bern, NC 28560-8300		4 Federal income tax withheld \$	
Account number (see instructions)		5 State tax withheld \$	6 State/Payer's state no. \$
		7 State income \$	

Form **1099-NEC** (Rev. 4-2025) www.irs.gov/Form1099NEC Department of the Treasury - Internal Revenue Service

3453141-003696



Acknowledgement and General Information for Taxpayers Who File Returns Electronically

Thank you for participating in IRS *e-file*.

~~013 90 1210~~
Taxpayer name DEBRA S HARRIS

Taxpayer address (optional)
72 CAPE FEAR LANE
NEW BERN, NC 28560

1. Your federal income tax return for 2025 was filed electronically with the Philadelphia Submission Processing Center. The electronic filing services were provided by MICHAEL A. ROGERS, CPA, PA.
2. Your return was accepted on 02/26/2026 using a Personal Identification Number (PIN) as your electronic signature. You entered a PIN or authorized the Electronic Return Originator (ERO) to enter or generate a PIN for you. The Submission ID assigned to your return is 66500530060570121000.
3. Your return was accepted on _____ Allow 4 to 6 weeks for the processing of your return. The Earned Income Credit or a dependent's exemption on your return may be reduced or disallowed due to a child's name and social security number mismatch.
4. Your electronic funds withdrawal payment request was accepted for processing.
5. Your electronic funds withdrawal payment request was not accepted for processing. Refer to the "If You Owe Tax" section.
6. Your Form 4868, Application for Automatic Extension of Time to File U.S. Individual Income Tax Return, was accepted on _____. The Submission ID assigned to your extension is _____.

**DO NOT SEND A PAPER COPY OF YOUR RETURN TO THE IRS.
IF YOU DO, IT WILL DELAY THE PROCESSING OF THE RETURN.**

If You Need to Make a Change to Your Return

If you need to make a change or correct the return you filed electronically, you should send a Form 1040X, Amended U.S. Individual Income Tax Return, to the IRS Submission Processing Center that processes paper returns for your area. The address is available at www.irs.gov, or you can call the IRS toll-free at 1-800-829-1040.

If You Need to Ask About Your Refund

The IRS notifies your Electronic Return Originator (ERO) when your return is accepted, usually within 48 hours. If your return was not accepted, the IRS notifies your ERO of the reasons for rejection. If it has been more than three weeks since the IRS accepted your return and you have not received your refund, go to www.irs.gov and click on "Where's My Refund?" to view your refund status. Exception: If box 3 above is checked, allow 4 to 6 weeks for processing of your return. A notice will be sent to you advising of changes to your return.

Also, you can call the TeleTax line at 1-800-829-4477, for automated refund information. You should have available the first social security number shown on your return, your filing status, and the exact amount of the refund you expect. TeleTax gives you the date for mailing or depositing your refund. You should receive your refund check within 30 days of the date given by TeleTax, or within one week of that date, if you chose direct deposit. If you do not receive it by then, or if TeleTax does not give your refund information, call the Refund Hotline at 1-800-829-1954.

For the year Jan. 1–Dec. 31, 2025, or other tax year beginning 2025, ending 20, See separate instructions.

Filed pursuant to section 301.9100-2 Combat zone Deceased Spouse Other

Your first name and middle initial DEBRA S Last name HARRIS Your social security number

If joint return, spouse's first name and middle initial Last name Spouse's social security number

Home address (number and street). If you have a P.O. box, see instructions. 72 CAPE FEAR LANE Apt. no. Check here if your main home, and your spouse's if filing a joint return, was in the U.S. for more than half of 2025.

City, town, or post office. If you have a foreign address, also complete spaces below. NEW BERN State NC ZIP code 28560 Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund.

Foreign country name Foreign province/state/county Foreign postal code You Spouse

Filing Status Single Married filing jointly (even if only one had income) Married filing separately (MFS). Enter spouse's SSN above and full name here: Head of household (HOH) Qualifying surviving spouse (QSS) If you checked the HOH or QSS box, enter the child's name if the qualifying person is a child but not your dependent: If treating a nonresident alien or dual-status alien spouse as a U.S. resident for the entire tax year, check the box and enter their name (see instructions and attach statement if required):

Digital Assets At any time during 2025, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.) Yes No

Table with 5 columns: Dependents (see instructions), Dependents (see instructions), Dependents (see instructions), Dependents (see instructions), Dependents (see instructions). Rows include (1) First name, (2) Last name, (3) SSN, (4) Relationship, (5) Check if lived with you more than half of 2025, (6) Check if student or disabled, (7) Credits.

Check if your filing status is MFS or HOH and you lived apart from your spouse for the last 6 months of 2025, or you are legally separated according to your state law under a written separation agreement or a decree of separate maintenance and you did not live in the same household as your spouse at the end of 2025.

Income section table with rows 1a through 11a. Includes sub-rows for tax-exempt interest, qualified dividends, IRA distributions, pensions and annuities, social security benefits, capital gain, and total income. Total income is 2,917.

Tax and Credits	11b	Amount from line 11a (adjusted gross income)	11b	621.
	12a	Someone can claim <input type="checkbox"/> You as a dependent <input type="checkbox"/> Your spouse as a dependent		
	b	<input type="checkbox"/> Spouse itemizes on a separate return	c	<input type="checkbox"/> You were a dual-status alien
	d	You: <input checked="" type="checkbox"/> Were born before January 2, 1961 <input type="checkbox"/> Are blind		
		Spouse: <input type="checkbox"/> Was born before January 2, 1961 <input type="checkbox"/> Is blind		
	e	Standard deduction or itemized deductions (from Schedule A)	12e	17,750.
	13a	Qualified business income deduction from Form 8995 or Form 8995-A	13a	0.
	b	Additional deductions from Schedule 1-A, line 38	13b	6,000.
	14	Add lines 12e, 13a, and 13b	14	23,750.
	15	Subtract line 14 from line 11b. If zero or less, enter -0-. This is your taxable income	15	0.
	16	Tax (see instructions). Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/>	16	0.
	17	Amount from Schedule 2, line 3	17	
	18	Add lines 16 and 17	18	0.
	19	Child tax credit or credit for other dependents from Schedule 8812	19	
20	Amount from Schedule 3, line 8	20		
21	Add lines 19 and 20	21		
22	Subtract line 21 from line 18. If zero or less, enter -0-	22	0.	
23	Other taxes, including self-employment tax, from Schedule 2, line 21	23	324.	
24	Add lines 22 and 23. This is your total tax	24	324.	

Standard deduction for—

- Single or Married filing separately, \$15,750
- Married filing jointly or Qualifying surviving spouse, \$31,500
- Head of household, \$23,625
- If you checked a box on line 12a, 12b, 12c, or 12d, see inst.

Payments and Refundable Credits	25	Federal income tax withheld from:		
	a	Form(s) W-2	25a	
	b	Form(s) 1099	25b	
	c	Other forms (see instructions)	25c	
	d	Add lines 25a through 25c	25d	
	26	2025 estimated tax payments and amount applied from 2024 return	26	
		If you made estimated tax payments with your former spouse in 2025, enter their SSN (see instructions):		
	27a	Earned income credit (EIC)	27a	
	b	Clergy filing Schedule SE (see instructions)		<input type="checkbox"/>
	c	If you do not want to claim the EIC, check here		<input type="checkbox"/>
	28	Additional child tax credit (ACTC) from Schedule 8812. If you do not want to claim the ACTC, check here	28	<input type="checkbox"/>
	29	American opportunity credit from Form 8883, line 8	29	
	30	Refundable adoption credit from Form 8839, line 13	30	
	31	Amount from Schedule 3, line 15	31	
32	Add lines 27a, 28, 29, 30, and 31. These are your total other payments and refundable credits	32		
33	Add lines 25d, 26, and 32. These are your total payments	33		

If you have a qualifying child, you may need to attach Sch. EIC.

Refund	34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34																
	35a	Amount of line 34 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>	35a																
	b	Routing number <table border="1"><tr><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td></tr></table> c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings	X	X	X	X	X	X	X	X	X	X							
	X	X	X	X	X	X	X	X	X	X									
d	Account number <table border="1"><tr><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td></tr></table>	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X		
X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X				
36	Amount of line 34 you want applied to your 2026 estimated tax	36																	

Amount You Owe	37	Subtract line 33 from line 24. This is the amount you owe . For details on how to pay, go to www.irs.gov/Payments or see instructions	37	324.
	38	Estimated tax penalty (see instructions)	38	

Third Party Designee Do you want to allow another person to discuss this return with the IRS? See instructions. **Yes.** Complete below. **No**

Designee's name Tracy L. Smithwick E.A. Phone no. (252) 636-3500 Personal identification number (PIN) 7 1 0 5 1

Sign Here Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature	Date	Your occupation HOMEMAKER	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)

Phone no. (252) 229-9433 Email address

Paid Preparer Use Only	Preparer's name	Preparer's signature	Date	PTIN	Check if:
	Tracy L. Smithwick E.A.	Tracy L. Smithwick E.A.	03/01/2026	P01516834	<input type="checkbox"/> Self-employed
	Firm's name	MICHAEL A. ROGERS, CPA, PA			Phone no. (252) 636-3500
	Firm's address	3012 TRENT RD NEW BERN NC 28562			Firm's EIN 56-2132022

**SCHEDULE 1
(Form 1040)**

Department of the Treasury
Internal Revenue Service

Additional Income and Adjustments to Income

Attach to Form 1040, 1040-SR, or 1040-NR.

Go to www.irs.gov/Form1040 for instructions and the latest information.

OMB No. 1545-0074

2025

Attachment
Sequence No. **01**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR

DEBRA S HARRIS

Your social security number

For 2025, enter the amount reported to you on Form(s) 1099-K that was included in error or for personal items sold at a loss

Note: The remaining amounts reported to you on Form(s) 1099-K should be reported elsewhere on your return depending on the nature of the transaction. See www.irs.gov/1099k.

Part I Additional Income

1	Taxable refunds, credits, or offsets of state and local income taxes	1	
2a	Alimony received	2a	
b	Date of original divorce or separation agreement (see instructions): _____		
3	Business income or (loss). Attach Schedule C	3	2,296.
4	Other gains or (losses). Check if any from Form(s): <input type="checkbox"/> 4797 <input type="checkbox"/> 4684	4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	5	
6	Farm income or (loss). Attach Schedule F	6	
7	Unemployment compensation. If you repaid a 2025 overpayment (see instructions), check here <input type="checkbox"/> and enter amount repaid: _____	7	
8	Other income:		
a	Net operating loss	8a	()
b	Gambling	8b	
c	Cancellation of debt	8c	
d	Foreign earned income exclusion from Form 2555	8d	()
e	Income from Form 8853	8e	
f	Income from Form 8889	8f	
g	Alaska Permanent Fund dividends	8g	
h	Jury duty pay	8h	
i	Prizes and awards	8i	
j	Activity not engaged in for profit income	8j	
k	Stock options	8k	
l	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property	8l	
m	Olympic and Paralympic medals and USOC prize money (see instructions)	8m	
n	Section 951(a) inclusion (see instructions)	8n	
o	Section 951A(a) inclusion (see instructions)	8o	
p	Section 461(l) excess business loss adjustment	8p	
q	Taxable distributions from an ABLE account (see instructions)	8q	
r	Scholarship and fellowship grants not reported on Form W-2	8r	
s	Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d	8s	()
t	Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan	8t	
u	Wages earned while incarcerated	8u	
v	Digital assets received as ordinary income not reported elsewhere. See instructions	8v	
z	Other income. List type and amount: _____	8z	
9	Total other income. Add lines 8a through 8z	9	
10	Combine lines 1 through 7 and 9. This is your additional income . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8	10	2,296.

Part II Adjustments to Income

11	Educator expenses		11	
12	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106		12	
13	Health savings account deduction. Attach Form 8889		13	
14	Moving expenses for members of the Armed Forces. Attach Form 3903. If claiming only storage fees, (see instructions), check here <input type="checkbox"/>		14	
15	Deductible part of self-employment tax. Attach Schedule SE		15	162.
16	Self-employed SEP, SIMPLE, and qualified plans		16	
17	Self-employed health insurance deduction		17	2,134.
18	Penalty on early withdrawal of savings		18	
19a	Alimony paid		19a	
b	Recipient's SSN			
c	Date of original divorce or separation agreement (see instructions):			
20	IRA deduction. If you are married filing separately and lived apart from your spouse for the entire year (see instructions), check here <input type="checkbox"/>		20	
21	Student loan interest deduction		21	
22	Reserved for future use		22	
23	Archer MSA deduction		23	
24	Other adjustments:			
a	Jury duty pay (see instructions)	24a		
b	Deductible expenses related to income reported on line 8l from the rental of personal property engaged in for profit	24b		
c	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m	24c		
d	Reforestation amortization and expenses	24d		
e	Repayment of supplemental unemployment benefits under the Trade Act of 1974	24e		
f	Contributions to section 501(c)(18)(D) pension plans	24f		
g	Contributions by certain chaplains to section 403(b) plans	24g		
h	Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions)	24h		
i	Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations	24i		
j	Housing deduction from Form 2555	24j		
k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041)	24k		
z	Other adjustments. List type and amount:			
		24z		
25	Total other adjustments. Add lines 24a through 24z		25	
26	Add lines 11 through 23 and 25. These are your adjustments to income . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 10		26	2,296.

**SCHEDULE 1-A
(Form 1040)**

Department of the Treasury
Internal Revenue Service

Additional Deductions

Attach to Form 1040, 1040-SR, or 1040-NR.

Go to www.irs.gov/Form1040 for instructions and the latest information.

OMB No. 1545-0074

2025
Attachment
Sequence No. **1A**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR

DEBRA S HARRIS

Your social security number

[REDACTED]

Part I Modified Adjusted Gross Income (MAGI) Amount

1	Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 11b		1	621.
2a	Enter any income from Puerto Rico that you excluded	2a		
b	Enter the amount from Form 2555, line 45	2b		
c	Enter the amount from Form 2555, line 50	2c		
d	Enter the amount from Form 4563, line 15	2d		
e	Add lines 2a, 2b, 2c, and 2d	2e		
3	Add lines 1 and 2e	3		621.

