

**Minutes of the 9 March 2015**  
**Regular Meeting of the Yancey County Board of Commissioners**  
**Held at 6:00 o'clock p.m. in the Yancey County Courtroom**  
**Yancey County Courthouse, Burnsville, North Carolina**

Present at the 9 March 2015 meeting of the Yancey County Board of County Commissioners were Chairman Johnny Riddle, Commissioner Jill Austin, Commissioner Byrl Ballew, Commissioner Randy Ollis, Commissioner Jeff Whitson, County Manager Nathan Bennett, Clerk to the Board Jason Robinson, County Attorney Donny Laws, County Planner Jamie McMahan, and members of the general public.

**Call to Order and Approval of Agenda**

Chairman Riddle called the meeting to order. Chairman Riddle then asked Commissioner Whitson to deliver the invocation. After the invocation, Commissioner Ollis led the Pledge of Allegiance. Chairman Riddle then asked for a motion to approve the agenda. Commissioner Ollis made a motion to approve the agenda and it was seconded by Commissioner Austin. The vote to approve was unanimous (Attachment A).

**Bridge Naming Resolution**

The Board next moved to honoring former Commissioner Billy Ray "BR" Bailey with a resolution to name bridge #134 on SR #1379 (Whittington Road) in honor of former Commissioner Bailey. Chairman Riddle then asked the Clerk to the Board to read the resolution. Upon hearing from the clerk, Commissioner Ballew made a motion to approve the resolution and it was seconded by Commissioner Austin. The vote to approve was unanimous (Attachment B). Members of Commissioner Bailey's family were then recognized.

**Public Comment**

The Board next heard from George Brasington who spoke about his taxes. The Board next heard from Dr. John Boyd, President of Mayland Community College who gave an update on the many projects that are happening at Mayland including the completion of the Anspach Building.

**Consent Agenda**

The Board next moved to the consent agenda portion of the agenda. On the consent agenda for March were the approval of the February 9<sup>th</sup> regular meeting minutes. The consent agenda also included a resolution of support for the abandonment of SR #1203, Lana Lane, from the North Carolina Department of Transportation which was also asked for by all owners of property on that road (Attachment C). Also on the consent agenda for March was a request from the Tax Department for a refund to Mr. Daryl Geouge for taxes that had been incorrectly paid over a number of years on a mobile home (Attachment D). Also included in the consent agenda were two items from the tax collector. The first was a summary report of all unpaid taxes on real property for 2014 (Attachment E). The other item was the February tax collection report (Attachment F). Upon hearing the items on the consent agenda, Commissioner Whitson made a motion to approve the consent agenda and it was seconded by Commissioner Ollis. The vote to approve was unanimous.

**Toe River Helath District Home Health Lease Proposal**

The Board was next to hear from Mrs. Lynda Kinnane, Toe River Health Director. Mrs. Kinnane was not able to attend the meeting and Chairman Riddle asked County Attorney Donny Laws if he had an update. Mr. Laws stated that he had been in conversation with Mrs. Kinnane concerning the home health lease situation. According to Mr. Laws, Toe River Health District is in the process of selling their certificate of need for home health services to a private company.

that there are 16 of these properties with a large concentration being in the Wolf Laurel area of the county. Mr. Laws further stated that it would be in the best interest of the county to get these properties sold so that they can be put back on the tax rolls and generate revenue for the county. Mr. Laws asked the Board to approve a resolution authorizing the disposal of the real property by public auction. The auction is to take place on April 22<sup>nd</sup> at 2:00 pm at the courthouse door. When the bids are received, the highest bid will be recorded and brought to the Board and the Board can accept or deny the bid. The resolution would authorize public notice that is required for a public auction. Upon hearing from County Attorney Laws, Commissioner Ollis made a motion to authorize the resolution and it was seconded by Commissioner Ballew. The vote to approve was unanimous (Attachment G).

### **2013-14 Fiscal Year Audit Report**

The Board next heard from Mr. Brian Broom with Dixon, Hughes, and Goodman, LLP the company that prepares the County's audit report. Mr. Broom apologized for the tardiness of the audit report but explained to the Board it was due to a personnel issue within his office. He further stated that he had been in touch with the Local Government Commission (LGC) and they were aware of the problem and that all necessary forms have been filed with them at this time. Mr. Broom stated that the two highlights of the audit that he wanted to point out were the fund balance and the tax collection rate. According to Mr. Broom the County's fund balance has increased from 5.6% to 7.5% for this year. Mr. Broom did point out that the LGC requires local governments to have at least and 8% fund balance, so while there has been a lot accomplished since 2009, there is still some ways to go with the fund balance. Mr. Broom also pointed out that the tax collection rate had increased from 94.5% last year to 96.4% this year. Mr. Broom also pointed out that there was a finding for an area of improvement at DSS in the Medicaid area. Overall, Mr. Broom stated that this was a very good audit and one that the County can be proud (Attachment H).

### **E-911/Emergency Management Report**

The Board next heard from E-911/Emergency Management Coordinator Bill Davis. Mr. Davis reported that the Yancey County E-911 Center handled 6,698 emergency 911 calls and over 15,000 total calls for 2014. Mr. Davis stated that these calls were for EMS, all fire departments, and the rescue squad. All of the calls are monitored by the E-911 board in Raleigh and while they do not know what is said in the calls, other attributes of the call are monitored. Commissioner Ollis asked Mr. Davis about VOIP calls or calls made from a computer and if we could work on getting all of those calls made within Yancey County directed to Yancey County and have the ability to locate the call even though no one is able to speak. Mr. Davis stated that VOIP calls are regulated by the Federal Communication Commission (FCC) because VOIP calls are treated in the same manner as cell phone calls. Mr. Davis also gave a report about activities in 2014 and plans for 2015 for Yancey County Emergency Management. According to Mr. Davis, Emergency Medical Dispatch (EMD) should be online in the near future; right now there is some equipment that needs to be installed. Mr. Davis further stated that there are now 9 trained dispatchers for EMD. Mr. Davis also updated the Board on other projects that are in the works for 2015 (Attachment I).

### **County Manager Business**

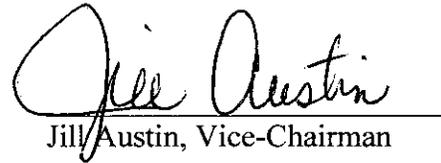
The Board next heard from County Manager Nathan Bennett. Mr. Bennett stated that there have been lots of information tonight for E-911/Emergency Management and the financial situation of the County. Mr. Bennett also informed the Board that April was County Government Months and that the National Association of Counties (NACO) had asked each of its member counties to pass a proclamation in their counties to declare April as County Government Month. Mr. Bennett then read the proclamation to proclaim April as County Government Month in Yancey County. Upon hearing from County Manager Bennett, Chairman

**Adjournment**

Having no further business Commissioner Whitson made a motion to adjourn and it was seconded by Commissioner Ballew. The vote to adjourn was unanimous.

Approved and authenticated on this the \_\_\_\_\_ 13<sup>th</sup> \_\_\_\_\_ day of April 2015.

  
Johnny Riddle, Chairman

  
Jill Austin, Vice-Chairman

Attest:

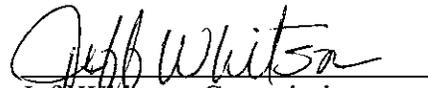
  
J. Jason Robinson  
Clerk to the Board

  
Byrl Ballew, Commissioner

  
Randy Ollis, Commissioner

(county seal)



  
Jeff Whitson, Commissioner



**AGENDA**  
**YANCEY COUNTY BOARD OF COMMISSIONERS**  
**REGULAR BUSINESS MEETING**  
**March 9, 2015**  
**6:00 P.M.**

- I. Call to Order – Chairman Johnny Riddle
- II. Invocation, Pledge of Allegiance to the Flag
- III. Approval of the Agenda
- IV. Bridge Naming Resolution – Billy Ray “BR” Bailey – Bridge #134 on Whittington Road SR #1379
- V. Public Comment
- VI. Consent Agenda
  - a. Approval of the Minutes – February 9<sup>th</sup> Regular Meeting
  - b. DOT Resolution – Abandonment of State Road #1203
  - c. Tax Department – Geouge Tax Refund
  - d. Summary Report of 2014 Unpaid Taxes on Real Property
  - e. February Tax Collection Report – Informational
- VII. Toe River Health District – Lynda Kinnane, Health Director – Home Health Lease Proposal
- VIII. County Attorney Report – Donny Laws, County Attorney
  - a. Surplus Real Property
- IX. 2013-14 Fiscal Year Audit Report – Brian Broom – Dixon, Hughes, Goodman LLP
- X. E-911/Emergency Management Report – Bill Davis, Yancey County Emergency Management/E-911 Director
- XI. County Manager’s Report – Nathan Bennett, County Manager
  - a. County Government Month-April
  - b. General Update
- XII. County Commissioners Report
- XIII. Adjourn



**Board of Commissioners**

Johnny Riddle, Chair  
Jill Austin, Vice-Chair  
Byrl Ballew  
Randy Ollis  
Jeff Whitson

Nathan R. Bennett  
County Manager

Donny J. Laws  
County Attorney

J. Jason Robinson  
Clerk to the Board

**RESOLUTION**

*A Resolution in Support of Naming Bridge #134 on SR 1379 in Yancey County  
In Honor Of  
Billy Ray "BR" Bailey*

**WHEREAS**, Billy Ray "BR" Bailey was born on September 17, 1931 and raised at Cane River in Yancey County; and

**WHEREAS**, Mr. Bailey served honorably in the United States Army, becoming a veteran of the Korean War; and

**WHEREAS**, Mr. Bailey educated generations of children from Yancey County during his 35 years of teaching in the Yancey County School System; and

**WHEREAS**, Mr. Bailey was duly elected by the citizens of Yancey County to serve in the Office of Commissioner for the Yancey County Board of Commissioners for five terms from 1988-1996 and from 1998-2000; and

**WHEREAS**, until his death on June 24, 2012, Mr. Bailey stood as a pillar of the Yancey County community, representing the ideals that the citizens of Yancey County hold true.

**NOW, THEREFORE BE IT RESOLVED BY THE YANCEY COUNTY BOARD OF COMMISSIONERS** as follows:

1. That this Board does hereby request the North Carolina Department of Transportation, at a time and place fitting, officially name the SR 1379 Bridge #134 in Yancey County west of Burnsville in honor and memory of Billy Ray "BR" Bailey.
2. That this resolution be effective upon its adoption.

**ADOPTED** this the 9<sup>th</sup> Day of March, 2015.

(County Seal)

ATTEST:



  
J. Jason Robinson, Clerk to the Board

  
Johnny Riddle, Chairman

  
Jill Austin, Vice-Chair

  
Byrl Ballew, Commissioner

  
Randy Ollis, Commissioner

  
Jeff Whitson, Commissioner



**Board of Commissioners**

Johnny Riddle, Chair  
Jill Austin, Vice-chair  
Byrl Ballew  
Randy Ollis  
Jeff Whitson

Nathan R. Bennett  
County Manager

Donny J. Laws  
County Attorney

J. Jason Robinson  
Clerk to the Board

## **RESOLUTION**

### ***A Resolution Requesting the North Carolina Department of Transportation to Abandon SR 1203***

**WHEREAS**, the North Carolina Department of Transportation has heretofore received a petition from property owners of SR 1203, Lana Road to abandon the entirety of said road in Yancey County; and

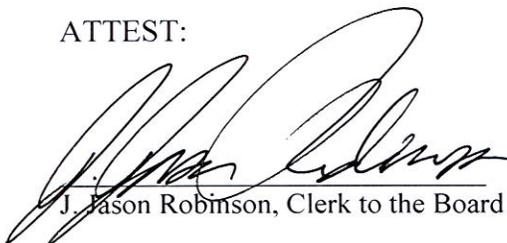
**WHEREAS**, the North Carolina Department of Transportation has indicated a willingness to consider the abandonment of SR 1203 and this Board would like to request that the Department of Transportation positively consider the request of these citizens for such abandonment.

**NOW, THEREFORE BE IT RESOLVED BY THE YANCEY COUNTY BOARD OF COMMISSIONERS as follows:**

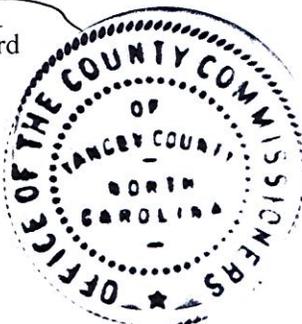
1. That pursuant to NCGS 136-63 the North Carolina Department of Transportation be requested to abandon SR 1203, Lana Road, as indicated on the maps attached to this resolution and as requested by the property owners along said roadway.
  
2. That this resolution shall be effective upon its adoption.

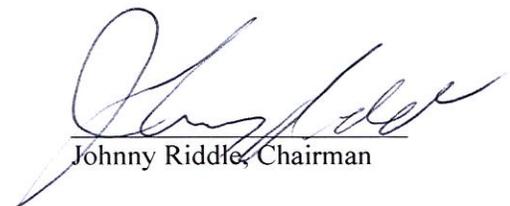
**ADOPTED** this the 9<sup>th</sup> Day of March, 2015.

ATTEST:

  
J. Jason Robinson, Clerk to the Board

(County Seal)



  
Johnny Riddle, Chairman



STATE OF NORTH CAROLINA  
DEPARTMENT OF TRANSPORTATION

PAT MCCRORY  
GOVERNOR

ANTHONY J. TATA  
SECRETARY

January 22, 2015

Mr. Jason Robinson  
Clerk, Yancey County  
Board of Commissioners  
110 Town Square, Room 11  
Burnsville, NC 28714

Dear Jason:

Our office has received an Abandonment Petition from the property owner Mr. William Randy Fox on SR 1203, Lana Lane in Yancey County. The property owner is requesting to abandon all of SR 1203. Mr. Fox owns all three parcels served by SR 1203.

Find attached the Abandonment Petition form, a vicinity map, and a parcel map showing the location of the road in question. Please obtain a resolution for the abandonment of SR 1203 in Yancey County, if the county commissioners concur. Please mail the resolution to me at the address below.

If I can provide additional information, please contact me at 298-2741

Sincerely,

A handwritten signature in black ink that reads "Jason L. Willis".

Jason L. Willis  
District Engineer

JLW/srd  
attachments

**MAILING ADDRESS:**  
NC DEPARTMENT OF TRANSPORTATION  
POST OFFICE BOX 3279  
ASHEVILLE, NC 28802

TELEPHONE: (828) 298-2741  
FAX: (828) 299-3747

WEBSITE: [WWW.NCDOT.GOV](http://WWW.NCDOT.GOV)

**LOCATION:**  
DISTRICT OFFICE  
11 OLD CHARLOTTE HIGHWAY  
ASHEVILLE NC, 28803

North Carolina Department of Transportation  
Division of Highways  
Abandonment Petition

RECEIVED

JAN 12 2015

DIVISION 13  
DISTRICT 2

North Carolina

County of Yancey

Petition request for the abandonment of Secondary Road SR-1203 Lana Lane from the State.

Maintained System

We the under signed, being all of the property owners on Secondary Road 1203, Lana Lane  
in Yancey County do hereby request the Division of Highways of the Department of  
Transportation to abandon the road from the State Maintained System.

