

County of Madison

The Madison County Board of Commissioners met in regular session on Tuesday, February 9, 2021 at 7:00 p.m. at the North Carolina Cooperative Extension-Madison County Center located at 258 Carolina Lane, Marshall, North Carolina.

In attendance were Chairman Mark Snelson, Vice-Chairman Craig Goforth, Commissioner and Interim County Manager Norris Gentry, Commissioner Michael Garrison, County Attorney Donny Laws, and Clerk Mandy Bradley.

The meeting was called to order at 7:00 p.m. by Chairman Snelson.

Agenda Item 1: Agenda Approval

Chairman Snelson requested that the agenda be amended as follows:

- Addition of Economic Incentive as Item 9c
- Change Item 9c-Property to Item 9d
- Addition of Personnel as Item 9e

Upon motion by Commisisoner Gentry and second by Commissioner Garrison, the Board voted unanimously to approve the amended agenda. (Attachment 1.1)

Agenda Item 2: Approval of January 12, 2021 (Regular) Minutes and January 26, 2021 (Special) Minutes

Agenda Item 2 not discussed at this time.

Agenda Item 3: Public Comment

Carl Batchelder-Mr. Batchelder spoke regarding Solid Waste.

Stephanie McCullough-Ms. McCullough spoke regarding Solid Waste.

Lynn Harden-Ms. Harden spoke regarding Solid Waste.

Chris Watson-Mr. Watson spoke regarding the Asheville Regional Housing Consortium.

(Attachment 3.1)

Agenda Item 4: Scott Donald, PFA Architects

Mr. Donald and Rob Steinhouse with PFA Architects presented a power point presentation, discussed proposed building renovations for the Health Department as well as previous projects that PFA has worked on in the County, and answered questions from the Board. Information including floor plans as well as plans for safety and demolition were presented during the discussion.

Mr. Donald and Karen Gravel, Director of Historic Preservation with Lord Aeck Sargent also discussed proposed building renovations for the Courthouse as well as previous historical construction that they have worked with. Information included discussion regarding the historic preservation of the building, structural issues, access, and safety measures to consider.

Agenda Item 2 (cont.): Approval of January 12, 2021 (Regular) Minutes and January 26, 2021 (Special) Minutes

Upon motion by motion by Chairman Snelson and second by Commissioner Gentry, the Board voted unanimously to approve.

County Attorney Donny Laws exited the meeting at 7:40 p.m.

Agenda Item 5: James Bence, Mauldin and Jenkins

Mr. Bence presented a power point presentation and discussed the preliminary FY20 audit with the Board as well as took questions from Board members.

County Attorney Donny Laws returned to the meeting at 7:43 p.m.

Mr. Bence discussed information about the audit including the audit process, compliance, and audit adjustments found during the audit as well government auditing standards.

Agenda Item 6: Kate Singogo, Community Action Opportunities

Ms. Singogo presented and discussed the FY 2022 Community Services Block Grant on behalf of Community Action Opportunities and discussed information regarding the services offered in the County by Community Action Opportunities. Discussion was had by the Board and Ms. Singogo.

Upon motion by Commissioner Gentry and second by Vice-Chairman Goforth, the Board voted unanimously to approve the recommended application.

Agenda Item 7: Kary Ledford, Interim Finance Director

a. Budget Amendment #8

Ms. Ledford joined the meeting via electronic means. She presented and discussed Budget Amendment #8 with the Board as well as answered questions from Board members.

Upon motion by Commissioner Gentry and second by Chairman Snelson, the Board voted unanimously to approve the budget amendment as presented by our Interim Finance Officer. (Attachment 7.1)

b. January Financial Report

The January financial report was presented and discussed with the Board by Ms. Ledford who also answered questions from Board members. (Attachment 7.2)

Agenda Item 8: Diana Norton, Tax Assessor

a. Tax Refunds and Releases

Ms. Norton presented tax releases and refunds for the month of January to the Board.

Discussion was had by the Board and Ms. Norton answered questions from Board members. Upon motion by Vice-Chairman Goforth and second by Commissioner Garrison, the Board voted unanimously to accept as presented. (Attachment 8.1)

b. Board of Equalization and Review Schedule

Ms. Norton discussed the Board of Equalization and Review schedule with the Board for 2021. Discussion was had by the Board and Ms. Norton. The following dates were scheduled:

- April 6, 2021
- May 4, 2021
- June 15, 2021

Further discussion was had by the Board and Ms. Norton and council regarding the Board of Equalization and Review was provided by County Attorney Donny Laws.

Agenda Item 9: Norris Gentry, Commissioner/Interim County Manager

a. County Manager's Report

Commissioner Gentry presented and discussed the latest revenue information from the tax office with the Board.

Information regarding the Clerk's Certification Institute was discussed with the Board by Commissioner Gentry and Clerk Mandy Bradley and Commissioner Gentry noted that he will be attending the Rural Summit in March.

Discussion regarding the audio visual/sound systems which will be installed at the courthouse was discussed with the Board.

Information regarding the property survey for the property where the Madison Medics Marshall base is located was discussed with the Board and Commissioner Gentry noted that the survey for the County owned Spring Creek property will be coming soon.

Information regarding the fire taxes for the Hot Springs and Smoky Mountain Fire Districts was discussed with the Board by Commissioner Gentry.

Commissioner Gentry noted that electric vehicle and other alternative energy project discussions are in the works. Discussion was had by the Board regarding possible collaborations.

b. County Board Appointments

Commissioner Gentry presented and discussed the current County Board vacancy for the Board of Health and noted that Dr. Shannon Dowler has applied to fill the vacancy on the Board.