Part II No Tax on Tips

Caution: Fill out Part II only if you received qualified tips. These tips must have been received in an occupation listed at IRS.gov/TippedOccupations. You and/or your spouse who received qualified tips must have a valid social security number to claim the deduction. If married, you must file jointly to claim this deduction. See instructions.

4	Qualified tips received as an employee. If you received tips as an employee with respect to employment with more than one employer, enter -0- on lines 4a and 4b and see the instructions to determine the amount to enter on line 4c. If you received tips as an employee in more than one occupation, see the instructions.			
a	Enter qualified tips included on Form W-2, box 7, but see the instructions if Form W-2, box 5 is more than \$176,100 or you received tips that are not subject to social security and Medicare taxes	4a		
b	Qualified tips included on Form 4137, line 1, row A, column (c). If Form 4137 is not filed, enter -0-	4b		
c	If you only received qualified tips as an employee with respect to employment with one employer, enter the larger of line 4a or line 4b. Otherwise, see the instructions to determine the amount to enter on line 4c. If you received tips as an employee in more than one occupation, see the instructions	4c		
5	Qualified tips received in the course of a trade or business. Qualified tip amount included in Form 1099-NEC, box 1; Form 1099-MISC, box 3; or Form 1099-K, box 1a. Do not enter more than the net profit from the trade or business. If you received qualified tips in the course of more than one trade or business or in more than one occupation, see instructions	5		
6	Add lines 4c and 5	6		
7	Enter the smaller of the amount on line 6 or \$25,000	7		
8	Enter the amount from line 3	8		
9	Enter \$150,000 (\$300,000 if married filing jointly)	9		
10	Subtract line 9 from line 8. If zero or less, enter the amount from line 7 on line 13	10		
11	Divide line 10 by \$1,000. If the resulting number isn't a whole number, decrease the result to the next lower whole number. (For example, decrease 1.5 to 1, and decrease 0.05 to 0.)	11		
12	Multiply line 11 by \$100	12		
13	Qualified tips deduction. Subtract line 12 from line 7. If zero or less, enter -0-	13		

Part III No Tax on Overtime

Caution: Fill out Part III only if you received qualified overtime compensation. You and/or your spouse who received the qualified overtime compensation must have a valid social security number to claim this deduction. If married, you must file jointly to claim this deduction. See instructions.

14a	Qualified overtime compensation included in Form W-2, box 1. If you received qualified overtime compensation not reported on Form W-2, box 1, see instructions	14a		
b	Qualified overtime compensation included in Form 1099-NEC, box 1, or Form 1099-MISC, box 3 (see instructions)	14b		
c	Add lines 14a and 14b	14c		
15	Enter the smaller of the amount on line 14c or \$12,500 (\$25,000 if married filing jointly)	15		
16	Enter the amount from line 3	16		
17	Enter \$150,000 (\$300,000 if married filing jointly)	17		
18	Subtract line 17 from line 16. If zero or less, enter the amount from line 15 on line 21	18		
19	Divide line 18 by \$1,000. If the resulting number isn't a whole number, decrease the result to the next lower whole number. (For example, decrease 1.5 to 1, and decrease 0.05 to 0.)	19		
20	Multiply line 19 by \$100	20		
21	Qualified overtime compensation deduction. Subtract line 20 from line 15. If zero or less, enter -0-	21		

Part IV No Tax on Car Loan Interest

Caution: Fill out Part IV only if you, or your spouse if married filing jointly, paid or accrued qualified passenger vehicle loan interest (QPVLI). Column (iii) is the total QPVLI paid in 2025 less the amounts reported in column (ii). See instructions.

22 Applicable passenger vehicle (see instructions). If more than two VINs, see instructions.

		Interest for this loan:	
(i) Vehicle identification number (VIN)		(ii) Deducted on Schedule C, Schedule E, or Schedule F	(iii) Schedule 1-A
a	<input type="text"/>		
b	<input type="text"/>		
23	Add lines 22a and 22b, column (iii)		23
24	Enter the smaller of the amount on line 23 or \$10,000		24
25	Enter the amount from line 3		25
26	Enter \$100,000 (\$200,000 if married filing jointly)		26
27	Subtract line 26 from line 25. If zero or less, enter the amount from line 24 on line 30		27
28	Divide line 27 by \$1,000. If the resulting number isn't a whole number, increase the result to the next higher whole number. (For example, increase 1.5 to 2, and increase 0.05 to 1.)		28
29	Multiply line 28 by \$200		29
30	Qualified passenger vehicle loan interest deduction. Subtract line 29 from line 24. If zero or less, enter -0-		30

Part V Enhanced Deduction for Seniors

Caution: You and/or your spouse must have a valid social security number. If married, you must file jointly to claim this deduction. See instructions.

31	Enter the amount from line 3	31	621.
32	Enter \$75,000 (\$150,000 if married filing jointly)	32	75,000.
33	Subtract line 32 from line 31. If zero or less, enter \$6,000 on line 35	33	-74,379.
34	Multiply line 33 by 6% (0.06)	34	
35	Subtract line 34 from \$6,000. If zero or less, enter -0-	35	6,000.
36a	If you have a valid social security number (see instructions) and were born before January 2, 1961, enter the amount from line 35	36a	6,000.
b	If you are married filing jointly, your spouse has a valid social security number (see instructions), and your spouse was born before January 2, 1961, enter the amount from line 35	36b	
37	Enhanced deduction for seniors. Add lines 36a and 36b	37	6,000.

Part VI Total Additional Deductions

38	Add lines 13, 21, 30, and 37. Enter here and on Form 1040 or 1040-SR, line 13b, or on Form 1040-NR, line 13c	38	6,000.
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**SCHEDULE 2
(Form 1040)**

Department of the Treasury
Internal Revenue Service

Additional Taxes

Attach to Form 1040, 1040-SR, or 1040-NR.
Go to www.irs.gov/Form1040 for instructions and the latest information.

OMB No. 1545-0074

2025
Attachment
Sequence No. **02**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR

DEBRA S HARRIS

Your social security number

[REDACTED]

Part I Tax

1	Additions to tax:		
a	Excess advance premium tax credit repayment. Attach Form 8962	1a	
b	Repayment of new clean vehicle credit(s) transferred to a registered dealer from Schedule A (Form 8936), Part II. Attach Form 8936 and Schedule A (Form 8936)	1b	
c	Repayment of previously owned clean vehicle credit(s) transferred to a registered dealer from Schedule A (Form 8936), Part IV. Attach Form 8936 and Schedule A (Form 8936)	1c	
d	Recapture of net EPE from Form 4255, line 2a, column (i)	1d	
e	Excessive payments (EPs) on gross EPE from Form 4255. Check applicable box and enter amount. See instructions. (i) <input type="checkbox"/> Line 1a (ii) <input type="checkbox"/> Line 1c (iii) <input type="checkbox"/> Line 1d (iv) <input type="checkbox"/> Line 2a	1e	
f	20% EP from Form 4255. Check applicable box and enter amount. See instructions. (i) <input type="checkbox"/> Line 1a (ii) <input type="checkbox"/> Line 1c (iii) <input type="checkbox"/> Line 1d (iv) <input type="checkbox"/> Line 2a	1f	
y	Other additions to tax (see instructions): _____	1y	
z	Add lines 1a through 1y	1z	
2	Alternative minimum tax. Attach Form 6251	2	
3	Add lines 1z and 2. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 17	3	

Part II Other Taxes

4	Self-employment tax. Attach Schedule SE. Check if any exemption from (see instructions): 1 <input type="checkbox"/> 4361 2 <input type="checkbox"/> 4029 3 <input type="checkbox"/> _____	4	324.
5	Social security and Medicare tax on unreported tip income. Attach Form 4137	5	
6	Uncollected social security and Medicare tax on wages. Attach Form 8919	6	
7	Total additional social security and Medicare tax. Add lines 5 and 6	7	
8	Additional tax on IRAs or other tax-favored accounts. Attach Form 5329 if required. If not required, check here <input type="checkbox"/>	8	
9	Household employment taxes. Attach Schedule H	9	
10	Reserved for future use	10	
11	Additional Medicare Tax. Attach Form 8959	11	
12	Net investment income tax. Attach Form 8960	12	
13	Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance from Form W-2, box 12	13	
14	Interest on tax due on installment income from the sale of certain residential lots and timeshares	14	
15	Interest on the deferred tax on gain from certain installment sales with a sales price over \$150,000	15	
16	Recapture of low-income housing credit. Attach Form 8611	16	

(continued on page 2)

Part II Other Taxes *(continued)*

17	Other additional taxes:		
a	Recapture of other credits. List type, form number, and amount:	17a	
b	Recapture of federal mortgage subsidy. If you sold your home, see instructions	17b	
c	Additional tax on HSA distributions. Attach Form 8889	17c	
d	Additional tax on an HSA because you didn't remain an eligible individual. Attach Form 8889	17d	
e	Additional tax on Archer MSA distributions. Attach Form 8853	17e	
f	Additional tax on Medicare Advantage MSA distributions. Attach Form 8853	17f	
g	Recapture of a charitable contribution deduction related to a fractional interest in tangible personal property	17g	
h	Income you received from a nonqualified deferred compensation plan that fails to meet the requirements of section 409A	17h	
i	Compensation you received from a nonqualified deferred compensation plan described in section 457A	17i	
j	Section 72(m)(5) excess benefits tax	17j	
k	Golden parachute payments	17k	
l	Tax on accumulation distribution of trusts	17l	
m	Excise tax on insider stock compensation from an expatriated corporation	17m	
n	Look-back interest under section 167(g) or 460(b) from Form 8697 or 8866	17n	
o	Tax on non-effectively connected income for any part of the year you were a nonresident alien from Form 1040-NR	17o	
p	Any interest from Form 8621, line 16f, relating to distributions from, and dispositions of, stock of a section 1291 fund	17p	
q	Any interest from Form 8621, line 24	17q	
z	Any other taxes. List type and amount:	17z	
18	Total additional taxes. Add lines 17a through 17z		18
19	Recapture of net EPE from Form 4255, line 1d, column (l)		19
20	Section 965 net tax liability installment from Form 965-A	20	
21	Add lines 4, 7 through 16, 18, and 19. These are your total other taxes . Enter here and on Form 1040 or 1040-SR, line 23; or Form 1040-NR, line 23b		21 324.

**SCHEDULE C
(Form 1040)**

Profit or Loss From Business
(Sole Proprietorship)

OMB No. 1545-0074

2025

Attachment
Sequence No. **09**

Department of the Treasury
Internal Revenue Service

Attach to Form 1040, 1040-SR, 1040-SS, 1040-NR, or 1041; partnerships must generally file Form 1065.
Go to www.irs.gov/ScheduleC for instructions and the latest information.

Name of proprietor DEBRA S HARRIS		Social security number (SSN) [REDACTED]
A Principal business or profession, including product or service (see instructions) CLEANING SERVICE	B Enter code from instructions 5 6 1 7 2 0	
C Business name. If no separate business name, leave blank. HARRIS CLEANING SERVICE	D Employer ID number (EIN) (see instr.) 	
E Business address (including suite or room no.) 72 CAPE FEAR LANE City, town or post office, state, and ZIP code NEW BERN, NC 28560		
F Accounting method: (1) <input checked="" type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) _____		
G Did you "materially participate" in the operation of this business during 2025? If "No," see instructions for limit on losses		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
H If you started or acquired this business during 2025, check here		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
I Did you make any payments in 2025 that would require you to file Form(s) 1099? See instructions		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
J If "Yes," did you or will you file required Form(s) 1099?		<input type="checkbox"/> Yes <input type="checkbox"/> No

Part I Income			
1	Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked <input type="checkbox"/>	1	3,600.
2	Returns and allowances	2	
3	Subtract line 2 from line 1	3	3,600.
4	Cost of goods sold (from line 42)	4	
5	Gross profit. Subtract line 4 from line 3	5	3,600.
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	
7	Gross income. Add lines 5 and 6	7	3,600.

Part II Expenses. Enter expenses for business use of your home only on line 30.			
8	Advertising		
9	Car and truck expenses (see instructions)	9	437.
10	Commissions and fees	10	
11	Contract labor (see instructions)	11	
12	Depletion	12	
13	Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13	
14	Employee benefit programs (other than on line 19)	14	
15	Insurance (other than health)	15	
16	Interest (see instructions):		
	a Mortgage (paid to banks, etc.)	16a	
	b Other	16b	
17	Legal and professional services	17	150.
18	Office expense (see instructions)	18	
19	Pension and profit-sharing plans	19	
20	Rent or lease (see instructions):		
	a Vehicles, machinery, and equipment	20a	
	b Other business property	20b	
21	Repairs and maintenance	21	
22	Supplies (not included in Part III)	22	717.
23	Taxes and licenses	23	
24	Travel and meals:		
	a Travel	24a	
	b Deductible meals (see instructions)	24b	
25	Utilities	25	
26	Wages (less employment credits)	26	
27a	Energy efficient commercial bldgs deduction (attach Form 7205)	27a	
27b	Other expenses (from line 48)	27b	
28	Total expenses before expenses for business use of home. Add lines 8 through 27b	28	1,304.
29	Tentative profit or (loss). Subtract line 28 from line 7	29	2,296.
30	Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions. Simplified method filers only: Enter the total square footage of (a) your home: _____ and (b) the part of your home used for business: _____ Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30	30	
31	Net profit or (loss). Subtract line 30 from line 29. • If a profit, enter on both Schedule 1 (Form 1040), line 3 , and on Schedule SE, line 2 . (If you checked the box on line 1, see instructions.) Estates and trusts, enter on Form 1041, line 3 . • If a loss, you must go to line 32.	31	2,296.
32	If you have a loss, check the box that describes your investment in this activity. See instructions. • If you checked 32a, enter the loss on both Schedule 1 (Form 1040), line 3 , and on Schedule SE, line 2 . (If you checked the box on line 1, see the line 31 instructions.) Estates and trusts, enter on Form 1041, line 3 . • If you checked 32b, you must attach Form 6198 . Your loss may be limited.		