PROPERTY OWNERS

Name

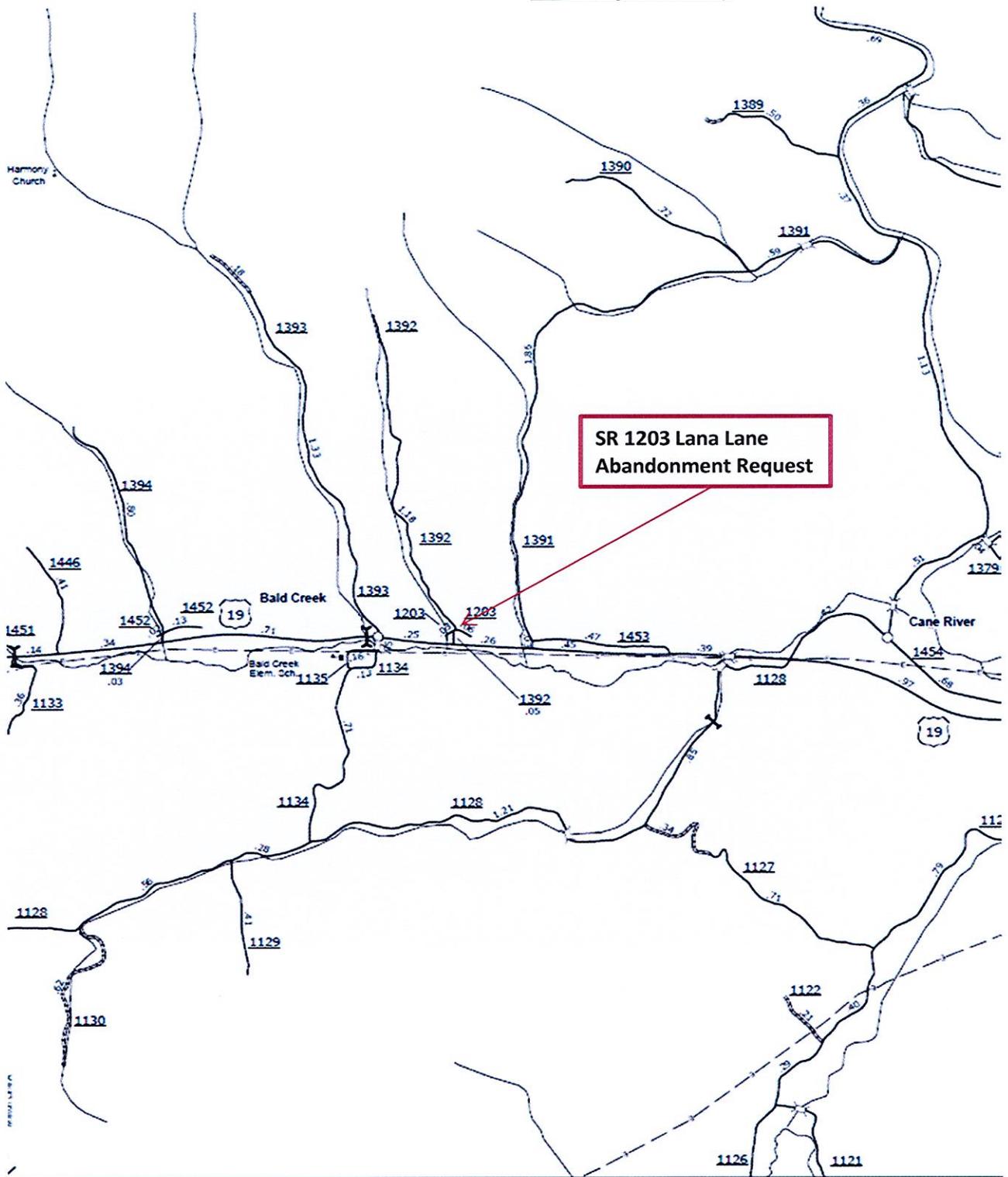
Address

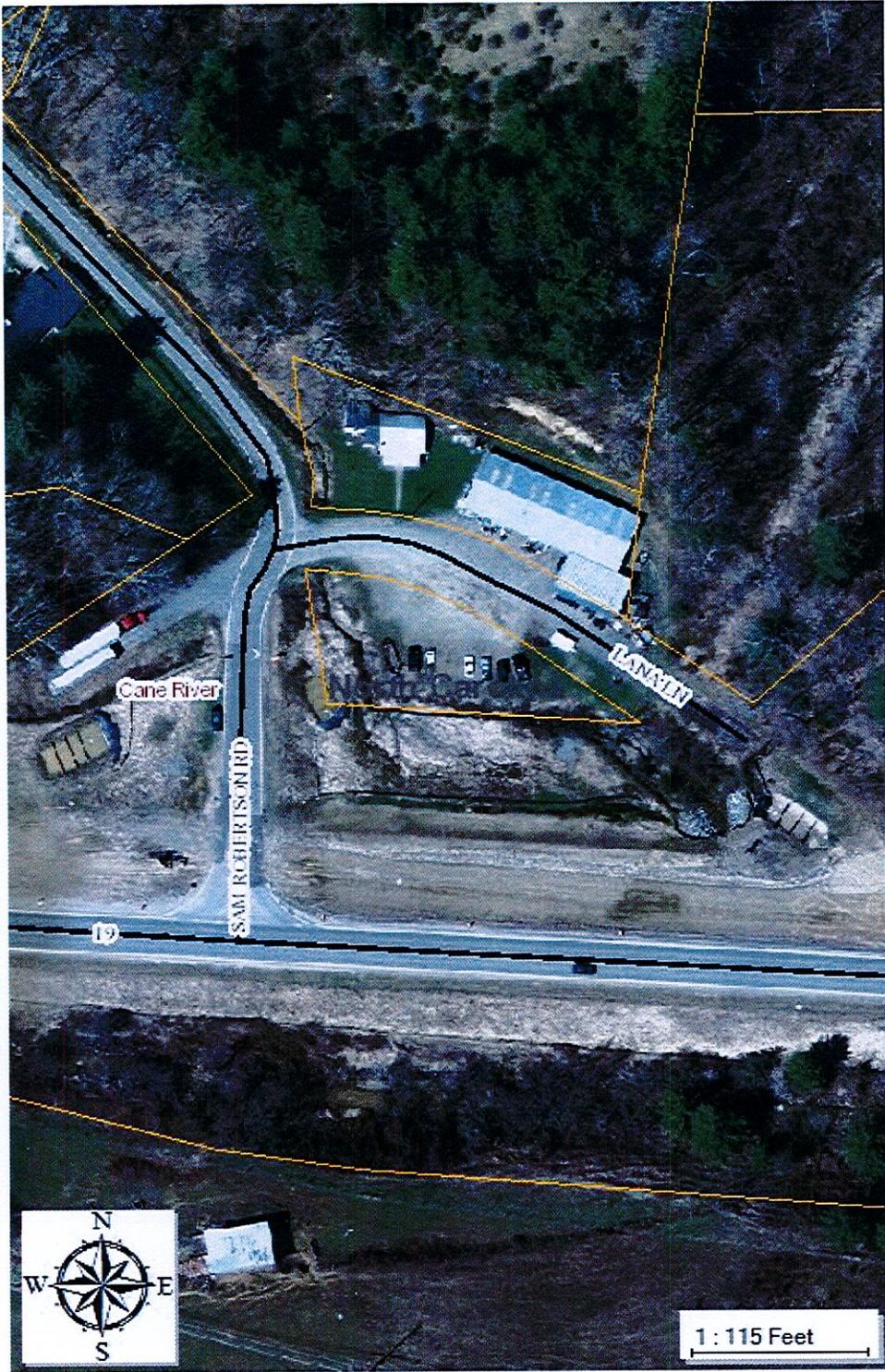
William Landy Fay  
Lana J. Fay

23 Lana Rd, Burnsville, N.C. 28714

30 December 2014

# Yancey County





- Land Parcels
- Parcel Tax Data
- Land Symbology
  - <all other values>
  - Hooks
  - Leader\_Line
  - Lot\_Line
  - ROW Boundary
  - Sub Corner
- Townships
  - <all other values>
  - Brush Creek
  - Burnsville
  - Cane River
  - Crabtree
  - Egypt
  - Green Mountain
  - Jacks Creek
  - Pensacola
  - Prices Creek
  - Ramseytown
  - South Toe
  - Town of Burnsville
- County Boundary
  - <all other values>
  - YANCEY
- Town of Burnsville
- US States
- Road Centerlines
  - <all other values>
  - DIRT/GR\*
  - PAVED

# Attachment D

**Jason Robinson**

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**From:** Danny McIntosh  
**Sent:** Tuesday, February 03, 2015 3:57 PM  
**To:** Jason Robinson  
**Subject:** Daryl W Geouge  
**Attachments:** GEOUGE012015.pdf

Jason:

Please prepare this request for refund for the commissioner's consent agenda for February or March.

Thanks

Danny

Summary:

In re; Daryl W and Ginger M Geouge request for refund.

Mr Geouge correctly points out in his letter a mistake in his bill where he is being taxed on a mobile home that is not in fact the mobile home he lives in. The error was made long ago and does result in a calculated refund in the amount of \$113.39.

I would recommend the approval of Mr Geouge's request.

Attached are supporting documents (GEOUGE012015.pdf)

Danny McIntosh

RECEIVED  
1-16-15 1-14-2015

Dear Mr. McIntosh;

I discovered this week that somehow I was being charged on my county taxes for the wrong make and model mobil home.

Instead of being charged for a 1986 Flamingo I was being charged tax on a 1996 Norris of the same size.

I went to the Tax Assessors office on January 13, 2015 to see what could be done to fix the problem. They assured me that it would be fixed from this point on. However, they could only go back in their computers for the last five years and it showed that I had paid tax on the wrong mobil home for that entire time. They told me that I should be entitled to a refund of \$113.39. They said in order for me to get it I would have to get you to approve it.

I have been unemployed for the past couple of years and \$113.39 is a lot of money to me. I am sure that you

Can understand that.

I would greatly appreciate your help in this matter.

Thank you,

Sincerely,

Daryl W. George,

Daryl W. George

47 Dale George Road

Bronsonville, NC 28714

INFORMATION CONCERNING PROPERTY TAX RELIEF PROGRAM

**Elderly or Disabled Exclusion**

This program excludes the greater of the first \$25,000 or 50% of the appraised value of the permanent residence of a qualifying owner. The owner cannot have an income for the 2015 tax year is \$29,000. See

income. A qualifying owner must either be amount for the previous year does not the owner's taxes will be limited to four lity limit (\$29,000) but does not exceed will be limited to five percent (5%) of the

property. The last three years of deferred date of the disqualifying event. Interest ally become due. Disqualifying events are death e. Exceptions and special provisions apply. See

ence of a disabled veteran. A disabled nder honorable conditions and who has a ed housing under 38 U.S.C. 2101. There is use (who has not remarried) of either (1) a d condition whose character of service at from a service connected condition in the he statute.

instead circuit breaker may elect to take only one

**TRACT**

property will no longer be required to list ally listed by the Tax Administration with no anges to real property since the last listing

leasure vehicles, including boats, es owned by you on Jan 1 which Be sure to show vehicle ID Number. ere parked, give name and owner of "same as last year" will not be

ting penalty.

ormation to Buyer.

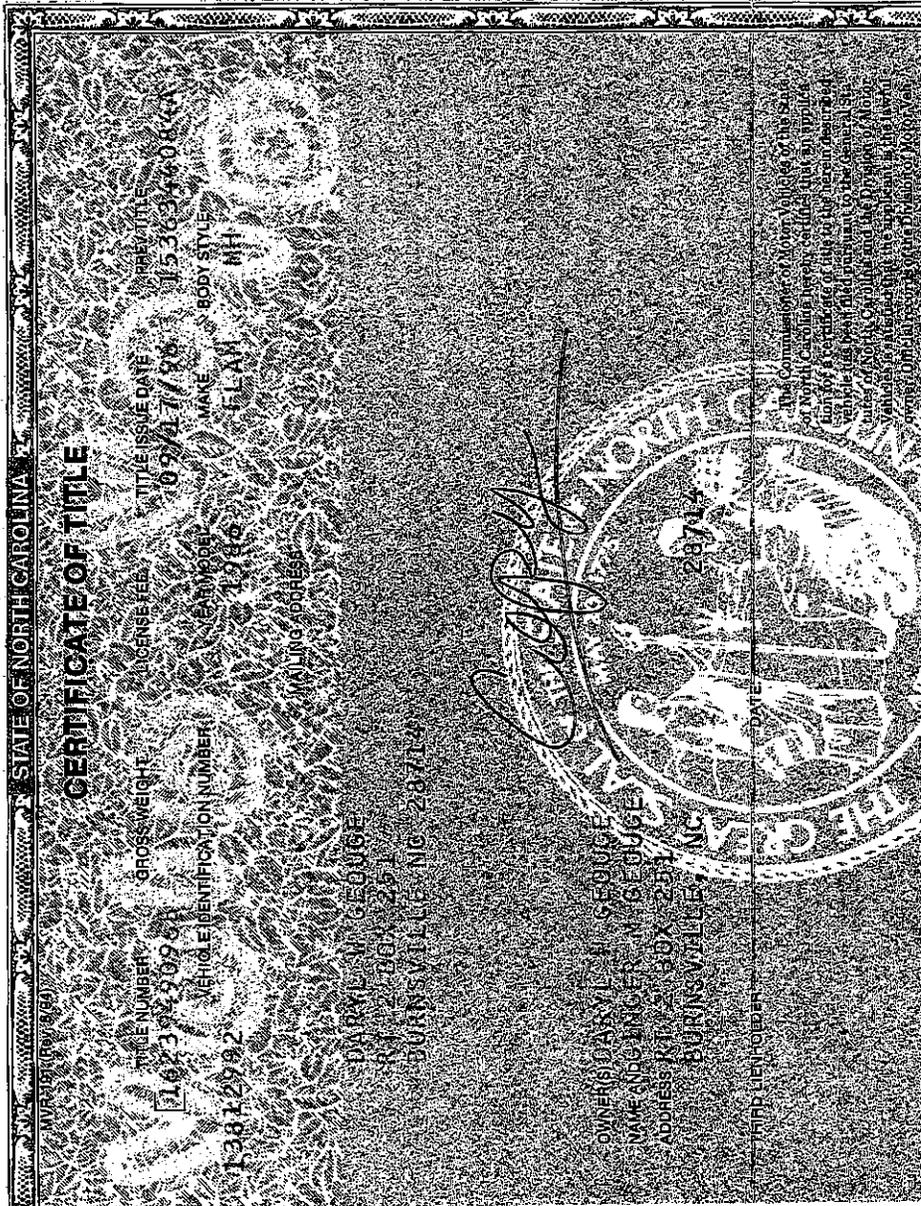
is disclosure of the social security is. The authority to require this 405(C)(2)(C),(i) and NCGS 105-309. ed.

e property. Merely stating "same as last

r each location must be filed. It is intended at the tax assessor's office at the address the form.

ve or conceal property for the purpose of

evading taxes, or fail to file a property listing may be subject to a fine of up to \$500 or up to six months imprisonment.



