

**NORTH CAROLINA
GRANVILLE COUNTY
CITY OF OXFORD**

**OXFORD CITY HALL, BOARD MEETING ROOM
TUESDAY, MARCH 10, 2009 AT 7:00 P.M.**

The Board of Commissioners of the City of Oxford met in Regular Session at City Hall, 300 Williamsboro Street, at the above-mentioned time and place.

Present: Mayor Alvin Woodlief, Jr.
Commissioner Robert Shope
Commissioner Paul F. Kiesow
Commissioner Robert B. Williford, Sr.
Commissioner Stephen C. Powell
Commissioner Walter Cantley

Absent: Mayor Pro Tem Howard Herring, Sr.
Commissioner A. Chance Wilkinson

Present also were City Attorney J. Thomas Burnette, City Manager Mark Donham and Deputy City Clerk Donna B. Hosch.

All members of the Board and local news media were notified of the time, place, and purpose of the meeting.

Mayor Al Woodlief, Jr. called the meeting to order.

Reverend Phillip Betts, City Chaplain, gave the prayer.

The Pledge of Allegiance followed the prayer.

PUBLIC COMMENT

No one from the audience wished to address the Board.

MAYOR'S YARD OF THE MONTH AWARD
JAMES AND ELLARINE ALSTON

Mayor Woodlief recognized March's Mayor's Yard of the Month winners, James and Ellarine Alston. Mayor Woodlief read the certificate, which recognizes them for the outstanding job of landscaping maintenance and overall attractiveness of 707 Williamsboro Street. He added a sign would be placed in

the yard recognizing them as the winners for Mayor's Yard of the Month and that a picture would be taken for the *Oxford Public Ledger*. Mr. and Mrs. Alston were present to accept the award.

RECOGNITION OF AL CARSON

Mayor Woodlief recognized Al Carson of the Oxford Public Ledger for being in attendance at the meeting and stated how glad he was to see him.

ZONING PUBLIC HEARING
AMEND ZONING ORDINANCE TO PERMIT CHURCHES IN THE B-1 ZONING DISTRICT AS
A SPECIAL USE PERMIT

Mayor Woodlief declared the public hearing open. The Mayor clarified that this amendment pertains to buildings downtown, and that any future churches in the area would need to seat at least 200 people on the first floor of a building.

Mr. Joe Green of Canady Mill Road addressed the Board, at which time it was determined that Mr. Green needed to be at the County meeting.

Commissioner Shope asked about handicap accessibility if a church was to additionally use the second floor for seating. Planning Director Cheryl Hart answered that that would be governed by the Inspections Department, since upstairs seating would be a building code issue.

Commissioner Powell asked for clarification as to why this is an area of concern. The Planning Director stated there was a problem in the past. A downtown church was providing daycare before and after school for children. This occupied parking spaces that would normally be available to business customers, and the businesses in the area asked the Planning Board to study the issue. The Planning Director stated this particular church is no longer in downtown, but that the issue should be addressed and resolved as to avoid problems in the future.

The Mayor declared the public hearing closed.

Commissioner Kiesow made a motion to amend the Zoning Ordinance to permit churches in the B-1 zoning district as a special use permit. The vote was unanimous.

Recommended Amendment for Churches in the B-1 Zoning District

1. Section 302.1 - Table of Permitted Uses will be changed from a “P” (permitted use) to “S” (Special use).

The following will be added to Section 713 for Development Standards to include Assembly halls, meeting halls, including churches in the B-1 District.

Requirements:

- The number of fixed or temporary seats in the facility must be 200 or more, and the area of the facility designated for seating must be able to accommodate at least 200 seats, meeting all fire code requirements.
- The applicant must present a site plan showing the general dimensions of the facility, the exits, all seating area and the general availability of on site or off site parking to accommodate all proposed seating in the facility during use hours. The Board shall consider the existing parking usage in the area and may request such study of parking, as it deems necessary to determine the impact.
- The applicant must present a proposed schedule of when the facility will be open for use.

The Board of Adjustment must make a finding regarding the adequacy of parking for the use of the facility, and the impact of the use on traffic and pedestrian safety in the vicinity.

PUBLIC HEARING AMEND SUBDIVISION ORDINANCE TO INCLUDE A THOROUGHFARE RIGHT-OF-WAY PRESERVATION PLAN

The Mayor declared the public hearing open.

Commissioner Shope stated that this Plan ties into the Greenway Plan. When the DOT decides to widen a particular road, this Plan would allow for bike and walking easements. This Plan will also help define new roads.

Angel Marzano addressed the Board. Ms. Marzano had gotten information from Ms. Hart, and she asked if this Plan was restricted to subdivisions or if it was applicable to anyone in a potential right of way (ROW). Ms. Hart clarified this Plan does pertain to anyone, not just to subdivisions. While property owners would be allowed to build on their property, they would not be able to build on the footage designated as a ROW. Ms. Marzano stated it was unfair to property owners for the DOT to declare that even though monies may not be available to purchase land for roads which may not appear for another 35 years, that property owners could not build on the footage designated as a ROW. Ms. Hart stated this would be an issue for property owners to negotiate with the DOT. She further stated that this Plan is more of a planning tool for undeveloped land.

Commissioner Powell stated this seemed unfair to him also, and he wanted to know was there any recourse for the property owner. He asked if a building was placed on the ROW, would the DOT need to buy the property as well as the structure. Ms. Hart stated she could not comment on how the DOT would negotiate this type of situation. Again she noted this is a planning tool and not one to take land. It's merely a tool for property owners to know DOT's future plans in case property owners want to develop their land. Ms. Hart stated that the County has passed this Plan, and that our passing the Plan adds points to our transportation needs.

Commissioner Powell stated he sympathized with the citizens while also understanding that DOT's projections may be beneficial. He remembered citizens pulling together in another part of the country and refusing to let the Washington Metro run through portions of their land. The Mayor stated that if Oxford did not adopt this Plan, it would not stop any of DOT's plans. He also stated that this refers to the new road connection which would span from the mountains to the coast. One of the first places this Plan would begin would be at the stoplight at West Oxford Elementary School and extend to Revlon. Ms. Marzano stated she wished everyone would look at other ways to get things done.

The Mayor declared the public hearing closed.

Commissioner Cantley made a motion to amend the subdivision ordinance to include a Thoroughfare Right-of-Way Preservation Plan. Commissioners Shope, Williford, and Cantley voted in the affirmative. Commissioners Powell and Kiesow voted in the negative. The amendment passed.

Section 93 - Thoroughfare Right-of-Way Preservation.

(a) **The Oxford Board of commissioners hereby finds and determines that it is in the best interests of the city and its citizens to preserve and protect rights-of-way and transportation corridors that are necessary to provide future facilities and facility improvements and to coordinate land use and transportation planning. These rights-of-way and corridors are part of a network of transportation facilities and systems, which provide mobility between, and access to, businesses, homes, and other land uses throughout the city, the region, and the state. The City of Oxford recognizes that the provision of an adequate transportation network is an essential public service. The plan for that transportation network is described in the City of Oxford Comprehensive Transportation Plan (CTP) or Thoroughfare Plan. Therefore, The City of Oxford hereby adopts the following land use and development regulations to preserve and protect the corridors and rights-of-way for the transportation network, and such other policies and procedures as are or may be from time to time adopted.**

- (1) ***Preservation of Right-of-Way Abutting Existing Thoroughfares.*** If (i) a proposed subdivision site abuts an existing thoroughfare (roadway) that is recommended for improvement, and (ii) that

roadway has a right-of-way width less than that recommended in the Comprehensive Transportation Plan (CTP) / Thoroughfare Plan, or the long range transportation plan of any of the following organizations: City of Oxford, Capital Area Metropolitan Planning Organization (MPO), Kerr-Tar Rural Planning Organization (RPO) or the North Carolina Department of Transportation (collectively, the “Transportation Planning Organizations”), then the proposed subdivision shall include the reservation of any additional right-of-way along the site’s frontage on the existing thoroughfare that is needed to widen the right-of-way to achieve the recommended cross-section width recommended in the Comprehensive Transportation Plan (CTP)/Thoroughfare Plan, or the long range transportation plan of any of the Transportation Planning Organizations.

(2) *Proposed New Thoroughfares.*

- a. *Incorporation of Thoroughfares.* If (i) the Comprehensive Transportation Plan (CTP)/Thoroughfare Plan, or the Long Range Transportation Plan of any of the Transportation Planning Organizations, proposes a new thoroughfare across part of a proposed subdivision site, and (ii) an alignment for the thoroughfare has been determined to a reasonable degree of certainty (for example, as a centerline alignment on a functional design plan), and (iii) the thoroughfare could appropriately serve to provide direct access to the subdivision (for example, it would not be a freeway or other restricted-access road), then the proposed subdivision shall incorporate the thoroughfare into its internal road layout by having one of the subdivision roads run along the proposed thoroughfare alignment. Such road need only be constructed to NCDOT standards for a residential collector road; provided, however, that right-of-way consistent with that required for a major thoroughfare cross section shall be reserved.
- b. *Preservation of Future Right-of-Way.* If (i) the Comprehensive Transportation Plan (CTP)/Thoroughfare Plan, or the Long Range Transportation Plan of any of the Transportation Planning Organizations, proposes a new thoroughfare (i.e. a thoroughfare other than an existing thoroughfare as described in paragraph (a)(1) of this Section) across part of a proposed subdivision site, and (ii) an alignment for the thoroughfare has been determined to a reasonable degree of certainty (for example, as a centerline alignment on a functional design plan), then the proposed subdivision shall preserve the thoroughfare’s future right-of-way by not including lots or other development within the land area needed as the thoroughfare’s future right-of-way.