32a All investment is at risk.
32b Some investment is not at risk.

**SCHEDULE SE
(Form 1040)**

Self-Employment Tax

OMB No. 1545-0074

2025

Department of the Treasury
Internal Revenue Service

Attach to Form 1040, 1040-SR, 1040-SS, or 1040-NR.
Go to www.irs.gov/ScheduleSE for instructions and the latest information.

Attachment
Sequence No. **17**

Name of person with self-employment income (as shown on Form 1040, 1040-SR, 1040-SS, or 1040-NR)

Social security number of person
with self-employment income

DEBRA S HARRIS

Part I Self-Employment Tax

Note: If your only income subject to self-employment tax is **church employee income**, see instructions for how to report your income and the definition of church employee income.

A If you are a minister, member of a religious order, or Christian Science practitioner **and** you filed Form 4361, but you had \$400 or more of **other** net earnings from self-employment, check here and continue with Part I

Skip lines 1a and 1b if you use the farm optional method in Part II. See instructions.

1a Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A **1a**

b If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code AQ **1b** ()

Skip line 2 if you use the nonfarm optional method in Part II. See instructions.

2 Net profit or (loss) from Schedule C, line 31; and Schedule K-1 (Form 1065), box 14, code A (other than farming). See instructions for other income to report or if you are a minister or member of a religious order. **2** 2,296.

3 Combine lines 1a, 1b, and 2. **3** 2,296.

4a If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter amount from line 3 **4a** 2,120.

Note: If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.

b If you elect one or both of the optional methods, enter the total of lines 15 and 17 here **4b**

c Combine lines 4a and 4b. If less than \$400, **stop**; you don't owe self-employment tax. **Exception:** If less than \$400 and you had **church employee income**, enter -0- and continue. **4c** 2,120.

5a Enter your **church employee income** from Form W-2. See instructions for definition of church employee income **5a**

b Multiply line 5a by 92.35% (0.9235). If less than \$100, enter -0- **5b** 0.

6 Add lines 4c and 5b **6** 2,120.

7 Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2025 **7** \$176,100

8a Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$176,100 or more, skip lines 8b through 10, and go to line 11 **8a**

b Unreported tips subject to social security tax from Form 4137, line 10 **8b**

c Wages subject to social security tax from Form 8919, line 10 **8c**

d Add lines 8a, 8b, and 8c **8d**

9 Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11 **9** 176,100.

10 Multiply the **smaller** of line 6 or line 9 by 12.4% (0.124) **10** 263.

11 Multiply line 6 by 2.9% (0.029) **11** 61.

12 **Self-employment tax.** Add lines 10 and 11. Enter here and on **Schedule 2 (Form 1040), line 4, or Form 1040-SS, Part I, line 3** **12** 324.

13 **Deduction for one-half of self-employment tax.** Multiply line 12 by 50% (0.50). Enter here and on **Schedule 1 (Form 1040), line 15** **13** 162.

Part II Optional Methods To Figure Net Earnings (see instructions)

Farm Optional Method. You may use this method **only** if (a) your gross farm income¹ wasn't more than \$10,860, or (b) your net farm profits² were less than \$7,840.

14	Maximum income for optional methods	14	\$7,240
15	Enter the smaller of: two-thirds ($\frac{2}{3}$) of gross farm income ¹ (not less than zero) or \$7,240. Also, include this amount on line 4b above	15	

Nonfarm Optional Method. You may use this method **only** if (a) your net nonfarm profits³ were less than \$7,840 and also less than 72.189% of your gross nonfarm income,⁴ and (b) you had net earnings from self-employment of at least \$400 in 2 of the prior 3 years. **Caution:** You may use this method no more than five times.

16	Subtract line 15 from line 14	16	
17	Enter the smaller of: two-thirds ($\frac{2}{3}$) of gross nonfarm income ⁴ (not less than zero) or the amount on line 16. Also, include this amount on line 4b above	17	

¹ From Sch. F, line 9; and Sch. K-1 (Form 1065), box 14, code B.

² From Sch. F, line 34; and Sch. K-1 (Form 1065), box 14, code A—minus the amount you would have entered on line 1b had you not used the optional method.

³ From Sch. C, line 31; and Sch. K-1 (Form 1065), box 14, code A.

⁴ From Sch. C, line 7; and Sch. K-1 (Form 1065), box 14, code C.



Qualified Business Income Deduction Simplified Computation

Department of the Treasury
Internal Revenue Service

Attach to your tax return.
Go to www.irs.gov/Form8995 for instructions and the latest information.

Attachment
Sequence No. **55**

Name(s) shown on return

DEBRA S HARRIS

Your taxpayer identification number

XXXXXXXXXX

Note: You can claim the qualified business income deduction **only** if you have qualified business income from a qualified trade or business, real estate investment trust dividends, publicly traded partnership income, or a domestic production activities deduction passed through from an agricultural or horticultural cooperative. See instructions.

Use this form if your taxable income, before your qualified business income deduction, is at or below \$197,300 (\$394,600 if married filing jointly), and you aren't a patron of an agricultural or horticultural cooperative.

1	(a) Trade, business, or aggregation name	(b) Taxpayer identification number	(c) Qualified business income or (loss)
i	HARRIS CLEANING SERVICE	213 99 1240	0.
ii			
iii			
iv			
v			
2	Total qualified business income or (loss). Combine lines 1i through 1v, column (c)	2 0.	
3	Qualified business net (loss) carryforward from the prior year	3 ()	
4	Total qualified business income. Combine lines 2 and 3. If zero or less, enter -0-	4 0.	
5	Qualified business income component. Multiply line 4 by 20% (0.20)		5 0.
6	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss) (see instructions)	6	
7	Qualified REIT dividends and qualified PTP (loss) carryforward from the prior year	7 ()	
8	Total qualified REIT dividends and PTP income. Combine lines 6 and 7. If zero or less, enter -0-	8	
9	REIT and PTP component. Multiply line 8 by 20% (0.20)		9
10	Qualified business income deduction before the income limitation. Add lines 5 and 9		10 0.
11	Taxable income before qualified business income deduction (see instructions)	11 0.	
12	Enter your net capital gain, if any, increased by any qualified dividends (see instructions)	12 0.	
13	Subtract line 12 from line 11. If zero or less, enter -0-	13 0.	
14	Income limitation. Multiply line 13 by 20% (0.20)		14 0.
15	Qualified business income deduction. Enter the smaller of line 10 or line 14. Also enter this amount on the applicable line of your return (see instructions)		15 0.
16	Total qualified business (loss) carryforward. Combine lines 2 and 3. If greater than zero, enter -0-	16 (0.)	
17	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 6 and 7. If greater than zero, enter -0-	17 (0.)	

Self-Employed Health Insurance Deduction

Attach to Form 1040, 1040-SR, or 1040-NR.

Go to www.irs.gov/Form7206 for instructions and the latest information.

Name(s) shown on return
 DEBRA S HARRIS

Your taxpayer identification number

Note: Use a separate Form 7206 for each trade or business under which an insurance plan is established.

<p>1 Enter the total amount paid in 2025 for health insurance coverage established under your business (or the S corporation in which you were a more-than-2% shareholder) for 2025 for you, your spouse, and your dependents. But don't include the following. See instructions</p> <ul style="list-style-type: none"> • Amounts for any month you were eligible to participate in a health plan subsidized by your employer or your spouse's employer or the employer of either your dependent or your child who was under the age of 27 at the end of 2025. • Any amounts paid, not to exceed \$3,000, from retirement plan distributions that were nontaxable because you are a retired public safety officer. See instructions. • Any payments for qualified long-term care insurance (see line 2). 	<p>1 2,220.</p>
<p>2 For coverage under a qualified long-term care insurance contract, enter for each person covered the smaller of (a) or (b).</p> <p>(a) Total payments made for that person during the year.</p> <p>(b) The amount shown below. Use the person's age at the end of the tax year.</p> <p style="margin-left: 20px;">\$480— if that person is age 40 or younger</p> <p style="margin-left: 20px;">\$900— if age 41 to 50</p> <p style="margin-left: 20px;">\$1,800— if age 51 to 60</p> <p style="margin-left: 20px;">\$4,810— if age 61 to 70</p> <p style="margin-left: 20px;">\$6,020— if age 71 or older</p> <p>Note: The amount of long-term care premiums that can be included as a medical expense is limited by the person's age. Don't include payments for any month you were eligible to participate in a long-term care insurance plan subsidized by your employer or your spouse's employer, or the employer of either your dependent or your child who was under the age of 27 at the end of 2025. If more than one person is covered, figure separately the amount to enter for each person. Then enter the total of those amounts</p>	
<p>3 Add lines 1 and 2</p>	<p>3 2,220.</p>
<p>4 Enter your net profit* and any other earned income** from the trade or business under which the insurance plan is established. Don't include Conservation Reserve Program payments exempt from self-employment tax. If the business is an S corporation, skip to line 11</p>	<p>4 2,296.</p>
<p>5 Enter the total of all net profits* from Schedule C (Form 1040), line 31; Schedule F (Form 1040), line 34; or Schedule K-1 (Form 1065), box 14, code A, plus any other income allocable to the profitable businesses. Don't include Conservation Reserve Program payments exempt from self-employment tax. See the Instructions for Schedule SE (Form 1040). Don't include any net losses shown on these schedules</p>	<p>5 2,296.</p>
<p>6 Divide line 4 by line 5</p>	<p>6 1.0000</p>
<p>7 Multiply Schedule 1 (Form 1040), line 15, deductible part of self-employment tax, by the percentage on line 6</p>	<p>7 162.</p>
<p>8 Subtract line 7 from line 4</p>	<p>8 2,134.</p>
<p>9 Enter the amount, if any, from Schedule 1 (Form 1040), line 16, self-employed SEP, SIMPLE, and qualified plans, attributable to the same trade or business in which the insurance plan is established</p>	<p>9</p>
<p>10 Subtract line 9 from line 8</p>	<p>10 2,134.</p>
<p>11 Enter your Medicare wages (box 5 of Form W-2) from an S corporation in which you are a more-than-2% shareholder and in which the insurance plan is established</p>	<p>11</p>
<p>12 Enter any amount from Form 2555, line 45, attributable to the amount entered on line 4 or 11 above</p>	<p>12</p>
<p>13 Subtract line 12 from line 10 or 11, whichever applies</p>	<p>13 2,134.</p>
<p>14 Self-employed health insurance deduction. Enter the smaller of line 3 or line 13 here and on Schedule 1 (Form 1040), line 17. Don't include this amount when figuring any medical expense deduction on Schedule A (Form 1040)</p>	<p>14 2,134.</p>

* If you used either optional method to figure your net earnings from self-employment from any business, don't enter your net profit from the business. Instead, enter the amount attributable to that business from Schedule SE (Form 1040), Part I, line 4b.

** **Earned income** includes net earnings and gains from the sale, transfer, or licensing of property you created. However, it doesn't include capital gain income.

< Staple All Pages of Your Return and W-2s Here

North Carolina Department of Revenue

Amended Return

DOR Use Only

For calendar year 2025, or fiscal year beginning 25 and ending

DEBRA S HARRIS
72 CAPE FEAR LANE
NEW BER NC 28560 PAMLI

Your SSN: [REDACTED] Spouse's SSN:

Filing Status 1. Single 2. Married Filing Jointly 3. Married Filing Separately
 4. Head of Household 5. Qualifying Widow(er)

Are you a veteran? Yes No
Is your spouse a veteran? Yes No

Were you granted an automatic extension to file your 2025 federal income tax return, e.g., Form 1040? Yes No

Year spouse died: _____

Were you a resident of N.C. for the entire year? Yes No
Return for deceased taxpayer. Date of death: _____

Was your spouse a resident for the entire year? Yes No
Return for deceased spouse. Date of death: _____

N.C. Education Endowment Fund: You may contribute to the N.C. Education Endowment Fund by making a contribution or designating some or all of your overpayment to the Fund. To make a contribution, enclose Form NC-EDU and your payment of \$ 0. To designate your overpayment to the Fund, enter the amount of your designation on Page 2, Line 31. (See instructions for information about the Fund.)

Select box if you, or if married filing jointly, your spouse were out of the country on April 15, 2026, and a U.S. citizen or resident.
 Select box if return is filed and signed by Executor, Administrator, or Court-Appointed Personal Representative.

FS 1 PP Y DT N OC N TPRES Y SPRES N VT N SVT N
HARR 72 C 28560 DS N EA N TD SD FDEXT N
DEBRA S HARRIS 243901240 PAMLI
NC 28560
72 CAPE FEAR LANE NEW BERN
06 621 16 0 26C 0
07 0 18 Y 0 26E 0
09 0 20A 0 EU
10A 0 20B 0 27 0
10B 0 21A 0 29 0
11 S Y I N 21B 0 30 0
11 12750 21C 0 31 0
13 00000 21D 0 32 0
14 -12129 26A 0 34 0
15 0 26B 0
TN 2522299433 PN 2526363500 PP P01516834



Sign Return Below Refund Due 0 Payment Due 0

I declare and certify that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Check here if you authorize the North Carolina Department of Revenue to discuss this return and attachments with the paid preparer below.

Your Signature _____ Date _____ Spouse's Signature (if filing joint return, both must sign.) _____ Date _____ Contact Phone No. (Include area code) 2522299433

PAID PREPARER USE ONLY If prepared by a person other than taxpayer, this certification is based on all information of which the preparer has any knowledge.