**YANCEY COUNTY - PROPERTY TAX LIST FORM**

PLEASE COMPLETE AND RETURN NO LATER THAN JAN. 31ST TO  
 YANCEY COUNTY TAX ASSESSOR  
 110 TOWN SQUARE, ROOM 2  
 BURNSVILLE, N.C. 28714-2961

**ABSTRACT FOR LISTING REAL AND PERSONAL PROPERTY AS OF** JANUARY 1, 2014 **TOWNSHIP** CRABTREE

**SECTION OF TOWN** SECTION 10 **SECTION OF RANGE** SECTION 10 **SECTION OF MERIDIAN** SECTION 10

**ASSASSOR'S IDENTIFICATION NUMBER** 075900069413000 **ASSESSOR'S IDENTIFICATION NUMBER** 45,200.1

**COMPLETE IF YOU HAVE BOUGHT OR SOLD ANY REAL ESTATE IN THIS COUNTY DURING** 2013 **BOUGHT FROM** DALE GOUGE **SOLD TO** DALE GOUGE

**DESCRIBE IMPROVEMENTS CHARGES SINCE LAST LISTING** NEW GARAGE

**DO YOU OWN RENTAL RESIDENTIAL REAL ESTATE?** YES  NO   
 IF YES IS THE RENTAL PROPERTY FURNISHED? YES  NO   
 IF YES DO YOU PREFER TO USE 10% OF THE PROPERTY OR UNIT AS THE VALUE OF HOUSEHOLD PROPERTY?  
 IF YES DO YOU PREFER TO ITEMIZE HOUSEHOLD PROPERTY BY OBTAINING THE APPROPRIATE FORM FROM THE TAX ASSESSOR'S OFFICE?  
 THIS MAY SUBJECT YOUR RENTAL PROPERTY OF UNIT TO AN ON-THE-SPOT APPRAISAL.

**ADDITIONAL INFORMATION**

**SOCIAL SECURITY NO.**

**TELEPHONE NO.**

**PLEASE CORRECT NAME AND ADDRESS AS NECESSARY**  
GEORGE, DARYL W & BINGER M  
47 DALE GOUGE RD  
BURNSVILLE, NC 28714

**ON WHOSE LAND LOCATED:**

**AFFIRMATION OF PROPERTY OWNER (GS-105-910-511):** Under penalties prescribed by law, I hereby affirm that to the best of my knowledge and belief this listing, including any accompanying statements, inventories, schedule, and other information, is true and complete. If this affirmation is signed by an individual other than the taxpayer, he affirms that he is familiar with the information and that the taxpayer's property is subject to taxation in this county and that his affirmation is based on all the information of which he has any knowledge.

**SIGNATURE OF OWNER OR AGENT** \_\_\_\_\_ **DATE** \_\_\_\_\_

MAKE	MODEL	YEAR	LENGTH	WIDTH	TAX OFFICE USE

TAX OFFICE USE SUMMARY	
H/R: Rental Personal	
Motor Vehicles	
Mobile Homes	
Medicine	
Pleasure Vehicle	
Other Personal	\$45,200
Total Real	
Total Personal	
GS Exemption	
Total Real & Personal	
Total Listing	

**YANCEY COUNTY HAS ADOPTED A PERMANENT LISTING SYSTEM FOR ALL REAL PROPERTY OWNERS OF REAL PROPERTY WILL NO LONGER BE REQUIRED TO LIST THEIR REAL PROPERTY WITH THE TAX ADMINISTRATION EACH JANUARY. REAL PROPERTY WILL BE AUTOMATICALLY LISTED BY THE TAX ADMINISTRATION WITH NO FEE. REAL PROPERTY OWNERS WILL STILL BE REQUIRED TO LIST ANY IMPROVEMENTS OR CHANGES TO REAL PROPERTY SINCE THE LAST LISTING PERIOD. FAILURE TO DO SO WILL RESULT IN A LATE LISTING PENALTY.**

**YANCEY COUNTY - PROPERTY TAX LIST FORM**

PLEASE COMPLETE AND RETURN NO LATER THAN JAN. 31st 10:

YANCEY COUNTY TAX ASSessor  
110 TOWN SQUARE, HO-1  
BURNSVILLE, NC 28714-2964

**ABSTRACT FOR LISTING REAL AND PERSONAL PROPERTY AS OF**

DATE: **1/1/2010**

**REFER TO BACK OF ENVELOPE FOR INSTRUCTIONS**

TOWNSHIP: **CRABTREE**

YANCEY COUNTY, NC

YR	MAKE	MODEL	YR	LENGTH	WIDTH	TAX OFFICE USE
	INDIANS		96	70		
VEHICLE IDENTIFICATION NUMBER: <b>1E1N1EAVC10D1A111111</b> TITLE IDENTIFICATION NUMBER: <b>1E1N1EAVC10D1A111111</b> MAKE AS APPEARS ON TITLE: <b>INDIANS</b>						

TAX OFFICE USE SUMMARY	
Real Personal	
Mobile, Guides	
Mobile, Homes	
Machinery	
Recreational Vehicle	
Other Personal	
Total Real	1451200
Total Personal	
OS Exemption	
Total Real & Personal	
Late Listing	

**COMPLETE THIS SECTION FOR ALL REAL PROPERTY OWNERS OF REAL PROPERTY IN YANCEY COUNTY AS OF JANUARY 1, 2010.**

**D** DO YOU OWN RENTAL RESIDENTIAL REAL ESTATE? YES  NO

**E** DO YOU PREFER TO USE ONE OF THE PROPERTY OR UNITS IN THIS LISTING FOR LATE LISTING? YES  NO

**F** DO YOU PREFER TO REMIZE HOUSEHOLD PROPERTY BY OBTAINING THE APPROPRIATE FORM FROM THE TAX ASSESSOR'S OFFICE? YES  NO

**G** THIS IS A SUBJECT OF RENTAL PROPERTY OF UNIT TO AN OTHER PARTY?

**H** SOCIAL SECURITY NO. \_\_\_\_\_

**I** TELEPHONE NO. \_\_\_\_\_

**J** SIGNATURE OF OWNER OR AGENT: **GEORGE, DARYL W & GINGER M** DATE: \_\_\_\_\_

**K** ADDRESS (AS NECESSARY): **47 DALE GOUJIE RD BURNSVILLE, NC 28714**

YANCEY COUNTY HAS ADOPTED A PERMUT LISTING SYSTEM FOR ALL REAL PROPERTY OWNERS OF REAL PROPERTY WILL NO LONGER BE REQUIRED TO LIST THEIR REAL PROPERTY WITH THE TAX ADMINISTRATION EACH JANUARY. REAL PROPERTY WILL BE AUTOMATICALLY LISTED BY THE TAX ADMINISTRATION WITH NO PENALTIES FOR LATE LISTING. PROPERTY OWNERS WILL STILL BE REQUIRED TO LIST ANY IMPROVEMENTS OR CHANGES TO REAL PROPERTY SINCE THE LAST LISTING PERIOD. FAILURE TO DO SO WILL RESULT IN A LATE LISTING PENALTY.

**REFER TO BACK OF FORM FOR AGE & DISABILITY EXEMPTION INFORMATION**

**YANCEY COUNTY - PROPERTY TAX LIST FORM**

PLEASE COMPLETE AND RETURN NO LATER THAN JAN. 31ST TO  
**YANCEY COUNTY TAX ASSESSOR**  
 110 TOWN SQUARE - ROOM 1  
 BURNSVILLE, N.C. 28714-2964

**ABSTRACT FOR LISTING REAL AND PERSONAL PROPERTY AS OF**

**REFER TO BACK OF ENVELOPE FOR INSTRUCTIONS**

**TOWNSHIP**

**CRABTREE**

**A** COMPLETE IF YOU HAVE BOUGHT OR SOLD ANY REAL ESTATE IN THIS COUNTY DURING THE YEAR. IF YOU HAVE BOUGHT OR SOLD ANY REAL ESTATE, LIST THE PROPERTY FROM WHICH YOU BOUGHT OR SOLD TO.

**B** DESCRIBE IMPROVEMENTS/CHANGES SINCE LAST LISTING

**C** DO YOU OWN RENTAL RESIDENTIAL REAL ESTATE? YES  NO

IF YES, IS THE RENTAL PROPERTY FURNISHED? YES  NO

1. IF YES, DO YOU PREFER TO USE 10% OF THE PROPERTY OR UNIT AS THE VALUE OF HOUSEHOLD PROPERTY?

2. OR, DO YOU PREFER TO FURNISH HOUSEHOLD PROPERTY BY OBTAINING THE APPROPRIATE FORM FROM THE TAX ASSESSOR'S OFFICE?

(THIS MAY SUBJECT YOUR RENTAL PROPERTY OR UNIT TO AN ON-THE-SPOT APPRAISAL AND PROCEEDURE THROUGH THE TAX ASSESSOR'S OFFICE.)

**D** ADDITIONAL INFORMATION

SOCIAL SECURITY NO. \_\_\_\_\_

TELEPHONE NO. \_\_\_\_\_

The disclosure of the social security number is required by the identification of individuals. The authority to require this number for the administration of a tax is given by United States Code Title 42, Section 4312(a)(2)(D) and 42 U.S.C. 405.

YANCEY COUNTY HAS ADOPTED A PERMANENT LISTING SYSTEM FOR ALL REAL PROPERTY OWNERS OF REAL PROPERTY WILL NO LONGER BE REQUIRED TO LIST THEIR REAL PROPERTY WITH THE TAX ADMINISTRATION EACH JANUARY. REAL PROPERTY WILL BE AUTOMATICALLY LISTED BY THE TAX ADMINISTRATION WITH NO PENALTIES FOR LATE LISTING. PROPERTY OWNERS WILL STILL BE REQUIRED TO LIST ANY IMPROVEMENTS OR CHANGES TO REAL PROPERTY SINCE THE LAST LISTING PERIOD. FAILURE TO DO SO WILL RESULT IN A LATE LISTING PENALTY.

**E** AFFIRMATION OF PROPERTY OWNER: GS-105-010-311. Under penalties prescribed by law, I hereby affirm that to the best of my knowledge and belief this listing, including any accompanying statements, inventories, schedules, and other information is true and complete. If this affirmation is signed by an individual other than the taxpayer, he affirms that he is familiar with the extent and true value of all of the taxpayer's property subject to taxation in this county and that his affirmation is based on all the information of which he has any knowledge.

**F** SIGNATURE OF OWNER OR AGENT: *George W. GINGER* DATE: *1-27-74*

PLEASE CORRECT NAME AND ADDRESS, AS NECESSARY.  
 20120227  
**GEORGE, MARYL W & GINGER M**  
**47 DALE BOULDER RD**  
**BURNSVILLE, NC 28714**

YR	MAKE	MODEL	YR	LENGTH	WIDTH	TAX OFFICE US
	MARUTI		70			

TYPE OF PROPERTY	VALUE
H.H. Rental Personal	
Motor Vehicles	
Mobile Homes	
Machinery	
Pleasure Vehicle	
Other Personal	
Total Real	\$45,000
Total Personal	
GS Exemption	
Total Real & Personal	
Late Listing	

**YANCEY COUNTY - PROPERTY TAX LIST FORM**

PLEASE COMPLETE AND RETURN NO LATER THAN JAN. 31st TO:

YANCEY COUNTY TAX ASSESSOR  
110 TOWN SQUARE - ROOM 1  
BURNSVILLE, N.C. 28714-2964

**ABSTRACT FOR LISTING REAL AND PERSONAL PROPERTY AS OF**

**January 1, 2011**

**REFER TO BACK OF ENVELOPE FOR INSTRUCTIONS**

**TOWNSHIP CRABTREE**

<p><b>A</b> PARCEL IDENTIFICATION NUMBER: <b>07590004543000</b></p>		<p><b>B</b> COMPLETE IF YOU HAVE BOUGHT OR SOLD ANY REAL ESTATE IN THIS COUNTY DURING BIRTH TO DEATH</p>		<p><b>C</b> DESCRIBE IMPROVEMENTS/CHANGES SINCE LAST LISTING</p>		<p><b>D</b> DO YOU OWN RENTAL RESIDENTIAL REAL ESTATE? YES <input type="checkbox"/> NO <input checked="" type="checkbox"/></p> <p>IF YES, IS THE RENTAL PROPERTY FURNISHED? YES <input type="checkbox"/> NO <input type="checkbox"/></p> <p>1. IF YES, DO YOU PREFER TO USE 10% OF THE PROPERTY OR UNIT AS THE VALUE OF HOUSEHOLD PROPERTY?</p> <p>2. OR, DO YOU PREFER TO ITEMIZE HOUSEHOLD PROPERTY BY OBTAINING THE APPROPRIATE FORM FROM THE TAX ASSESSOR'S OFFICE?</p> <p>(THIS MAY SUBJECT YOUR RENTAL PROPERTY OR UNIT TO AN ON-THE-SPOT APR)</p>		<p><b>E</b> ADDITIONAL INFORMATION</p> <p>TELEPHONE NO. _____</p>		<p><b>F</b> AFFIRMATION OF PROPERTY OWNER: GS-105-310-311. Under penalties prescribed by law, I hereby affirm that to the best of my knowledge and belief this listing, including any accompanying statements, inventories, schedules and other information, is true and complete. If this affirmation is signed by an individual other than the taxpayer, the affirmer that he is familiar with the extent and true value of all of the taxpayer's property subject to taxation in this county and that his affirmations is based on all the information of which he has any knowledge.</p>		<p><b>G</b> ON WHOSE LAND LOCATED:</p>		<p><b>H</b> TAX OFFICE USE SUMMARY</p>																			
<p><b>1</b> MAKE: <b>NORRIS</b></p>		<p><b>2</b> MODEL: _____</p>		<p><b>3</b> YEAR: <b>96</b></p>		<p><b>4</b> LENGTH: <b>70</b></p>		<p><b>5</b> WIDTH: <b>14</b></p>		<p><b>6</b> TAX OFFICE USE</p>		<p><b>7</b> H.H. Rental Personal</p>		<p><b>8</b> Motor Vehicles</p>		<p><b>9</b> Mobile Homes</p>		<p><b>10</b> Machinery</p>		<p><b>11</b> Pleasure Vehicle</p>		<p><b>12</b> Other Personal</p>		<p><b>13</b> Total Real</p>		<p><b>14</b> Total Personal</p>		<p><b>15</b> GS Exemption</p>		<p><b>16</b> Total Real &amp; Personal</p>		<p><b>17</b> Late Listing</p>	
<p><b>18</b> MAKE AS APPEARS ON TITLE</p>		<p><b>19</b> MODEL</p>		<p><b>20</b> YEAR</p>		<p><b>21</b> LENGTH</p>		<p><b>22</b> WIDTH</p>		<p><b>23</b> TAX OFFICE USE</p>		<p><b>24</b> H.H. Rental Personal</p>		<p><b>25</b> Motor Vehicles</p>		<p><b>26</b> Mobile Homes</p>		<p><b>27</b> Machinery</p>		<p><b>28</b> Pleasure Vehicle</p>		<p><b>29</b> Other Personal</p>		<p><b>30</b> Total Real</p>		<p><b>31</b> Total Personal</p>		<p><b>32</b> GS Exemption</p>		<p><b>33</b> Total Real &amp; Personal</p>		<p><b>34</b> Late Listing</p>	

SIGNATURE OF OWNER OR AGENT: *Daryl W. George* 1-24-11  
 DATE: \_\_\_\_\_  
 VERIFIED NAME AND ADDRESS, AS NECESSARY:  
**GEORGE, DARYL W & GINGER M**  
**47 DALE BOUGE ROAD**  
**BURNSVILLE, NC 28714**

REFER TO BACK OF FORM FOR AGE & DISABILITY EXEMPTION INFORMATION



*Attachment E*

# Memorandum

**To:** Yancey County Board of Commissioners  
**From:** Fonda Thomas, Tax Collector  
**Date:** February 02, 2015  
**Re:** 2014 Report of Unpaid Taxes That Are Liens on Real Property

---

As required by G.S. 105-369, I present the Report of Unpaid Taxes That Are Liens on Real Property of Taxes for Fiscal 14-15

<u>Billed</u>	<u>Net Collected</u>	<u>% Collected</u>	<u>% Uncollected</u>
\$11,879,578.73	\$10,663,898.64	89.77%	10.23%

# Yancey County Tax Office

Run Date: 2015-02-02

County/District Collection Percentage Report

As of: 2015-01-31

## 2014

### County

<b>Net Levy \$</b>	<b>Collections \$</b>	<b>Collections %</b>
11,879,578.73	10,663,898.64	89.77