Upon motion by Chairman Snelson and second by Commissioner Garrison, the Board voted unanimously to approve Dr. Dowler.

c. Economic Incentive

Commissioner Gentry presented and discussed the Madison County Economic Development Incentive Guidelines for the Board's consideration. Council was provided by County Attorney Donny Laws and discussion was had by the Board and Attorney Laws.

Upon motion by Commissioner Gentry and second by Vice-Chairman Goforth, the Board voted unanimously to approve. (Attachment 9.3)

d. Property, e. Personnel

Upon motion by Commissioner Gentry and second by Commissioner Garrison, the Board voted unanimously to enter into closed session for personnel and property pursuant to NCGS 143-318.11 (a) (6).

Upon motion by Commissioner Gentry and second by Vice-Chairman Goforth, the Board voted unanimously to return to open session.

Human Resources Director Brooke Ledford requested on behalf of the Transportation and Operations Department, the hire of Ray Ayer as Full Time Transportation Driver. Upon motion by Commissioner Gentry and second by Commissioner Garrison, the Board voted unanimously to approve.

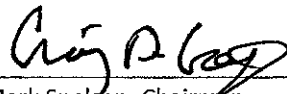
Mr. Ledford requested on behalf of the Transportation and Operations Department, the hire of Corey Blankenship as Custodian. Upon motion by Vice-Chairman Goforth and second by Commissioner Garrison, the Board voted unanimously to approve.

Agenda Item 10: Adjournment

Upon motion by Commissioner Gentry and second by Chairman Snelson, the Board voted unanimously to adjourn at 9:09 p.m.

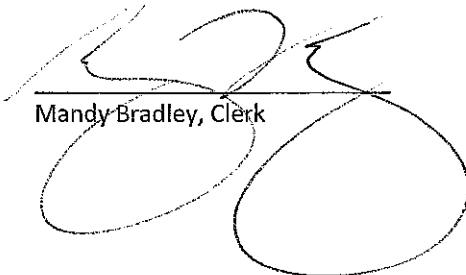
This the 9th day of February, 2021.

MADISON COUNTY



Mark Snelson, Chairman
Board of Commissioners

ATTEST:

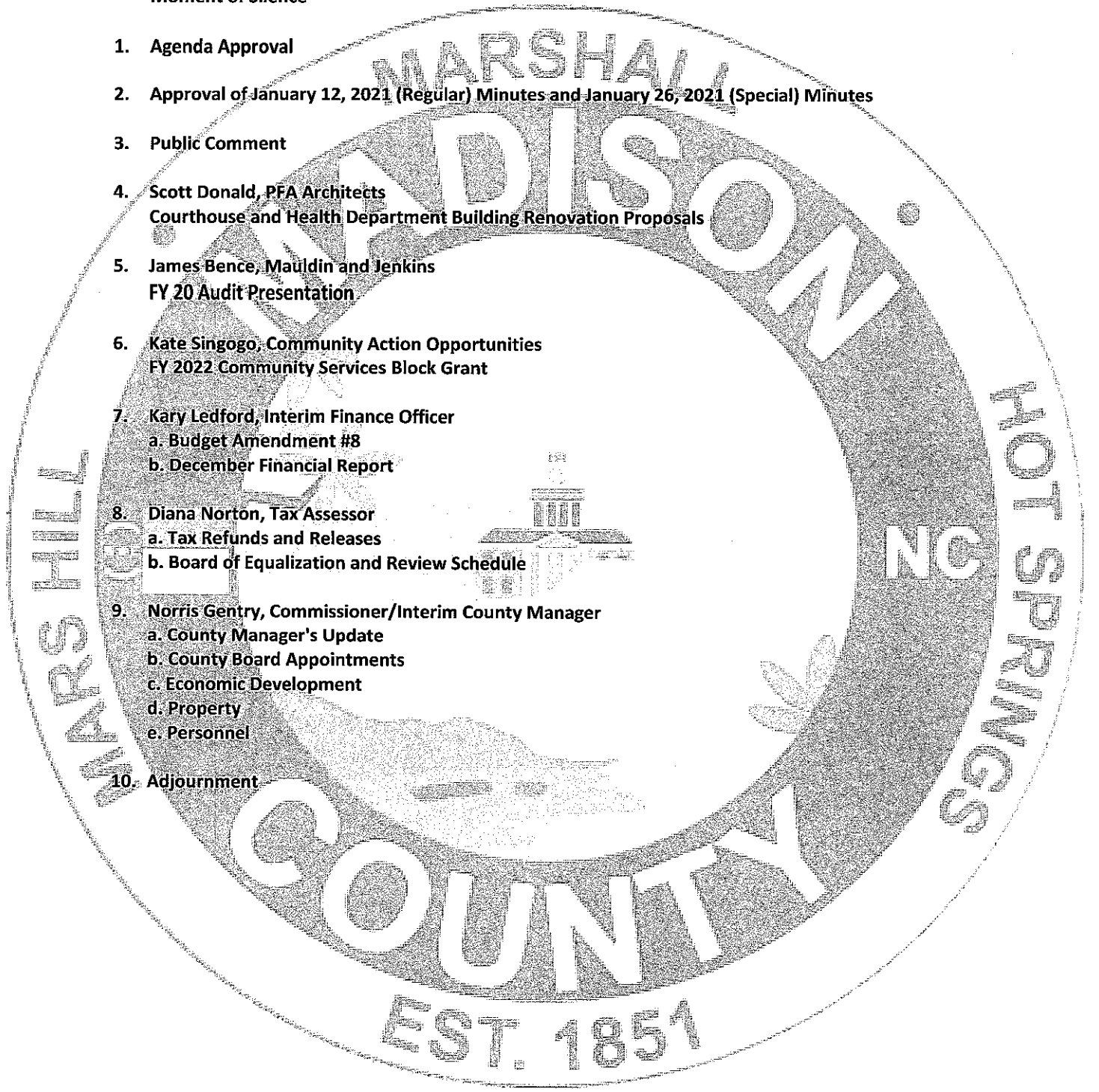


Mandy Bradley, Clerk

Madison County Board of Commissioners
Agenda
February 9, 2021

Attachment 11

7:00 P.M. Meeting Called To Order
Pledge of Allegiance
Moment of Silence

1. Agenda Approval
 2. Approval of January 12, 2021 (Regular) Minutes and January 26, 2021 (Special) Minutes
 3. Public Comment
 4. Scott Donald, PFA Architects
Courthouse and Health Department Building Renovation Proposals
 5. James Bence, Mauldin and Jenkins
FY 20 Audit Presentation
 6. Kate Singogo, Community Action Opportunities
FY 2022 Community Services Block Grant
 7. Kary Ledford, Interim Finance Officer
 - a. Budget Amendment #8
 - b. December Financial Report
 8. Diana Norton, Tax Assessor
 - a. Tax Refunds and Releases
 - b. Board of Equalization and Review Schedule
 9. Norris Gentry, Commissioner/Interim County Manager
 - a. County Manager's Update
 - b. County Board Appointments
 - c. Economic Development
 - d. Property
 - e. Personnel
 10. Adjournment
- 



Madison County Commissioners Meeting

Public Comment

February 9, 2021

7:00pm

North Carolina Cooperative Extension-Madison County Center

3 Minute Time Limit

----- Public Comment Sign-In Sheet -----

Name

Signature

- 1. / CARL BATCHELDER
- 2. / Stephanie McCullough
- 3. Lynn Harden
- 4. Chris Watson
- 5.
- 6.
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- 19.
- 20.

Carl Batchelder
Stephanie McCullough
Lynn Harden
Chris Watson

**Madison County
Board of Commissioners**

Attachment 7.1

**Budget Amendment #8
February 9, 2021**

Description	Line Item	Debit	Credit
Ad Valorem			
2019 Taxes	10.3100.2019		\$18,355.00
2010 Taxes	10.3100.2010	\$4,000.00	
Board of Elections			
Salaries-Temp	10.4170.1260	\$ 10,000.00	
Cares Funds/Hava	10.3417.8980		\$10,000.00
Register of Deeds			
Marriage License	10.4180.4920		\$10,330.00
Conveyance Tax	10.4180.6140		\$10,000.00
Fees	10.3418.4100	\$ 20,330.00	
Transportation			
Salaries	10.4521.1210		\$ 12,960.00
FICA	10.4521.1810		\$ 991.00
Retirement	10.4521.1820		\$ 1,326.00
Health Insurance	10.4521.1830	\$ 1,100.00	
Unemployment Insurance	10.4521.1850		\$ 129.00
Workers Comp	10.4521.1860		\$ 53.00
Life Insurance	10.4521.1890		\$ 98.00
Janitorial Supplies	10.4521.1950	\$ 300.00	
Drug Testing Contract	10.4521.1960		\$ 600.00
Drug Testing Contract	10.4521.1970		\$ 965.00
Travel	10.4521.3110		\$ 450.00
Telephone	10.4521.3210	\$ 1,269.00	
Promotion Items	10.4521.3710		\$ 93.00
Ins -Vehicles	10.4521.4520	\$ 246.00	
Motor Fuels	10.4522.2510		\$ 5,000.00
Janitorial Supplies	10.4522.2110	\$ 5,000.00	
To adjust to State approved FY21 budget			
Solid Waste			
Capital Vehicle	80.4720.5410		\$ 43,338.72
Duplicate Cards	80.3472.8000	\$ 9,029.00	
Temporary Cards	80.3472.7100	\$ 38,995.00	

Finance

Salaries	10.4130.1210		\$38,348.25
FICA	10.4130.1810		\$3,412.79
Retirement	10.4130.1820		\$5,305.37
Life Insurance	10.4130.1890		\$53.50
Occupancy Tax	10.3835.4803		\$5,700.00
PILT- Housing Authorities	10.3311.3200		\$1,392.00

Moving lapsed salaries to Sheriff's Office per January 26 BOCC, worksession to cover remainder of FY21 overtime costs. Remaining will be placed in capital outlay to pay down accruals.

Health Department

Cares Act Funds	10.5110.2000		\$28,000.00
Salaries Temp	10.5110.1260	\$ 24,024.00	
FICA	10.5110.1810	\$ 1,837.83	
Retirement	10.5110.1820	\$ 2,457.66	
Unemployment	10.5110.1850	\$ 240.24	
Worker Comp.	10.5110.1860	\$ 98.49	
Life Insurance	10.5110.1890	\$ 129.60	

Three temporary part time positions mostly funded with remaining Cares Act Funds. The remaining difference (\$787.82) is covered by funds from contingency.