TRACY L. SMITHWICK E.A. 03 01 26 (252) 636-3500 P01516834
Paid Preparer's Signature Date Preparer's Contact Phone Number (Include area code) Preparer's FEIN, SSN, or PTIN

If you ARE NOT due a refund, mail return to: N.C. DEPT. OF REVENUE, P.O. BOX R, RALEIGH, NC 27634-0001
If you ARE NOT due a refund, mail return, any payment, and D-400V to: N.C. DEPT. OF REVENUE, P.O. BOX 25000, RALEIGH, NC 27640-0640

D-400 Line-by-Line Information

6.	Federal Adjusted Gross Income	6.	621
7.	Additions to Federal Adjusted Gross Income	7.	0
8.	Add Lines 6 and 7	8.	621
9.	Deductions From Federal Adjusted Gross Income	9.	0
10.	Child Deduction		
	a. Enter the number of qualifying children for whom you were allowed a federal child tax credit	10a.	0
	b. Enter the amount of the child deduction	10b.	0
11.	N.C. Standard Deduction	11.	Y
11.	N.C. Itemized Deduction	11.	N
11.	Deduction amount	11.	12750
12.	a. Add Lines 9, 10b, and 11	12a.	12750
	b. Subtract Line 12a from Line 8	12b.	-12129
13.	Part-year Residents and Nonresidents Taxable Percentage	13.	0.0000
14.	N.C. Taxable Income	14.	-12129
15.	N.C. Income Tax	15.	0
16.	Tax Credits	16.	0
17.	Subtract Line 16 from Line 15	17.	0
18.	Consumer Use Tax	18.	0
	You certify that no Consumer Use Tax is due		Y
19.	Add Lines 17 and 18	19.	0

North Carolina Income Tax Withheld

20a.	Your tax withheld	20a.	0
20b.	Spouse's tax withheld	20b.	0

Other Tax Payments

21a.	2025 estimated tax	21a.	0
21b.	Paid with extension	21b.	0
21c.	Partnership	21c.	0
21d.	S Corporation	21d.	0
22.	Additional Payments	22.	0
23.	Add Lines 20a through 22	23.	0
24.	Previous Refunds	24.	0
25.	Subtract Line 24 from Line 23	25.	0
26a.	Tax Due	26a.	0
26b.	Penalties	26b.	0
26c.	Interest	26c.	0
26d.	Add Lines 26b and 26c and enter the total on 26d	26d.	0
EU	Exception to Underpayment of Estimated Tax	EU	
26e.	Interest on the Underpayment of Estimated Income Tax	26e.	0
27.	Pay this Amount	27.	0
28.	Overpayment	28.	0

Amount of Refund to Apply to:

29.	Amount of Line 28 to be applied to 2026 Estimated Income Tax	29.	0
30.	N.C. Nongame and Endangered Wildlife Fund	30.	0
31.	N.C. Education Endowment Fund	31.	0
32.	N.C. Breast and Cervical Cancer Control Program	32.	0
33.	Add Lines 29 through 32	33.	0
34.	Amount to be Refunded	34.	0



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

June 19, 2026

To: Pamlico County Board of Commissioners

From: Kathy Wall, Tax Administrator

Subject: Property Tax Relief- Untimely application for Elderly Exclusion

Dear Pamlico County Board of Commissioners,

Pamlico County Tax office received an Application for Property Tax Relief on June 2, 2026 from Mr. David Pugh. 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. Pugh meets the requirements to be eligible for the Elderly Exemption and therefore it is the recommendation of the tax office to approve the exemption.

Respectfully,

Kathy Wall, Tax Administrator



PAMLICO COUNTY
NORTH CAROLINA

To: Kathy Wall, Tax Administrator

06/02/2026

Re: David Pugh Elderly Exemption

Parcel: K08-63-6

129 Juniper Drive, Oriental NC 28571

Kathy,

Taxpayer David Pugh came in with his 2025 tax returns on 6/2/26 to apply for the elderly exclusion, Mr. Pugh is aware that it is untimely as the cut off for the exemptions were on 6/1/2026 and he let me know that he just received his 2025 tax returns in the mail today as he sent them off to be professionally done so he was waiting on them to come back in the mail. Mr. Pugh is also aware that this will be brought before the next commissioner's meeting on 6/15/2026 before we get official approval for the exemption and he is ok with that.

Thank you,

A handwritten signature in black ink that reads "David Whitford". The signature is written in a cursive style with a large, looping initial "D".

David Whitford

Personal Property Appraiser I

Pamlico County Tax Office

PO Box 538

Bayboro, NC 28515

Phone: (252) 745-3105

david.whitford@pamlicocountync.gov

To Whom this may concern,

I just received my 2025 Tax Returns in the mail on 6/2/26 so it put me applying for the Elderly Exemption one day late, It would have been sooner but as stated I just received my Tax returns back today 6/2/26. 🙏

David Charles Pugh
David Charles Pugh

6/2/26

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 , 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 <input type="text" value="K08-63-6"/>			
Last Name of Applicant <input type="text" value="Pugh"/>	First Name <input type="text" value="David"/>	Middle Name <input type="text" value="Charles"/>	Date of Birth (MM-DD-YYYY) <input type="text" value="10-4-1949"/>
Last Name of Spouse <input type="text"/>	First Name <input type="text"/>	Middle Name <input type="text"/>	Date of Birth (MM-DD-YYYY) <input type="text"/>
Residence Address <input type="text" value="129 Juniper Drive"/>			
City <input type="text" value="Oriental"/>	State <input type="text" value="NC"/>	Zip Code <input type="text" value="28571"/>	
Mailing Address (if different from residence address) <input type="text"/>			
City <input type="text"/>	State <input type="text"/>	Zip Code <input type="text"/>	
E-mail Address <input type="text"/>			
Home Telephone Number <input type="text"/>	Work Telephone Number <input type="text"/>	Ext. <input type="text"/>	Cell Phone Number <input type="text" value="252-670-0088"/>

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	<input type="text"/>	%	Owner	<input type="text"/>	%
Owner	<input type="text"/>	%	Owner	<input type="text"/>	%
Owner	<input type="text"/>	%	Owner	<input type="text"/>	%

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 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

[Redacted SSN fields]

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.).

Table with 2 columns: Income Category (a-i, Total) and Amount (\$). Rows include Wages, Salaries, Tips, Interest, Dividends, Capital Gains, IRA Distributions, Pensions and Annuities, Disability Payments, Social Security Benefits, All other moneys received, and Total.

Comments:

Income Tax form Submitted with application

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

Filed pursuant to section 301.9100-2 Combat zone
 Other

Your first name and middle initial
DAVID C
If joint return, spouse's first name and middle initial

Last name
PUGH
Last name

Your social security number
XXX-XX-XXXX
Spouse's social security number

Home address (number and street). If you have a P.O. box, see instructions.

129 JUNIPER DRIVE
City, town, or post office. If you have a foreign address, also complete spaces below.

State
NC

ZIP code
28571

ORIENTAL
Foreign country name

Foreign province/state/county

Foreign postal code

Apt. no.
Check here if your main home, and your spouse's if filing a joint return, was in the U.S. for more than half of 2025.

Presidential Election Campaign
Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund.
 You Spouse

Filing Status

- Single
- Married filing jointly (even if only one had income)
- Married filing separately (MFS). Enter spouse's SSN above and full name here: _____

- Head of household (HOH)
- Qualifying surviving spouse (QSS)
If you checked the HOH or QSS box, enter the child's name if the qualifying person is a child but not your dependent:

Check only one box.
 If treating a nonresident alien or dual-status alien spouse as a U.S. resident for the entire tax year, check the box and enter their name (see instructions and attach statement if required): _____

Digital Assets

At any time during 2025, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.) . . . Yes No

Dependents

(see instructions)
If more than four dependents, see instructions and check here

	Dependent 1	Dependent 2	Dependent 3	Dependent 4
(1) First name				
(2) Last name				
(3) SSN				
(4) Relationship				
(5) Check if lived with you more than half of 2025	(a) <input type="checkbox"/> Yes (b) <input type="checkbox"/> And in the U.S.	(a) <input type="checkbox"/> Yes (b) <input type="checkbox"/> And in the U.S.	(a) <input type="checkbox"/> Yes (b) <input type="checkbox"/> And in the U.S.	(a) <input type="checkbox"/> Yes (b) <input type="checkbox"/> And in the U.S.
(6) Check if	<input type="checkbox"/> Full-time student <input type="checkbox"/> Permanently and totally disabled	<input type="checkbox"/> Full-time student <input type="checkbox"/> Permanently and totally disabled	<input type="checkbox"/> Full-time student <input type="checkbox"/> Permanently and totally disabled	<input type="checkbox"/> Full-time student <input type="checkbox"/> Permanently and totally disabled
(7) Credits	<input type="checkbox"/> Child tax credit <input type="checkbox"/> Credit for other dependents	<input type="checkbox"/> Child tax credit <input type="checkbox"/> Credit for other dependents	<input type="checkbox"/> Child tax credit <input type="checkbox"/> Credit for other dependents	<input type="checkbox"/> Child tax credit <input type="checkbox"/> Credit for other dependents

Check if your filing status is MFS or HOH and you lived apart from your spouse for the last 6 months of 2025, or you are legally separated according to your state law under a written separation agreement or a decree of separate maintenance and you did not live in the same household as your spouse at the end of 2025.

Income

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a Form W-2, see instructions.

1a	Total amount from Form(s) W-2, box 1 (see instructions)	1a	3,820
1b	Household employee wages not reported on Form(s) W-2	1b	
1c	Tip income not reported on line 1a (see instructions)	1c	
1d	Medicaid waiver payments not reported on Form(s) W-2 (see instructions)	1d	
1e	Taxable dependent care benefits from Form 2441, line 26	1e	
1f	Employer-provided adoption benefits from Form 8839, line 31	1f	
1g	Wages from Form 8919, line 6	1g	
1h	Other earned income (see instructions). Enter type and amount:	1h	
i	Nontaxable combat pay election (see instructions)	1i	
z	Add lines 1a through 1h	1z	3,820
2a	Tax-exempt interest	2a	
3a	Qualified dividends	3a	
c	Check if your child's dividends are included in <input type="checkbox"/> Line 3a	b	Taxable interest
4a	IRA distributions	2	Ordinary dividends
c	Check if (see instructions)	2	Line 3b
5a	Pensions and annuities	b	Taxable amount
c	Check if (see instructions)	2	QCD
6a	Social security benefits	3	
c	If you elect to use the lump-sum election method, check here (see instructions)	b	Taxable amount
d	If you are married filing separately and lived apart from your spouse the entire year (see inst.), check here	2	PSO
7a	Capital gain or (loss). Attach Schedule D if required	3	
b	Check if: <input type="checkbox"/> Schedule D not required <input type="checkbox"/> Includes child's capital gain or (loss)	b	Taxable amount
8	Additional income from Schedule 1, line 10	5b	11,629
9	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7a, and 8. This is your total income	6b	1,233
10	Adjustments to income from Schedule 1, line 26	7a	
11a	Subtract line 10 from line 9. This is your adjusted gross income	8	353
		9	17,035
		10	
		11a	17,035

Attach Sch. B if required.

BOARD OF COMMISSIONERS

CHAIRMAN

KENNY HEATH -TOWNSHIP #5

VICE-CHAIRMAN

EDWARD RIGGS JR. - TOWNSHIP #3

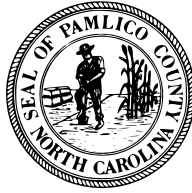
DOUG BRINSON - AT LARGE

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.

July 6, 2026

TO: Chairman Heath and Pamlico County Board of Commissioners

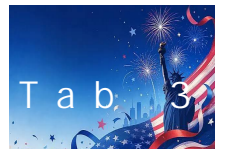
FROM: Mark Brewington, County Manager

RE: 2028 Essential Single-Family Rehabilitation Loan Pool Program Signature Authority

Pamlico County Finance Officer requests the Pamlico County Board of Commissioners to approve authorization for the Pamlico County Manager to execute documents necessary to carry out the 2028 ESFRLP Program.

Pamlico County Finance Office further requests the Pamlico County Board of Commissioners approve the Pamlico County Assistance Policy and requests that the Chairman of the Board of Commissioners be authorized to sign the Assistance Policy and any other documents required to execute and administer the purposes of this program.

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



BOARD OF COMMISSIONERS

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VICE-CHAIRMAN

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DOUG BRINSON - AT LARGE

KARI FORREST - AT LARGE

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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 Commissioners
From: Scott A. Showalter Jr.
Finance Officer
Ref: ESFRLP Program 2028

McDavid Associates has submitted contracts and related program policies to the Pamlico County Finance Officer for review and approval. Since the 2028 Essential Single-Family Rehabilitation Loan Pool Program is a new grant year, the Pamlico County Finance Officer is requesting that the County Manager be authorized by the Board of Commissioners to execute documents necessary to carry out the 2028 ESFRLP Program.

Additionally, the Pamlico County Finance Officer requests approval of the Pamlico County Assistance Policy and requests that the Chairman of the Board of Commissioners be authorized to sign the Assistance Policy and any other documents required to execute and administer the purposes of this program.

**GRANT PROGRAM BUDGET
PAMLICO COUNTY
2028 ESFRLP PROGRAM**

Be it ordained by the Board of Commissioners of Pamlico County, pursuant to Section 13.2 of Chapter 159 of the General Statutes of North Carolina, the following Grant Program Budget is hereby adopted:

Section 1. The Program authorized is the Essential Single Family Rehabilitation Loan Pool Program (ESFRLP) described in the work statement contained in the grant agreement between this unit and the North Carolina Housing Finance Agency. This project is more familiarly known as the 2028 ESFRLP Program.

Section 2. The officers of this unit are hereby directed to proceed with the Grant Program Budget within the terms of the grant documents, the rules and regulations of the NC Housing Finance Agency and the budget contained herein.

Section 3. The following revenues are anticipated to be available to complete this Program:

NC Housing Finance Agency 2028 ESFRLP	<u>\$273,000.00</u>
Total	\$273,000.00

Section 4. The following amounts are appropriated for the Program:

Hard Costs	\$210,000.00
Soft Costs	42,000.00
Administration	<u>21,000.00</u>
Total	\$182,000.00

Section 5. The Finance Officer is hereby directed to maintain within the Grant Program Fund sufficient detailed accounting records to provide the accounting to the grantor agency required by the grant agreement and federal and state regulations.

Section 6. The Finance Officer is authorized to revise the existing budget as needed to make needed changes between and above listed line items within the ESFRLP revenues available.