### Districts

Name	Net Levy \$	Collections \$	Collections %
000 - NONE	15.60	15.60	100.00
011 - BURNSVILLE FIRE DISTRICT	156,882.69	142,176.31	90.63
012 - CANE RIVER FIRE DISTRICT	68,398.75	61,218.30	89.51
013 - EGYPT FIRE DISTRICT	92,297.15	83,303.54	90.26
014 - RAMSEYTOWN FIRE DISTRICT	24,236.12	20,426.54	84.29
015 - GREEN MOUNTAIN FIRE DISTRICT	30,777.23	26,044.45	84.63
016 - JACKS CREEK FIRE DISTRICT	72,659.25	64,028.37	88.13
017 - BRUSH CREEK FIRE DISTRICT	45,116.72	39,233.15	86.96
018 - CRABTREE FIRE DISTRICT	145,912.38	128,396.21	88.00
019 - SOUTH TOE FIRE DISTRICT	211,792.13	190,180.67	89.80
020 - PENSACOLA FIRE DISTRICT	90,680.89	84,674.75	93.38
021 - PRICES CREEK FIRE DISTRICT	220,278.23	202,911.66	92.12

### District Totals

<b>Net Levy \$</b>	<b>Collections \$</b>	<b>Collections %</b>
1,159,047.14	1,042,609.55	89.95

*Attachment F*  
YANCEY COUNTY TAX ADMINISTRATION

*Alpha/  
Vehicles*

End of Month Breakout  
View Posted Payments in Date Range 02/01/2015 to 02/28/2015 for Both

Description	Amount
Vehicle Payments	
County Vehicle Tax Payments 2014	\$359.17
County Vehicle Tax Payments 2013	\$642.29
County Vehicle Tax Payments 2012	\$185.74
County Vehicle Tax Payments 2011	
County Vehicle Tax Payments 2010	
County Vehicle Tax Payments 2009	
County Vehicle Tax Payments 2008	
County Vehicle Tax Payments 2007	
County Vehicle Tax Payments 2006	
County Vehicle Tax Payments 2005	
County Vehicle Tax Payments 2004	
County Vehicle Interest	\$90.29
County Vehicle Total Payments	\$1,277.49
Burnsville VFD Vehicle Tax	\$5.07
South Toe VFD Vehicle Tax	\$1.75
Newdale VFD Vehicle Tax	\$15.72
West Yancey VFD Vehicle Tax	\$28.89
Egypt/Ramseytown VFD Vehicle Tax	\$4.24
Clearmont VFD Vehicle Tax	\$45.68
Double Island VFD Vehicle Tax	\$6.69
Pensacola VFD Vehicle Tax	\$1.38
VFD Vehicle Interest	\$8.38
VFD Vehicle Total Payments	\$117.80
Town of Burnsville Vehicle Tax	\$101.90
Town of Burnsville Vehicle Interest	\$10.70
Town of Burnsville Vehicle Total Payment	\$112.60
State Vehicle Interest	\$30.07
Vehicle Total Payments	\$1,537.96
Vehicle BankCard Amount	\$312.95
Vehicle BankCard Fee	

03/02/2015



PRICES CREEK FIRE DISTRICT Vehicle Tax \$501.42  
\$60.48 \$235.28 \$205.66

County Vehicle Interest \$8,798.53  
\$33.20 \$3,328.30 \$5,437.03

TOWN OF BURNSVILLE Vehicle Interest \$741.93  
\$0.11 \$244.57 \$497.25

BURNSVILLE FIRE DISTRICT Vehicle Interest \$193.67  
\$0.09 \$65.94 \$127.64

CANE RIVER FIRE DISTRICT Vehicle Interest \$65.98  
\$0.06 \$22.25 \$43.67

EGYPT FIRE DISTRICT Vehicle Interest \$27.67  
\$13.50 \$14.17

RAMSEYTOWN FIRE DISTRICT Vehicle Interest \$34.03  
\$14.51 \$19.52

GREEN MOUNTAIN FIRE DISTRICT Vehicle Int \$29.37  
\$0.04 \$9.97 \$19.36

JACKS CREEK FIRE DISTRICT Vehicle Intere \$108.71  
\$0.22 \$42.98 \$65.51

BRUSH CREEK FIRE DISTRICT Vehicle Intere \$36.73  
\$0.01 \$13.27 \$23.45

CRABTREE FIRE DISTRICT Vehicle Interest \$256.06  
\$1.52 \$92.29 \$162.25

SOUTH TOE FIRE DISTRICT Vehicle Interest \$123.55  
\$0.16 \$52.50 \$70.89

PENSACOLA FIRE DISTRICT Vehicle Interest \$30.42  
\$0.01 \$11.25 \$19.16

PRICES CREEK FIRE DISTRICT Vehicle Inter \$63.24  
\$1.10 \$25.44 \$36.70

DMV Vehicle Interest \$2,211.68  
\$37.71 \$1,085.79 \$1,088.18

Totals \$88,934.92  
\$3,891.91 \$41,101.02 \$43,941.99

Billed to Date

% Collected

County Vehicle Tax 2014

\$7,433.12

53.70%

03/02/2015

BIS

# Posting Report

2015-02-01 to 2015-02-28

## I. Tax Collections + Releases

Year	General Fund	Burnsville	West Yancey	Egypt/Ramseytown	Clearmont	Double Island	Newdale	South Toe	Pensacola	TOTAL
2003	\$124.22	\$0.00	\$0.66	\$0.00	\$11.60	\$0.00	\$0.00	\$0.00	\$0.00	\$136.48
2004	\$29.00	\$0.00	\$0.00	\$0.00	\$2.90	\$0.00	\$0.00	\$0.00	\$0.00	\$31.90
2005	\$29.00	\$0.00	\$0.00	\$0.00	\$2.90	\$0.00	\$0.00	\$0.00	\$0.00	\$31.90
2006	\$29.00	\$0.00	\$0.00	\$0.00	\$2.90	\$0.00	\$0.00	\$0.00	\$0.00	\$31.90
2007	\$29.00	\$0.00	\$0.00	\$0.00	\$2.90	\$0.00	\$0.00	\$0.00	\$0.00	\$31.90
2008	\$33.75	\$0.00	\$0.00	\$0.00	\$3.75	\$0.00	\$0.00	\$0.00	\$0.00	\$37.50
2009	\$33.75	\$0.00	\$0.00	\$0.00	\$3.75	\$0.00	\$0.00	\$0.00	\$0.00	\$37.50
2010	\$1,344.40	\$0.00	\$116.08	\$0.00	\$3.75	\$0.00	\$0.00	\$0.00	\$0.00	\$1,464.23
2011	\$8,381.32	\$0.00	\$116.08	\$0.00	\$3.75	\$0.00	\$0.00	\$978.25	\$0.00	\$9,479.40
2012	\$4,177.87	\$0.00	\$138.30	\$44.47	\$3.75	\$0.00	\$16.33	\$235.66	\$0.00	\$4,616.38
2013	\$13,572.60	\$542.44	\$122.96	\$59.05	\$10.79	\$0.00	\$16.61	\$207.86	\$0.00	\$14,532.31
2014	\$192,187.16	\$3,829.96	\$4,496.04	\$2,290.28	\$1,298.69	\$734.47	\$1,730.52	\$3,656.98	\$1,190.55	\$211,414.65
<b>TOTAL</b>	<b>\$219,971.07</b>	<b>\$4,372.40</b>	<b>\$4,990.12</b>	<b>\$2,393.80</b>	<b>\$1,351.43</b>	<b>\$734.47</b>	<b>\$1,763.46</b>	<b>\$5,078.75</b>	<b>\$1,190.55</b>	<b>\$241,846.05</b>

## II. Releases

	Current Year	Prior Year	TOTAL
General Fund	\$5,783.13	\$8,394.97	\$14,178.10
Burnsville	\$0.00	\$0.00	\$0.00
West Yancey	\$0.04	\$0.66	\$0.70
Egypt/Ramseytown	\$269.75	\$11.50	\$281.25
Clearmont	\$0.00	\$0.00	\$0.00
Double Island	\$3.53	\$0.00	\$3.53
Newdale	\$0.00	\$0.00	\$0.00
South Toe	\$397.24	\$1,173.90	\$1,571.14
Pensacola	\$0.00	\$0.00	\$0.00
<b>TOTAL</b>	<b>\$6,453.69</b>	<b>\$9,581.03</b>	<b>\$16,034.72</b>

### III. Net Tax Collections

Year	General Fund	Burnsville	West Yancey	Egypt/Ramseytown	Clearmont	Double Island	Newdale	South Toe	Pensacola	TOTAL
<b>TOTAL</b>	\$205,792.97	\$4,372.40	\$4,989.42	\$2,112.55	\$1,351.43	\$730.94	\$1,763.46	\$3,507.61	\$1,190.55	\$225,811.33

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# Transaction Type Report

2015-02-01 to 2015-02-28

Year	General	Fire	Late	Principal	Interest	Advertising Cost	Legal Cost	Total
2003	\$116.00	\$11.60	\$0.00	\$127.60	\$160.84	\$21.50	\$0.00	\$309.94
2004	\$29.00	\$2.90	\$0.00	\$31.90	\$32.20	\$3.50	\$0.00	\$67.60
2005	\$29.00	\$2.90	\$0.00	\$31.90	\$28.84	\$3.50	\$0.00	\$64.24
2006	\$29.00	\$2.90	\$0.00	\$31.90	\$26.20	\$3.50	\$0.00	\$61.60
2007	\$29.00	\$2.90	\$0.00	\$31.90	\$22.84	\$3.50	\$0.00	\$58.24
2008	\$33.75	\$3.75	\$0.00	\$37.50	\$23.26	\$4.00	\$0.00	\$64.76
2009	\$33.75	\$3.75	\$0.00	\$37.50	\$19.57	\$4.00	\$0.00	\$61.07
2010	\$1,344.40	\$119.83	\$0.00	\$1,464.23	\$573.04	\$8.00	\$0.00	\$2,045.27
2011	\$1,458.32	\$119.83	\$0.00	\$1,578.15	\$429.68	\$8.00	\$0.00	\$2,015.83
2012	\$2,771.62	\$237.11	\$0.00	\$3,008.73	\$608.20	\$24.00	\$0.00	\$3,640.93
2013	\$13,515.10	\$953.96	\$0.00	\$14,469.06	\$1,661.36	\$90.00	\$0.00	\$16,220.42
2014	\$183,238.99	\$18,556.93	\$100.65	\$201,896.57	\$5,804.79	\$0.00	\$1,075.63	\$208,776.99
<b>TOTAL</b>	<b>\$202,627.93</b>	<b>\$20,018.36</b>	<b>\$100.65</b>	<b>\$222,746.94</b>	<b>\$9,390.82</b>	<b>\$173.50</b>	<b>\$1,075.63</b>	<b>\$233,386.89</b>

# Adjustment / Release Report

2015-02-01 to 2015-02-28

Year	General	Late	Principal	Interest	Advertising Cost	Legal Cost	Fire	Amount Due	County Net
2003	\$8.22	\$0.00	\$8.22	\$0.91	\$0.00	\$0.00	\$0.66	\$9.79	\$9.13
2010	\$0.00	\$0.00	\$0.00	\$10.69	\$0.00	\$0.00	\$0.00	\$10.69	\$10.69
2011	\$6,923.00	\$0.00	\$6,923.00	\$1,966.27	\$0.00	\$-52.49	\$978.25	\$9,815.03	\$8,836.78
2012	\$1,406.25	\$0.00	\$1,406.25	\$659.95	\$4.00	\$1,355.73	\$201.40	\$3,627.33	\$3,425.93
2013	\$57.50	\$0.00	\$57.50	\$30.60	\$6.00	\$1,375.06	\$5.75	\$1,474.91	\$1,469.16
2014	\$5,783.13	\$0.00	\$5,783.13	\$441.73	\$0.00	\$-0.98	\$670.56	\$6,894.44	\$6,223.88
<b>TOTAL</b>	\$14,178.10	\$0.00	\$14,178.10	\$3,110.15	\$10.00	\$2,677.32	\$1,856.62	\$21,832.19	\$19,975.57

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# Collections Receipts Report

2015-02-01 to 2015-02-28

Total general tax	\$202,627.93
Total fire tax	\$20,018.36
Total late tax	\$100.65
<hr/>	
Total principal	\$222,746.94
Total interest	\$9,390.82
Total cost of advertising	\$173.50
Total legal	\$1,075.63
Total check overpayments	\$0.00
Total Prepaid Payments	\$310.00
Total Prepaid Applied	\$0.00
<hr/>	
Total misc	\$10,949.95
<hr/>	
Grand total receipts	\$233,696.89

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# District Payment Report

2015-02-01 to 2015-02-28

Year	District Code	District Name	Amount
2003	016	JACKS CREEK FIRE DISTRICT	\$11.60
2004	016	JACKS CREEK FIRE DISTRICT	\$2.90
2005	016	JACKS CREEK FIRE DISTRICT	\$2.90
2006	016	JACKS CREEK FIRE DISTRICT	\$2.90
2007	016	JACKS CREEK FIRE DISTRICT	\$2.90
2008	016	JACKS CREEK FIRE DISTRICT	\$3.75
2009	016	JACKS CREEK FIRE DISTRICT	\$3.75
2010	016	JACKS CREEK FIRE DISTRICT	\$3.75
2010	021	PRICES CREEK FIRE DISTRICT	\$116.08
2011	012	CANE RIVER FIRE DISTRICT	\$116.08
2011	015	GREEN MOUNTAIN FIRE DISTRICT	\$3.75
2012	012	CANE RIVER FIRE DISTRICT	\$138.30
2012	013	EGYPT FIRE DISTRICT	\$38.72
2012	015	GREEN MOUNTAIN FIRE DISTRICT	\$3.75
2012	018	CRABTREE FIRE DISTRICT	\$16.33
2012	019	SOUTH TOE FIRE DISTRICT	\$40.01
2013	011	BURNSVILLE FIRE DISTRICT	\$542.44
2013	012	CANE RIVER FIRE DISTRICT	\$122.96
2013	013	EGYPT FIRE DISTRICT	\$53.30
2013	015	GREEN MOUNTAIN FIRE DISTRICT	\$10.79
2013	018	CRABTREE FIRE DISTRICT	\$16.61
2013	019	SOUTH TOE FIRE DISTRICT	\$207.86
2014	011	BURNSVILLE FIRE DISTRICT	\$3,829.96
2014	012	CANE RIVER FIRE DISTRICT	\$1,005.65
2014	013	EGYPT FIRE DISTRICT	\$1,461.72
2014	014	RAMSEYTOWN FIRE DISTRICT	\$558.81
2014	015	GREEN MOUNTAIN FIRE DISTRICT	\$211.75
2014	016	JACKS CREEK FIRE DISTRICT	\$1,086.94
2014	017	BRUSH CREEK FIRE DISTRICT	\$730.94
2014	018	CRABTREE FIRE DISTRICT	\$1,730.52
2014	019	SOUTH TOE FIRE DISTRICT	\$3,259.74
2014	020	PENSACOLA FIRE DISTRICT	\$1,190.55
2014	021	PRICES CREEK FIRE DISTRICT	\$3,490.35
<b>TOTAL</b>			<b>\$20,018.36</b>

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# Outstanding Balances Report