Land area needed as future right-of-way shall be determined from NCDOT plans where available, or where not available, by applying half the right-of-way width recommended in the Granville County CTP or Thoroughfare Plan along each side of the thoroughfare’s proposed centerline alignment.

- c. *Applicability.* Except as otherwise expressly indicated in this ordinance, when a tract to be subdivided includes or abuts any part of a road that has a right-of-way of less width than the recommended cross-section width identified in the Comprehensive Transportation Plan (CTP) / Thoroughfare Plan, or the Long Range Transportation Plan of any of the Transportation Planning Organizations, the property owner shall reserve the additional right-of-way necessary to ensure the compliance with the recommended cross-section width described in the City of Oxford’s CTP which is congruent with NCDOT minimum right-of-way standards. This preservation requirement may be waived by the Planning Board only if it determines that the preservation will result in the deprivation of all reasonable use of the subject property.

3. ***Record Plat Notice of Future Right-of-Way.*** If the City of Oxford's CTP or Thoroughfare Plan recommends the widening of an existing thoroughfare abutting a proposed subdivision site, or proposes a new thoroughfare across part of a proposed subdivision site, the record plat for the subdivision shall include notice of such. If the land area needed for the planned widening or new thoroughfare can be ascertained with a reasonable degree of certainty, the record plat shall delineate it and label it as future right-of-way.

PUBLIC HEARING
ECONOMIC DEVELOPMENT GRANT FOR A DOWNTOWN BUSINESS LOCATED AT 126
MAIN STREET

The Mayor declared the public hearing open.

City Manager Donham explained that this grant is for a local business with a \$500,000.00 investment in the downtown area. Under NC law, this grant is allowed. The grant amount to be received would be \$4,000.00. State law requires that the amount of the grant must exceed the amount of revenue the City would receive from the development. Additionally, it is required that jobs be created. This particular grant also allows for upstairs apartments in downtown buildings, something about which businesses downtown have inquired.

Mr. E.V. Strother stated he'd read the notice in the paper, and he thought the grant was for much more than \$4,000.00. He wondered if the grant had retrospective aspects. Tom Burnette and Gene Edmondson have revitalized a building downtown. Would it be possible for them to receive a grant? City Manager Donham answered 'no', that businesses would need to go through the public hearing process before receiving this grant.

Mr. David Wicker of 44 College Street stated that his reading of Statute 158-7.1 indicates that the grant is for the purpose of aiding and encouraging location of manufacturing or industrial enterprises. He asked was this the case, to which City Manager Donham answered the grant also covers commercial enterprises. Mr. Wicker questioned what types of jobs would be created to qualify for the grant, to which the City Manager stated permanent jobs would, in fact, be created.

City Attorney Burnette stated he has expressed concerns about the grant and that the Statute can be interpreted in a broad sense – it is certainly not clear.

Mr. Wicker asked had the City identified specifically what type of permanent jobs will be created and would these jobs come to Oxford had the grant not been available. Mr. Wicker additionally asked if revenues would be created for the City by the individuals in these new jobs. The City Manager clarified that primarily, the City receives its revenues from property taxes. Mr. Wicker asked would the City tax landowners to pay for this grant, to which City Manager Donham replied 'no'.

City Manager Donham added that this grant requires the City to calculate, over a 10-year period, the potential revenues of such a project. The new investment in Oxford is approximately \$535,000.00. Multiplying that amount by the tax rate would give the maximum amount necessary to satisfy the grant, this amount being significantly larger than what would be required.

Eddie McCoy of 408 Kingsbury Street stated that to the public, it seems certain people always know where to get a niche in this town. He is a small business owner and doesn't know where to get such information on grants for parks, etc. Mr. McCoy stated he wants a swimming pool and asked the Board how he could get one. The person receiving this grant practically owned Oxford at one time and has millions of dollars. If this person could get \$5,000.00 for a grant for a downtown business, which everyone is supporting, why couldn't he get that same amount to put towards a swimming pool?

The Mayor stated to Mr. McCoy that at one time he did receive money for a swimming pool but he put the money in the wrong place. Mr. McCoy stated that the pool in which he originally wanted to swim was bulldozed in, his being told that "we weren't going to swim in that one". That's when he asked for a pool that he could swim in.

Commissioner Williford asked the City Manager to explain the use of the grant. He stated the money could be used for a sprinkling system or anything else that they wanted, the amount of monies for this particular individual being significantly less than if an industry were to apply. City Manager Donham added that these grants are being used all over the State, and that this grant is for a significant investment in our downtown.

Commissioner Powell informed Mr. McCoy that the City has put \$10,000.00 aside for a pool, and that a location is actively being sought. In terms of who receives grant money, the Commissioner stated it is true that one has to know from where to get the money. Sometimes this takes a little work.

Virginia Clay of 125 Main Street stated she read the public notice, has had conversations with Mr. Hancock, and believes he cares a great deal about the history of this county. She commented how nice his building looks on the outside and how it is something that would please the Historic Preservation Commission. Ms. Clay's question was regarding the jobs to be created – for what period of time would those jobs exist? City Manager Donham stated the City has been assured by Mr. Hancock that the jobs would be permanent. Ms. Clay questioned if word of mouth was a good business test for delivering on the job requirements of the grant. The City Manager replied that the project must be finished and the new jobs must be created before any monies would be received. Ms. Clay asked if this grant has anything to do with the underutilized business district, to which the City Manager stated it did not.

Mr. Strother asked if this grant had any bearing on a relocated business. The City Manager stated, again, that it has to do with the expenditure of new dollars and that an additional \$500,000.000 of new tax dollars would go on the books from this project for which the City will receive new revenues. Commissioner Williford stated that Mr. Hancock expressed to the Board that his building would be subdivided in order to accommodate other businesses as well as his. Mr. Strother addressed Mr. McCoy and stated that as for the “niche people”, it was not that everyone went along with them, it was that no one opposed them.

Mayor Woodlief stated that the Board was given a tour of Mr. Hancock's building, they were told what the building would be used for, and were informed the building would be subdivided into two businesses. Until the six new jobs are in place, Mr. Hancock will not receive any monies. The new business does not have to be a plant. Mr. Hancock cannot apply for a grant for the other business. The Mayor stated that the original price of the building to Mr. Hancock was \$168,000.00 but that the tax books

will show the value as \$500,000.00 plus. The Board realized that the monies given Mr. Hancock in the grant would come back very quickly to the City.

The Mayor stated that it was thought that questions would arise about the grant because of the family requesting it. However, the business, the building, what has been done to the building, and the future of the business is what everyone should be concerned with and not just the family name. Mr. Hancock has done more work on the building than anyone would imagine, and the Mayor stated he thought Mr. Hancock would use this grant money for a sprinkler system.

Ms. Clay stated Mr. Hancock has done the right thing with the building and is what people would want to see done. She stated that Mr. Hancock has acknowledged what citizens wished for in the surveys that went out by the Vision Committee, that being to preserve the historical architecture downtown. She wanted it written down, a part of the text, that Mr. Hancock has done this. Ms. Clay stated she'd hate to see another building like CVS put up and grants awarded for such a non-historical building. It should be very clear as to how the monies are to be awarded.

Commissioner Williford added that Mr. Hancock has spent \$60,000.00 in a sprinkler system to protect the building, this especially beneficial if he were to ever have apartments upstairs.

Elizabeth Taylor stated that the Statute reads that a "substantial number of jobs in the City would be created, at or above the median, average wage". She questioned if those figures had been run and was there an assurance that the six new jobs would be at the median income. The City Manager stated that figures were run and that the criteria will be met before the monies are distributed.

The Mayor declared the public hearing closed.

CONSIDER APPROVING A BUDGET AMENDMENT IN THE AMOUNT OF \$4,000.00 MADE PAYABLE FROM THE GENERAL FUND TO FUND AN ECONOMIC DEVELOPMENT GRANT FOR 126 MAIN STREET

Commissioner Williford made a motion that the grant not be awarded. Commissioner Powell stated it seemed to him as if this had more to do with an individual or a family moreso than the grant itself, the family being brought up several times. The Commissioner stated this was one time he disagreed with

the statements from the general public – he did not see it being fair to Mr. Hancock. If a business relocated and met the requirements of the grant, then the grant should be awarded. Personal issues should be left out of this, and the Commissioner stated this seemed more like a “witch hunt”. Commissioner Williford voted in the affirmative for his motion that the grant not be awarded. Commissioners Shope, Powell, Kiesow, and Cantley voted in the negative. The motion failed.

Commissioner Shope made a motion that the grant be awarded. Commissioners Shope, Powell, Kiesow, and Cantley voted in the affirmative. Commissioner Williford voted in the negative. The motion passed.