Section 7. The Board recognizes the County may receive additional revenues from the ESFRLP Loan Pool to do additional units and authorizes the Finance Officer to make appropriate changes as needed to this budget to accommodate for these additional revenues and expenditures.

Section 8. Funds may be advanced from the General Funds for the purpose of making payments as due. Reimbursement requests should be made to the grantor agency in an orderly and timely manner.

Section 9. The Finance Officer is directed to report annually on the financial status of each project element in Section 4 and on the total grant revenues received or claimed.

Section 10. The Finance Officer is directed to include a detailed analysis of past and future costs and revenues on this grant project in every budget submission made to this board.

Section 11. Copies of this grant project ordinance shall be made available to the budget officer and the Finance Officer for direction in carrying out this Program.

Adopted this ____ day of _____, 2026

Kenny Heath, Chairman
Pamlico County Board of Commissioners

ATTEST:

Tracy Boyd
Clerk to the Board

Pamlico County
Procurement and Disbursement Policy
For the 2028 Cycle of the
ESSENTIAL SINGLE-FAMILY REHABILITATION LOAN POOL

PROCUREMENT POLICY

1. To the maximum extent practical, Pamlico County (the County) promotes a fair, open, and competitive procurement process as required under the North Carolina Housing Finance Agency's (NCHFA) Essential Single-Family Rehabilitation Loan Pool (ESFRLP). Bids are invited from Contractors who are part of the County's Approved Contractor Registry. Any contractor listed with and approved by the County and in good standing (i.e. no unresolved past performance issues and not listed on the federal or state debarred list) will receive automatic approval status on the Approved Contractor Registry.
2. To be listed in the County's Approved Contractor Registry, a contractor must complete an application, have their recent work inspected, reviewed, and approved by the County's Rehabilitation Specialist and submit proof of insurance.
3. At least three eligible contractors on the County's Approved Contractor Registry shall be invited to bid on each job and the lowest responsive and responsible bidder shall be selected for the contract. "Responsive and responsible" means (a) the contractor is deemed able to complete the work in a timely fashion, (b) the bid is within 15%, in either direction, of the County's cost estimate, (c) the contractor has not been suspended or debarred and (d) there is no conflict of interest (real or apparent).
4. All contractors working on pre-1978 units must be Renovation, Repair and Painting Rule (RR&P) Certified Renovators working for Certified Renovation firms; only those contractors with both firm certificate and the qualified renovator's letter on file will be invited to bid on pre-1978 homes. For units where abatement is required or with more than \$25,000 of construction costs not attributed to Lead-Based Paint (LBP) stabilization/removal, projects must use a certified lead abatement firm as required by North Carolina's Lead Hazard Management Program for Abatement Activities (LHMP). Both firm types are listed at this website: <https://schs.dph.ncdhhs.gov/lead/accredited.cfm>.
5. Although bid packages may be bundled for multiple job sites, the bids for multiple job sites shall be considered separate and apart when awarded and shall be awarded to the lowest responsive and responsible bidder(s) for each job site.
6. Bid packages shall consist of an invitation to bid, work write up(s) and bid sheet(s) for each job, including instructions for distribution and receipt of bids. Contractors will be given no less than seven days in which to inspect the property and prepare bid proposals. Each contractor will need access to all parts of the house in order to prepare a bid. A bid opening will be conducted in the Patsy H. Sadler Room of the Pamlico County Courthouse located at 202 Main Street, Bayboro, NC 28515, or an approved alternate location.

7. Bids must include a cost-per-item breakdown with line item totals equaling the submitted bid price. Discrepancies must be reconciled prior to a contract being awarded. If the amount of the bid exceeds the amount that is available for the unit, the same item(s) will be removed from the cost-per-item breakdown from every bid package submitted. No negotiations will take place with the chosen contractor.
8. The County reserves the right to reject any or all bids at any time during the procurement process.
9. In the event of a true emergency situation, the County reserves the right to waive normal procurement procedures in favor of more expedient methods, which may include seeking telephone quotes, electronic bids and the like. Should such methods ever become necessary the transaction will be fully documented. In the event phone bids are used, Pamlico County will call the first three responsive contractors on the Approved Contractor Registry who have indicated a desire to be on the telephone call list. The County will track who has been called, and was responsive, and will rotate through the full list before beginning the rotation again.
10. All sealed bids will be opened publicly at a time to be announced in the bid invitation. All bid openings will take place in the Patsy H. Sadler Room of the Pamlico County Courthouse located at 202 Main Street, Bayboro, NC 28515, or an approved alternate location. All bidders are welcome to attend. Within ten days of the bid opening, after review of bid breakdowns and construction schedules, the winning bidders will be selected. All bidders and the homeowner will be notified of 1) the selection of the winning bid, 2) the amount of the winning bid, 3) the specific reasons for the selection and 4) the amount of the County's cost estimate, if other than the lowest bidder was selected.
11. The contractor is responsible for obtaining a building permit for the project before beginning work if supported by the local jurisdiction. The permit must be posted at the house during the entire period of construction. If applicable, the contractor will obtain a permit for lead hazard related activities. Pamlico County ESFRLP staff will closely monitor the contractor during the construction period to make sure that the work is being completed according to the work write-up (which is made a part of the rehabilitation contract by reference) and in a timely fashion. Local Code Enforcement Officials will inspect the work for compliance with the NC State Building Code and the local minimum housing code, when applicable. To protect personal property the homeowner will be responsible for working with the contractor toward clearing work areas of personal property as needed as much as practicable. The contractor will be responsible for all clearing and cleaning activities necessary due to construction activities.
12. Any change to the original scope of work must be reduced to writing in the form of a change order to be agreed upon and signed by all parties to the original contract including at minimum, the homeowner, the contractor and two representatives of the County. The change order must also detail any changes to the original contract price and completion date.

13. No work may begin prior to a contract being awarded and executed and a written order to proceed provided to the contractor. In addition, a pre-construction conference and “walk thru” shall be held at the work site prior to commencement of repair work. At this time, the homeowner, contractor and ESFRLP Pamlico County program representatives will discuss the details of the work to be completed. Starting and ending dates will be finalized, along with any special arrangements such as weekend or evening work hours and disposition of items to be removed from the home. Within 24 hours of the pre-construction conference, Pamlico County will issue a "proceed order" formally instructing the contractor to commence work by the agreed-upon date.
14. Pamlico County is an equal opportunity employer, implements non-discriminatory practices in its procurement/disbursement and will make special outreach efforts to include M/WBE (Minority/Women Business Enterprise) businesses within its contractor and subcontractor pool. Contractors will be chosen by the above criteria without regard to race, color, religion, national origin, age, sex, familial status and/or disability.

DISBURSEMENT POLICY

1. All repair work must be inspected by (a) the County’s Rehabilitation Specialist, (b) the local building or minimum housing code inspector when applicable and (c) the homeowner prior to any payments to contractors. If all work is deemed satisfactory and all other factors and written agreements are in order, payment shall be issued upon presentation of an original invoice from the contractor. Contractor should allow 21 business days for processing the invoice for payment.
2. The Contractor is entitled to request partial payments and a final payment. The partial payments may be requested when a specified work line item is complete with a total of 5 payments including the final payment. When a partial payment is requested, the Rehabilitation Specialist will inspect the work and determine if the work line item is eligible for payment based on 90% of the total work completed. The final payment may be requested once Contractor has verified all the work line items to be complete. When the final payment is requested, the Rehabilitation Specialist will perform a punch list inspection. A final payment will be invoiced once the Contractor has satisfactorily completed all work line items, provided approved permits (if applicable), and a release of liens. The County will disperse any “drawn down” funds within 12-business days.
3. Following construction, the contractor and the Rehabilitation Specialist will meet with the Homeowner in a post-construction conference. At this conference the contractor will hand over all owner's manuals and warranties on equipment and products to the homeowner and be available to answer homeowner questions.
4. Project Closeout: When the contractor declares the work complete, the Rehabilitation Specialist will thoroughly inspect the work. If any of the work is deemed unsatisfactory,

it must be corrected prior to authorization of final payment. If the contractor fails to correct the work to the satisfaction of the County's Rehabilitation Specialist, payment may be withheld until the work is deemed satisfactory. (Contractors may follow the County's Essential Single-Family Rehabilitation Loan Pool Assistance Policy if a dispute occurs; however, contractors shall abide by the final decision as stated in the policy). The Homeowner, Project Administrator and Rehabilitation Specialist will sign off on the work. After receipt of the contractor's final invoice, inspections, certificate of completion and lien releases, the final payment will be ordered. All material and workmanship will be guaranteed by the contractor for a period of one-year, using the date the Rehabilitation Specialist declares all work complete and approves the final invoice for payment; the homeowner will be provided with the one-year warranty date in writing.

5. The County assures, through this policy, that adequate funds shall be available to pay the contractor for satisfactory work.
6. All contractors, sub-contractors and suppliers must sign a lien waiver prior to disbursement of funds.

The County Manager is authorized to amend this Policy as needed.

The Procurement and Disbursement Policies are adopted this the _____ day of _____ 2026.

Kenny Heath, Chairman
Pamlico County Board of Commissioners

Attest:

Tracy Boyd
Clerk to the Board

CONTRACTORS STATEMENT:

I have read and understand the attached Pamlico County Procurement and Disbursement Policy.

BY: _____

COMPANY NAME: _____

WITNESS: _____

Pamlico County
Assistance Policy
For the 2028 Cycle of the
Essential Single-Family Rehabilitation Loan Pool

What is the Essential Single-Family Rehabilitation Loan Pool?

Pamlico County (the County) has been awarded Membership by the North Carolina Housing Finance Agency (“NCHFA”) under the 2028 Cycle of the Essential Single-Family Rehabilitation Loan Pool (“ESFRLP”). This program provides Members with funds via a “loan pool” to assist with the rehabilitation of moderately deteriorated homes that are owned and occupied by lower-income, special need households. ESFRLP assists eligible households by facilitating aging in place, meeting minimum housing code requirements, promoting long-term affordability, lowering operating costs, and stabilizing pre-1978 homes that include children aged 6 or under whose health is threatened by the presence of lead hazards.

Pamlico County has been allocated an initial set-aside of \$273,000 which it plans to apply toward the rehabilitation of three houses in Pamlico County. After demonstrating successful use of this allocation, the County may access additional funds, when available, on a unit-by-unit basis from the ESFRLP loan pool to assist additional homes.

This Assistance Policy describes who is eligible for assistance under ESFRLP, how applications for assistance will be ranked, what the terms of assistance are, and how the rehabilitation process will be managed. Pamlico County has designed the ESFRLP project to be fair, open, and consistent with its approved application for funding and with ESFRLP Program Guidelines.

The funds provided by NCHFA come from the US Department of Housing and Urban Development’s (HUD) Federal HOME Investment Partnerships Program. Assistance for construction-related costs (hard costs) will be provided as no interest, no payment loans which are forgiven at the rate of \$14,000 per year. Non-construction-related costs (soft costs including lead/asbestos inspections/clearances, radon testing and environmental reviews) will be provided in the form of a grant.

Who is Eligible to Apply?

There are three major requirements to be eligible for ESFRLP assistance:

- 1) The housing unit to be rehabilitated with ESFRLP funds must be in Pamlico County and must be owner-occupied. The household occupying the unit must have elderly or, disabled or, veteran (see definitions), fulltime household member or a child aged 6 or under threatened by lead hazards in the home;
- 2) The gross annual household income must not exceed 80% of the Area Median Income for the County (see income limit table on the following page) and;
- 3) The cost of rehabilitation cannot exceed the ESFRLP Program limit of \$70,000 and must include all Essential Rehabilitation Criteria as described in the ESFRLP Administrator’s Manual for the 2028 Cycle (available online at www.NCHFA.com).

Unfortunately, not all homes can be rehabilitated to meet the Essential Rehabilitation Criteria with the limited funding available. Some otherwise-eligible households may be deemed ineligible for assistance because their homes fail this test.

What Types of Houses are Eligible?

Properties are eligible only if they meet all the following requirements:

- 1) The property must require at least \$5,000 of improvements to meet the ESFRLP Property Standards or, if a local code requirement is more stringent than a specific ESFRLP Property Standard, the more stringent local minimum housing code requirement(s) will be used.
- 2) Site-built and modular units listed as real property are eligible for assistance. Manufactured housing is eligible for assistance if the foundation and utility hookups are permanently affixed including removal of all transporting equipment (e.g. wheels, axles, tongue) and installation of masonry piers and tie-downs.
- 3) No more than fifty percent (50%) of the total area of the unit may be used for an office or business (e.g. day care, hair salon, room rental, etc.). Program funds may only be used to improve the residential exterior, interior and systems portion of mixed-use buildings.
- 4) The property must be free of environmental hazards and other nuisances as defined by all applicable codes or regulations, or any such hazards or nuisances must be corrected as part of the rehabilitation of the home. Pamlico County's Rehabilitation Specialist will determine the presence of any known environmental hazards/nuisances on the site and if they can be removed through rehabilitation.
- 5) Properties cannot be in the right-of-way of any impending or planned public improvements. Pamlico County staff will assist in making this determination.
- 6) The property cannot be located on a site that is endangered by mudslides, landslides or other natural or environmental hazards. If needed, the Rehabilitation Specialist will work with the homeowner to make this determination.
- 7) The property can be located in the 100-year flood plain if the lowest finished floor level (verified by an elevation certificate furnished by the homeowner) is above the base flood elevation and the property is covered by flood insurance. The property must comply with Pamlico County floodplain ordinance. All things considered equal, properties located outside the 100-year floodplain will be given priority over properties located in the 100-year floodplain. Pamlico County will verify whether the home is in the floodplain.
- 8) The property must be free of any back taxes or liens in default at the time of application submission unless a payment plan has been established and payments are current. If the applicant is unsure, they should call the Pamlico County Tax Office prior to submitting the application. (Taxes will be checked for both Pamlico County and the municipality in which the applicant resides).
- 9) Properties that have a known infestation of bed bugs, fleas, mites or any other ectoparasites will not be evaluated until the infestation has been eliminated.