As of 2015-02-28

Year	Amount	County	District	Interest	Advertising	Penalties
2004	\$4,606.60	\$2,105.10	\$211.94	\$2,219.56	\$70.00	\$0.00
2005	\$15,922.47	\$7,610.67	\$644.83	\$7,196.52	\$91.00	\$379.45
2006	\$18,057.94	\$9,138.60	\$842.70	\$7,590.09	\$115.50	\$371.05
2007	\$15,530.01	\$8,069.97	\$740.29	\$6,110.39	\$112.00	\$497.36
2008	\$20,174.22	\$11,510.72	\$1,083.02	\$7,203.47	\$140.00	\$237.01
2009	\$24,752.04	\$15,435.28	\$1,432.42	\$7,692.34	\$192.00	\$0.00
2010	\$36,865.78	\$24,224.07	\$2,506.56	\$9,859.15	\$276.00	\$0.00
2011	\$66,919.37	\$41,044.40	\$3,845.72	\$13,996.97	\$356.00	\$23.46
2012	\$118,453.39	\$70,330.69	\$6,535.52	\$18,041.02	\$624.82	\$287.82
2013	\$240,110.55	\$192,362.99	\$15,999.08	\$24,496.70	\$2,489.12	\$17.99
2014	\$1,210,428.47	\$1,066,048.63	\$100,766.67	\$29,657.19	\$0.00	\$13,955.98
<b>Total</b>	<b>\$1,771,820.84</b>	<b>\$1,447,881.12</b>	<b>\$134,608.75</b>	<b>\$134,063.40</b>	<b>\$4,466.44</b>	<b>\$15,770.12</b>

**Yancey County Tax Office**

Run Date: 2015-03-02

County/District Collection Percentage Report

As of: 2015-02-28

**2014****County**

<b>Net Levy \$</b>	<b>Collections \$</b>	<b>Collections %</b>
11,913,186.26	10,847,137.63	91.06

**Districts**

<b>Name</b>	<b>Net Levy \$</b>	<b>Collections \$</b>	<b>Collections %</b>
000 - NONE	0.00	0.00	0.00
011 - BURNSVILLE FIRE DISTRICT	156,882.69	146,006.27	93.07
012 - CANE RIVER FIRE DISTRICT	70,577.66	62,223.95	88.17
013 - EGYPT FIRE DISTRICT	92,988.85	84,765.26	91.16
014 - RAMSEYTOWN FIRE DISTRICT	24,230.37	20,985.35	86.61
015 - GREEN MOUNTAIN FIRE DISTRICT	30,777.23	26,256.20	85.32
016 - JACKS CREEK FIRE DISTRICT	72,659.25	65,115.31	89.62
017 - BRUSH CREEK FIRE DISTRICT	45,133.35	39,964.09	88.55
018 - CRABTREE FIRE DISTRICT	145,912.38	130,126.73	89.19
019 - SOUTH TOE FIRE DISTRICT	211,781.86	193,440.41	91.34
020 - PENSACOLA FIRE DISTRICT	90,695.72	85,865.30	94.68
021 - PRICES CREEK FIRE DISTRICT	220,293.79	206,417.61	93.71

**District Totals**

<b>Net Levy \$</b>	<b>Collections \$</b>	<b>Collections %</b>
1,161,933.15	1,061,166.48	91.33

Attachment G



**Board of Commissioners**  
Johnny Riddle, Chair  
Jill Austin, Vice-Chair  
Byrl Ballew  
Randy Ollis  
Jeff Whitson

Nathan R. Bennett  
County Manager

Donny J. Laws  
County Attorney

J. Jason Robinson  
Clerk to the Board

110 Town Square  
Courthouse, Room 11  
Burnsville, NC 28714  
828-682-3971  
828-682-4301 Fax

RESOLUTION

**AUTHORIZING THE DISPOSAL OF SURPLUS REAL PROPERTY  
BY PUBLIC AUCTION**

**WHEREAS**, Yancey County owns 16 parcels of land as indicated on the Attachment A that are surplus to its needs; and

**WHEREAS**, North Carolina General Statute § 160A-270 permits the county to sell real property at public auction upon approval of the Board of County Commissioners and after publication of a notice announcing the auction;

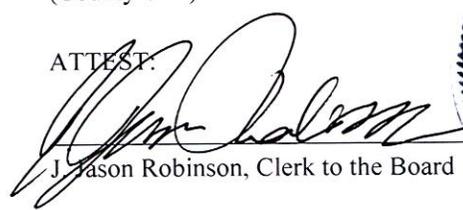
**NOW, THEREFORE, BE IT RESOLVED BY THE YANCEY COUNTY BOARD OF COMMISSIONERS THAT:**

1. The Board of County Commissioners authorizes the sale at public auction of the 16 parcels of land indicated on Attachment A.
2. The auction will be conducted at 2:00 p.m. on 22 April, 2015, at the front door of the Yancey County Courthouse located at 110 Town Square in Burnsville, NC.
3. The terms of the sale are that the buyer must present at the auction a bid deposit of five percent (5%) of the amount of the bid, either in cash or with a certified check. This deposit will be held by the County until either the County Commissioners reject the high bid for the property or, if the County Commissioners accept the high bid, the closing of the sale. The deposit will be forfeited to the County if the high bidder refuses to close the sale after the bid has been approved by the County Commissioners. The property will be sold as is where is by Special Warranty Deed subject to any and all exceptions or record.
4. After the auction, the high bid for each parcel shall be reported to the County Commissioners. The County Commissioners will accept or reject the bid within 30 days after the bid is reported to it. No sale may be completed until the County Commissioners have approved the high bid.
5. Yancey County reserves the right to withdraw any listed property from the auction at any time before the auction sale of that property.

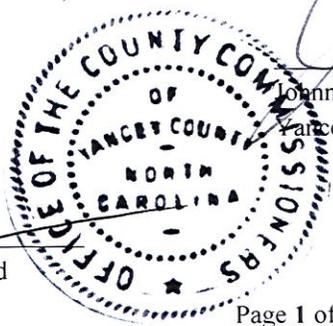
**ADOPTED this the 9<sup>th</sup> Day of March, 2015.**

(County Seal)

ATTEST:

  
J. Jason Robinson, Clerk to the Board

  
Johnny Riddle, Chairman  
Yancey County Board of Commissioners



**ATTACHMENT A**  
Parcels Available for Public Auction  
[Property descriptions]

1. That certain tract or parcel of land being known as Lot 86 Wolf Laurel Heights-Bucktown, containing .64 acre, Map # 986202552699000 and being more particularly described in that deed appearing of record at Yancey County Deed Book 723, Page 64, to which reference is hereby made as if the same were fully incorporated herein.
2. That certain tract or parcel of land being known as Lot 197 Wolf Laurel Heights-Bucktown, containing 1.00 acre, Map #986202863130000 and being more particularly described in that deed appearing of record at Yancey County Deed Book 723, Page 54, to which reference is hereby made as if the same were fully incorporated herein.
3. That certain tract or parcel of land being known as Lot 152 Wolf Laurel Heights-Bucktown, containing 1.00 acre, Map # 986202758590000 and being more particularly described in that deed appearing of record at Yancey County Deed Book 723, Page 52, to which reference is hereby made as if the same were fully incorporated herein.
4. That certain tract or parcel of land being known as Lot 117 Wolf Laurel Heights-Bucktown, containing .62 acre, Map # 986202652781000, and being more particularly described in that deed appearing of record at Yancey County Deed Book 723, Page 56, to which reference is hereby made as if the same were fully incorporated herein.
5. That certain tract or parcel of land being known as Lot 158 Wolf Laurel Heights Rev, Sec. 4, containing 0.94 acre, Map # 986202684138000, and being more particularly described in that deed appearing of record at Yancey County Deed Book 723, Page 58, to which reference is hereby made as if the same were fully incorporated herein.
6. That certain tract or parcel of land being known as Lot 100 Overlook Village, Golden Leaf Road, Mars Hill, NC, containing 1.00 acre, Map # 986204714967000, and being more particularly described in that deed appearing of record at Yancey County Deed Book 711, Page 729, to which reference is hereby made as if the same were fully incorporated herein.
7. That certain tract or parcel of land being known as Lot 111 Wolf Laurel, 554 Flame Azalea Lane, Mars Hill, NC, containing 1.11 acre, Map # 986202587597000, and being more particularly described in that deed appearing of record at Yancey County Deed Book 714, Page 212, to which reference is hereby made as if the same were fully incorporated herein.
8. That certain tract or parcel of land being known as Lot 35 Ogle Meadows, containing 2.27 acres, Map # 070700217051000, and being more particularly described in that deed appearing of record at Yancey County Deed Book 723, Page 60, to which reference is hereby made as if the same were fully incorporated herein.

9. That certain tract or parcel of land being known as 281 Simms Fork Road, Burnsville, NC, containing .87 acre, Map #987100733156000, and being more particularly described in that deed appearing of record at Yancey County Deed Book 723, Page 62, to which reference is hereby made as if the same were fully incorporated herein.
10. That certain tract or parcel of land being known as Lot 39 Sugarloaf Mountain Estates, containing 2.45 acres, Map # 080300282383000, and being more particularly described in that deed appearing of record at Yancey County Deed Book 723, Page 66, to which reference is hereby made as if the same were fully incorporated herein.
11. That certain tract or parcel of land being known as Lot 29 Sugarloaf Mountain Estates, containing 1.06 acres, Map #080300470563000, and being more particularly described in that deed appearing of record at Yancey County Deed Book 679, Page 678, to which reference is hereby made as if the same were fully incorporated herein.
12. That certain tract or parcel of land being known as Lot 7 Sugarloaf Mountain Estates, containing 1.50 acres, Map #080300381287000, and being more particularly described in that deed appearing of record at Yancey County Deed Book 657, Page 305, to which reference is hereby made as if the same were fully incorporated herein.
13. That certain tract or parcel of land being known as Lot 183 Wolf Laurel Heights-Bucktown, 187 Weaver Lane, Mars Hill, NC containing 1.00 acre, Map #986202768140000, and being more particularly described in that deed appearing of record at Yancey County Deed Book 646, Page 134, to which reference is hereby made as if the same were fully incorporated herein.
14. That certain tract or parcel of land being known as Lots 7A and 7B Horseshoe Highlands, Smith Johnson Road, Burnsville, NC, containing 2.00 acres, Map # 082200686221000, and being more particularly described in that deed appearing of record at Yancey County Deed Book 665, Page 60, to which reference is hereby made as if the same were fully incorporated herein.
15. That certain tract or parcel of land being known as Tract One – DB, Daiseyfield Subdivision, Off Prices Creek Road , Burnsville, NC, containing 1.00 acre, Map #979900533039000, and being more particularly described in that deed appearing of record at Yancey County Deed Book 657, Page 299, to which reference is hereby made as if the same were fully incorporated herein.
16. That certain tract or parcel of land being known as Lot 19 Horseshoe Highlands, containing 1.00 acre, Map # 082200589486000, and being more particularly described in that deed appearing of record at Yancey County Deed Book 657, Page 302, to which reference is hereby made as if the same were fully incorporated herein.

# Attachment H

## YANCEY COUNTY, NORTH CAROLINA Compliance Reports

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## YANCEY COUNTY, NORTH CAROLINA

## Schedule of Expenditures of Federal and State Awards

For the Year Ended June 30, 2014

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>State/Pass-Through Grantor's Number</u>	<u>Federal (Direct and Pass-Through) Expenditures</u>	<u>State Expenditures</u>
<b>Federal Awards:</b>				
<b><u>U.S. Department of Agriculture</u></b>				
Passed through N.C. Dept of Health and Human Services:				
Division of Social Services:				
State Administrative Matching Grants for Supplemental Nutrition Assistance Program ("SNAP"):				
Administration	10.561		\$ 162,967	\$ -
Electronic Benefits Transfer	10.561		76	-
Fraud	10.561		8,638	-
Total SNAP			<u>171,681</u>	<u>-</u>
Passed through N.C. Department of Agriculture and Consumer Services:				
Specialty Crop Block Grant	10.170		39,742	-
Passed through Office of State Budget and Management:				
School and Roads - Grants to States	10.665		67,907	-
<b>Total U.S. Department of Agriculture</b>			<u>279,330</u>	<u>-</u>
<b><u>U.S. Department of Housing and Urban Development</u></b>				
Passed through N.C. Department of Commerce:				
Division of Community Assistance:				
CDBG Scattered Site Block Grant	14.228	11-C-2330	153,387	-
CDBG Catalyst Grant	14.228	11-C-2385	31,831	-
<b>Total U.S. Department of Housing and Urban Development</b>			<u>185,218</u>	<u>-</u>
<b><u>U.S. Department of Transportation</u></b>				
<b><u>Federal Transit Administration:</u></b>				
Passed through N.C. Department of Transportation:				
Public Transportation and Rail Division:				
Community Transportation Program	20.509	13-CT-009	21,942	1,371
Capital	20.509	13-CT-009	35,016	4,377
Community Transportation Program	20.509	14-CT-009	79,118	4,944
Capital	20.509	14-CT-009	71,188	8,898
Elderly Operating	20.513	12-ED-009	9,850	-
Elderly Operating	20.513	14-ED-009	11,777	-
<b>Total U.S. Department of Transportation</b>			<u>228,891</u>	<u>19,590</u>

(continued)

## YANCEY COUNTY, NORTH CAROLINA

## Schedule of Expenditures of Federal and State Awards

For the Year Ended June 30, 2014

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>State/Pass- Through Grantor's Number</u>	<u>Federal (Direct and Pass-Through) Expenditures</u>	<u>State Expenditures</u>
<b><u>U.S. Department of Health and Human Services</u></b>				
<b><u>Administration of Children and Families:</u></b>				
Passed through N.C. Dept of Health and Human Services:				
Division of Social Services:				
Temporary Assistance for Needy Families	93.558		\$ 34,051	\$ -
Low-Income Home Energy Assistance Block Grant:				
Administration	93.568		16,222	-
Low Income Home Energy Assistance	93.568		117,300	-
Crisis Intervention	93.568		74,026	-
Administration:				
IV-D Offset-ESC	93.563		13	-
IV-D Offset-Fed	93.563		393	-
Permanency Planning-Spec	93.645		17,433	-
Adult Protective Service	93.667		16,460	-
Adult Day Care	93.667		3,430	2,813
Adult Day Care Over 60	93.667		28,617	28,516
In Home Services	93.667		3,450	-
SSBG Other Services & Training	93.667		65,250	8,120
IV-D Administration	93.563		55,188	-
LINKS	93.674		11,604	2,901
Family Preservation	93.556		10,393	-
NC Health Choice	93.767		(3,381)	912
Work First Service	93.558		135,410	-
Direct Benefits:				
Independent Living Transitional	93.674		4,283	
AFDC Unemployed Parents	93.560		(203)	(56)
Temporary Assitance for Needy Families:				
Payments & Penalties	93.558		39,270	-
Special Children Adoption	93.558		-	30,000
Subsidized Child Care (Note B):				
Child Care Development Fund Cluster:				
Division of Social Services:				
Child Care Development Fund - Administration	93.596		76,842	-
Division of Child Development:				
Child Care and Development Fund - Discretionary	93.575		77,627	-
Child Care and Development Fund - Mandatory	93.596		57,628	-
Child Care and Development Fund - Match	93.596		12,402	989
Total Child Care Development Fund Cluster			<u>224,499</u>	<u>989</u>

(continued)