BUDGET AMENDMENT

ACCOUNT NO.	DESCRIPTION	INCREASE	DECREASE
010410435	126 Main St Grant Expen	\$4,000.00	
010399000	Appropriated Fund Balanc	\$4,000.00	

HISTORIC PRESERVATION COMMISSION ANNUAL REPORT

Virginia Clay stated she is the current Chairman of the HPC, and that they are required to give a report as to what has been done the prior calendar year, 2008 being the first full calendar year in operation

Oxford Historic Preservation Commission

CY – 2008
Annual Report

Contents

- ACCOMPLISHMENTS – 2008
- GOALS FOR 2009
- BUDGET AND EXPENDITURES

Approval of *Local Hist*

CITY COMMISSIONERS APPROVED HISTORIC DISTRICTS MARCH 18, 2008

- HPC MAILED OUT OVER 100 PROPERTY OWNERS WITH DISTRICTS
- HPC MAIL OUT NOTICES TO CONTRACTORS, REAL ESTATE FIRMS

IMPLEMENTED HISTORIC PLAQUE ORDERING PROCESS

- Quarterly
- Form driven
- Done in coordination with the planning dept.
- Over 20 bronze plaques were ordered in November (1st order)

Historic District and other Signage

■ WORKED WITH

- NC DOT
- Downtown Oxford Economic Development Corporation
- TOURIST DEVELOPMENT AUTHORITY TO DEVELOP AND OBTAIN HISTORIC DISTRICT SIGNS & WAYFINDING SIGNS DURING CY2009

DRAFTED DEMOLITION ORDINANCE

- Municipal tool to facilitate a neglected historic property
- BASED ON SIMILAR ORDINANCES PASSED by other N.C. city Districts
- Pending review and consideration by attorney and commissioners

GOALS FOR CY2009

- Assist City of Oxford in review of demolition by neglect ordinance
- Hold 2 educational events for public
- Continue to work on signage opportunities
- Seek additional ways to promote Oxford's historic architecture

FY 2007 use of Funds

■ Partial Year

- FUNDS ALLOCATED TO HPC – 2007/08 \$3,000
- EXPENDITURES JULY 2007/JULY 2008 \$2,100
- OVER/(UNDER) BUDGET AMOUNT \$(900)

FY 2009 (CURRENT YEAR)

YTD EXPENDITURES JULY 2008 – JANUARY 2009	
SECRETARIAL	\$350
WEBSITE DEVELOPMENT	\$ 0
OTHER (PRINTING, POSTAGE)	\$ 80
YTD Sub-Total Actual	\$ 380
FORECAST EXPENDITURES JANUARY 2009 – JUNE 2009	
SECRETARIAL	\$ 300
WEBSITE DEVELOPMENT	\$1,000
OTHER (PRINTING, POSTAGE)	\$ 500
FLYERS / INVITATIONS EDUCATION EVENTS	\$ 175
PROPOSED MEETING W/ RALEIGH PLANNING RE: OAKWOOD PROCEDURES	\$ 100
Sub-Total Forecast	\$2,075
TOTAL EXPENDITURES (ACTUAL + FORECAST)	\$ 2,455
FORECAST BALANCE – OVER/(UNDER) BUDGET	\$ (545)

FY 2010 Forecast

FORECAST EXPENDITURES FY 2010	
SECRETARIAL	\$ 600
WEBSITE DEVELOPMENT	\$ 250
OTHER (PRINTING, POSTAGE)	\$ 500
FLYERS / INVITATIONS EDUCATION EVENTS	\$ 350
BOARD EDUCATION, DEVELOPMENT & PLANNING	\$ 600
OTHER SERVICES (intern)	\$ 700
TOTAL	\$3,000

Ms. Clay stated Planning Director Cheryl Hart has been a great resource in getting the Certificate of Appropriateness process up and running. David Wicker put in a great number of hours drafting a

Demolition by Neglect Ordinance. Elizabeth Taylor has put in hours of tedious reading of the Statutes or Regulations to help the DOEDC and the Tourism Authority to get signs placed in the local districts. Maureen Taylor has just finished her first term as Chair of the HPC, and Ms. Clay stated she has done a great deal of work during her term.

Mr. E. V. Strother stated there is one particular piece of property in Oxford which is an eyesore, and he did not understand why it is permitted to exist after so much pressure was put on the Watkins family to correct their eyesore. Ms. Clay stated they have no role in that process. Ms. Taylor stated that if the Demolition by Neglect were in place, it would avoid the situation of which Mr. Strother was speaking. The Mayor clarified that the Demolition by Neglect is in for review with the City Attorney. The City Manager stated the City Attorney has been asked to meet with David Wicker to review the document.

Ms. Taylor stated that the pictures for the HPC website were donated by Sandra Cole Rogers. Sandra and her husband, of Cole Rogers Photography, also donated the brochures which are used by the HPC. The Mayor added that Ms. Rogers took the aerial shots of Oxford that are shown on the City's website.

The Mayor assured Ms. Taylor that she had not been "agitating" in the process of forming the HPC, that sometimes the Board simply didn't have answers to her questions. The Mayor stated that Ms. Taylor has educated everyone and everyone is better for it.

Commissioner Cantley commended the group on their efforts, stating that he has not seen a more dedicated group than this Commission. He felt the HPC has been good for Oxford.

Ms. Rogers stated that tons of photographs of Oxford have been put on Google Earth, ranging from properties to the last snow. Hopefully, they will be linked through the HPC website at some point.

Commissioner Powell asked if the Shaw Museum qualified under the program, to which Ms. Taylor responded 'yes', that the Museum is on the National Register as is the building across the street. Elizabeth Taylor has worked with the DOT to have a sign placed at College and McClanahan Streets directing folks to the Museum.

Ms. Clay asked if the DOEDC was working on a website. Deputy Clerk Hosch reported that proposals had been received and that Linda Sigmon was working with members of her board to make a decision as to who would receive the project. Ms. Clay asked if all the groups could work together instead of working independently to provide this service. Citizens have asked that the groups do this, and Ms. Clay stated it would probably take direction from somewhere to get it done. The Mayor informed Ms. Clay that Commissioner Cantley was the representative for the DOEDC and that she needed to get with him and Mrs. Sigmon.

CONSIDER ADOPTING REVISED PRIVILEGE LICENSE ORDINANCE

Commissioner Cantley made a motion to adopt the Ordinance. Commissioner Kiesow stated this was a tax increase that he did not remember being discussed. City Manager Donham assured him meetings had taken place to discuss the Ordinance.

Commissioners Powell, Williford, Cantley, and Shope voted in the affirmative. Commissioner Kiesow voted in the negative. The motion passed.

ARTICLE II: PRIVILEGE LICENSE TAX

Statutory reference: Municipal authority to regulate and license businesses, trades, etc., G.S. 160A-194; privilege license taxes on trades, professions, etc., G.S. 160A-211 and G.S. 105-33 et seq.; taxation, G.S. 160A-206 et seq. and G.S. 105.

§ 13-26: Purpose.

- (a) The intent of this article is to raise funds for general municipal purposes. Therefore, it should be understood the city will require payment of the maximum tax permitted for the privilege of carrying on a business, trade, profession, calling or occupation within the corporate limits of the city.
- (b) A license issued pursuant to this article reflects that the appropriate tax has been paid. Issuance of a license does not constitute regulatory approval and does not excuse a licensee from compliance with any other applicable ordinance, regulation, or statute. Therefore, issuing a license, does not reflect that the recipient is in compliance with any applicable local, state or federal regulation or law or that the recipient is otherwise engaged in a legal activity or operating a business in a legal manner.
- (c) The issuance of a license under this article does not authorize the carrying on of a business for which additional licenses or qualifications are required by state or local law, nor does the issuance of a license prevent the city from enacting additional regulations applicable to the licensee.
- (d) This article does not prevent the city from imposing license taxes on additional business activities, from increasing or decreasing the amount of any license tax or from regulating any business taxed.

§ 13-27: Who must pay?

Each person who conducts a business within the city is subject to this article.

- (a) A person "conducts a business" when he engages in one act of any business.
- (b) A person conducts a business "within the city" if he maintains a business location within the city, or if, either personally or through agents, he:

- 1) Solicits business within the city;
 - 2) Picks up or delivers goods;
 - 3) Performs services within the city, or
- (c) A person or business listed in the yellow pages of the telephone directory issued by the telephone system or any other avenue of advertising, including but not limited to, electronically maintained business data bases, Internet, or city bids serving the city which shall be prima facie evidence that the person is conducting a business within the meaning of this article.

§ 13-28: Definitions.

For the purpose of this article, the following definitions shall apply unless the context clearly indicates or requires a different meaning.

- (a) **Agent:** A person authorized to promote, represent, and/or sell for an agency or business.
- (b) **Business:** Includes every trade, occupation, profession, business and franchise or other activity engaged in by any person for gain, profit, benefit or advantage, taxed under this article.
- (c) **City:** City of Oxford
- (d) **Fiscal year:** The period beginning with July 1 and ending on June 30.
- (e) **Gross receipts:** Total receipts from sales or services as indicated on the federal income tax return for that business.
- (f) **Licensee:** A person who has paid the privilege license tax levied by this Ordinance and obtained a privilege license.
- (g) **Person:** Includes any individual, trustee, executor, other fiduciary, corporation, association, partnership, sole proprietorship, company, firm or other legal entity.
- (h) **Tax Collector:** The designated individual(s) in the City of Oxford who is charged with the responsibility of administering this Ordinance. The governing body charges the Tax Collector, to collect these taxes by all lawful means necessary as pursuant to NCGS 105-350.

§ 13-29: Levy.

Levy of tax. An annual privilege license tax is hereby levied on each business conducted within this city, in the amounts set forth in this article. Any person engaged in business shall be responsible for ensuring that the applicable license tax is paid. Every license issued under this article shall be a personal privilege and shall not be transferable.

§ 13-30: Duty to determine whether tax due.

- (a) Each person has the duty to determine whether the business he conducts is taxed under this article, and if so, whether that tax has been paid for the current tax year.
- (b) No license shall be transferable or assignable.

