

April 20, 2009

YADKIN COUNTY BOARD OF COMMISSIONERS

Statement of Zoning Consistency pursuant to G.S. 153A-341

Re: Proposed Rezoning with a total acreage of 6.1+ acres, being a partial portion of Parcel # 581401298718, in the Courtney area, from the Manufactured Industrial-1 (MI-1) District to the Highway Business (HB) District.

As we the Board of Commissioners of Yadkin County have found this property to be located near existing commercially zoned properties and with established commercial uses, and significantly contiguous with the right-of-way of US Highway 601, a well-traveled arterial road; and further have found that the proposed addition to the district will not contribute to a pattern of extended strip development as discouraged by the Plan,

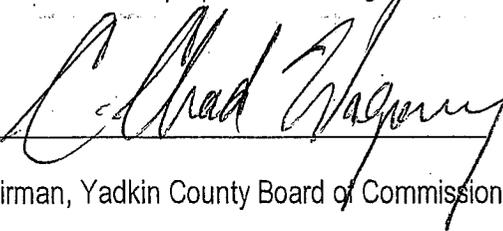
We find the above referenced proposal for rezoning to be consistent with the guidelines for the Highway Business District in Article 7, Section 4 of the Yadkin County Zoning Ordinance, with access to public water at this location.

We further find the above referenced proposal for rezoning to be consistent with the guidelines for highway-oriented commercial uses in **Section 5.7.5.**, Subsection 5 on Page 74 of the Yadkin County Land Use Plan:

"5.7.5.5 Highway-oriented commercial uses shall be clustered along segments of arterial streets and contain land uses which are mutually compatible and reinforcing in use and design; they should be designed in such a way as to minimize signage, access points and excessive lengths of commercial strip development."

We therefore consider the proposed rezoning to be reasonable and in the public interest.

Signed: _____


Chairman, Yadkin County Board of Commissioners

April 20, 2009

YADKIN COUNTY BOARD OF COMMISSIONERS

Statement of Zoning Consistency pursuant to G.S. 153A-341

Re: Proposed Rezoning of 3.1+ acres, being a partial portion of parcel # 581500272491, in the Yadkinville area, from the Rural Agricultural (RA) District to the Highway Business (HB) District.

As we the Board of Commissioners of Yadkin County have found this property to be located near existing commercially zoned properties with established commercial uses, and significantly contiguous with the right-of-way of US Highway 601, a well-traveled arterial road; and further have found that the proposed addition to the district will not contribute to a pattern of extended strip development as discouraged by the Plan,

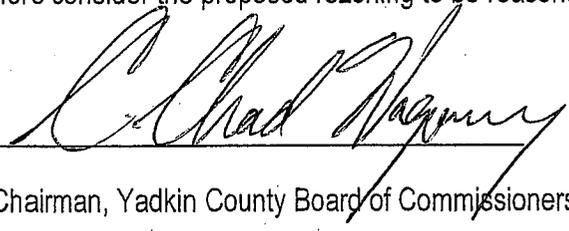
We find the above referenced proposal for rezoning to be consistent with the guidelines for the Highway Business District in Article 7, Section 4 of the Yadkin County Zoning Ordinance, with access to public water at this location.

We further find the above referenced proposal for rezoning to be consistent with the guidelines for highway-oriented commercial uses in **Section 5.7.5.**, Subsection 5 on Page 74 of the Yadkin County Land Use Plan:

"5.7.5.5 Highway-oriented commercial uses shall be clustered along segments of arterial streets and contain land uses which are mutually compatible and reinforcing in use and design; they should be designed in such a way as to minimize signage, access points and excessive lengths of commercial strip development."

We therefore consider the proposed rezoning to be reasonable and in the public interest.

Signed: _____


Chairman, Yadkin County Board of Commissioners

Date: April 6, 2009

General Fund

Dept: Public Buildings

Description	Account Number	Original Budget	Increase/(Decrease)	Amended Budget
Contracted Services	1054260-51700	15,000.00	14,000.00	29,000.00
Appropriated Fund Balance	1044000-49000	3,573,769.47	14,000.00	3,587,769.47

To appropriate money for Contracted Services for JaniKing Cleaning Services for the year.