## YANCEY COUNTY, NORTH CAROLINA

## Schedule of Expenditures of Federal and State Awards

For the Year Ended June 30, 2014

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>State/Pass-Through Grantor's Number</u>	<u>Federal (Direct and Pass-Through) Expenditures</u>	<u>State Expenditures</u>
<b><u>U.S. Department of Health and Human Services, Continued</u></b>				
Temporary Assistance for Needy Families	93.558		\$ 52,391	\$ -
Foster Care Title IV-E	93.658		2,648	1,387
State Appropriations			-	9,323
TANF-MOE			-	9,185
Total Subsidized Child Care Cluster (Note B)			<u>279,538</u>	<u>20,884</u>
Foster Care and Adoption (Note B):				
Administration:				
Foster Care	93.658		22,245	29,590
Title IV-E Foster Care	93.658		1,010	-
Title IV-E CPS	93.658		44,255	22,516
Title IV-E Foster Care Trn	93.658		693	-
Title IV-E Foster Care/Off Trn	93.658		83,484	-
Title IV-E Adoption/Off Trn	93.659		5,740	-
Title IV-E Optional Adopt Training	93.659		888	-
Direct Benefits:				
Title IV-E Adoption Subsidy & Vendor	93.659		314,501	83,534
Title IV-E Admin County Paid To	93.658		32,077	16,039
Title IV-E Family Foster Max	93.658		1,013	-
Title IV-E Foster Care in Excess	93.658		68,120	17,761
Title IV-E Foster Care	93.658		61,748	16,115
Title IV-E Max Level III	93.658		1,210	-
Total Foster Care and Adoption (Note B)			<u>636,984</u>	<u>185,555</u>
Total Administration for Children and Families			<u>1,545,731</u>	<u>279,645</u>
<b><u>Centers for Medicare and Medicaid Services:</u></b>				
Passed through N.C. Dept of Health and Human Services:				
Division of Medical Assistance:				
Direct Benefits:				
Medical Assistance Program	93.778		17,322,921	9,869,130
Division of Social Services:				
Administration:				
Medical Assistance Program	93.778		257,116	-
Adult CR MC CS Mgt/Spec	93.778		516	258
MA Expansion	93.778		7,288	7,288
Medical Transportation	93.778		14,439	-
Medical Transp Service	93.778		20,491	10,668
State County Special Assistance	93.778		5,289	-
Total Medical Assistance Program			<u>17,628,060</u>	<u>9,887,344</u>
<b>Total U.S. Department of Health and Human Services</b>			<u>19,173,791</u>	<u>10,166,989</u>

(continued)

## YANCEY COUNTY, NORTH CAROLINA

## Schedule of Expenditures of Federal and State Awards

For the Year Ended June 30, 2014

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>State/Pass-Through Grantor's Number</u>	<u>Federal (Direct and Pass-Through) Expenditures</u>	<u>State Expenditures</u>
<b><u>U.S. Department of Homeland Security</u></b>				
Passed through N.C. Department of Public Safety:				
Division of Emergency Management:				
Hazard Mitigation Grant	97.039		\$ 35,030	\$ -
Emergency Management Performance Grant	97.042		35,295	-
Earthquake Consortium	97.082		15,000	-
<b>Total U.S. Department of Homeland Security</b>			<u>85,325</u>	<u>-</u>
<b>State Awards:</b>				
<b><u>N.C. Department of Administration</u></b>				
Division of Veteran's Affairs:				
Veterans Service Program			-	1,452
<b><u>N.C. Department of Environment &amp; Natural Resources</u></b>				
Division of Water Quality:				
East Yancey Water and Sewer Project		E-SRG-T-05-0141	-	177,979
Division of Forest Services:				
Forest Service Patrol			-	44,953
<b>Total N.C. Department of Environment &amp; Natural Resources</b>			<u>-</u>	<u>222,932</u>
<b><u>N.C. Rural Economic Development Center</u></b>				
East Yancey Water and Sewer Project		02-65-13	-	203,486
<b><u>N.C. Department of Health and Human Services</u></b>				
Division of Social Services:				
Administration:				
AFDC Incentive/Program Integrity			-	28
Energy Assistance Private Grants			-	106
Direct Benefits:				
Foster Care Special Provision			-	2,954
SC/SA Domiciliary Care			-	122,829
CWS Adoption Subsidy			-	86,951
SFHF Maximization			-	71,390
State Foster Home			-	40,060
<b>Total N.C. Department of Health and Human Services</b>			<u>-</u>	<u>324,318</u>
<b><u>N.C. Housing Finance Agency</u></b>				
Urgent Repair Program		URP 1344	-	9,020

## YANCEY COUNTY, NORTH CAROLINA

## Schedule of Expenditures of Federal and State Awards

For the Year Ended June 30, 2014

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>State/Pass- Through Grantor's Number</u>	<u>Federal (Direct and Pass-Through) Expenditures</u>	<u>State Expenditures</u>
<b><u>N.C. Department of Juvenile Justice and Delinquency Prevention</u></b>				
Juvenile Crime Prevention			\$ -	\$ 10,245
Mountain Challenge			-	26,060
Project Challenge			-	26,491
Family Based Counseling			-	8,000
<b>Total N.C. Department of Juvenile Justice and Delinquency Prevention</b>			-	<b>70,796</b>
<b><u>N.C. Department of Public Instruction</u></b>				
Public School Building Capital Fund - Lottery			-	278,316
<b><u>N.C. Tobacco Trust Fund Commission</u></b>				
Truck for TRACTOR Grant			-	30,000
<b><u>N.C. Department of Transportation</u></b>				
Rural Operating Assistance Program:				
Elderly and Disabled Transportation Assistance Program		DOT-16CL	-	52,473
RGP State Funds		DOT-16CL	-	59,321
Employment		DOT-16CL	-	5,812
<b>Total Rural Operating Assistance Program</b>			-	<b>117,606</b>
<b>Total Federal and State Awards</b>			<b>\$ 19,952,555</b>	<b>\$ 11,444,505</b>

(continued)

**YANCEY COUNTY, NORTH CAROLINA**

Schedule of Expenditures of Federal and State Awards

For the Year Ended June 30, 2014

**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS**

NOTE A—SIGNIFICANT ACCOUNTING POLICIES

The accompanying Schedule of Expenditures of Federal and State Awards includes the federal and state grant activity of Yancey County and is prepared on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and the State Single Audit Implementation Act. Therefore, some amounts presented in this schedule may differ from amounts presented in or used in the preparation of the basic financial statements. Benefit payments are paid directly to recipients and are not included in the County's basic financial statements. However, due to the County's involvement in determining eligibility, they are considered federal and state awards to the County and are included in this schedule.

NOTE B—CLUSTERS

The following is clustered by the N.C. Department of Health and Human Services and is treated separately for state audit requirement purposes: Subsidized Child Care and Foster Care and Adoption.

NOTE C—FEDERAL AND STATE AWARDS WHICH HAVE BEEN PASSED THROUGH TO SUBRECIPIENTS

<u>Subrecipient</u>	<u>Program Name</u>	<u>Federal CFDA Number</u>	<u>Federal</u>	<u>State</u>
Yancey County Board of Education	Schools and Roads - Grants to States	10.665	\$ 67,907	\$ -
Pensacola Volunteer Fire Department	Hazard Mitigation Grant	97.039	\$ 35,030	\$ -
Yancey County Board of Education	Public School Building Capital Fund - Lottery	N/A	\$ -	\$ 278,316



**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

February 19, 2015

To the Yancey County Board of Commissioners  
Sylva, North Carolina

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Yancey County, North Carolina (the "County"), as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated February 19, 2015.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies, and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying Schedule of Findings and Questioned Costs, we identified a deficiency in internal control over financial reporting that we consider to be a significant deficiency.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet



important enough to merit attention by those charged with governance. We consider the deficiency described in the accompanying Schedule of Findings and Questioned Costs as Finding 2014-001 to be a significant deficiency.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, non-compliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of non-compliance or other matters that are required to be reported under *Government Auditing Standards*.

We noted certain matters that we reported to the Board in a separate letter dated February 19, 2015.

### **The County's Response to Findings**

The County's response to the findings identified in our audit is described in the accompanying Corrective Action Plan. The County's response was not subjected to the audit procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

### ***Purpose of this Report***

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Dixon Hughes Goodman LLP*

Asheville, North Carolina



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133; AND THE STATE SINGLE AUDIT IMPLEMENTATION ACT**

March 2, 2015

To the Yancey County Board of Commissioners  
Sylva, North Carolina

**Report on Compliance for Each Major Federal Program**

We have audited the Yancey County (the "County") compliance with the types of compliance requirements described in the OMB *Circular A-133 Compliance Supplement* and the *Audit Manual for Governmental Auditors in North Carolina*, issued by the Local Government Commission, that could have a direct and material effect on each of the County's major federal programs for the year ended June 30, 2014. The County's major federal programs are identified in the summary of auditors' results section of the accompanying Schedule of Findings and Questioned Costs.

***Management's Responsibility***

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

***Auditors' Responsibility***

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations*; and the State Single Audit Implementation Act. Those standards, OMB Circular A-133 and the State Single Audit Implementation Act require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination on the County's compliance.

### ***Opinions on Each Major Federal Program***

In our opinion, the County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2014.

### **Report on Internal Control over Compliance**

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on a major federal program in order to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified a deficiency in internal control over compliance, as described in the accompanying Schedule of Findings and Questioned Costs as Finding 2014-002, that we consider to be a significant deficiency.

The County's response to the internal control over compliance findings identified in our audit are described in the accompanying Corrective Action Plan. The County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the



requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

**Report on Schedule of Expenditures of Federal and State Awards Required by OMB Circular A-133**

We have audited the financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the County as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We have issued our report thereon dated February 19, 2015 which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying Schedule of Expenditures of Federal and State Awards is presented for purpose of additional analysis as required by OMB Circular A-133 and the State Single Audit Implementation Act and is not a required part of the basic financial statements. Such information is the responsibility of management, was derived from, and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal and State Awards is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

*Dixon Hughes Goodman LLP*

Asheville, North Carolina



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR STATE PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; IN ACCORDANCE WITH APPLICABLE SECTIONS OF OMB CIRCULAR A-133; AND THE STATE SINGLE AUDIT IMPLEMENTATION ACT**

March 2, 2015

To Yancey County Board of Commissioners  
Yancey County, North Carolina

**Report on Compliance for Each Major State Program**

We have audited the Yancey County (the "County") compliance with the types of compliance requirements described in the *Audit Manual for Governmental Auditors in North Carolina*, issued by the Local Government Commission that could have a direct and material effect on each of the County's major state programs for the year ended June 30, 2014. The County's major state programs are identified in the summary of auditors' results section of the accompanying Schedule of Findings and Questioned Costs.

***Management's Responsibility***

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its state programs.

***Auditors' Responsibility***

Our responsibility is to express an opinion on compliance for each of the County's major state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; applicable sections of the OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, as described in the *Audit Manual for Governmental Auditors in North Carolina*; and the State Single Audit Implementation Act. Those standards, applicable sections of OMB Circular A-133, and the State Single Audit Implementation Act require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major state program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major state program. However, our audit does not provide a legal determination on the County's compliance.

### ***Opinions on Each Major State Program***

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major state programs for the year ended June 30, 2014.

### **Report on Internal Control over Compliance**

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on a major state program in order to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major state program and to test and report on internal control over compliance in accordance with applicable sections of OMB Circular A-133 and the State Single Audit Implementation Act, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a state program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a state program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance with a type of compliance requirement of a state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified a deficiency in internal control over compliance, as described in the accompanying Schedule of Findings and Questioned Costs as Finding 2014-002, that we consider to be a significant deficiency.

The County's response to the internal control over compliance findings identified in our audit are described in the accompanying Corrective Action Plan. The County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the



requirements of applicable sections of OMB Circular A-133 and the State Single Audit Implementation Act. Accordingly, this report is not suitable for any other purpose.

**Report on Schedule of Expenditures of Federal and State Awards Required by OMB Circular A-133 and the State Single Audit Implementation Act**

We have audited the financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the County as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We have issued our report thereon dated February 19, 2015 which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying Schedule of Expenditures of Federal and State Awards is presented for purpose of additional analysis as required by OMB Circular A-133 and the State Single Audit Implementation Act and is not a required part of the basic financial statements. Such information is the responsibility of management, was derived from, and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal and State Awards is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

*Dixon Hughes Goodman LLP*

Asheville, North Carolina

YANCEY COUNTY, NORTH CAROLINA

Schedule of Findings and Questioned Costs

For the Fiscal Year Ended June 30, 2014

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**Section I—Summary of Auditors' Results**

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*Financial Statements*

Type of auditors' report issued: unmodified

Internal control over financial reporting:

- Material weakness(es) identified?                               Yes                      X   No
- Significant deficiencies identified that are not  
  considered to be material weaknesses?              X   Yes                               None reported

Non-compliance material to financial  
statements noted?                               Yes                      X   No

*Federal Awards*

Internal control over major programs:

- Material weakness(es) identified?                               Yes                      X   No
- Significant deficiencies identified that are not  
  considered to be material weaknesses?              X   Yes                               None reported

Type of auditors' report issued on compliance for major programs: unmodified

Any audit findings disclosed that are  
required to be reported in accordance  
with Section 510(a) of Circular A-133?              X   Yes                               No

(continued)



**YANCEY COUNTY, NORTH CAROLINA**

Schedule of Findings and Questioned Costs  
For the Fiscal Year Ended June 30, 2014

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**Section II—Financial Statement Findings**

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**Finding: 2014-001 Fiscal Management**

**SIGNIFICANT DEFICIENCY**

Criteria:	The Fiscal Management Section of the State Treasurer's Office recommends governmental entities, with taxing authority, maintain fund balance available for appropriation in the General Fund at a level not less than 8 percent of expenditures in the General Fund or 50% of the population group average.
Condition:	The County's fund balance available for appropriation has increased to approximately \$1,480,000, or 7.5 percent of expenditures in the General Fund, which is approximately \$89,000 less than the suggested fund balance of 8 percent of General Fund expenditures. This is an improvement of approximately \$433,000 or 1.9 percent from last year.
Effect:	The County's reserves may not be sufficient in the event of an emergency.
Cause:	Several factors contributed to the County's decline in financial condition several years ago; however, the most significant reason was insufficient external financing provided for major capital projects which left the County's General Fund to cover the cost.
Recommendation:	The County implemented a fund balance policy and budgets \$400,000 each year to rebuild fund balance in the General Fund to 16 percent of General Fund expenditures. We recommend the County continue its progress in rebuilding fund balance.
Management Response:	See Corrective Action Plan.

(continued)

**YANCEY COUNTY, NORTH CAROLINA**

Schedule of Findings and Questioned Costs

For the Fiscal Year Ended June 30, 2014

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**Section III–Federal Award Findings and Questioned Costs**

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**Finding: 2014-002 Medical Assistance Program**

CFDA 93.778

U.S. Department of Health and Human Services

N.C. Department of Health and Human Services

**SIGNIFICANT DEFICIENCY**

Criteria:	The case files of clients evaluated for eligibility must contain a budget that has been computed correctly to support the client's eligibility.
Condition:	For one case file (No. 22059171) that was reviewed, the client's countable income was calculated correctly. However, the incorrect income limit was used. This error resulted in the client being determined to be eligible for MQB-E, while the client should have been determined to be eligible for MQB-B.
Effect:	Clients may not receive the appropriate medical assistance benefits for which they are eligible for. Further, medical assistance benefits could be paid to an ineligible client or an eligible client could be incorrectly deemed ineligible due to use of the incorrect income limit in the budget calculation.
Cause:	Lack of effective policy and procedures to train employees on how to determine the correct income limit.
Recommendation:	We recommend that adequate policy and procedures be implemented to properly train employees on how to correctly determine the income limit.
Management Response:	See Corrective Action Plan.

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**Section IV–State Award Findings and Questioned Costs**

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See Finding 2014-002.