Sheriff's Office

Salaries	10.4310.1210	\$ 10,000.00	
FICA	10.4310.1810	\$ 765.00	
Retirement	10.4310.1820	\$ 1,098.00	
Unemployment	10.4310.1850	\$ 100.00	
Worker Comp	10.4310.1860	\$ 304.12	
Life Insurance	10.4310.1890	\$ 43.20	
Substance Tax	10.3431.3620		\$ 340.00
Electricity	10.4310.3310		\$ 5,000.00
Water	10.4310.3340		\$ 4,000.00
Vehicle Maintenance	10.4310.3530	\$ 1,765.00	
Capital Equipment	10.4310.5100		\$ 8,000.00
Capital Outlay-Vehicle	10.4310.5130	\$ 15,235.00	
Capital Outlay-Vehicle	10.4310.5130	\$ 11,864.00	
Misc Income	10.3431.8230		\$ 11,864.00

Amounts based on recommended average monthly overtime accruals for remainder of FY21

Moving from within department to purchase new vehicle with insurance payment from totaled vehicle.

EM 911

Salaries	10.4331.1210	\$ 2,122.00	
FICA	10.4331.1810	\$ 162.33	
Retirement	10.4331.1820	\$ 217.08	
Unemployment	10.4331.1850	\$ 21.22	
Worker Comp	10.4331.1860	\$ 3.10	

Life Insurance 10.4331.1890 \$ 43.20

Amounts based on 2 holidays left in FY21 to pay as earned.

Animal Control

Donations 10.3438.2000 \$ 300.00

Sales Tax

1/4 cent sales tax 10.3232.3115 \$ 38,270.44

Education/Schools

1/4 cent sales tax 10.5911.7200 \$ 38,270.44

Contingency

10.7000.0000 \$ 17,008.90

Capital Outlay

10.7000.1000 \$ 46,595.66

\$ 264,675.07 \$264,675.07

We are 58.33% of the way through the FY21 budget.

Attachment 7.1

Bank balances at January 31, 2021 are as follows:

	Unrestricted	Restricted
General Fund	\$6,210,545.55	
Debt Service Fund	\$48,524.48	
Capital Outlay Fund	\$326,110.20	
Capital Management	\$8,691,555.43	
Occupancy Tax Fund		\$54,232.24
Revaluation Fund		\$74,407.94
Tourism Development		\$821,158.92
Automation Fund		\$163,091.87
Drug Seizure Fund		\$6,566.22
Inmate Trust Fund		\$28,616.49
Soil & Water Conservation		\$66,153.51
Total of All Accounts:	\$15,276,735.66	\$1,214,227.19

New Jail Loan	\$	(480,000.00)	(Due in February)
School Debt Service	\$	(429,667.00)	(Due in February)
40-42 Set Aside for Schools	\$	(418,626.43)	
Unspent Grant/Restricted Proce	\$	(767,625.28)	
Adoption Promotion Fund	\$	(102,527.73)	
Encumbered Amounts	\$	(3,084,551.74)	
Total Unassigned and Unrestrict		\$9,993,737.49	

	General	Landfill	911
Unassigned and Unrestricted tot	\$6,730,991.46	\$311,157.36	\$286,420.91

SUMMARIES:

Percentage of budget at January 2021 is:

All Funds:		YTD	% OF BUDGET
Revenues	\$3,127,037.41	\$22,431,410.24	74.81
Expenditures	\$1,997,954.38	\$15,083,656.29	51.39

General Fund	MTD	YTD	Encumbered	% OF BUDGET	YEAR TO DATE 01/20
Revenues to Date:	\$2,816,975.70	\$20,093,722.71		73.24	\$17,490,214.81
Expenditures to Date:	\$1,805,147.61	\$13,868,003.22	\$ 2,575,903.57	54.18	\$13,436,876.35
Gain/Loss to Date:	\$1,011,828.09	\$6,225,719.49			\$4,053,338.46
Contingency	\$240,019.70				

Landfill	MTD	YTD	Encumbered	% OF BUDGET	YEAR TO DATE 01/20
Revenues to Date:	\$297,877.08	\$2,248,476.84		108.26	\$1,581,920.61
Expenditures to Date:	\$181,798.98	\$1,111,313.61	\$507,433.17	49.77	\$1,091,139.15
Gain/Loss to Date:	\$116,078.10	\$1,137,163.23			
Contingency	\$6,798.62				

911 Emergency Telephone Servi	MTD	YTD		% OF BUDGET	YEAR TO DATE 01/20
Revenues	\$12,184.63	\$89,210.69		42.94	\$113,942.71
Expenditures	\$11,007.79	\$104,339.46	\$1,215.00	50.22	\$138,951.78
Gain/Loss	\$1,176.84	(21,614.71)			(\$25,009.07)
Contingency	\$-				

GENERAL FUND:

DEPARTMENT	MTD	YTD	% OF BUDGET	YEAR TO DATE 01/20
Vehicle Tax	\$23.89	\$571,023.01	64.9	\$522,881.24
Overages/Underages	\$0.00	\$3.72		\$3.23
Ad Valorem Tax Interest	\$19,024.97	\$81,655.27	62.81	\$67,346.91
Late Listing Fee	\$1,952.48	\$13,169.86	82.31	\$12,575.13
Legal Fees				
2009 Ad Valorem Tax	\$11.58	\$164.25		\$1,172.94
2010 Ad Valorem Tax	\$9.47	\$150.51	3.01	\$3,688.88
2011 Ad Valorem Tax	\$44.19	\$1,677.76	33.56	\$2,665.16
2012 Ad Valorem Tax	\$59.79	\$2,924.71	41.78	\$3,099.69
2013 Ad Valorem Tax	\$355.83	\$3,671.83	52.45	\$1,957.81
2014 Ad Valorem Tax	\$149.79	\$2,772.63	34.66	\$5,508.77
2015 Ad Valorem Tax	\$498.43	\$7,129.32	89.12	\$5,853.17
2016 Ad Valorem Tax	\$1,151.02	\$12,541.15	41.81	\$19,307.87
2017 Ad Valorem Tax	\$1,396.78	\$19,578.25	32.63	\$49,401.37
2018 Ad Valorem Tax	\$9,205.70	\$57,585.42	57.59	119,762.53
2019 Ad Valorem Tax	\$20,816.44	\$178,601.32	111.45	9,915,560.37
2020 Ad Valorem	\$1,692,165.19	\$11,168,418.33	94.96	
Collection Fees: Marshall				
Collection Fees: Mars Hill				
Collection Fees: Hot Springs		93.47		
Sale of Tax Maps	\$25.00	\$55.50	13.88	\$335.00
Tax Office Copies				9168.86
Returned Check				\$35.17
Refunds/Overpayment of Taxes	\$76,036.26	\$88,126.00		\$4,822.82
Contra: Returned Check	\$197.00	\$1,284.81		
Sale of Foreclosed Property		\$2,509.00	16.73	\$16,500.00
Contra: Foreclosed Property Expenses				
Sales Tax/Video Programming		\$4,023.55	28.74	\$7,575.22
Sales Tax	\$457,432.97	\$2,504,312.61	65.86	\$1,488,665.21
Gas Tax Refund/State	\$7,296.30	\$11,111.71	50.51	\$11,370.43
Payment In Lieu of Taxes		\$5,892.48	3.72	
Forest Service Timber Sales				
Clerk of Court	\$6,919.93	\$34,793.12	67.96	\$37,699.14
Board of Elections		\$21,357.32	120.26	\$13,392.73
Register of Deeds	\$39,411.50	\$331,454.75	101.44	\$209,601.00
Sheriff's Department	\$123,542.05	\$857,689.43	62.95	\$636,522.71
Emergency Management		\$20,625.00	53.54	\$20,625.00
Inspections	\$2,935.00	\$115,459.19	62.14	\$174,048.32
Animal Control	\$4,021.00	\$21,247.09	82.36	\$32,154.48
Transportation	\$4,443.47	\$85,542.69	19.58	\$452,898.18
Cooperative Extension Service				
Soil & Water Conservation				
Grant Revenues/JCPC/DJJD	\$8,036.00	\$182,751.70	57.01	\$56,940.55

DEPARTMENT	MTD	YTD	% OF BUDGET	YEAR TO DATE 01/20
Health Department	\$ 189,507.15	\$ 1,138,265.16	58.86	\$ 1,001,305.14
Medicaid Hold Harmless Tax		\$ 58,054.46	70.8	\$ 118,492.15
Social Services	\$60,989.06	\$973,234.58	37.81	\$994,670.66
AFDC				
Foster Care	\$38,275.03	\$214,996.06	20.76	\$300,372.11
Medicaid				\$370.00
Adoption	\$ 9,000.00	\$126,726.07	66.64	\$8,925.00
Child Support Enforcement	\$8,969.33	\$54,480.31	47.95	\$25,919.84
In Home Aides	\$2,083.87	\$29,172.39	23.05	\$40,363.47
Beech Glen Center				\$235.00
Nutrition	\$705.00	\$69,026.51	39.59	\$82,551.74
State Lottery Funds/Education		\$350,000.00		250000
Library	\$7,022.00	\$49,515.75	49.57	\$64,851.60
Parks & Recreation		\$3,670.00	34.01	\$8,070.00
Interest Earned	\$183.16	\$1,513.71	5.94	\$60,637.47
Rent of County Property	\$4,327.50	\$31,842.50	45.3	\$43,527.50
Finance/Other	\$5,969.50	\$10,701.15	148.63	\$6,156.97
Miscellaneous Income	2,294.05	\$ 562,375.12	113.16	\$17,663.99
Fund Transfer In				
Totals	2,816,975.70	20,093,722.71	73.24	\$17,490,214.81

GENERAL FUND EXPENDITURES

DEPARTMENT	MTD	YTD	Encumbered	% OF BUDGET	YEAR TO DATE 01/20
Governing Body	\$9,846.95	\$110,898.41		72.21	\$60,282.17
Finance Office	\$48,084.34	\$262,996.92	\$ 32,334.99	43.91	\$271,838.00
Tax Collector	\$25,273.38	\$146,299.44	\$ 40,385.00	50.03	\$179,660.10
Tax Supervisor	\$16,999.39	\$129,580.67		52.47	\$104,548.21
Land Records					
Professional Services					
Court Facilities	\$2,759.96	\$9,915.16		29.44	\$12,831.97
Board of Elections	\$13,663.95	\$254,211.41	\$ 43,322.59	77.55	\$134,820.84
Register of Deeds	\$26,956.97	\$199,739.53		71.55	\$158,433.88
Register of Deeds- Automation		\$19,999.00		100	\$0.00
Maintenance	\$32,816.71	\$209,090.10		36.57	\$259,542.74
Sheriff's Department	\$337,744.22	\$2,210,305.01	\$ 3,487.44	62.96	\$2,090,016.90
Emergency Management	\$5,104.71	\$44,335.53	\$ 601.93	45.54	\$55,080.39
911 Dispatchers	\$48,263.97	\$364,138.89	\$ 26,146.25	54.78	\$349,100.37
Fire Contract/Forest Service		\$21,301.71		19.03	\$9,180.44
Inspections	\$23,915.45	\$134,367.39	\$165.72	42.76	\$151,436.99
Economic Development	\$5,484.19	\$45,233.38	\$2,400.00	40.87	\$406,451.62
Medical Examiner	600	\$6,500.00		52	\$800.00
Ambulance Service Contract	\$142,916.67	\$1,000,416.69	\$714,583.31	58.08	\$657,223.00
Animal Control	\$25,042.68	\$159,620.53	\$2,270.90	49.6	\$180,627.67
Transportation - Admin	\$7,223.44	\$55,570.77		39.03	\$59,738.12