- 10)The applicant must have a “Clear Title”. Clear Title is defined as - The applicant must be readily able to present supporting documents identifying the property owners, and all owners are willing to sign the loan documents.
- 11)If any ESFRLP Program representative for the County suspects that the home is being used for criminal activity or the homeowners are engaging in criminal activity, the household will not be served. Properties that have been approved will be removed from the program if criminal activity is suspected. Homeowners that disagree with this decision must employ the complaint process outlined in the Assistance Policy.
- 12)The property cannot have been repaired or rehabilitated with public funding of \$30,000 or more within the past 10 years without NCHFA approval. Approval in the NCHFA Loan Pool Portal will be adequate as approval.

**2026 Income Limits* for Pamlico County’s
Essential Single-Family Rehabilitation Loan Pool**

Number in Household	30% of Median Income	50% of Median Income	80% of Median Income
1	\$18,100	\$30,200	\$48,300
2	\$20,700	\$34,500	\$55,200
3	\$23,300	\$38,800	\$62,100
4	\$25,850	\$43,100	\$68,950
5	\$27,950	\$46,550	\$74,500
6	\$30,000	\$50,000	\$80,000
7	\$32,100	\$53,450	\$85,500
8	\$34,150	\$56,900	\$91,050

*Income limits are subject to change based on annually published HUD HOME Income Limits. This update will not require a re-approval by the governing authority.

How are applications ranked?

There are many more ESFRLP-eligible households (with eligible houses) than can be assisted with the available funds. Therefore, Pamlico County has devised the following priority system to rank eligible applicants, determine which of them will be selected for assistance and in what order. Under this system applicants will receive points for falling into certain categories. Applications will be ranked according to which units receive the most points. If there are more eligible applicants with eligible houses than can be treated with existing funding, Pamlico County may be able to treat additional houses with unrestricted pool funds. Pool applicants will come from the original applicant list and be considered according to which household received the most points. If alternate pool applicants are not identified on the original applicant list and must be solicited, the solicited, eligible, pool applicants will be selected on a first come, first to qualify, first served basis.

**Priority Ranking System for Pamlico County's
2028 Essential Single-Family Rehabilitation Loan Pool**

<i>Eligibility Criteria (All applicants must meet these criteria to be considered for assistance)</i>	
Owner occupied.	
Home is classified as Real Property per NCHFA definition.	
Owner/Occupant 62 years of age or older, or disabled, or Veteran full-time household member, or a child under the age of six whose health is threatened by presence of lead hazards.	
Household income under at or below 80% Area Median Income.	
Non-historic (as determined by SHPO).	
Estimated cost of repairs excluding LBP, Asbestos, and Septic is less than \$70,000.	
Home is not located in the 100-year flood plain or be able to provide an elevation certificate showing lowest finished floors are above base flood elevation along with having flood insurance.	
No overdue taxes at the time of application evaluation (unless on an established payment plan).	
Clear title.	
Clear from suspected criminal activity.	
No prior assistance of \$30,000 or more, of state or federal funds, within the past 10-yrs without approval.	
Application must be complete.	

<i>Age, Disability, Lead Hazards, & Veteran</i>	<i>Points</i>
0-61 and disabled.	30
62+ and disabled.	50
62+ and not disabled.	40
Household with a child age 6 or under with a reference level of 5 mg per deciliter or higher.	18
Household with a child age 6 or under with lead hazards in the home.	15
Veteran full-time household member.	15
<i>Income</i>	
0% – 30%	12
31% – 50%	10
51% – 80%	8
<i>Priority Criteria</i>	
Eligible units that were entered into the portal in the ESFRLP 23 program but were not assisted due to time constraints will be assisted first by default	

Definitions under ESFRLP are:

- Child with lead hazards in the home:** a child below the age of six living or visiting weekly in the applicant house which contains lead hazards.
- Elderly:** An individual aged 62 or older.
- Disabled:** A person who has a physical, mental, or developmental disability that greatly limits one or more major life activities, has a document of such impairment, or is regarded as having such an impairment.
- Head of Household:** The person or persons who own(s) the house.

- **Household Member**: Any individual who is an occupant (defined below) of the unit to be rehabilitated shall be considered a “household member” (the number of household members will be used to determine household size and all household members are subject to income verification).

- **Occupant**: An occupant is defined as any immediate family member (mother, father, spouse, son/daughter of the head of household, regardless of the time of occupancy); or non-immediate family member who has resided in the dwelling unit for at least 3 months prior to the submission of the family’s application.

- **Veteran**: A person who is a military veteran, is defined as one who served in the active military, naval, or air service (i.e. Army, Navy, Air Force, Marine Corps, and Coast Guard; as a commissioned officer of the Public Health Service; or as a commissioned officer of the National Oceanic and Atmospheric Administration or its predecessors), and who was discharged or released therefrom under conditions other than dishonorable. Provide DD-214 form to demonstrate.

Recipients of assistance under ESFRLP will be chosen by the above criteria without regard to race, color, national origin, religion, sex (including gender identity and orientation), familial status, disability, and limited English proficiency.

What are the Terms of Assistance Under ESFRLP?

The form of ESFRLP assistance is a 0% interest, forgivable loan covering the hard costs associated with the rehabilitation of the home and a grant for the soft costs. These will be two separate documents or sets of documents.

The Loan: NCHFA will create loan documents for the homeowner(s) including a Promissory Note and Deed of Trust covering hard costs for the rehabilitation in an amount not to exceed \$70,000. This loan covering the hard costs remains 0% interest and forgivable at \$14,000 per year for as long as the owner resides in the home or until the balance is reduced to \$0. The term of the loan is dependent upon the loan amount and the number of years it takes to bring the balance of the loan to \$0 when forgiven at \$14,000 per year. For example, if the amount of the loan is \$37,452, then the term is 5 years (\$28,000 forgiven over the first 2 years and \$9,452 forgiven at the end of the 3rd year). The maximum term of the typical loan will be five years.

As long as the borrower lives in the home, no payments on the loan will be required. If the recipient prefers, the loan can be paid off at any time to NCHFA, either in installments or as a lump sum payment. Furthermore, under certain circumstances NCHFA may allow assumption or refinancing of the loan. Should an heir inherit the property and choose to live in the house as their permanent residence, they may assume the loan without being income eligible. However, the lien remains on the property as per the original loan terms. A buyer who may wish to buy the property to live in may assume the loan so long as they can document that they are income-eligible (B 80% AMI). Default can occur if the property is sold or transferred to another person and/or if the borrower fails to use the home as a principal residence, without prior written approval of the North Carolina Housing Finance Agency.

The Grant: To pay for soft costs including application outreach/intake/management, environmental reviews/inspections/testing and project assessment/documentation/estimating/bidding, NCHFA will create a Grant Agreement not to exceed \$14,000. The grant has no repayment or recovery terms.

What Kinds of Work will be Done?

Each house selected for assistance must be rehabilitated to meet ESFRLP Rehabilitation Criteria. That means every house must, upon completion of the rehabilitation:

- 1) meet the more stringent requirements of either NCHFA's Essential Property Standard or Pamlico County's Minimum Housing Code. These are "habitability standards" which set minimum standards for decent, safe, and sanitary living conditions. Additionally, the home must meet applicable Lead-Based Paint regulations 27 CFR part 35.
- 2) retain no "imminent threats" to the health and safety of the home's occupants or to the home's "structural integrity". (An example of an imminent threat to occupants as well as to the home's structural integrity is an infestation of insects or a crawlspace that is too damp).

These requirements are spelled out in full in the ESFRLP Administrator's Manual which you may view, at reasonable times, upon request, at the Community Development office of Pamlico County or anytime online at www.NCHFA.com.

In addition to the above items that must be done to satisfy NCHFA requirements, the scope of work may include approved items meant to reduce future maintenance and operational costs or to further protect homes from natural disasters and/or home modifications designed to enable greater accessibility for household members to function more independently as they age.

Once the rehabilitation is complete, major systems in the home that, with reasonable maintenance and normal use, should be capable of lasting another 5 years include: structural support, roofing, cladding, and weatherproofing, plumbing, electrical and heating/cooling systems.

Of course, contractors performing work funded under ESFRLP are responsible for meeting all local requirements for permits and inspections. All work done under the program must be performed to meet NC State Residential Building Code standards. (This does not mean, however, that the whole house must be brought up to current Building Code Standards.) Upon the date of approval by Pamlico County of the contractor's request for final payment, a one-year warranty on all materials and workmanship will begin.

What About Lead-based Paint?

Until it was discovered to be a health hazard, lead was used for centuries to make house paints. Now we know that lead exposure is a serious problem for everyone and especially small children. Selling lead paint was outlawed in 1978, but many older buildings still contain lead paint and children are still being poisoned.

Under ESFRLP, a lead hazard evaluation must be performed on every home selected for rehabilitation that was built before 1978. The specific type of evaluation and the appropriate lead hazard reduction work performed will depend on the total amount of Federal funds used to rehabilitate the home, as per 27 CFR part 35. If required, lead-based paint hazard reduction and/or abatement will be performed by contractors who are trained and certified to perform such work.

It may be necessary for the household to relocate during the construction process for protection against lead poisoning. If relocation is required, it shall be the responsibility of the homeowner to pay for the relocation.

Who will do the Work on the Homes?

Pamlico County is obligated under ESFRLP to ensure that quality work is done at reasonable prices and that all work is contracted through a fair, open and competitive process.

To meet the requirements, Pamlico County will conduct a bid process which will allow all vendors qualified (using the Pamlico County vendor process) to provide quotes, bids or proposals for the product or services needed on each home. For additional information about procurement and disbursement procedures, please refer to the Pamlico County ESFRLP Procurement and Disbursement Policy for the 2028 Cycle

- 1) At least three eligible contractors on the County's Approved Contractor Registry will be invited to bid on each home and the lowest responsive and responsible bidder will be selected for the contract.
- 2) All contractors working on pre-1978 units must be Renovation, Repair and Painting Rule (RR&P) Certified Renovators working for Certified Renovation firms.
- 3) Homeowners who know of quality rehabilitation contractors that are not on the approved vendors list are welcome to invite them to apply.

What are the Steps in the Process, From Application to Completion?

You now have information about how to apply for the Essential Single-Family Rehabilitation Loan Pool (ESFRLP) and what type of work can be done through the Program. Let's go through the steps for getting the work done:

- 1) **Completing a pre-application form:** Homeowners who wish to apply for assistance must do so by the Key Dates section of this Assistance Policy. Proof of ownership, income, tax payment plan if needed, and special needs will be required. Household income will be verified for program purposes only (information will be kept confidential). Those who have applied for housing assistance from Pamlico County in the past will not automatically be reconsidered and must complete a new pre-application form.
- 2) **Preliminary inspection:** Pamlico County's Rehabilitation Specialist will visit the homes of eligible households to determine the need and feasibility of the home for rehabilitation. Homeowners must inform staff of any known pest infestations prior to the visit. Homeowners must allow the Rehabilitation Specialist to access all part

of their home. If the home cannot be thoroughly inspected the home will become ineligible for assistance. The County staff has the right to deny an application based on health and safety concerns that may put their staff and/or contractors at risk.

- 3) **Screening of applicants:** Applications will be ranked by Pamlico County based on the priority system outlined on page 4. The applications will be numerically ranked by the priority system and approved by the County. NCHFA will verify ownership of the property by conducting a title search. Pamlico County will submit to NCHFA an ESFRLP Loan Application and Reservation Request for each potential borrower for approval. All applicants will be notified in writing of their eligibility status after the selection of units.
- 4) **Written agreement:** A HOME Owner Agreement, between the homeowner and Pamlico County, will be executed as part of the Loan Application and Reservation Request procedure (that formally commits funds to a dwelling unit). This agreement will certify that the property is the principal residence of the owner, that the post-rehab value of the property will not exceed 95% of the 203(b) limits established by HUD and defines the ESFRLP maximum amount and form of assistance being provided to the homeowner, the scope of work to be performed, the date of completion and the rehabilitation criteria and standards to be met.
- 5) **Pre-rehab inspection & unit evaluation:** Pamlico County's Rehabilitation Specialist will visit the home again for a more thorough inspection. All parts of the home must be made accessible for inspection, including the attic and crawlspace. The owner should report any known problems such as electrical short circuits, blinking lights, roof leaks, etc. All approved homes will be tested for radon and asbestos.
- 6) **Work Write-up:** The Rehabilitation Specialist will prepare complete and detailed work specifications (known as the "work write-up"). A final cost estimate will also be prepared by the Rehabilitation Specialist and held in confidence until bids are received from contractors.
- 7) **Lead and other testing:** Pamlico County will arrange for a certified firm to inspect all pre-1978 constructed homes for potential lead hazards (required) and asbestos hazards (as deemed necessary by the Rehabilitation Specialist in all homes built during, before and after 1978). The owner will receive information covering the results of the tests and any corrective actions that will be needed as part of the rehabilitation.
- 8) **Bidding:** The work write-up and bid documents will be conveyed to at least three contractors from the Approved Contractors Registry. Contractors will be given no less than seven days in which to inspect the property and prepare bid proposals. Each contractor will need access to all parts of the house in order to prepare a bid. A bid opening will be conducted in the Patsy H. Sadler Room of the Pamlico County Courthouse at 2020 Main Street Bayboro, NC 28515, or an approved alternate location, at a specified date and time, with all bidders invited to attend

in-person. Other bid opening attendance options may be arranged with Pamlico County staff.