**YANCEY COUNTY, NORTH CAROLINA**

Corrective Action Plan

For the Fiscal Year Ended June 30, 2014

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**Section II—Financial Statement Findings**

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**Finding: 2014-001 Fiscal Management**

**SIGNIFICANT DEFICIENCY**

Name of Contact Person: Nathan Bennett, County Manager; Lynne E. Hensley, Finance Director; Brandi Burleson, Finance Officer

Corrective Action: The Board of County Commissioners and management staff of Yancey County are pleased with the 1.9 percent improvement over the prior year in the County's fund balance available for appropriation. The goal of 8 percent should be achieved by June 30, 2015 through continued careful control of the 2014-2015 budget. The County has set aside \$400,000 in the 2014-2015 budget ordinance to rebuild fund balance to 8 percent, and then will set aside \$200,000 annually until available fund balance reaches the ultimate goal of sixteen percent as required by the County's fund balance policy.

Proposed Completion Date: Continued progress by year-end June 30, 2015.

(continued)

**YANCEY COUNTY, NORTH CAROLINA**

Corrective Action Plan

For the Fiscal Year Ended June 30, 2014

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**Section III–Federal Award Findings and Questioned Costs**

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**Finding: 2014-002 Medical Assistance Program**

CFDA 93.778

U.S. Department of Health and Human Services

N.C. Department of Health and Human Services

**SIGNIFICANT DEFICIENCY**

Name of Contact Person: Rick Tipton, DSS Director; Karen McKinney, Medical Assistance Program Supervisor

Corrective Action: Yancey County Department of Social Services has established a Work Support Strategies position to support and train staff in multiple programs. Training for all Medicaid Eligibility staff on how to correctly determine the client's income limit and medical assistance benefits eligibility will be provided by February 28, 2015. Procedures for training all future new hires will also be established.

Proposed Completion Date: February 28, 2015

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**Section IV–State Award Findings and Questioned Costs**

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See finding 2014-002 in Section III.

**YANCEY COUNTY, NORTH CAROLINA**

Summary Schedule of Prior Year Audit Findings

For the Fiscal Year Ended June 30, 2014

2012-1 Improvement has been made in internal control over financial reporting and is now considered a control deficiency reported to management in a separate letter dated February 20, 2015.

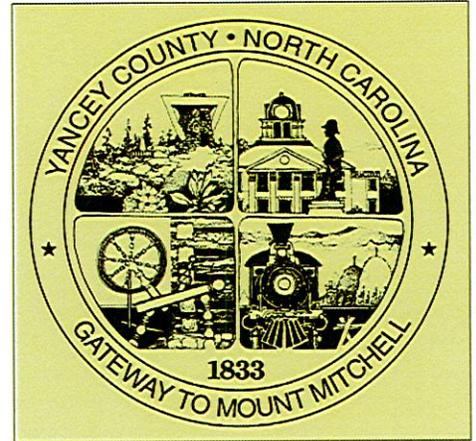
2012-2 Finding is repeated as Finding 2014-001.

2012-3 Finding has been corrected.

2012-4 Finding has been corrected.

2013-1 Finding is repeated as Finding 2014-001.

2013-2 Finding has been corrected.



**YANCEY COUNTY  
911 & EMERGENCY  
MANAGEMENT  
2014 YEARLY REPORT**



### Call Summary

Yancey County E-911

15 East Boulevard

Burnsville, 28714

County: Yancey

Year: 2014

Agency Affiliation: Emergency Communications

Report Date: 02/18/2015 10:57:34

Report Date From: 01/01/2014

Report Date To: 12/31/2014

Period Group: Year

Call Type: 911 Calls

Abandoned Filters: Include Abandoned

Agency Affiliation: All

Date	911	911 Abdn	Unparsed 911	Total 911	911 Abdn Percentage	Average Call Duration
2014	6482	216	0	6698	3.22%	103.5
<b>PSAP Totals</b>	<b>6482</b>	<b>216</b>	<b>0</b>	<b>6698</b>	<b>3.22%</b>	<b>103.5</b>

### Call Summary

Yancey County E-911  
 15 East Boulevard  
 Burnsville, 28714

County: Yancey

Year: 2014  
 Agency Affiliation: Emergency Communications

Report Date: 02/18/2015 10:57:00  
 Report Date From: 01/01/2014  
 Report Date To: 12/31/2014  
 Period Group: Year  
 Call Type: All  
 Abandoned Filters: Include Abandoned  
 Agency Affiliation: All

Date	911	911 Abdn	Unparsed 911	Total 911	911 Abdn Percentage	10-Digit Emergency Inbound	10-Digit Emergency Outbound	10-Digit Emergency Abdn	Unparsed 10-Digit Emergency	Total 10-Digit Emergency	Admin Outbound	Admin Inbound	Admin Inbound Abandoned	Unparsed Other	Total Admin	Total All Calls	Average Call Duration
2014	6482	216	0	6698	3.22%	0	0	0	0	0	0	8701	0	0	8702	15400	124.0
PSAP Totals	6482	216	0	6698	3.22%	0	0	0	0	0	0	8701	0	0	8702	15400	124.0

# Class of Service

Yancey County E-911

15 East Boulevard

Burnsville, 28714

County: Yancey

Year: 2014

Agency Affiliation: Emergency Communications

Report Date: 02/17/2015 16:47:25

Report Date From: 01/01/2014

Report Date To: 12/31/2014

Period Group: Year

Call Type: 911 Calls

Abandoned Filters: Include Abandoned

Agency Affiliation: All

Class	Psap	
	Call Count	%
BUSN	734	10.96 %
CNTX	91	1.36 %
COIN	0	0.00 %
No Class of Service	135	2.02 %
OTHER	0	0.00 %
PAYP	0	0.00 %
PBX	0	0.00 %
RESD	1408	21.02 %
TLMA	0	0.00 %
Unparsed 911	0	0.00 %
VOIP	243	3.63 %
WPH0	0	0.00 %
WPH1	2300	34.34 %
WPH2	1787	26.68 %
<b>TOTALS</b>	<b>6698</b>	

# Calls per Hour by Day of Week

Yancey County E-911

15 East Boulevard

Burnsville, 28714

County: Yancey

Year: 2014

Agency Affiliation: Emergency Communications

Report Date: 02/17/2015 13:40:01

Report Date From: 01/01/2014

Report Date To: 12/31/2014

Period Group: Year

Time Group: 60 Minute

Time Block: 00:00 - 23:59

Call Type: 911 Calls

Abandoned Filters: Include Abandoned

Agency Affiliation: All

Call Hour	Count	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Total
00:00	Total	23	21	21	16	39	28	25	173
	Average Calls/DoW	0.44	0.40	0.40	0.30	0.75	0.54	0.48	
01:00	Total	24	20	24	19	11	12	20	130
	Average Calls/DoW	0.46	0.38	0.46	0.36	0.21	0.23	0.38	
02:00	Total	12	12	11	8	6	13	18	80
	Average Calls/DoW	0.23	0.23	0.21	0.15	0.12	0.25	0.35	
03:00	Total	14	6	7	14	12	14	12	79
	Average Calls/DoW	0.27	0.12	0.13	0.26	0.23	0.27	0.23	
04:00	Total	9	11	7	15	6	7	15	70
	Average Calls/DoW	0.17	0.21	0.13	0.28	0.12	0.13	0.29	
05:00	Total	20	13	22	13	14	14	23	119
	Average Calls/DoW	0.38	0.25	0.42	0.25	0.27	0.27	0.44	
06:00	Total	19	19	29	28	16	16	17	144
	Average Calls/DoW	0.37	0.37	0.56	0.53	0.31	0.31	0.33	
07:00	Total	12	45	41	34	29	42	22	225
	Average Calls/DoW	0.23	0.87	0.79	0.64	0.56	0.81	0.42	
08:00	Total	30	50	51	46	63	45	34	319
	Average Calls/DoW	0.58	0.96	0.98	0.87	1.21	0.87	0.65	
09:00	Total	54	46	38	41	44	40	44	307
	Average Calls/DoW	1.04	0.88	0.73	0.77	0.85	0.77	0.85	
10:00	Total	36	54	51	40	55	56	50	342
	Average Calls/DoW	0.69	1.04	0.98	0.75	1.06	1.08	0.96	
11:00	Total	51	58	43	41	52	50	37	332
	Average Calls/DoW	0.98	1.12	0.83	0.77	1.00	0.96	0.71	
12:00	Total	33	51	55	45	64	59	56	363
	Average Calls/DoW	0.63	0.98	1.06	0.85	1.23	1.13	1.08	
13:00	Total	44	43	53	63	55	53	63	374
	Average Calls/DoW	0.85	0.83	1.02	1.19	1.06	1.02	1.21	
14:00	Total	43	62	65	67	48	58	59	402
	Average Calls/DoW	0.83	1.19	1.25	1.26	0.92	1.12	1.13	
15:00	Total	57	58	60	61	59	76	44	415
	Average Calls/DoW	1.10	1.12	1.15	1.15	1.13	1.46	0.85	
16:00	Total	51	59	90	57	67	84	53	461
	Average Calls/DoW	0.98	1.13	1.73	1.08	1.29	1.62	1.02	
17:00	Total	37	62	50	77	51	74	54	405
	Average Calls/DoW	0.71	1.19	0.96	1.45	0.98	1.42	1.04	
18:00	Total	61	52	53	75	76	54	54	425
	Average Calls/DoW	1.17	1.00	1.02	1.42	1.46	1.04	1.04	
19:00	Total	44	54	48	54	44	59	59	362
	Average Calls/DoW	0.85	1.04	0.92	1.02	0.85	1.13	1.13	
20:00	Total	41	49	60	40	52	64	49	355
	Average Calls/DoW	0.79	0.94	1.15	0.75	1.00	1.23	0.94	
21:00	Total	51	47	44	41	43	57	59	342
	Average Calls/DoW	0.98	0.90	0.85	0.77	0.83	1.10	1.13	
22:00	Total	38	38	38	39	34	57	51	295
	Average Calls/DoW	0.73	0.73	0.73	0.74	0.65	1.10	0.98	
23:00	Total	22	26	22	29	21	31	28	179
	Average Calls/DoW	0.42	0.50	0.42	0.55	0.40	0.60	0.54	
Total		826	956	983	963	961	1,063	946	6,698
Average Calls/DoW		15.88	18.38	18.90	18.17	18.48	20.44	18.19	

<b>Call Transfer</b>		<b>Report Date:</b> 02/17/2015 16:45:10
Yancey County E-911		<b>Report Date From:</b> 01/01/2014
15 East Boulevard		<b>Report Date To:</b> 12/31/2014
Burnsville, 28714		<b>Period Group:</b> Year
County: Yancey		<b>Call Type:</b> All
Year: 2014		<b>Agency Affiliation:</b> All
Agency Affiliation: Emergency Communications		

Total Calls Transferred: 154

ALI Information							Call Record Information					
ANI	Address Line 1	City	Class	ESN	Call Sector	Name	Call Type	PSAP	Seizure Date Time	Talk Secs	Duration Secs	
Source 828-467-5669	CHESTNUT GROVE CHURCH RD	SPRUCE PINE	WPH 2	199	3 Lower Christ School Rd - S Sector	VERIZON	911 Calls	Yancey County E-911	1/1/2014 10:49:22 PM	393	401	
Transfer To 828-467-5669	CHESTNUT GROVE CHURCH RD - W	SPRUCE PINE	WPH 2	199	N/A	VERIZON	911 Calls	Mitchell County Central Communications	1/1/2014 10:52:52 PM	305	315	
<b>TOTAL:</b>											698	716
Source 828-467-2631	1370 CATBRIER LN	BURNSVILLE	WPH 1	199	4350 WIRELESS - DURHAM CHAPEL HILL BLVD - NW SECTOR	VERIZON	911 Calls	Yancey County E-911	1/4/2014 2:45:04 PM	59	68	
Transfer To 828-467-2631	1370 Catbrier LN - NE	BURNSVILLE	WPH 2	199	N/A	VERIZON	911 Calls	Mitchell County Central Communications	1/4/2014 2:45:50 PM	177	184	
<b>TOTAL:</b>											236	252
Source 828-682-4455	453 HENSLEY FARM RD	BURNSVILLE	RES D	151	N/A	HENSLEY, DENNIS	911 Calls	Yancey County E-911	1/5/2014 3:33:14 PM	165	172	
Transfer To 828-682-4455	N/A	N/A	OTHR	N/A	N/A	N/A	911 Calls	Mitchell County Central Communications	1/5/2014 3:34:23 PM	95	104	
<b>TOTAL:</b>											260	276
Source 704-663-6366	1370 CATBRIER LN	BURNSVILLE	WPH 1	199	4350 WIRELESS - DURHAM CHAPEL HILL BLVD - NW SECTOR	VERIZON	911 Calls	Yancey County E-911	1/8/2014 10:47:25 AM	33	41	
Transfer To 704-663-6366	1370 Catbrier LN - NE	BURNSVILLE	WPH 2	199	N/A	VERIZON	911 Calls	Mitchell County Central Communications	1/8/2014 10:47:53 AM	28	35	
<b>TOTAL:</b>											61	76
Source 828-467-8403	CHESTNUT GROVE CHURCH RD	SPRUCE PINE	WPH 2	199	3 Lower Christ School Rd - S Sector	VERIZON	911 Calls	Yancey County E-911	1/11/2014 6:13:01 AM	99	110	
Transfer To 828-467-8403	CHESTNUT GROVE CHURCH RD - W	SPRUCE PINE	WPH 2	199	N/A	VERIZON	911 Calls	Mitchell County Central Communications	1/11/2014 6:13:47 AM	117	126	
<b>TOTAL:</b>											216	236
Source 828-467-2663	CHESTNUT GROVE CHURCH RD	SPRUCE PINE	WPH 2	199	3 Lower Christ School Rd - S Sector	VERIZON	911 Calls	Yancey County E-911	1/12/2014 12:05:22 AM	69	79	
Transfer To 828-467-2663	CHESTNUT GROVE CHURCH RD - W	SPRUCE PINE	WPH 2	199	N/A	VERIZON	911 Calls	Mitchell County Central Communications	1/12/2014 12:06:15 AM	63	83	
<b>TOTAL:</b>											132	162
Source 828-575-6306	1370 CATBRIER LN	BURNSVILLE	WPH 1	199	4350 WIRELESS - DURHAM CHAPEL HILL BLVD - NW SECTOR	VERIZON	911 Calls	Yancey County E-911	1/13/2014 8:55:55 AM	46	57	
Transfer To 828-575-6306	1370 Catbrier LN - NE	BURNSVILLE	WPH 1	199	N/A	VERIZON	911 Calls	Mitchell County Central Communications	1/13/2014 8:56:34 AM	30	37	
<b>TOTAL:</b>											76	94
Source 339-788-7399	1370 CATBRIER LN	BURNSVILLE	WPH 1	199	4350 WIRELESS - DURHAM CHAPEL HILL BLVD - NW SECTOR	VERIZON	911 Calls	Yancey County E-911	1/14/2014 10:28:22 PM	23	34	
Transfer To 339-788-7399	2187 WHITE OAK RD - NE	BAKERSVILLE	WPH 1	649	N/A	VERIZON	911 Calls	Mitchell County Central Communications	1/14/2014 10:29:24 PM	21	30	
<b>TOTAL:</b>											44	64
Source 828-467-7938	CHESTNUT GROVE CHURCH RD	SPRUCE PINE	WPH 1	199	3 Lower Christ School Rd - S Sector	VERIZON	911 Calls	Yancey County E-911	1/20/2014 5:09:02 PM	50	67	
Transfer To 828-467-7938	N/A	N/A	OTHR	N/A	N/A	N/A	Administrative	Mitchell County Central Communications	1/20/2014 5:10:48 PM	89	95	
<b>TOTAL:</b>											139	162
Source 828-467-6103	CHESTNUT GROVE CHURCH RD	SPRUCE PINE	WPH 2	199	3 Lower Christ School Rd - S Sector	VERIZON	911 Calls	Yancey County E-911	1/21/2014 5:29:36 PM	83	95	
Transfer To 828-467-6103	CHESTNUT GROVE CHURCH RD - W	SPRUCE PINE	WPH 2	199	N/A	VERIZON	911 Calls	Mitchell County Central Communications	1/21/2014 5:30:18 PM	68	79	
<b>TOTAL:</b>											151	174
Source 919-804-7523	CHESTNUT GROVE CHURCH RD	SPRUCE PINE	WPH 1	199	3 Lower Christ School Rd - S Sector	VERIZON	911 Calls	Yancey County E-911	1/22/2014 5:41:33 PM	244	254	
Transfer To 919-804-7523	CHESTNUT GROVE CHURCH RD - W	SPRUCE PINE	WPH 2	199	N/A	VERIZON	911 Calls	Mitchell County Central Communications	1/22/2014 5:44:14 PM	85	93	
<b>TOTAL:</b>											329	347
Source 828-467-2293	1370 CATBRIER LN	BURNSVILLE	WPH 1	199	4350 WIRELESS - DURHAM CHAPEL HILL BLVD - NW SECTOR	VERIZON	911 Calls	Yancey County E-911	1/25/2014 10:43:13 PM	49	58	
Transfer To 828-467-2293	1370 Catbrier LN - NE	BURNSVILLE	WPH 2	199	N/A	VERIZON	911 Calls	Mitchell County Central Communications	1/25/2014 10:43:57 PM	81	92	
<b>TOTAL:</b>											130	150
Source 828-779-7205	1395 WINDY GAP ROAD - E SECTOR	MARS HILL	WPH 1	0199	N/A	US CELLULAR	911 Calls	Yancey County E-911	1/28/2014 4:06:45 PM	15	20	
Transfer To 828-779-7205	1395 WINDY GAP ROAD - NW SECTOR	MARS HILL	WPH 1	0149	N/A	US CELLULAR	911 Calls	Madison County Emergency Communications	1/28/2014 4:08:45 PM	18	0	
Transfer To 828-779-7205	1395 WINDY GAP ROAD - E SECTOR	MARS HILL	WPH 1	0199	N/A	US CELLULAR	911 Calls	Yancey County E-911	1/28/2014 4:10:01 PM	12	18	
<b>TOTAL:</b>											45	38
Source 828-467-3125	CHESTNUT GROVE CHURCH RD	SPRUCE PINE	WPH 1	199	3 Lower Christ School Rd - S Sector	VERIZON	911 Calls	Yancey County E-911	1/31/2014 10:40:24 AM	53	61	