§ 13-31: Unlawful to conduct business without a license.

Except as provided in § 13-50, it shall be unlawful for any person or his agent to engage in or carry on a business in this city whereupon a privilege license tax is imposed by this article, without having paid the license tax specified in §13-51. A violation, of this article, shall constitute a misdemeanor, and each day, shall be a separate offense. A conviction under this article does not relieve a person of his liability for the license tax or taxes imposed by this article.

State law references: Unlawful to operate without license, G.S. 105-103. Obtaining license and paying tax, G.S. 105-109. Every day's failure a separate offense, G.S. 105-235.

§ 13-32: Exemption.

- (a) **Generally.** Except as otherwise provided in this article or by state law, no person is exempt from the payment of a privilege license tax levied by this article.
- (b) **Charitable organizations.** A person, who operates a business for a religious, educational, civic, patriotic, charitable or fraternal purpose, when the entire gross income of the business is used for such a purpose, is exempt from paying any privilege license tax levied by this article. As defined in US Code 501(c)(3) and (c)(4).

- (c) In addition to the above, certain businesses are exempt from privilege license taxes by state law. A list of such exempt businesses is shown in §13-50.

§ 13-33: License Period; Due Date.

- (a) Unless otherwise specified, the license issued pursuant to this article is valid for the 12-month period beginning July 1 and ending June 30.
- (b) The privilege license tax is due and payable no later than August 1 of each year.
- (c) However, a person who begins a business after July 1, the tax for that year is due and payable before the business begins.
- (d) Beer and Wine license tax is due and payable when a permit is issued by the State and the renewal is no later than May 1 of each year, which is established by state law.
- (e) A person may not commence a business conducted within the city which is taxed pursuant to this article, until the license tax due is paid, and may not continue such business beyond the period for which the license is issued.

§ 13-34: Proration of Tax.

- (a) Except when a tax is based on gross receipts, if a business begins after January 31 but before July 1, the amount of tax due is half the total otherwise due unless otherwise provided.
- (b) Beer and wine licenses are never prorated.

§ 13-35: Multiple Businesses.

If a person is engaged in more than one business, the licensee may be subject to additional license taxes under this article. Depending on the licensee's business, such person shall pay the license tax prescribed in the tax schedules of this article for each such business activity, even if the activities / businesses are operating at the same business location.

§ 13-36: Separate places of business.

Unless otherwise provided by state law or by §13-32 of this article, a person who engages in a business in two (2) or more separate locations, a separate license tax shall be required for each such place of business. For purposes of this article, if a business, under common ownership, engages in the same business at two (2) or more locations within the city, in which the locations open directly into each other, are contiguous, communicate with, and operate as a unit, the person is liable for only one license tax.

State law references: Similar provisions, G.S. 105-105.

§ 13-37: Application.

Every person desiring to obtain a license for the privilege of engaging in a business within this city shall apply to the Tax Collector for each license required by this article prior to beginning operations. The information shall be submitted on an application provided by the Tax Collector, shall contain the following information:

- (a) The name of the applicant and whether the applicant is an individual, a partnership, a corporation, or some other entity;
- (b) The address where the business is conducted, and a mailing address for the business, if different;
- (c) All telephone numbers applicable to business;
- (d) The start date in which the business will begin in the city, along with the application date;
- (e) The name and address of the person filling out the application, and his relationship to the business;
- (f) The nature of the business;
- (g) The gross receipts of the business for the most recently completed tax year, if applicable;
- (h) Any other information the Tax Collector determines necessary to compute the amount of tax due.

Each applicant has the responsibility to comply with other sections of this article concerning health, police, building standards, and/or fire department requirements, before the license shall be issued.

§ 13-38: Tax based on gross receipts.

- (a) *Requirement.* If a license tax required by this article is based upon the gross receipts, an applicant for a business privilege license shall be required to submit the exact amount of its gross receipts as reported on their most recent completed federal tax return, in such detail and in such manner as the office of the Tax Collector may require.

- (b) *Procedures.* When a license tax required under this article is based on gross receipts, the licensee will compute its tax by applying all gross receipts per location to the rate established in this article and purchase a license per location. The licensee, however, may be subject to additional license taxes which the state authorizes the city to levy, depending on the licensee's business. (See § 13-35) If the licensee is required to obtain multiple classifications, these revenues may be deducted from the total gross receipts. New businesses and/or businesses that have not been in business 12 months must give a good-faith 12-month projection of their gross receipts. If necessary, the Tax Collector or designee shall assess a tax on an estimation of gross receipts for the business, based upon the best information of comparable businesses, or any other information that the Tax Collector considers useful; to determine a person's tax liability.
- (c) *Definitions.* The term "gross receipts," as used in this article, shall mean all earnings, receipts, fees, rentals, commissions, broker's charges and income whatsoever arising from or growing out of the conduct of the business, occupation or profession licensed under this article during the previous tax year immediately following the license tax year for which the tax is being computed, without any deduction whatsoever, unless otherwise expressly provided. (See (b)).
- (d) *Confidentiality of information.* All information regarding gross receipts or other information furnished or secured under the authority of this article shall be kept in strict confidence by the office of the Tax Collector, its officials and employees, and shall not be subject or open to public inspection, except as provided in this article. The aforementioned shall be utilized solely by the office of the Tax Collector, its officials and employees for administering the provisions of this article. However, summaries of such information may be shared with appropriate city officials and employees for purposes of research and analysis.
- (e) *False Statements:* Any person who willfully makes a false statement on a license application shall be guilty of a misdemeanor.

§ 13-39: Ability to produce additional facts.

If the tax collector or designee requires additional proof before rendering a determination of a person's tax liability, the tax collector or designee may require a sworn statement of sales or other proof as needed prior to making that decision.

§ 13-40: Requested information.

A taxpayer must give information to the tax collector when information is requested. The tax collector may request a business owner to provide the following:

- (a) Information that identifies the taxpayer.
- (b) Information needed to determine the tax liability of a taxpayer.
- (c) Information that enables the tax collector to collect a tax.
- (d) Other information needed for the tax collector to perform his duty as a tax collector.

State reference: G.S. 105-251

§ 13-41: Penalties.

- (a) All license taxes imposed by this article, excluding beer, wine, shall be due and payable in advance of July 1 nevertheless no later than July 31. If any person conducts any business without first paying such tax and obtaining a license by that date, there shall be assessed an additional tax equal to five percent (5%) of the amount prescribed for the license per month or fraction thereof until paid, not to exceed 25 percent (25%) of the amount so prescribed, but in any event shall not be less than five dollars (\$5.00). Beer and wine licenses must be paid in advance by May 1, however will be considered delinquent after May 31; and if delinquent; the above described penalty will apply.
- (b) No license shall be granted until the license tax plus the additional tax assessed has been paid. All licenses imposed on a new business shall be paid prior to the beginning of such business. If not paid within 30 days, the penalties provided in subsections (a) and (b) of this section shall apply from the date such business began.

§ 13-42: Tax Collector's Authority; Duties of Business Owner:

- (a) **Providing Notice to an Applicant or Licensee:** Whenever this article requires the Tax Collector to give a written statement or notice to an applicant or a licensee, he may do so in any one of three ways:
 - (1) By personally delivering the statement or notice to the applicant or licensee.

- (2) By mailing the statement or notice by registered or certified mail, return receipt requested, to the address specified for that purpose in the licensee application or to the last known address.
 - (3) By causing the statement or notice to be served on the applicant or licensee in accordance with the procedures for service or process under Rule 4, North Carolina Rules of Civil Procedure.
- (b) **Notice to taxpayer presumed:** Each person who conducts a business may be subject to a business license. It is the duty of the taxpayer to verify what his requirements are. (see § 13-30) If licenses are not paid, the proceedings allowed by law may be taken against such business. This notice shall be conclusively presumed, whether or not such persons have actual notice.
 - (c) **Investigations by the tax collector:** If the tax collector has reason to believe that a person is conducting a business in violation of this article, the tax collector shall conduct an investigation to determine the person's tax liability.
 - (d) **Duty to keep books:** Each person who conducts a business taxed under this article shall keep all records and books necessary to compute the tax liability. If a person fails to keep books and records as required, the tax collector or designee shall make a determination of the applicant's tax liability from the information available.
 - (e) **Duty to permit inspection:** Each person who conducts business in the city shall permit the tax collector or designee to inspect the business premises during normal business hours to determine the nature of the business conducted there and to examine the books and records to determine the nature and amount of business transacted.
 - (f) **Tax Collector to issue license; payment of tax a prerequisite:** After receipt of the completed application, and the Tax Collector believes there is no reason for refusal of a license under § 13-44 of this article, the Tax Collector shall determine the amount of tax due and notify the applicant of that amount. The Tax Collector shall not issue a license until the tax is paid.
 - (g) **Display of License:** Every license issued by the city must be prominently displayed at the place of business of the licensee named therein. Failure to post this license shall raise the presumption of not being in compliance. If there is no regular place of business, the licensee must keep the license wherever the business is being operated and in a place where it can be seen at any time by an official desiring to inspect it. If a machine or other item of personal property is licensed, the license shall be affixed to such machine or item.
 - (h) **Confidentiality of information:** All information regarding gross receipts or other information furnished or secured under the authority of this article shall be kept in strict confidence by the Office of the Tax Collector, its officials and employees, and shall not be subject or open to public inspection, except as provided in this article. The aforementioned shall be utilized solely by the Office of the Tax Collector, its officials and employees for administering the provisions of these articles. However, summaries of such information may be shared with appropriate city officials and employees for purposes of research and analysis.