- 9) **Contractor selection:** Within ten days of the bid opening, the winning bidders will be selected. All bidders and the homeowner will be notified of 1) the selection of the winning bid, 2) the amount of the winning bid, and 3) the specific reasons for the selection, if other than the lowest bidder was selected.
- 10) **Loan closing and contract execution:** Loan documents (Promissory Note and Deed of Trust) will be prepared by NCHFA as the lender and executed by the homeowner. *By law, homeowners have the right to hire legal representation of their choosing at the loan closing.* If a homeowner does not have “representation” at the closing, the borrower must sign a NCHFA “Legal Advice Disclosure”. Rehabilitation contract documents will be executed by the homeowner and contractor with Pamlico County signing on as an interested third party prior to the commencement of any construction. Pamlico County will facilitate the loan closing and recordation of these documents and forward the recorded documents to NCHFA.
- 11) **Pre-construction conference:** A pre-construction conference will be held at the selected applicant’s home. At this time, the homeowner, contractor and ESFRLP Pamlico County program representatives will discuss the details of the work to be completed. Starting and ending dates will be finalized, along with any special arrangements such as weekend or evening work hours and disposition of items to be removed from the home. Pamlico County will issue a “proceed order” formally instructing the contractor to commence work by the agreed-upon date.
- 12) **Construction:** The contractor is responsible for obtaining and posting all permits for the project before beginning work. Pamlico County ESFRLP Program staff will closely monitor the contractor during the construction period and local Code Enforcement Officials will inspect the work when applicable. To protect personal property, the homeowner will be responsible for working with the contractor toward clearing work areas of personal property as needed as much as practicable. The contractor will be responsible for all clearing and cleaning activities necessary due to construction activities.
- 13) **Change Orders:** All changes to the scope of work must be approved by the owner, the contractor, Pamlico County’s Rehabilitation Specialist, and the Pamlico County Community Development Project Manager and reduced in writing as a contract amendment (“change order”). The owner, contractor and two Pamlico County personnel must execute any change order agreements to the construction contract.
- 14) **Progress payments:** The Contractor is entitled to request partial payments and a final payment. The partial payments may be requested when a specified work line item is complete with a total of 5 payments including the final payment. The final payment may be requested once Contractor has verified all the work line items to be complete. A final payment will be invoiced once the Contractor has

satisfactorily completed all work line items, provided approved permits (if applicable), and a release of liens.

- 15) **Closeout:** When the Rehabilitation Specialist and the Homeowner are satisfied that the contract has been fulfilled, the Homeowner, Project Administrator and Rehabilitation Specialist will sign off on the work. All material and workmanship will be guaranteed by the contractor for a period of one-year from the date of completion of the work as established by Pamlico County's approval date of the final pay requisition. Pamlico County will notify the homeowner in writing of this date.
- 16) **Post-construction conference:** Following construction, the contractor and the Rehabilitation Specialist will sit down with the Homeowner one last time. At this conference the contractor will hand over all owner's manuals and warranties on equipment and materials to the homeowner. The contractor and Rehabilitation Specialist will go over operating and maintenance requirements for the new equipment, materials and appliances and discuss general maintenance of the home with the Homeowner. The Homeowner will have the opportunity to ask any final questions about the work.
- 17) **Final loan amount determination:** If, upon completion of all rehabilitation work, the contract price has changed due to the effect of change orders and there is a need to modify the loan, NCHFA will prepare an estoppel for a loan reduction or modification agreement for a loan increase as necessary at the time of closeout of the unit. The loan will remain the property of NCHFA, with original documents remaining there for storage and "servicing". Please note that it is the responsibility of the homeowner to record an estoppel if they wish this to be reflected in the Deed of Trust.
- 18) **The warranty period:** It is extremely important that any problems with the work that was performed be reported by the homeowner to the Pamlico County Rehabilitation Specialist or other representative, as soon as possible in writing. All bona fide defects in materials and workmanship reported within one year of completion of construction will be corrected free of charge by the Contractor.

What are the key dates?

If, after reading this document, you feel that you qualify for this program and wish to apply, please keep the following dates in mind:

- Primary Intake:**
 - Applications will be made available to the public starting August 3, 2026.
 - Applications must be turned into Pamlico County by 5:00 PM on August 21, 2026.
 - Eligible units will be identified by September 18, 2026.
 - All rehabilitation work must be under contract by June 30, 2028.
 - All rehabilitation work must be completed by November 10, 2028.

How do I request an application?

Contact:

Alex Showalter, Finance Officer
Pamlico County
302 Main Street
Bayboro, NC 28515
Phone: (252) 745-3133
Email: tracy.boyd@pamlicocounty.org

Or: Have an application emailed or mailed to you by contacting Tim Andrews at (252) 753-2139 and by email: twamcdavid-inc.com

Is there a procedure for dealing with complaints, disputes, and appeals?

Although the application process and rehabilitation guidelines are meant to be as fair as possible, Pamlico County realizes that there is still a chance that some applicants or participants may dispute decisions, work completed or other issues. The following procedures are designed to provide an avenue for resolution of complaints and appeals.

During the application process:

1. If an applicant feels that his/her application was not fairly reviewed or rated and would like to appeal the decision made about it, he/she should contact Alex Showalter, Finance Officer, at (252) 745-3133 within five business days of the initial decision and voice their concern.
2. If the applicant remains dissatisfied with the decision, the detailed complaint should be put into writing. A written appeal must be made within 15 business days of the initial decision on an application.
3. Pamlico County will respond in writing to any complaints or appeals within 15 business days of receiving written comments.

During the rehabilitation process:

1. If the homeowner feels that construction is not being completed according to the contract, he/she must inform the contractor and the Rehabilitation Specialist preferably in writing.
2. The Rehabilitation Specialist will inspect the work in question. If he finds that the work is not being completed according to the contract, the Rehabilitation Specialist will review the contract with the contractor and ask the contractor to correct the problem.
3. If the Rehabilitation Specialist finds that the work is being completed according to contract, the complaint will be added to the applicant's file. The Rehabilitation

Specialist and the homeowner will discuss the concern and the reason for the Rehabilitation Specialist's decision.

4. If problems persist, the homeowner must put the concern in writing and a mediation conference between the homeowner and the contractor may be convened by the Rehabilitation Specialist and facilitated by Pamlico County's Program Manager.
5. Should the mediation conference fail to resolve the dispute, the County Manager will render a written final decision.

Final Appeal:

After following the above procedures, any applicant or homeowner who remains dissatisfied with Pamlico County's final decision may appeal in writing to Michael Handley, NCHFA, PO Box 28066, Raleigh, NC 27611-8066, (919) 877-5627.

Will the personal information provided remain confidential? Yes. All information in applicant files will remain confidential. Access to the information will be provided only to Pamlico County employees who are directly involved in the program, the North Carolina Housing Finance Agency, the US Department of Housing and Urban Development (HUD) and auditors.

What about conflicts of interest? No employee or board member of Pamlico County, or entity contracting with Pamlico County, who exercises any functions or responsibilities with respect to the ESFRLP project shall have any interest, direct or indirect, in any contract or subcontract for work to be performed with project funding, either for themselves or those with whom they have family or business ties, during their tenure or for one year thereafter. Relatives of Pamlico County employees or of Pamlico County board members and others closely identified with Pamlico County, may be approved for rehabilitation assistance only upon public disclosure before the Pamlico County Board of Commissioners and with written permission from NCHFA.

What about favoritism? All activities under ESFRLP, including rating and ranking applications, inviting bids, selecting contractors, and resolving complaints, will be conducted in a fair, open, and non-discriminatory manner, entirely without regard to race, color, national origin, religion, sex (including gender identity and orientation), familial status, disability, and limited English proficiency.

Outreach Efforts of the ESFRLP Program

The County makes citizens aware of the ESFRLP program and other housing rehabilitation opportunities through various service providers and specific outreach efforts. At minimum, the County will advertise or publish an article about the Essential Single-Family Rehabilitation Loan Pool Program via the following media/venues: the Daily News, at the senior center, and on the County's website.

Who can I contact about the ESFRLP program? Any questions regarding any part of this application or program should be addressed to:

Alex Showalter
Finance Officer
Pamlico County
302 Main Street
Bayboro, NC 28515
Phone: (252) 745-3133

Jordan Kearney or Tim Andrews
Housing Specialists
McDavid Associates, Inc.
3714 N. Main Street
P.O. Drawer 49
Farmville, NC 27828
Phone: (252) 753-2139

The County Manager is authorized to amend this Assistance Policy as needed for effective program execution.

This Assistance Policy is adopted this ____ day of _____ 2026.

Kenny Heath, Chairman
Pamlico County Board of Commissioners

Attest:

Tracy Boyd
Clerk to the Board

BOARD OF COMMISSIONERS

CHAIRMAN

KENNY HEATH -TOWNSHIP #5

VICE-CHAIRMAN

EDWARD RIGGS JR. - TOWNSHIP #3

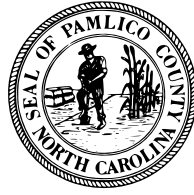
DOUG BRINSON - AT LARGE

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.

July 6, 2026

TO: Chairman Heath and Pamlico County Board of Commissioners

FROM: Mark Brewington, County Manager

RE: Request For Approval Of Courthouse East Entrance Repair

Pamlico County Facility Director request consideration from the Pamlico County Board of Commissioners to approve the repair of the East Entrance of the Pamlico Courthouse. Tru-Co, Inc. has submitted a quote for the repair. The quoted price for the repairs is \$4,990.00.

Please see a copy of the Quote and Scope of work for your review and consideration.





Serving Eastern NC Since 1990
NCGC License 34368



May 20, 2026

26-5520

Pamlico County Public Works Director
P. O. Box 488
Bayboro, NC 28515

Re: Courthouse East Entrance Repair

We at Tru-Co General Contractor, Inc. are pleased to quote you on as outlined below.

SPECIFICATIONS:

- Per Site Visit

SCOPE of WORK:

1. Remove transom window and trim corner trims withing alcove.
2. Replace/rebuild horizontal member/header below transom.
3. Infill window opening with 2x4 lumber and cover with plywood (exterior side).
4. Install 29ga painted MasterRib panel with 9" corrugation over previous window area, left and right of door on walls and ceiling.
5. Install J-trim as needed along perimeter.
6. Fabricate and install 29ga metal flashing around perimeter as needed, two side "columns" near outside corner and around "header".
7. Color to be white.
8. Install white sheathing over interior side of new window studs as is feasible (painted plywood, FRP, etc).
9. Apply one coat of acrylic DTM paint to exterior side of doors/frames.

All taxes, freight, general liability and workers compensation are included in contract price.

NOTES:

- Does not contain any work not specified above.
- Owner to provide access to water and electricity for construction use.
- Work to be performed M-F between 0700-1700.

TERMS:

- Balance due upon completion.
- Payment due within 10 days of invoice date.
- The material costs as described and estimated at the time of Proposal Submission were based on the latest pricing furnished by the suppliers. To the extent such designated material costs might increase from the amount shown when actually purchased, the Owner shall be responsible for such cost increases.
- **Price valid for 15 days.**

Contract Price \$ 4,990.00

The terms and conditions set forth on the attachment are a part of this quote and contract.

353 Olympia Road · New Bern, NC 28560 · 252-637-6000 · Fax 252-637-5253
info@trucogc.com www.trucogc.com

BOARD OF COMMISSIONERS

CHAIRMAN

KENNY HEATH -TOWNSHIP #5

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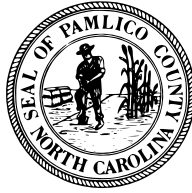
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BAYBORO, NORTH CAROLINA 28515
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COUNTY MANAGER
MARK BREWINGTON

CLERK TO THE BOARD
TRACY BOYD

COUNTY ATTORNEY
DAVID B. BAXTER, JR.

July 6, 2026

TO: Chairman Heath and Pamlico County Board of Commissioners

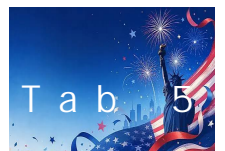
FROM: Mark Brewington, County Manager

RE: Non-Profit HOA Tax Exclusion-Untimely application for Arlington Place POA Inc.

The Pamlico County Tax Office has received a Non-Profit HOA application from Arlington Place POA Inc. on May 8, 2026. The application deadline is January 31, 2026. Becca Lang, Sales Manager at Arlington Place Property Owners Association Inc. is filing an untimely application to have exemptions processed through the Tax Department. Arlington Place LLC stated that during transition time by Nabo Group, the item was overlooked.

It is the recommendation of the Pamlico County Tax Office that if the Board of Commissioners decides to accept this untimely application for Arlington Place LLC, that it will set a precedence for future applications. For this reason, it is the recommendation of the Pamlico County Tax Office to deny the exemption and for Arlington Place HOA to submit the application for Exclusion by January 31, 2027.

Please see the letter of request and documents 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

June 19,2026

To: Pamlico County Board of Commissioners

From: Kathy Wall, Tax Administrator

Subject: Non-Profit HOA Tax Exclusion-Untimely application for Arlington Place POA Inc.


Dear Pamlico County Board of Commissioners,

The Pamlico County Tax Office received a Non-Profit HOA application from Arlington Place POA Inc. on May 8,2026. The application deadline is January 31,2026. Becca Lang, Sales Manager at Arlington Place Property Owners Association Inc. is filing an untimely application to have exemptions processed through the Tax Department. Arlington Place LLC stated that during transition time by Nabo Group, the item was overlooked.

The General Statute states that the Application of Property Tax Exclusion must be filed 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.

It is the recommendation of this office that if the Board decides to accept this untimely application for Arlington Place LLC, that it will set a precedence for future applications. For this reason, it is the recommendation of the tax office to deny the exemption and for Arlington Place HOA to submit the application for Exclusion by January 31,2027.

Respectfully,


Kathy Wall, Tax Administrator

RECEIVED
via Email
MAY 08 2026
BY: [Signature]

APPLICATION FOR PROPERTY TAX EXEMPTION OR EXCLUSION

County: Pamlico Municipality: Minnesott Beach Application for Tax Year: 2026

Full Name of Owner(s): Arlington Place Property Owners Association Inc.

Trade Name of Business: _____

Mailing Address of Owner: 57 Burton Farm Drive, Arapahoe, NC 28510

Phone: (252) 249-9833 Cell: (252) 599-1903 Email: frontdesk@arlingtonplace.com

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

Property ID #: F09-33 Address/Location: 35 Loblolly Lane, Minnesott Beach

Property ID #: F09-33-62, 62A, 62E Address/Location: 956, 994, 999 Mill Creek Drive, Minnesott Beach

Property ID #: F09-33-RES Address/Location: Mill Creek Drive, Minnesott Beach

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.