# Calls Per Hour

Yancey County E-911  
 15 East Boulevard  
 Burnsville, 28714

County: Yancey

Year: 2014  
 Agency Affiliation: Emergency Communications

Report Date: 02/18/2015 10:55:46

Report Date From: 01/01/2014

Report Date To: 12/31/2014

Period Group: Year

Time Group: 60 Minute

Time Block: 00:00 - 23:59

Call Type: 911 Calls

Abandoned Filters: Include Abandoned

Agency Affiliation: All

Date	00:00	01:00	02:00	03:00	04:00	05:00	06:00	07:00	08:00	09:00	10:00	11:00	12:00	13:00	14:00	15:00	16:00	17:00	18:00	19:00	20:00	21:00	22:00	23:00	Total
2014	173	130	80	79	70	119	144	225	319	307	342	332	363	374	402	415	461	405	425	362	355	342	295	179	6698
Total	173	130	80	79	70	119	144	225	319	307	342	332	363	374	402	415	461	405	425	362	355	342	295	179	6698
Abandoned Calls	4	5	4	2	1	1	2	8	7	13	5	8	10	13	11	15	15	11	12	16	14	13	21	5	216

# Calls Per Hour

Yancey County E-911  
15 East Boulevard  
Burnsville, 28714

County: Yancey

Year:

2014

Agency Affiliation

Emergency Communications

Report Date: 02/18/2015 10:56:17

Report Date From: 01/01/2014

Report Date To: 12/31/2014

Period Group: Year

Time Group: 60 Minute

Time Block: 00:00 - 23:59

Call Type: All

Abandoned Filters: Include Abandoned

Agency Affiliation: All

Date	00:00	01:00	02:00	03:00	04:00	05:00	06:00	07:00	08:00	09:00	10:00	11:00	12:00	13:00	14:00	15:00	16:00	17:00	18:00	19:00	20:00	21:00	22:00	23:00	Total
2014	369	241	180	156	138	245	272	458	698	787	875	860	857	938	992	1000	1300	941	869	810	737	705	586	386	15400
Total	369	241	180	156	138	245	272	458	698	787	875	860	857	938	992	1000	1300	941	869	810	737	705	586	386	15400
Abandoned Calls	4	5	4	2	1	1	2	8	7	13	5	8	10	13	11	15	15	11	12	16	14	13	21	5	216

# Call Summary

Yancey County E-911

15 East Boulevard

Burnsville, 28714

County: Yancey

Year: 2013

Agency Affiliation: Emergency Communications

Report Date: 03/02/2015 14:11:02

Report Date From: 01/01/2013

Report Date To: 12/31/2013

Period Group: Month

Call Type: 911 Calls

Abandoned Filters: Include Abandoned

Agency Affiliation: All

Date	911	911 Abdn	Unparsed 911	Total 911	911 Abdn Percentage	Average Call Duration
January 2013	640	43	0	683	6.30%	102.9
February 2013	490	13	0	503	2.58%	123.6
March 2013	497	29	0	526	5.51%	96.1
April 2013	613	25	0	638	3.92%	74.4
May 2013	589	26	0	615	4.23%	82.7
June 2013	540	14	0	554	2.53%	94.6
July 2013	618	17	0	635	2.68%	85.0
August 2013	556	17	0	573	2.97%	83.0
September 2013	552	20	0	572	3.50%	90.6
October 2013	546	21	0	567	3.70%	86.2
November 2013	498	18	0	516	3.49%	132.4
December 2013	529	18	0	547	3.29%	74.6
<b>PSAP Totals</b>	<b>6668</b>	<b>261</b>	<b>0</b>	<b>6929</b>	<b>3.77%</b>	<b>93.1</b>

# Top ESN Report

Report Date: 02/17/2015 16:30:44

Yancey County E-911

Report Date From: 01/01/2014

15 East Boulevard

Report Date To: 12/31/2014

Burnsville, 28714 County:  
Yancey

Period Group: Year

Year: 2014

Call Type: 911 Calls

Agency Affiliation: Emergency Communications

Abandoned Filters: Include Abandoned  
Agency Affiliation: All

ESN	# Calls	Avg Duration (secs)
Burnsville 160	835	57.7
Burnsville 159	341	115.0
Clearmont 158	126	74.2
Double Island 157	36	61.8
Newdale 156	245	81.3
South Toe 155	306	80.2
Pensacola 154	117	97.7
West Yancey 153	290	70.1
Egypt/Ramsey 151	144	79.4
No ESN Provided	167	48.0
Wireless 199	4058	93.2
VOIP 198	33	77.1
<b>Total Calls</b>	<b>6,698</b>	
<b>Average Call Duration</b>		<b>104</b>

## REPORT FOR YANCEY COUNTY 911

1. CAD (Computer Aid Dispatch) upgrade from LAS System Inc.
2. New Emergency Alert System, Hyper/Reach with IPAWS (Integrated Public Alert and Warning System).
3. In the process of doing testing to Texting to 911.
4. We have purchased new road signs for the four lane from Riverside Bridge to Micaville.
5. Upgrading our UPS system, (Battery Back UP).
6. We have received our new Statewide 2014 Orthoimagery photos from the 911 Board.
7. EMD, We have been approved from the NC Department of Health and Human Services Division.  
To operate as an Approved Emergency Medical Dispatch Center. We currently have eight dispatchers Certified in EMD.
8. Back up PSAP, (public safety access point).

**Memorandum of Agreement  
between the  
Yancey County 911  
and the**



**Federal Emergency Management Agency  
Integrated Public Alert and Warning System  
(IPAWS) Program Management Office**

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**Regarding the use of:**

**Yancey County 911  
Interoperable System(s)  
and**

**IPAWS OPEN Platform for Emergency Networks  
(IPAWS-OPEN)**

Version 1.1

December 18, 2014

**WARNING:** This document is FOR OFFICIAL USE ONLY (FOUO). It contains information that may be exempt from public release under the Freedom of Information Act (5 U.S.C. 552). It is to be controlled, stored, handled, transmitted, distributed, and disposed of in accordance with DHS policy relating to FOUO information and is not to be released to the public or other personnel who do not have a valid "need-to-know" without prior approval of the FEMA Integrated Public and Warning System and the FEMA Disclosure Offices.



North Carolina Department of Health and Human Services  
Division of Health Service Regulation

Pat McCrory  
Governor

Aldona Z. Wos, M.D.  
Ambassador (Ret.)  
Secretary DHHS

Drexdal Pratt  
Division Director

February 13, 2015

Yancey Communications  
William Davis  
110 Town Square  
Bumsville, NC 28714

Dear Mr. Davis:

The renewal application to operate as an approved Emergency Medical Dispatch (EMD) Center has been approved. As an EMD Center, Yancey Communications is an important part of the Yancey County EMS System. Enclosed is your EMD Certificate, please utilize the provider number 1001907 on any correspondence relating to the EMD Program.

Thank you for your continued support and feel free to call upon us if we can assist you in any way.

Sincerely,

A handwritten signature in cursive script, reading "Regina Godette-Crawford".

Regina Godette-Crawford, Chief  
Office of Emergency Medical Services

Cc: Dr. Stace Horine, Medical Director  
Nathan Bennett, County Manager  
Clayborn Carroll, System Administrator  
Jeff Powell, Regional Manager  
Paul Anderson, Regional Specialist

<http://www.ncdhhs.gov/dhsr/EMS/ems.htm>  
Office of Emergency Medical Services  
Phone: 919-855-3935 • Fax: 919-733-7021

Location: 1201 Umstead Drive • Dorothea Dix Hospital Campus • Raleigh, NC 27603  
Mailing Address: 2707 Mail Service Center • Raleigh, NC 27699-2707  
An Equal Opportunity • Affirmative Action Employer



## REPORT FOR YANCEY COUNTY EMERGENCY MANAGEMENT

1. LEPC (Local Emergency Planning Committee) 2015 Quake on the Blue Ridge the aftershock 2.0.
2. U. S. Department of Homeland Security Grant for Incident Badging and Credentialing System.
3. Yancey County will be receiving a 2015 Ford 3500 Prime Mover from N.C. Emergency Management.
4. We will be installing a Transfer Switch at Higgins Life Center to convert the building into a shelter.
5. NCEM in partnership with the Center for Safer Schools and the Department of Public instruction on a Statewide School Risk Management Initiative.
6. Dam Safety Act signed into law on September 20, 2014 requires all owners of high and intermediate Hazard dams to submit Emergency Action Plans to the N.C. Department of Environment and Natural Resources and the N.C. Department of Public Safety.

Training/Event dates for the April 2015 Quake Training/Exercise

Date	Training	Instructor	Time	Location
February 24, 2015	Local Receiving Site	Mary Young	09:00-12:00	Parkway Fire Department
March 31,	Table Top Exercise	Contractor	18:00-22:00	Whitson Building
April 11-12, 2015	IMT			Parkway Fire Department
April 13, 2015	PPE		18:00	Parkway Fire Department
April 13-17	COML		40 hour course	Parkway Fire Department
April 13-17	COML		3 day course	Parkway Fire Department
April 18-19, 2015	Large Animal Rescue			Forest Service, Crossnore
April 20, 2015	Canine Down		8:00-16:00	Parkway Fire Department
April 20-21, 2015	Canine Down		18:00-22:00	Parkway Fire Department
April 23-24, 2015	Piedmont Natural Gas	Piedmont Natural Gas	18:00-22:00	Parkway Fire Department
April 24, 2015	Shelter/CAMET	ARC, Ag	8:00-16:00	Parkway Fire Department
April 24-26	Mt Rescue/Light Weight Eq/High Angle Rescue	Eric Wiseman	TBA	Exercise Site
April 25, 2015	Hospital/EMS	Mark Stepp	TBA	Exercise Site
April 25, 2015	Law Enforcement		TBA	TBA
April 25, 2015	Transportation		TBA	TBA



# PROCLAMATION

IN RECOGNITION  
Of

## NATIONAL COUNTY GOVERNMENT MONTH APRIL 2015

“Counties Moving America Forward: The Keys are Transportation  
And Infrastructure”

**WHEREAS**, counties move America forward by building infrastructure, providing health care, administering justice, keeping communities safe, running elections, managing solid waste, keeping records and much more; and

**WHEREAS**, Yancey County takes pride in its responsibility to protect and enhance the health, welfare and safety of its residents in sensible and cost-effective ways; and

**WHEREAS**, the National Association of Counties is encouraging counties to focus on how they have improved their communities through building new facilities, water and sewer improvements and other public works activities; and

**WHEREAS**, in order to remain healthy, vibrant, safe, and economically competitive, America’s counties provide transportation and infrastructure services that play a key role in everything from residents’ daily commutes to shipping goods around the world; and

**WHEREAS**, each year since 1991 the National Association of Counties has encouraged counties across the country to actively promote their own programs and services to the public they serve; and

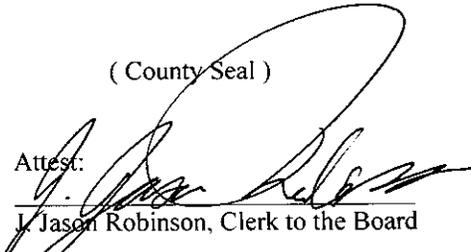
**WHEREAS**, Yancey County strives to provide excellent service to the community and in order to do so the County has improved county facilities including the construction of the new Senior Citizens Center, the Department of Social Services facility, the Technology Center and the new Cane River Park. Additionally, Yancey County is proud to support economic development initiatives that will strengthen our County by working to expand infrastructure needs such as constructing the new Micaville Wastewater Treatment facility and supporting the expansion of broadband internet service to the community.

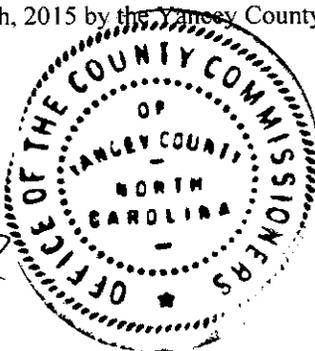
**NOW, THEREFORE, BE IT PROCLAIMED** by the Yancey County Board of County Commissioners that April 2015 be proclaimed as National County Government Month and encourage all Yancey County officials, employees, schools and residents to participate in county government activities.

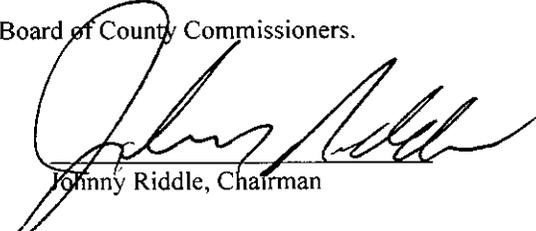
**ADOPTED** this the 9<sup>th</sup> day of March, 2015 by the Yancey County Board of County Commissioners.

( County Seal )

Attest:

  
Jason Robinson, Clerk to the Board



  
Johnny Riddle, Chairman