STATE OF NORTH CAROLINA
COUNTY OF YADKIN

RESOLUTION IMPOSING A GROSS RECEIPTS TAX ON HEAVY EQUIPMENT IN
LIEU OF PROPERTY TAX

Pursuant to North Carolina General Statutes 105-275(42a) and S>L> 2008-144, the Yadkin County Board of Commissioners does hereby adopt the following resolution:

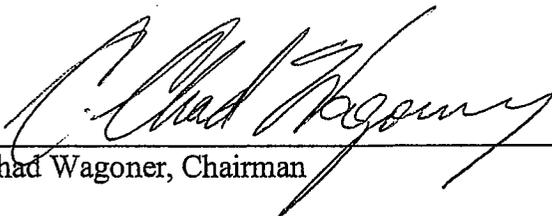
THAT WHEREAS, North Carolina General Statute 105-275(42a) designates Heavy Equipment on which a gross receipts tax may be imposed under 153A-156.1 and 160A-215.2 as a special class of property which is exempted from property taxation and shall not be listed, appraised, assessed or taxed after January 1, 2009: and

WHEREAS, in lieu thereof, North Carolina General Statute 153A-156.1 authorizes a County by resolution to impose a tax at the rate of one and two-tenths percent (1.2%) on the gross receipts from the short term lease or rental of heavy equipment by a person whose principal business is the short-term lease or rental of heavy equipment at retail; and

WHEREAS, this tax provides an alternative to a property tax on the equipment;

NOW THEREFORE, IT IS HEREBY RESOLVED that a tax of one and two-tenths percent (1.2%) on the gross receipts from the short-term lease or rental of heavy equipment by a person whose principal business is the short-term lease or rental of heavy equipment at retail is imposed pursuant to 153A-156.1 in lieu of the personal property tax. This resolution shall be effective July 1, 2009.

Adopted this the 20th day of April, 2009.


Chad Wagoner, Chairman


Gina Brown, Clerk

RESOLUTION FOR REVIEW OFFICER

The Yadkin County Board of Commissioners (hereinafter the "Board"), in regular session assembled, makes the following findings and adopts the following resolution:

WHEREAS, the North Carolina General Assembly, Under Chapter 309 of the 1997 Session Laws amended Article 2 of Chapter 47 of the General Statutes by adding G.S. 47-30.2, titled "Review Officer", and

WHEREAS, G.S. 47-30.2 requires the board of commissioners of each county to adopt a resolution designating by name one or more persons experienced in mapping or land records management as a Review Officer to review each map and plat required to be submitted for review before the same is presented to the Register of Deeds for recording; and

WHEREAS, the Board desires to adopt this Resolution in order to comply with the provisions of said G.S. 47-30.2; and

WHEREAS, the Board further desires to establish certain procedures with regard to the review of maps and plats by Review Officers:

IT IS, "THEREFORE, RESOLVED, as follows:

1. The following persons are hereby named as Review Officers for Yadkin County:

Melanie Yates, Planning Technician
Beth Sullivan, Planning Assistant
Joseph Sloop, Land Records Supervisor
Matthew Hamby, Land Records Assistant

2. Each map or plat required to be submitted for review prior to recording in the Office of the Register of Deeds shall be reviewed and certified by the above named Review Officer(s).
3. Each map or plat required to be submitted for review before the same is presented to the Office of the Register of Deeds for recording shall be delivered and presented to the above named Review Officer(s) at the Yadkin County Planning and Permits Building in Yadkinville, North Carolina. The Review Officer(s) to whom a map or plat is delivered and presented for review shall maintain a record of the date of his or her receipt of said map or plat. Within ten (10) days of said date, the Review Officer(s) as specified in paragraph 2 above shall complete his review and, if the map or plat complies with all statutory requirements for recording, shall certify the same. If said map or plat fails to comply with all statutory requirements for recording, the Review Officer(s) shall, within the above stated period of ten (10) days, notify the person who delivered and presented the map or plat of such fact and shall indicate the statutory requirement(s) which were not met.

ADOPTED, this 20th day of April, 2009, by the Yadkin County Board of Commissioners in regular session assembled, upon motion of Commissioner Brady Wooten seconded by Commissioner Kevin Austin, and approved by a vote of 5 in favor and 0 against.