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

G.S. 105-277.8 (Non Profit HOA)

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. **

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

Describe the property: Open Space and amenity areas within the Arlington Place community.

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)
Recreational amenity use by residents (members of APPOA) and maintenance of the amenities and open spaces.

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): Michelle Burgess Title: APPOA, President Date: 5/8/2026

All tenants of a tenancy _____ Title: _____ Date: _____
In common must sign _____ Title: _____ Date: _____

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

Kathy Wall

From: Becca Lang <becca@arlingtonplace.com>
Sent: Tuesday, June 9, 2026 3:47 PM
To: Kathy Wall
Cc: Michelle Burgess
Subject: AP POA - untimely application

CAUTION: This email originated from outside of Pamlico County. Do not click links or open attachments unless you recognize the sender and know the contact and content is safe.

Kathy,

Please accept our apologies for the late submission of the APPOA tax application.

The amenities and open space in Arlington Place were deeded to the Arlington Place Property Owners Association on 12/30/25. Around that same time, our POA management company, Seaside Management, was transitioning following its acquisition by Nabu Group. During this period, our APPOA contact and advisor of 20 years retired on 12/31/25.

As a result, some items were overlooked, including the tax exemption paperwork. Normally, Seaside Management would have advised us on this and handled the submission.

Unfortunately, the issue was not brought to our attention until after the filing deadline had passed, and we then submitted the application along with our other tax appeal submissions.

We appreciate the consideration of your office and the Board of Commissioners.

Many thanks, **Becca Lang**



BECCA LANG

sales manager

📞 252-599-1903

✉ becca@arlingtonplace.com

📍 57 Burton Farm Rd, Arapahoe

🌐 arlingtonplace.com

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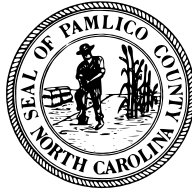
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COUNTY OF PAMLICO

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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.

July 6, 2026

TO: Chairman Heath and Pamlico County Board of Commissioners

FROM: Mark Brewington, County Manager

RE: Appeal of Valuation of a 2024 Jeep Grand Cherokee Limited

Pamlico County Tax Office requests review from the Pamlico County Board of Commissioners for an Appeal of Valuation of a 2024 Jeep Grand Cherokee Limited. All information related to this appeal is documented in the Tax Office Memorandum and supporting documentation.

It is the recommendation of the Pamlico County Tax Office to the Board of Commissioners to uphold the vehicle value of \$34,460.00 which includes a discount for high mileage.

Please see a copy of the memorandum of request and Appeal 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

June 19, 2026

To: Pamlico County Board of Commissioners

From: Kathy Wall, Tax Administrator

Subject: **Appeal of Valuation of a 2024 Jeep Grand Cherokee Limited**

Dear Pamlico County Board of Commissioners,

On May 4, 2026, the Pamlico County Listing Department received a vehicle Appraisal Appeal from Ms. Stephanie Pauley. Ms. Pauley's value under appeal is **\$43,050.00** for the 2024 Grand Cherokee Limited.

Pamlico County listing department worked on the appeal using JD Powers, one of the appraisal references/guides for the valuation of personal property. For the 2024 Jeep Grand Cherokee Limited, the listing department applied excessive milage and the value was reduced to **\$34,460.00**.

Ms. Pauley did not agree with this lowered value on May 30, 2026. (document attached)

It is my recommendation to the Commissioners to uphold the value of **\$34,460.00** which includes a discount for high mileage.

Please see the attached notes for a further explanation.

Respectfully submitted,


Kathy Wall, Tax Administrator



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

Stephanie Pauley
130 Pine Tree Lane
Bayboro NC 28515

From: Kathy Wall, Clerk to BOER

Date: May 7, 2026

Subject: 2024 Jeep Grand Cherokee Limited

Value under appeal: \$43,050.00

Your Appeal to the Pamlico County Board of Equalization and Review has been received and reviewed. The decision concerning your appeal has been noted at the bottom of the page. Your response to this decision must be received in the Pamlico County Tax Office, no later than 5:00 pm on **June 7, 2026**.

Your response may be mailed to: Pamlico County Tax Office
PO Box 538
Bayboro, NC 28515

Emailed to: Kathy.wall@pamlicocountync.gov

Respectfully Submitted,

Kathy Wall
Tax Administrator/Clerk to BOER

Recommendation to BOER: Reduced value to \$34,460.00. Value determined using JD Powers, one of the appraisal references/guides that Pamlico County uses to value vehicles. Mileage applied as excessive.

I **accept** the recommendation of the Tax Administrator.

I **do not accept** the recommendation of the Tax Administrator.

Signature

5/30/2026
Date



PAMLICO COUNTY
NORTH CAROLINA

To: Kathy Wall, Tax Administrator

05/04/2026

Re: Stephanie Pauley Vehicle Appraisal Appeal

Kathy,

Taxpayer Stephanie Pauley is appealing the value of her vehicle as her bill is not due until 7/15/2026 so she is within the appeal deadline, also we applied the high mileage and it brought it to \$37,023 and Mrs. Pauley was still unsatisfied with that, I have looked at JD Powers in which we use to value vehicles and I am showing that the value is \$34,460 and that includes the mileage. It is my recommendation that we go with the JD Powers value of \$34,460 and stay with that.

Thank you,

A handwritten signature in cursive script that reads "David Whitford".

David Whitford

Personal Property Appraiser I

Pamlico County Tax Office

PO Box 538

Bayboro, NC 28515

Phone: (252) 745-3105

david.whitford@pamlicocountync.gov



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

NOTICE OF APPEAL OF ASSESSMENT -REGISTERED VEHICLES

Please complete the following to request an appeal of the registered vehicle assessed value. An appeal of the assessed value may result in the assessed value being unchanged, reduced, or increased.

Owners Name: Stephanie Pauley

Mailing Address: 130 Pine Tree Ln.

City Bayboro State NC Zip Code 28515

Daytime Phone Number: (740) 285-2547 Other: _____

License Plate Number: 3140CS Mileage: 53,012.

Motor Vehicle Description: 2024 Jeep Grand Cherokee Limited

Reason for Appeal: Vehicle has very high mileage & after calculating value through 3 different sources & taking private party assessment.

Assessed Value under Appeal: \$6,419.00

Appellant's Opinion of Value: \$30,604.00

Per General Statute 105-330.2(b1), an owner who appeals the appraised value of taxability of a classified motor vehicle must pay the tax on the vehicle when due, subject to a full or partial refund if the appeal is decided in the owner's favor.

Taxpayer's affirmation: Under penalties prescribed by law, I hereby affirm that to the best of my knowledge and belief all information submitted on this form and any accompanying statements, is true and complete.

Signature: Stephanie Pauley Date: 5/3/2026

File this completed form in person or by mail to:
Pamlico County Board of E&R
PO Box 538
Bayboro, NC 28515
Or the form can be filed by:
Email: tax.office@pamlicocounty.org

determined the value is too high. County uses a source that benefits them for tax purposes.

2024 JEEP GRAND CHEROKEE L


Utility 4D Limited 4WD Values

PRICING & VALUES

Prices shown for the used 2024 Jeep Grand Cherokee L Utility 4D Limited 4WD with 53012 miles are what people paid to buy this vehicle or what people received when trading in this vehicle at a dealer. [Edit options.](#)

BUY FROM DEALER

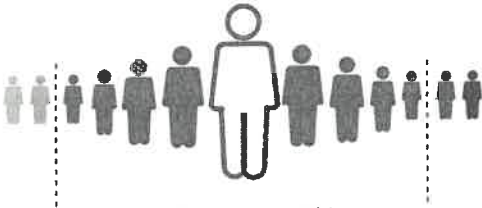
Prices shown are what people paid including dealer discounts. Taxes and fees (title, registration, license, document, and transportation fees) are not included.

Buy from Dealer Buy Certified from Dealer 

Average Price Paid

\$34,460

Data from 453 transactions - Updated 05/03/26





80% of People Paid

\$30,647 - \$38,465

ESTIMATED TRADE-IN VALUE

Prices shown are what people received from a dealer for their trade-in vehicle by condition. [See definitions.](#)

Base Price	\$27,250
Mileage and Options	-\$1,175
Low 	\$26,075
Base Price	\$29,000
Mileage and Options	-\$1,175
Average 	\$27,825
Base Price	\$30,250
Mileage and Options	-\$1,175

NCVTS -> Vehicle Tax -> Abstract Search Results -> Maintain Vehicle Abstract

Owner: PAULEY, STEPHANIE SWISHER Abstract #: 0084716093-2025-2025-0000 RMV

Bill Details Export Cancel Submit Create Adj

Queues: Status: Billed Transfer To None Add To Service Cart Make RFB

Abstract Info (F2) Property Info (F3) Adjustments (F4) Change History (F5) Notes (F6)

Type	Description	Exemption	Listing Flag	Appraised Value	Total Assessed Value
Registered Vehicle	2024 JEEP GRAND CHEROKEE L LIMITED 4S	None	On Time	\$ 37023	\$37,023

Vehicle Info Valuation Lien

Valuation Date: 01/01/2026 Total Final Value: \$37,023 Prev Billed Value: \$42,187 RMV Sales Price: \$44,995.00 Plate History VIN History
 Make: JEEP Model: GRAND CHEROKEE L LIMITED Model Year: 2024 Body Style: 4S

VIN: * 1C4RJKBG4R8928144
 Title #: * 771472251006518
 Title Date: 04/10/2025
 Title Transfer Date:
 Plus Code: None
 RMV Vehicle ID: 072653853
 Adjustment Date:
 Dealer Code: 0080244
 Renewal Code:
 Vehicle Fuel Code: G
 Action Code:

Physical Info
 Odometer: 27129
 Axles: 0
 Body Series:
 Length:
 Weight: 0
 Trailer Length: 0

Plate Info
 Plate #: * 3140CS
 Plate Issued: * 07/01/2026
 Plate Expiration Date: 06/30/2027
 Plate Renewal Type: * R-Renewal
 Plate Status: ACT
 Plate Category: CSW
 Registration Use Code: PASS
 Current Plate Expiration Date: 06/30/2026

Created By : VTSBATCHJOB Create Date: 03/01/2026 06:12 AM Updated By: jeckloff Update Date: 04/27/2026 10:59 AM

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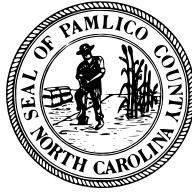
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COUNTY MANAGER
MARK BREWINGTON

CLERK TO THE BOARD
TRACY BOYD

COUNTY ATTORNEY
DAVID B. BAXTER, JR.

July 6, 2026

TO: Chairman Heath and Pamlico County Board of Commissioners

FROM: Mark Brewington, County Manager

RE: Employee Physical Activity and Wellness Initiative

The Pamlico County Health Director requests time from the Pamlico County Board of Commissioner's to discuss a proposed Employee Physical Activity and Wellness initiative for County Employees. It is advised that the program would promote employee mental health, physical well-being, stress reduction, and overall workforce wellness.

Please see the letter of request for your review and consideration.





Pamlico County Health Department

203 North Street

PO Box 306

Bayboro, NC 28515

Tel: (252) 745-5111 Fax: (252) 249-5900

Health Director: Melanie R. Dixon



June 11, 2026

To: Mark Brewington-County Manager/Health & Human Services Director
From: Melanie Dixon, Public Health Director

RE: Employee Physical Activity and Wellness Initiative

Dear Members of the Board of Commissioners,

I would like to request discussion and guidance from the Board of Commissioners regarding a potential countywide employee wellness initiative that would allow employees up to 30 minutes during the workday for physical activity, similar to a previously approved wellness effort.

The purpose of this initiative is to promote employee mental health, physical well-being, stress reduction, and overall workforce wellness. Regular physical activity has been shown to improve morale, productivity, job satisfaction, and employee health outcomes. Potential activities could include walking, jogging, running, biking, or other approved forms of exercise. Pamlico County employees have access to sidewalks, walking routes, and low-traffic roadways that could support participation.

This proposal aligns with the Pamlico County Health Department's efforts to address Social Determinants of Health (SDOH), which are the conditions that influence health outcomes beyond medical care. Several key SDOH identified through community health assessments and local planning efforts include physical inactivity, chronic disease risk, mental health concerns, social isolation, limited opportunities for healthy lifestyles, transportation challenges, and barriers to accessing preventive health services. Encouraging physical activity among county employees directly addresses these factors by promoting healthier behaviors, reducing stress, improving mental health, strengthening social connections, and creating a workplace culture that supports wellness.

The initiative also supports Healthy Communities objectives under AA886 and demonstrates the County's commitment to creating environments that make healthy choices easier for residents and employees alike. As one of the county's largest employers, Pamlico County has an opportunity to lead by example in fostering a culture of health and wellness.

The Health Department's "Get Moving Challenge," conducted in November, generated strong participation and interest from employees beyond the Health Department, demonstrating countywide enthusiasm for wellness activities. During the challenge, it was common to observe small groups of employees from different departments walking together and engaging in conversation. These interactions not only promoted physical activity but also fostered relationship-building, teamwork, and communication across departments that may not routinely work together. This informal collaboration helped strengthen workplace connections, improve employee engagement, and contributed positively to overall morale.

Participation and accountability could potentially be monitored through the County's new UKG timekeeping and reporting dashboard, allowing the County to evaluate utilization and outcomes.

While difficult to quantify initially, the program may contribute to long-term benefits such as improved employee morale, reduced absenteeism, enhanced productivity, workforce retention, and potentially lower healthcare costs.

At this time, I am seeking direction from the Board regarding whether there is interest in further exploring this initiative. If supported, I would be willing to gather additional information, including employee feedback, department head input, implementation options, accountability measures, liability considerations, and examples of similar programs used by other local governments and employers.

Requested Action:

Provide guidance on whether the Board would like staff to move forward with researching and developing a formal employee wellness and physical activity proposal for future consideration.

Thank you for your consideration.

Sincerely,
Melanie R. Dixon
Health Director
Pamlico County Health Department