DEPARTMENT	MTD	YTD	Encumbered	% OF BUDGET	YEAR TO DATE 01/20
Transportation - Operating	\$22,654.45	\$145,350.87	\$2,734.00	38.5	\$216,391.87
Transportation - Capital Outlay					287716.44
Transportation - EDTAP	251.55	\$936.45		156.08	\$3,217.95
Planning & Development	1,437.76	\$122,341.44	\$1,925.00	89.36	\$87,645.06
Information Technology	22,263.36	\$138,574.66		55.53	\$108,120.66
Cooperative Extension	29,785.79	\$126,779.44	\$2,206.47	48.75	\$126,062.59
Soil & Water	\$9,866.36	\$72,642.54		53.77	\$76,556.10
Health Department	\$192,119.71	\$1,713,460.99	\$51,261.70	54.45	\$1,557,463.59
Drug Free Community	8148.56	\$82,649.64		66.12	
Management Admin.	\$3,117.00	\$245,699.37		44.78	\$46,676.42
Social Services	\$200,329.10	\$1,499,129.92	\$2,175.27	46.77	\$1,594,133.40
AFDC		\$3,080.26		38.5	\$5,998.84
Special Assistance	\$5,197.50	\$57,185.49		39.71	\$73,046.00
State Foster Care	\$10,028.09	\$80,392.24		11.48	\$252,529.63
Foster Care Program	\$36,249.37	\$163,416.38		39.86	\$120,720.11
Medical Assistance Program					
Adoption Assistance	\$19,537.63	\$72,289.18	\$5,000.00	26.4	\$63,293.79
Crisis Intervention	\$49,778.35	\$152,684.94		56.64	\$110,612.05
Child Support	\$10,141.67	\$55,469.52	\$11,105.44	43.4	\$57,052.40
In Home Aides	\$7,291.35	\$65,895.71		33.31	\$104,159.42
Nutrition	\$38,281.96	\$273,907.55	\$59,217.19	52.61	\$194,158.29
Education	\$305,312.00	\$3,009,637.00	\$ 1,526,560.00	68.87	\$2,747,899.00
A-B Technical College	\$9,542.00	\$66,794.00	\$ 47,706.00	58.34	\$65,625.00
Bank Charges	\$1,215.40	\$8,702.07		49.73	\$9,245.51
Library	\$41,062.01	\$279,474.19	\$314.37	55.72	\$250,337.94
Parks & Recreation	\$7,765.90	\$48,868.33		41.98	\$63,489.73
Debt Services					
Debt Services Interest					
Fund Transfer In/ Landfill & Library					
Fund Transfer Out/Revaluation					
TOTALS	\$1,805,147.61	\$13,868,003.22	\$ 2,575,903.57	54.18	\$13,436,876.35

LANDFILL FUND

REVENUES	MTD	YTD	% OF BUDGET	YEAR TO DATE 01/20
Transfer From Fund Balance				
Landfill Miscellaneous Fees		\$170.20	56.73	\$192.00
Returned Check Fees				
Surplus Property Proceeds				
State Tire Disposal Fee		\$8,162.25	29.15	\$8,660.11
Local Tire Disposal Fee	\$92.00	\$671.00	134.2	\$292.50
White Goods Tax				
Sale of White Goods	\$1,315.20	\$10,531.40	87.76	\$2,597.20
Household Hazardous Waste				\$1,088.42
Temporary Disposal Cards	\$7,900.00	\$62,523.40	160.34	\$13,170.00
Duplicate Disposal Cards	\$1,060.00	\$37,799.32	418.64	\$580.00
Landfill Disposal Cost Fees	\$5,476.87	\$71,100.38	51.06	\$58,643.22
Landfill Sale of Recyclables	\$3,534.37	\$22,670.76	113.35	\$17,787.10
Nuisance Tires				
Disposal Cards	\$276,373.43	\$2,000,603.32	115.4	\$1,406,894.84
Construction Demolition	\$2,125.21	\$47,757.01	33.73	\$54,682.88
Solid Waste Disposal Distribution		\$4,331.39	28.88	\$4,498.84
Grant/State				
Electronics Management				
Electronics (County)		\$5,156.41	171.88	\$565.00
Interest				
Totals	\$297,877.08	\$2,248,476.84	108.26	\$1,581,920.61

EXPENSES:	MTD	YTD	Encumbered	% OF BUDGET	YEAR TO DATE 01/20
Landfill	\$164,969.97	\$976,918.17	\$340,085.74	53.95	\$963,593.61
Recycling	\$15,272.19	\$118,611.94	\$161,251.43	30.35	\$113,129.98
Scrap Tires	\$1,556.82	\$15,747.50	\$6,096.00	62.99	\$14,415.56
White Goods					
Closure/Post Closure					
Totals	\$181,798.98	\$1,111,313.61	\$507,433.17	49.77	\$1,091,139.15