§ 13-43: Duty to notify changes.

- (a) **Change in the business during the tax year:**
 - (1) **Information change.** A licensee under this article shall report a change in the information contained in the license application to the tax collector within ten (10) days after the change occurs. If information shown on the license itself is affected thereby, the licensee shall surrender the license to the tax collector when reporting the change. The tax collector will reissue a license reflecting the change of name or address.
 - (2) **Change affecting amount due.** If changes affect the amount due, the tax collector shall reissue a separate or additional license reflecting the change upon payment of the additional tax. The license shall be subject to cancellation for failure to comply with this article.
 - (3) **Duplicate copy.** Upon satisfactory proof that the current license has been lost or destroyed, the tax collector will furnish a duplicate license. Any other duplication of a license shall constitute a misdemeanor, and is punishable as provided in § 13-47 and § 13-48.
- (b) **Notify discontinuation of business:** Any person, who sells, transfers or goes out of business, must give notice to the tax collector of the taxing unit in which the business is located at least 48 hours prior to the date of the pending sale, transfer, or termination of business. (G.S. 105-366(d))

- (1) **Transfer.** All licenses issued under the provisions of this article, for the privilege of conducting a business, is only valid for the business conducted at the place and by the licensee named therein. Therefore, shall not be transferable.
- (2) **Refunds for discontinued business.** No license tax shall be reduced nor shall any refund of any part thereof be made in any case where the licensee fails to begin operations, surrenders the license, discontinues business or is revoked before the end of the period for which such license was issued.

ENFORCEMENT

§ 13-44: Reasons for refusal or revocation.

The tax collector or designee shall refuse to issue or shall revoke a license required by this article for any of the following reasons:

- (a) The applicant misrepresents a fact relevant to the amount of tax due or the qualifications for a license.
- (b) The applicant refuses to provide information necessary to compute the amount of tax due.
- (c) The applicant fails or refuses to provide all information required in the application.

Upon the revocation of any license, it shall be unlawful for the person to whom such license was granted to continue to conduct such business.

The tax collector or designee shall revoke a license if a reason exists to revoke it as set forth in this section. However, before tax collector or designee may revoke a license, he shall give the licensee written notice of the grounds of revocation, pursuant to [§13-42\(a\)](#) of this ordinance.

§ 13-45: Tax Disputed and/or Unqualified Applicants; Right to conference.

- (a) After receipt of the necessary information, if the tax collector or designee believes that a reason exists for refusing or revoking a license based on the tax, the tax collector or designee determines to be due or [§13-44](#). The Tax collector shall send notice of refusal or revocation to the applicant. A notice of deficiency shall specify the amount of tax due, the section of this article upon which the tax is based, the amount of tax paid, any interest due, the balance owed, the manner and time period in which the person may respond to the notice of deficiency, and the consequences to the person if he fails to respond as specified. If the applicant disagrees with the determination, within ten (10) days after the day on which notice is served, he may request a conference in writing. The request shall specify the applicant's reasons either why the application for a license should not be refused or revoked or list the objections to the notice of deficiency. By way of illustration, but not limited to, an applicant who receives a notice may object on the following grounds:
 - (1) That the tax due has already been paid;
 - (2) That the tax collector miscalculated the amount of tax due;
 - (3) That the tax collector based the calculation on incorrect or insufficient information concerning either the nature or the amount of business conducted;
 - (4) That the tax collector based the determination on an erroneous interpretation of a section of this article that establishes a category of business subject to a particular tax.
- (b) The tax collector shall arrange the conference within a reasonable time, not to exceed thirty (30) days, however the tax collector may not revoke the license or proceed to collect the deficiency until after the conference.
- (c) If the tax collector revokes or refuses to issue a license, the applicant may reapply for a license at any time thereafter. If the reason for which the application was refused no longer exists, and if no other reason exists for refusing to issue a license, the tax collector shall issue the license. However, if the applicant fails to request a conference, the determination becomes final and tax collector shall proceed to take necessary actions to resolve or collect the deficiency. (See [§ Enforcements](#))
- (d) The tax collector shall maintain for three (3) years a record of each conference held pursuant to this article. The record shall contain the applicant's name, the date of the conference, and a brief statement of the issues discussed and the results reached. After three (3) years, the tax collector shall dispose of the record pursuant to G.S. 121-5.

§ 13-46: Collection of unpaid tax:

If a person begins or continues to engage in a business taxed under this article without payment of the required privilege license tax, the tax collector may use any of the following methods to collect the unpaid tax:

- (a) **Garnishment and levy remedies.** The tax collector may propose the sale of tangible personal property (levy) or attach wages, rents, bank deposit and other compensation (garnish) to eliminate any delinquent license tax in accordance with G.S. 105-368 and G.S. 160A-207. The remedies of levy and sale of real and personal property of the taxpayer within the city in the same manner and to the same extent as apply to taxes levied by the State as stated in G.S. 105-109(d) & (e) and as per the provisions of G.S. 105-242.
- (b) **Criminal remedies:** Conducting business within the city without having paid the privilege license tax imposed by this article, without a valid license issued pursuant to this article, or without posting a license pursuant to §13-42(g), is a misdemeanor, punishable as provided in § 13-47. Each day that a person conducts business in violation of this article is a separate offense. Payment of a fine imposed in criminal proceedings pursuant to this article does not relieve a person of his liability for taxes imposed under this article.
- (c) **Equitable remedies:** In addition to the criminal remedies set forth in subsection (b) of this section and pursuant to G.S. 160A-175(d), the city may seek an injunction against any person conducting a business in violation of this article.
- (d) Any person who commences or continues to conduct a business taxed under this article without payment of the tax is liable for the additional tax as defined in §13-41. No license shall be granted until the tax plus the additional tax has been paid.

§ 13-47: General penalty.

Unless otherwise provided, any person violating any section of this article or any ordinance of the city shall be guilty of a class 3 misdemeanor and, upon conviction, shall be subject to punishment in accordance with G.S. 14-4. Unless otherwise provided, the maximum fine for a misdemeanor violation is \$500.00.

§ 13-48: Each day's violation a separate offense.

Unless otherwise specified, each day's continuing violation of any section of this article shall be a separate and distinct offense.

State law reference: G.S. 160A-175(g)

§ 13-49: Licensee's remedies.

- (a) **Assertions of valid defense.** A licensee may obtain a release or refund of a tax if he can demonstrate a valid defense to the enforcement of the collection of any license levied in this article and shall proceed as provided in this section:
 - (1) A valid defense shall include the following:
 - a. A license imposed through clerical error.
 - b. An illegal license.
 - c. A license levied for an illegal purpose.
 - (2) If the license tax has been paid, the licensee, at any time within three years after such license became due or within six (6) months after the date of payment, whichever is later; may request a refund of the license by submitting to the Board of Commissioners a written statement of his defense and a request for a refund thereof.
- (b) **Action of governing body.** Upon receiving a licensee's written statement of defense and request for release or refund, the Board of Commissioners shall within 90 days after receipt of such request determine whether the licensee has a valid defense to the license imposed or any part thereof and shall either release or refund that portion of the amount that is determined to be in excess of the correct license liability or notify the licensee in writing that no release or refund will be made. The action of the Board of Commissioners on applications for refunds shall be recorded in its minutes. If a refund is made, the finance department shall forward such refund to the finance designee, who shall note on all records the amount of refund, check number and refund date.
- (c) **Suit for recovery of license taxes.** If within 90 days after receiving a licensee's request for refund and the Board of Commissioners have failed to refund the full amount requested by the licensee, or has notified the licensee that no refund will be made, or has taken no action on the request, the licensee may bring a civil action against the city for the amount claimed. Such action may be brought at any time within three years from the expiration of the period in which the Board of Commissioners are required to act.

(d) *Civil action.* Civil action brought pursuant to subsection (c) of this section shall be brought in the appropriate division of the general court of justice in the county. If, upon the trial, it is determined that the license or any part of it was illegal, or levied for an illegal purpose, or excessive because of a clerical error, judgment shall be rendered therefore with interest thereon at six percent (6%) per annum plus costs. The judgment shall be collected as in other civil actions.

§ 13-50: Exemptions: from Municipal licenses taxes; which is based on State Statutes.

(a) ***Occupations and Professionals:***

Accountants	Doctors	Osteopaths
Architects	Embalmers/Morticians	Photographers
Art of Healing	Engineers	Physicians
Attorneys-at-law	Exterminators	Private Detectives
Auctioneers	Home Inspectors	Real Estate Agents/Brokers
Banks	Insurance companies	Real Estate Appraisers
Bondsmen	Landscape Architects	Real Estate Mortgage companies
Burglar Alarm dealers	Massage Therapists	Surgeons
Bus companies	Mortgage companies	Surveyors
Chiropodists	Ophthalmologists	Telephone companies
Chiropractors	Opticians	Trucking companies
Dentists	Optometrists	Veterinarians

(b) ***Household Appliances / Office Machines:***

10-Key	Check Processors	Refrigerators
Alarm Systems	Computer Hardware	Sewing machines
Billing machines	Copiers	Typewriters
Calculators	Fax machines	Vacuum cleaners
Cash Registers	Printers	Washing machines

(c) **Miscellaneous Businesses:**

Breweries

Lighting Systems

Motion Picture distributors

Manufacturing Motion Pictures

Motor Fuels - distributors/wholesaler

Natural Gas Supplier

Telecommunication Services (taxed under GS 105-164.4(a)(4c))

Vending Merchandising machines (5 of same type)

Video Programming (taxed under GS 105-164.4(a)(6))

Wineries

SCHEDULES

§ 13-51: License tax schedules.