YADKIN COUNTY BOARD OF COMMISSIONERS

By: _____

Chad Wagoner, Chairman



Gina Brown, Clerk

Addendum E



ROBERT S. SEGAL, CPA PA

EXPENSE REDUCTION & REVENUE ENHANCEMENT

1912 EASTCHESTER DRIVE
SUITE 206
HIGH POINT, NC 27265
336-886-2100
FAX 336-886-2101
www.segalcpa.com

LETTER OF AGREEMENT

Robert S. Segal, CPA, PA (SEGAL) and Yadkin County (CLIENT) hereby enter into this Letter of Agreement whereby SEGAL shall serve as a consultant to CLIENT to examine and analyze the following revenue of CLIENT for the purpose of obtaining any tax refunds available in all prior years still open under the statute of limitations.

North Carolina Sales/Use Tax Reallocation

For all periods ending on or before June 30, 2009

The Client agrees that the above listed revenue is not currently under tax refund evaluation by CLIENT and all refunds received will be eligible for full payment of fees to SEGAL at the contract rate stipulated below. SEGAL will furnish CLIENT with a written report as to sales/use tax refunds discovered. SEGAL will then prepare the respective refund claims to achieve the refunds.

CLIENT agrees to pay SEGAL a fee according to the Fee Schedule below based upon every dollar refunded due to Segal's amending of refund returns and upon the CLIENT'S receipt of documentation from the North Carolina Department of Revenue evidencing the additional sales/use tax revenue being transferred to the CLIENT. (The County may wish to have an interlocal agreement with the municipalities within the County who will share in the benefit of this project.)

FEE SCHEDULE based on the net adjustment:

- 15% fee for the first \$10,000
- 20% fee for recoveries \$10,001 to \$20,000
- 25% fee for recoveries \$20,001 to \$30,000
- 30% fee for recoveries \$30,001 to \$40,000
- 35% fee for recoveries over \$40,000

SEGAL AGREES TO MAINTAIN IN STRICT CONFIDENCE ALL INFORMATION RECEIVED FROM CLIENT CONCERNING ITS EXPENSES AND METHODS OF DOING BUSINESS. FURTHERMORE, SEGAL ACTS AS A CONSULTANT ONLY AND DOES NOT RECEIVE ANY COMMISSIONS OR REMUNERATION OF ANY KIND FROM ANY VENDORS OR SERVICE PROVIDERS.

SEGAL has contracted with Dixon Hughes PLLC to assist with this project.

The persons signing below are authorized to do so on behalf of their respective organizations. This Letter of Agreement shall be binding upon the parties hereto, their heirs, successors and assigns. This Letter of Agreement is entered into effective as of the 20th day of

April, 2009.

CLIENT: Yadkin County

By: [Signature]

Title: Chairman, Yadkin County Board of Commissioners

Robert S. Segal, CPA PA

By: [Signature]

Robert S. Segal

Title: President



ROBERT S. SEGAL, CPA PA

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LETTER OF AGREEMENT

Robert S. Segal, CPA, PA (SEGAL) and Yadkin County (CLIENT) hereby enter into this Letter of Agreement whereby SEGAL shall serve as a consultant to CLIENT to examine and analyze the following listed revenues of CLIENT and to make recommendations to achieve additional refunds in this areas:

Additional NC sales and use tax refunds

For all periods ending on or before June 30, 2009

SEGAL will furnish CLIENT with a written report as to recommendations that may be made in the above areas. CLIENT will then determine which (if any) of these recommendations CLIENT wishes to implement. SEGAL will then assist in the implementation of these recommendations to achieve the refunds.

CLIENT agrees to pay SEGAL a fee equal to fifty percent (50%) of the additional refunds after the refund has been received by the CLIENT.

SEGAL AGREES TO MAINTAIN IN STRICT CONFIDENCE ALL INFORMATION RECEIVED FROM CLIENT CONCERNING ITS EXPENSES AND METHODS OF DOING BUSINESS. FURTHERMORE, SEGAL ACTS AS A CONSULTANT ONLY AND DOES NOT RECEIVE ANY COMMISSIONS OR REMUNERATION OF ANY KIND FROM ANY VENDORS OR SERVICE PROVIDERS.

The persons signing below are authorized to do so on behalf of their respective organizations.

SEGAL may contract with Dixon Hughes PLLC for assistance with this project.

This Letter of Agreement shall be binding upon the parties hereto, their heirs, successors and assigns. This Letter of Agreement is entered into effective as of 20th day of April, 2009.

CLIENT: Yadkin County

By: [Signature]

Title: Chairman, Yadkin
County Board of
Commissioners

Robert S. Segal, CPA PA

By: [Signature]

Robert S. Segal

Title: President