Report Parameters:

Release Date Start: 1/1/2021 Release Date End: 1/31/2021
 Tax District: ALL

Default Sort-By: Bill #, Taxpayer Name, Release Date, Billing Date, Operator ID, Release Amount
 Grouping: No Grouping

Bill #	Taxpayer Name	Bill Date	Release Reason	Operator ID (Name)	Release Date	Orig Bill Amount(\$)	Release Amount(\$)	Bill Amount after
000000561-2020-2020-0000-00-REG	THE COUNTY OF MADISON	9/21/2020	Exempt Property	APRIL	1/12/2021	32,987.84	32,987.84	0.00
000000976-2020-2020-0000-00-REG	SILVER, JERRY L	9/21/2020	Landfill error	DIANA	1/15/2021	1,275.06	180.00	1,095.06
000001015-2020-2020-0000-00-REG	THORPE, KENNETH EDWARD	9/21/2020	Landfill error	DIANA	1/4/2021	1,316.71	180.00	1,136.71
000001230-2020-2020-0000-00-REG	FISHER, LOIS M.	9/21/2020	Landfill error	DIANA	1/25/2021	536.19	180.00	356.19
000001270-2020-2020-0000-00-REG	HENSLEY, FARRIS WADE JR	9/21/2020	Landfill error	DIANA	1/25/2021	759.86	180.00	579.86
000001282-2020-2020-0000-00-REG	GARRETT, LAURIE	9/21/2020	Landfill error	DIANA	1/13/2021	676.05	180.00	496.05
000001482-2020-2020-0000-00-REG	ROBERTS, ELIZABETH S.	9/21/2020	Removal of SW	APRIL	1/8/2021	2,440.76	180.00	2,260.76
000001600-2020-2020-0000-00-REG	CANTRELL, MARTY ALLEN	9/21/2020	Landfill error	DIANA	1/13/2021	940.23	180.00	760.23
000001649-2020-2020-0000-00-REG	CHANDLEY, LEE HERMAN	9/21/2020	Removal of SW	APRIL	1/8/2021	547.51	180.00	367.51
000001760-2020-2020-0000-00-REG	FRANKLIN, GARY D	9/21/2020	Landfill error	DIANA	1/5/2021	533.08	360.00	173.08
000001783-2020-2020-0000-00-REG	CUPP, BARBARA J.	9/21/2020	Landfill error	DIANA	1/4/2021	249.90	180.00	69.90
000001858-2020-2020-0000-00-REG	HENSLEY, J. C.	9/21/2020	Landfill error	DIANA	1/4/2021	891.03	180.00	711.03
000001917-2020-2020-0000-00-REG	FERGUSON, ROBERTA	9/21/2020	Landfill error	DIANA	1/13/2021	788.03	180.00	608.03
000002550-2020-2020-0000-00-REG	COATES, BERNARD	9/21/2020	Landfill error	DIANA	1/5/2021	3,068.94	180.00	2,888.94
000002841-2020-2020-0000-00-REG	HUNTER, JAMES S	9/21/2020	Landfill error	DIANA	1/15/2021	284.60	180.00	104.60
000003379-2020-2020-0000-00-REG	CHANDLER, COLLIS TERRY	9/21/2020	Landfill error	DIANA	1/5/2021	386.09	180.00	206.09
000003380-2020-2020-0000-00-REG	CHANDLER, COLLIS TERRY	9/21/2020	Landfill error	DIANA	1/5/2021	788.00	180.00	608.00
000003924-2020-2020-0000-00-REG	GROOMS, ALAN S.	9/21/2020	Landfill error	DIANA	1/5/2021	357.58	180.00	177.58
000004264-2020-2020-0000-00-REG	COATES, BERNARD	9/21/2020	Landfill error	DIANA	1/5/2021	1,265.28	180.00	1,085.28
000004266-2020-2020-0000-00-REG	COATES, BERNARD	9/21/2020	Landfill error	DIANA	1/5/2021	1,405.01	360.00	1,045.01
000004269-2020-2020-0000-00-REG	COATES, BERNARD	9/21/2020	Landfill error	DIANA	1/5/2021	355.08	180.00	175.08
000004735-2020-2020-0000-00-REG	DAVIS, RICHARDE	9/21/2020	Landfill error	DIANA	1/25/2021	2,467.75	180.00	2,287.75
000004913-2020-2020-0000-00-REG	MESSER, DAVID RAY	9/21/2020	Adjustment	DIANA	1/4/2021	108.16	3.61	104.55
000004919-2020-2017-0000-01-REG	MOORE, HELEN	9/21/2020	Assessed In Err	DIANA	1/6/2021	351.57	351.57	0.00
000004940-2020-2020-0000-00-REG	HOBEIN, LAURA A	9/21/2020	Landfill error	DIANA	1/5/2021	2,179.72	180.00	1,999.72