Schedule A -- Privilege License Taxes Based on Gross Receipts

The amount of any Privilege License Taxes as set out in this article shall be calculated using the scheduled as set out in this article. The imposition of taxes based on the gross receipts basis does not prevent or prohibit the application of Schedules B and C as set out in this section.

- (a) All businesses, trades, professions, gaming devices or other undertakings, initiated for profit or gain, with the exception of manufacturers, shall be taxed at a rate of \$50.00 for the first \$500,000 in gross receipts. All receipts over \$500,000 will charge at a rate of \$.50 per \$1,000 or a fraction thereof. In no case will the annual minimum tax be less than \$50.00.
- (b) All manufacturers not included in subsection (a) of this section shall be taxed at a rate of \$50.00 for the first \$500,000 in gross receipts. Each additional \$1,000 shall be taxed at \$.50 per \$1,000 or a fraction thereof with a maximum tax of \$1,000.

Schedule B -- Privilege License Taxes Limited under North Carolina General Statutes:

Listed below are classifications of business activities governed within the North Carolina Revenue Laws, pursuant to G.S. 160A-211. Businesses conducting these activities are taxed under this schedule **in addition** to schedule A and schedule C, if applicable.

() Advertising (outdoor)
..... \$35.00

Every person who is engaged in the business of outdoor advertising by means of signboards, poster boards or printed bulletins or any other outdoor advertising devices erected upon grounds, walls or roofs of buildings, or other advertising. (Additional license will be required for painting, manufacturing, selling, etc.)

State law reference: Formerly G.S. 105-86; (see G.S. 160A-211)

() Auto service station and accessories
..... \$12.50

Engaging in the business of servicing motor vehicles, trailers or semi-trailers, or engaged in retail selling of automotive accessories or delivering to the user or consumer parts, tires, tools, batteries, electrical equipment or supplies, motor fuels or lubricants, any or all of the above. Such license tax shall be paid for each place of business so operated or maintained.

() Auto accessories at wholesale

- (a) Every person engaged in receiving, buying, selling, distributing, exchanging or delivering automotive accessories, parts, tires, tools, fuels, lubricants, batteries or other automotive equipment or supplies, any or all of the above at wholesale, for each place of business \$37.50
- (b) Plus, for each tank wagon or truck operated on public streets
..... \$25.00

(c) Every person engaged in the business of selling wholesale and having no place of business but selling to retail dealers by use of some form of vehicle \$25.00

The term "wholesale" shall apply to those who receive, buy, sell, distribute, exchange or deliver to retail dealers, or sell otherwise to the consumer.

() **Amusements** \$25.00

Every person engaged in giving, offering or managing any form of entertainment, dances or amusement not otherwise taxed, for which an admission is charged.

() **Barbers (each)** \$2.50

() **Beauty parlors (each)** \$2.50

() **Beer licenses, from May 1 to April 30, not prorated**
(a) On-premises \$15.00

(b) Off-premises \$5.00

(c) Wholesale beer \$37.50

Chain stores applicable, per State Revenue Act.

State law reference: G.S. 105-113.77; G.S. 105-113.70

() **Bicycles, each dealer or agent selling bicycles and bicycle supplies** \$25.00

State law reference: Formerly G.S. 105-102.5; (see G.S. 160A-211)

() **Bowling alleys, whether used or not, each alley** \$10.00

State law reference: Formerly G.S. 105-102.5; (see G.S. 160A-211)

() **Campgrounds, trailer parks, etc** \$12.50

Engaging and/or soliciting in any transient patronage, for profit, regardless of rental agreement.

State law reference: Formerly G.S. 105-102.5; (see G.S. 160A-211)

() **Chain store, each store over one** \$50.00

Operating more than one mercantile establishment, in this state, with common ownership, and/or similarity in name

&/ or have benefit, in whole or in part of group purchasing of merchandise. Exemptions to fee: Automotive dealers, auto supplies, bakery thrift stores, owned and operated by wholesale bakeries, selling solely their surplus.

State law reference: Formerly G.S. 105-98; (see G.S. 160A-211)

() **Check-Cashing** each location \$100.00

Engaging in cashing checks, drafts or money orders for a fee, service charge, etc as regulated under G.S. 53-275 et.seq.

State law reference: G.S. 105-88;

() Circuses, dog and pony shows, and like amusements, per day
..... \$25.00

State law references: G.S. 105-37.1

() Collection or claim agencies
..... \$50.00

Every person engaged in the business of operating for profit a collection agency for collecting bills, notes, or to pay other indebtedness from one person in favor of another.

State law reference: Formerly G.S. 105-45; (see G.S. 160A-211)

() Contractor
..... \$10.00

Any person, holding a NC General Contractors license, who executes a contract or superintends the construction of any building, street, bridge, wharf, dock, etc. or a part thereof. (If not state licensed see Schedule A)

State law reference: Formerly G.S. 105-54; (see G.S. 160A-211)

() Dry Cleaners
..... \$50.00

Dry cleaning, pressing clubs, hat blockers and coin-operated dry cleaning machines. Exemption: Drop-off station(s) if main location in city is licensed.

State law reference: Formerly G.S. 105-74; (see G.S. 160A-211)

() Electricians
..... \$50.00

Installing electrical equipment, fixtures and wiring in or upon the consumer's premises

State law reference: Formerly G.S. 105-91; (see G.S. 160A-211)

() Elevators or sprinkler systems
..... \$100.00

A principal or branch office, in city, selling and/or installing elevators &/or sprinkler systems

State law reference: Formerly G.S. 105-55; (see G.S. 160A-211)

() Employment agencies
..... \$100.00

Engaging in the business of securing employment for a person or persons and charging a fee, commission or other compensation, or soliciting, hiring or contracting with laborers, for employment out of state

State law reference: Formerly G.S. 105-90; (see G.S. 160A-211)

() Firearms (rifles, handguns, etc.)

(a) Firearms sale &/or manufacturers, including, but not limited to, rifles, handguns, shotguns, etc \$50.00

(b) Dealers in bowie knives, dirks, daggers, leaded canes, iron or metallic knuckles or similar weapons .. \$200.00

State law reference: Formerly G.S. 105-80; (see G.S. 160A-211)

() Games, for sports or play operated for profit (golf, putt-putt)
..... \$25.00

State law reference: Formerly G.S. 105-102.5; (see G.S. 160A-211)

() Heating contractors: Installing heating systems
..... \$50.00

State law reference: Formerly G.S. 105-91; (see G.S. 160A-211)

() Hotels, motels

Every person engaged in the business of operating any hotel or motel, tourist court, tourist home or similar place advertising in any manner for transient patronage, or soliciting such business, in the city:

For each room
..... \$1.00

Minimum tax
..... \$25.00

The tax provided for in this section shall apply whether the rental charges are made by patrons on a daily, weekly, biweekly or monthly basis. It is irrelevant as to any particular room whether a permanent guest occupies such room

State law reference: Formerly G.S. 105-61; (see G.S. 160A-211)

() Ice cream, at retail
..... \$2.50

Includes ice cream, frozen custards, sherbets, water ices and/or similar frozen products

() Itinerant Merchant (cash or money order)
..... \$100.00

An individual, other than an established retail merchant in county, who transports goods to a building, vacant lot, alley or other location and offers the goods for sale at retail, for less than six consecutive months.

State law references: G.S. 66-250 et.seq, and former G.S. 105-53; (see G.S. 160A-211)

() Knives (see () Firearms (b))

() Laundries, launderettes, and similar type businesses
..... \$50.00

Each steam or electric laundry, including wet or damp wash laundry used to clean fabric, and each business supplying or renting clean linen or towels or wearing apparel

State law reference: Formerly G.S. 105-85; (see G.S. 160A-211)

() Loan companies, personal
..... \$100.00

Persons advertising, negotiating, &/or lending money on personal securities, such as household and kitchen articles, watches, jewelry, automobiles, etc., for repayment of such loans by installment payment or otherwise.

State law reference: Formerly G.S. 105-88; (see G.S. 160A-211)

() Manicuring, each
..... \$2.50

() Motion picture shows, indoor, per screen
..... \$200.00

Operation of a movie theater for compensation, including but not limited to per room used for screening movies.

Outdoor / Drive-In
..... \$100.00

State law reference: Formerly G.S. 105-37; (see G.S. 160A-211)

() Motorcycle dealers
..... \$12.50

Every person engaged in buying, selling, servicing, distributing or exchanging motorcycles, motorcycle supplies or equipment, for each place of business so operated

State law reference: Formerly G.S. 105-89.1; (see G.S. 160A-211)

() Motor vehicle dealers

(a) Every person engaged in buying, selling or exchanging motor vehicles, trailers, semi-trailers, tires, tools, batteries, electrical equipment, fuels, lubricants or automotive

equipment, for each place of business so operated at retail and/or wholesale \$25.00

(b) Seasonal, temporary, transient or itinerant nature, each location \$300.00

State law reference: Formerly G.S. 105-89c; (see G.S. 160A-211)

() Music box (juke box) each \$5.00

License must be attached to machine before being placed in operation

State law reference: Formerly G.S. 105-65; (see G.S. 160A-211)

() Oil dealers in lubricating (see Section 1) For each tank, wagon or truck operated on the public streets \$25.00

() Outdoor Advertising (see Advertising, Outdoor)

() Pawnbrokers \$275.00

Engaging in lending or advancing money or other items of value for a profit, and taking as a pledge for such loans, articles of personal property to be forfeited if payment is not made within a definite time.

State law reference: Formerly G.S. 105-50; (see G.S. 160A-211)

() Peddlers – (?cash or money order?) \$25.00

(a) Person who travels from place to place with inventory and offers for sale at retail the actual inventory, occupying no space for more than 30 minutes during any 24-hour period. Each peddler must comply with any restrictions of the city and state regulations.

(b) Farmers selling their own produce must apply for grower's certification Exempt

State law references: G.S. 66-250 et.seq, and former G.S. 105-53; (see G.S. 160A-211)

() Piano and or organ (a) Each dealer or agent \$5.00

(b) Repair or service \$5.00

State law reference: Formerly G.S. 105-102.5; (see G.S. 160A-211)

() Pinball machines, Slot machines Pinball machines and other amusement games and devices, per location \$25.00

No license tax shall be charged upon or issued for a slot machine illegal under the state law. (See § 13-42(g))

() Plumbers \$50.00

Installing plumbing fixtures and performing plumbing work up to the connection with sewer or water mains

State law reference: Formerly G.S. 105-91; (see G.S. 160A-211)

() Pool tables, pocket billiards, or bagatelle tables (unless used solely for private amusement at no charge), per location \$25.00

The above tax shall apply whether the pool tables are operated by slot or otherwise. (See § 13-42(g))

State law reference: Formerly G.S. 105-102.5; (see G.S. 160A-211)

() Radio and/or TV

- (a) Each dealer or agent
..... \$5.00
- (b) Repair or service
..... \$5.00

State law reference: Formerly G.S. 105-102.5; (see G.S. 160A-211)

() Record players, tape recorders, cassette tapes, etc.

- (a) Each dealer or agent
..... \$5.00
- (b) Service or repair
..... \$5.00

State law reference: Formerly G.S. 105-102.5; (see G.S. 160A-211)

() Restaurants

- (a) Seating capacity of four customers or fewer
..... \$25.00
- (b) Seating capacity of five or more
..... \$42.50

State law reference: Formerly G.S. 105-62; (see G.S. 160A-211)

() Service Stations (see Auto Service Stations)

- () Shooting galleries**
..... \$25.00

Whether used or not a place for any other games or play with or without name (unless used for private amusement or exercise alone, without charge)

State law reference: Formerly G.S. 105-102.5; (see G.S. 160A-211)

() Sign erectors, sign hangers (See Advertising, Outdoor)

- () Skating rinks/swimming pools**
..... \$25.00

(Unless used for private amusement or exercise alone, without charge)

State law reference: Formerly G.S. 105-102.5; (see G.S. 160A-211)

- () Specialty markets (flea markets)**
..... \$200.00

Engaging in renting space, other than a permanent retail space, to others offering to sale at retail. Must comply with any restrictions of the city and state regulations.

State law references: G.S. 66-250 et.seq, and former G.S. 105-53; (see G.S. 160A-211)

- () Sundries (soft drinks, tobacco, and pre-wrapped sandwiches)**
..... \$4.00

The sundries license shall be procured and tax paid on any one or more of the following business activities:

- (a) Sale of pre-wrapped sandwiches, soft drinks and/or cigarettes in drugstores, service stations or any stands or places not licensed and taxed as a restaurant. (Does not include crackers or cookies, etc)
- (b) Operating, maintaining or placing on location any of the following types of dispensers or machines:
 - (1) Dispensers of cigarettes or other tobacco products.
 - (2) Dispensers of soft drinks.
 - (3) Dispensers of food or other merchandise.

- (4) Weighing machines.
(Not to exceed 4 machines of like kind.)
- (c) Operating a soda fountain or soft drink stand.
- (d) Retailing or jobbing cigarettes, cigars, chewing tobacco, snuff or any other tobacco product.

License for each location, regardless of the number of activities engaged in.

State law reference: Formerly G.S. 105-65.1 and G.S. 105-102.5; (see G.S. 160A-211)

() Taxicabs Must comply with any restrictions of the city and state regulations
 \$15.00

State law reference: G.S. 20-97 et.seq.

() Undertakers
 \$50.00

Engaging is burying the dead and/or the retail sale of coffins. **** (May be subject to other applicable licenses) ****

State law reference: Formerly G.S. 105-46; (see G.S. 160A-211)

() Video games, each machine
 \$5.00

Engaging in operating electronic video games when a coin or other item of value is deposited/taken for play, whether the machines are in his place of business or another location. Each electronic video game's serial number must be provided with the application. The license must be shown in a conspicuous place. (§ 13-42(g))

State law reference: Formerly G.S. 105-66.1; (see G.S. 160A-211)

() Video sales and rentals
 \$25.00

Selling or leasing video movies where no admission fee is charged. **** (May be subject to other applicable licenses) ****

State law reference: Formerly G.S. 105-102.5; (see G.S. 160A-211)

- () Wine license**, from May 1 to April 30, not prorated:
- (a) On-premises
 \$15.00
 - (b) Off-premises
 \$10.00
 - (c) Wholesale wine
 \$37.50

Chain stores applicable, per State Revenue Act.

State law reference: G.S. 105-113.77; G.S. 105-113.70

Schedule C -- Privilege License Taxes Limited by City Ordinance

Business categories in this schedule are specifically taxed. Businesses conducting these activities are taxed under this schedule in addition to schedule A and schedule B, if applicable.

() Catering trucks, each truck
 \$50.00

Selling tobacco, soft drinks, wrapped sandwiches and prepared food from a truck; does not include sale of ice cream and must be approved by health department.

() Carnivals, per day
 \$25.00

Engaging in temporarily providing riding devices for a fee other than an admission charge.

() Christmas trees
..... \$50.00

Dealers in Christmas trees and perishable Christmas decorations, not prorated, each lot

() Ice cream vendors, each vehicle
..... \$75.00

Anyone selling ice cream and/or flavored ice products at retail from a cart, truck, wagon or other type vehicle

() Miscellaneous

Every person engaged in business carried on or enjoyed within the corporate limits of the city shall apply for and pay a privilege license tax unless specifically exempted by a local, state or federal authority. In those cases where the privilege license tax amount cannot be determined by any other means, the Tax Collector shall determine the tax amount due using the following basis:

(a) 1 to 10 full- or part-time employees at any one time during the year
..... \$ 50.00

(b) 11 to 20 full- or part-time employees at any one time during the year
..... \$ 75.00

(c) 21 to 30 full- or part-time employees at any one time during the year
..... \$100.00

(d) 31 or more full- or part-time employees at any one time during the year
..... \$150.00

The tax is not subject to be prorated for a period of less than one year. The number of full- or part-time employees to be used in determining this tax shall be the maximum number of full- or part-time employees working out of this business location at any one time during the license year and shall include owners, management and persons compensated in any way, including commission for work done at or for this business location.

() Pushcarts (Each)
..... \$50.00

Anyone selling food items, other than ice cream, at retail on a cart, table or other mobile unit.

DISCUSS STATUS OF HIX FIELD BATHROOM FACILITY PROPOSAL

Commissioner Powell stated that it was his responsibility to make contact with Glen Forsythe at South Granville High School. He apologize that he has not as yet done so. The Mayor added that he’s been in touch with the Kittrell Job Corps. They will be in the City for another project, and the Mayor will ask them about the bathroom as well. The Mayor stated that several of the brick masons working on the Walgreens and Wal-Mart projects have also been contacted.

**CONSIDER APPROVING CERTIFICATE AS TO THE SUFFICIENCY OF
PETITION FOR IMPROVEMENT FOR PAVING A SECTION OF EAST
MCCLANAHAN STREET (FROM RAILROAD AVENUE TO END)**

City Engineer Larry Thomas stated that two of the property owners have agreed to pay for the improvements; the third property owner will be assessed. The Mayor explained that property owners initially pay for curb and gutter; and once paid for, it is turned over to the City to maintain. The City Engineer stated that the cost to the City will be roughly \$5,000.00, the three residents being charged that same amount (split three ways). It was clarified that the residents do have options for paying this fee.

Commissioner Cantley made a motion to adopt the Certificate. All Commissioners voted in the affirmative. The motion passed.

**Certificate as to Sufficiency of Petition for the Improvement
EAST MCCLANAHAN STREET PAVING**

To the honorable Mayor and The Board of Commissioner of the City of Oxford:

I, Tanya S. Weary City Clerk of the City of Oxford, North Carolina, do hereby certify that the attached petition of property owners for the improvement of East McClanahan Street from Railroad Ave. to End was lodged with me on the 17th day of February, 2009; that I have investigated the sufficiency of the said petition; and that the result of my investigation is as follows:

The total number of owners of the lands abutting upon the street or streets or part of street proposed by the said petition to be improved is three (3). The number of said owners who signed the petition is two (2), a majority.

The total number of lineal feet of frontage of said lands upon the street or streets or part of street or streets proposed by the said petition to be improved is 400. The number of the said lineal feet of frontage represented by the property of the said owners who signed the petition is 280, a majority.

I find that the said petition is in all respects sufficient and in conformity with all the requirements of Chapter 160A, Article 10 of the General Statutes of North Carolina. I find also that the street or streets or part of a street or streets proposed by the said petition to be improved is or are or has been or have been definitely laid out, and that the boundaries of the same have been definitely fixed.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the City of Oxford, North Carolina, this the 19th day of February, 2009.

**CONSIDER ADOPTING A PRELIMINARY ASSESSMENT RESOLUTION
CALLING FOR A PUBLIC HEARING IN CONJUNCTION WITH THE APRIL
REGULAR SESSION SCHEDULED FOR TUESDAY, APRIL 14, 2009**

**BEGINNING AT 7:00 PM IN THE 3RD FLOOR BOARD ROOM TO CONSIDER
PAVING A SECTION OF EAST MCCLANAHAN STREET
(FROM RAILROAD AVENUE TO END)**

Commissioner Williford made a motion to call for the public hearing. All Commissioners voted in the affirmative. The motion passed.

**Preliminary Assessment Resolution
EAST MCCLANAHAN STREET PAVING**

WHEREAS, on the 17th day of February, 2009, the property owners on that portion of East McClanahan Street lying between Railroad Ave. and End filed with the City Clerk a petition for improving said street in the following manner:

Take existing dirt street down to suitable sub grade, 6" compacted depth ABC and pave with super pave 9.5A to a compacted of 2 1/2.

And,

WHEREAS, the City Clerk has certified to this Board of Commissioners that said petition is sufficient in all respects, the same having been duly signed by a majority in number of the owners, whose property represents a majority of all the lineal feet of frontage of the lands abutting upon the street or portion of street hereinabove described:

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners of the City of Oxford, North Carolina:

1. That the above mentioned petition is found to be sufficient in all respects;
2. That it is intended that part of East McClanahan Street lying between Railroad Ave. and End to be improved in the following manner:

Take existing dirt street down to suitable sub grade, 6" compacted depth ABC and pave with super pave 9.5A to a compacted of 2 1/2.

Under and by virtue of Chapter 160A, Article 10, have the General Statutes of North Carolina and the procedure there in established;

3. That 50 percent of the total cost of said improvement, exclusive of so much of the total cost as is incurred in improving street intersections, be hereafter assessed upon the property receiving the improvements (according to the assessment basis set out in the petition).

See attached map.

4. That the assessments herein provided for shall be payable in cash or if any property owner shall so elect and give notice of that fact to the Board of Commissioners in accordance with Chapter 160A, Sections 232 and 233, of the General Statutes of North Carolina, he shall have the option and privilege of paying the assessment in 10 not more than 10 equal annual installments, said installments to bear interest at the rate of 5 not more than 8% percent per annum:

5. That a public hearing on all matters covered by this resolution shall be held on the 14th day of April 2009, at 7:00 pm in the 3rd Floor Board Room, City Hall, 300 Williamsboro, Oxford, North Carolina.

Adopted this the 10th day of March, 2009.

CONSIDER AMENDING ORDINANCE TO ALLOW FISHING YEAR ROUND AT LAKE DEVIN AS REQUESTED BY MAYOR PRO TEM HERRING

The Mayor stated the Lake currently closes in the winter months. A lot of people has asked to have it remain open, which would be a good idea with the building of the new fishing pier. This would generate some revenue, particularly with the Lake being full of fish.

Commissioner Shope made a motion to allow the Lake open during the winter months. All Commissioners voted in the affirmative. The motion passed.

CONSIDER REQUEST BY THE GRANVILLE COUNTY CHAMBER OF COMMERCE TO CLOSE LITTLEJOHN STREET PARKING LOT AND RESTRICT PARKING ON LITTLEJOHN STREET FROM 12:00 NOON ON WEDNESDAY, MAY 6 THROUGH THURSDAY, MAY 7 UNTIL 9:00 PM AND FROM 12:00 NOON ON WEDNESDAY, SEPTEMBER 23 THROUGH THURSDAY, SEPTEMBER 24 UNTIL 9:00 PM; CLOSE LITTLEJOHN STREET AND GILLIAM STREET (FROM WILLIAMSBORO ST. TO SPRING ST.) FROM 4:30 PM TO 9:00 PM ON THE DAYS OF THE EVENT; PROVIDE ADDITIONAL TRASH RECEPTACLES AND PICKUP; PROVIDE ELECTRICAL NEEDS; ASSIST WITH STAGE SETUP AND PROVIDE FIRE AND POLICE PROTECTION ON THURSDAY, MAY 7 & THURSDAY, SEPTEMBER 24, 2009 FOR ALIVE AFTER FIVE

Commissioner Cantley made a motion to approve this request. All Commissioners voted in the affirmative. The motion passed.

CONSIDER APPOINTING BOB WILLIFORD TO SERVE ON THE KERR TAR COUNCIL OF GOVERNMENTS POLICY BOARD WITH TERM EXPIRING DECEMBER 2009

Commissioner Cantley made a motion to approve this appointment. All Commissioners voted in the affirmative. The motion passed.

CONSIDER A BUDGET AMENDMENT IN THE AMOUNT OF \$10,000.00 MADE PAYABLE FROM THE WATER FUND FOR ADDITIONAL FUNDING NEEDED FOR POSTAGE LINE ITEM IN THE WATER COLLECTIONS DEPARTMENT

Commissioner Kiesow made a motion to approve this amendment. All Commissioners voted in the affirmative. The motion passed.

BUDGET AMENDMENT

ACCOUNT NO.	DESCRIPTION	INCREASE	DECREASE
030720342	Postage	\$10,000.00	
030399000	Approp Fund Balance	\$10,000.00	

CONSIDER REQUEST TO CLOSE THE EAST MCCLANAHAN STREET FROM NEW COLLEGE STREET TO LANIER STREET FROM 10:00 AM TO 4:00 PM ON SATURDAY, JULY 18, 2009 FOR THE MARY POTTER ALL COMMUNITY FESTIVAL AS REQUESTED BY COMMISSIONER POWELL

Commissioner Williford made a motion to approve this request. All Commissioners voted in the affirmative. The motion passed.

CONSIDER ADOPTING RESOLUTION TO REQUEST A LOAN WITH PRINCIPLE FORGIVENESS AND ZERO INTEREST FINANCIAL ASSISTANCE FOR GRAVITY SEWER REHABILITATIONS TO REDUCE INFILTRATION/INFLOW IN FIVE SPECIFIC AREAS OF THE CITY

City Engineer Thomas explained that the City will ask for all free money. The way that he believes it's set up, the City will receive half of the money and the other half will be a loan, interest free, with a 20-year payback. This is part of the stimulus package.

Commissioner Kiesow made a motion to adopt the Resolution. All Commissioners voted in the affirmative. The motion passed.

RESOLUTION BY GOVERNING BODY OF APPLICANT

WHEREAS, The Safe Water Drinking Act Amendment of 1996 and the Federal Clean Water Act Amendment of 1987, the American Recovery and Reinvestment Act of 2009 have authorized the making of loans to aid eligible units of government in financing the cost of construction of wastewater or drinking water system improvements, and

WHEREAS, The City of Oxford has need for and intends to construct a wastewater or drinking water system project described as gravity sewer rehabilitations to reduce infiltration/inflow in 5 specific areas of the City, and

WHEREAS, The City of Oxford intends to request a loan with principle forgiveness and zero interest financial assistance for the project,

NOW THEREFORE BE IT RESOLVED, BY THE BOARD OF COMMISSIONERS OF THE CITY OF OXFORD:

That City of Oxford, the Applicant, will arrange financing for all remaining costs of the project, if approved for a loan award.

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

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

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

That Alvin Woodlief, Jr., Mayor, the Authorized Official, and successors so titled, is hereby authorized to execute and file an application on behalf of the Applicant with the State of North Carolina for a loan to aid in the construction of the project described above.

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

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

Adopted this the 10th day of March 2009, at Oxford City Hall of North Carolina.

**CONSIDER ENDORSING MELISSA HODGES TO SERVE ON THE
GREENWAY TECHNICAL COORDINATING COMMITTEE**

Commissioner Williford made a motion to approve this endorsement. All Commissioners voted in the affirmative. The motion passed.

**CONSENT AGENDA
MEETING MINUTES OF FEBRUARY 2 & 10, 2009
TAX RELEASES
REPORT ON NUISANCE ABATEMENT AS REQUESTED BY MAYOR
PRO TEM HERRING
RETAIN BANKING SERVICES WITH BB&T AND KEEP THE CITY'S
CHECKING ACCOUNT IN ITS CURRENT STRUCTURE
MONTHLY FINANCIAL REPORT BY FINANCE OFFICER**

Commissioner Shope made a motion to approve the consent agenda. All Commissioners voted in the affirmative. The motion passed.

TAX RELEASES

NAME	AMOUNT	REASON
HP Financial Services	\$55.44	Charged City in error
Sanya Albert Falls	\$91.95	Taxpayer does not live in City limits

FINANCIAL REPORT – FEBRUARY 2009

Finance Officer Stephen McNally supplied the Board with a copy of the February 2009 financial report that included General Fund actual revenues of \$555,085 actual expenses of \$598,917; Water Fund actual revenues of \$303,391 and actual expenses of \$312,209 and Other actual revenues of \$257,554 and actual expenses of \$218,324. The subtotals to date are General Fund actual revenues of \$5,372,743 and actual expenses of \$4,972,803; Water Fund actual revenues of \$2,612,989 and actual expenses of \$2,599,240; Other actual revenues of \$2,673,383 and actual expenses of \$2,044,239.

Mayor Woodlief stated that if there were no questions concerning the report, Finance Director McNally would be in his office tomorrow for any questions.

ADJOURNMENT

There being no further business, Mayor Woodlief adjourned the meeting.