000004994-2020-2020-0000-00-REG	BRUSH CREEK COUNTRY STORE &	9/21/2020	Landfill error	DIANA	1/5/2021	1,653.18	414.00	1,239.18
000005065-2020-2020-0000-00-REG	ROBERTS, ERLINDA MICLAT	9/21/2020	Landfill error	DIANA	1/25/2021	701.81	360.00	341.81
000005068-2020-2020-0000-00-REG	ROBERTS, KENNETH R.	9/21/2020	Removal of SW	APRIL	1/8/2021	577.16	180.00	397.16
000005094-2020-2020-0000-00-REG	BRADLEY, JOHNNY L.	9/21/2020	Landfill error	DIANA	1/5/2021	462.33	180.00	282.33
000005162-2020-2020-0000-00-REG	VANVLERAH, SHANE ALLEN	9/21/2020	Removal of SW	APRIL	1/8/2021	402.70	180.00	222.70
000005421-2020-2020-0000-00-REG	HOLT, JIMMY N.	9/21/2020	Landfill error	DIANA	1/13/2021	961.41	180.00	781.41
000005606-2020-2020-0000-00-REG	ROBERTS, VICKIE WILLS	9/21/2020	Landfill error	DIANA	1/25/2021	462.59	180.00	282.59
000005693-2020-2020-0000-00-REG	STILLS, CLAUDE ESTATE	9/21/2020	Landfill error	DIANA	1/13/2021	424.77	180.00	244.77
000006200-2020-2020-0000-00-REG	RAMSEY, WILLIE	9/21/2020	Removal of SW	APRIL	1/8/2021	504.58	180.00	324.58
000006253-2020-2020-0000-00-REG	SHELTON, OLIVER DEAN	9/21/2020	Removal of SW	APRIL	1/8/2021	1,527.48	180.00	1,347.48
000006681-2020-2020-0000-00-REG	ALLISON, JOSEPH H.	9/21/2020	Removal of SW	APRIL	1/8/2021	689.16	180.00	509.16
000006907-2020-2020-0000-00-REG	FREEMAN, JAMES MICHAEL	9/21/2020	Landfill error	DIANA	1/4/2021	342.70	180.00	162.70
000007798-2020-2020-0000-00-REG	SMITH, JEFFREY MATTHEW	9/21/2020	Landfill error	DIANA	1/5/2021	526.20	180.00	346.20
000007865-2020-2020-0000-00-REG	NORTON, FRANKLIN D.	9/21/2020	Landfill error	DIANA	1/5/2021	436.26	207.00	229.26
000008003-2020-2020-0000-00-REG	VAN ETIEN CONSTRUCTION, LLC	9/21/2020	Landfill error	DIANA	1/6/2021	850.52	180.00	670.52
000008102-2020-2020-0000-00-REG	NORTON, RITA F.	9/21/2020	Less than min amt	DIANA	1/25/2021	67.33	1.35	65.98
000008102-2020-2020-0000-00-REG	NORTON, RITA F.	9/21/2020	Landfill error	DIANA	1/25/2021	247.33	180.00	67.33
000008119-2020-2020-0000-00-REG	SPENCE, GARY LEE	9/21/2020	Landfill error	DIANA	1/5/2021	1,657.93	360.00	1,297.93
000008259-2020-2020-0000-00-REG	ARRINGTON, DWIGHT	9/21/2020	Removal of SW	APRIL	1/8/2021	1,512.46	180.00	1,332.46
000008546-2020-2020-0000-00-REG	WALLIN, DEANNA W.	9/21/2020	Landfill error	DIANA	1/4/2021	1,196.32	180.00	1,016.32
000008994-2020-2020-0000-00-REG	GORFF, JEFFREY M.	9/21/2020	Landfill error	DIANA	1/4/2021	887.86	180.00	707.86
000009098-2020-2020-0000-00-REG	MOSS, SHAUN	9/21/2020	Landfill error	DIANA	1/25/2021	941.33	360.00	581.33
000009198-2020-2020-0000-00-REG	MOSS, SHAUN	9/21/2020	Adjustment	DIANA	1/26/2021	581.33	43.32	538.01
000009405-2020-2020-0000-00-REG	CALDWELL, BENJIE RAY	9/21/2020	Landfill error	APRIL	1/22/2021	639.79	180.00	459.79
000009588-2020-2020-0000-00-REG	BOWENS, LESLIE	9/21/2020	Landfill error	DIANA	1/25/2021	1,147.49	180.00	967.49
000010097-2020-2020-0000-00-REG	METCALF, CONNIE LANDERS	9/21/2020	Landfill error	DIANA	1/4/2021	560.93	180.00	380.93
000010257-2020-2020-0000-00-REG	WOODY, REVONDA GAIL	9/21/2020	Landfill error	DIANA	1/25/2021	329.40	180.00	149.40
000010986-2020-2020-0000-00-REG	DAVIS, MICHAEL CARSON AND	9/21/2020	Landfill error	DIANA	1/13/2021	314.71	180.00	134.71
000011298-2020-2020-0000-00-REG	COATES, CHRISTOPHER B.	9/21/2020	Landfill error	DIANA	1/13/2021	1,040.19	180.00	860.19
000011460-2020-2020-0000-00-REG	MASHBURN, CHARLES BERGIN	9/21/2020	Landfill error	DIANA	1/25/2021	1,835.01	180.00	1,655.01
000011734-2020-2020-0000-00-REG	ORDWAY, AMY MICHELLE	9/21/2020	Landfill error	DIANA	1/4/2021	2,262.81	180.00	2,082.81
000011878-2020-2020-0000-00-REG	VERNON, DANIEL	9/21/2020	Removal of SW	APRIL	1/8/2021	382.35	180.00	202.35
000011879-2020-2020-0000-00-REG	VERNON, DANIEL	9/21/2020	Removal of SW	APRIL	1/8/2021	552.29	180.00	372.29
000011960-2020-2020-0000-00-REG	CHANDLEY, LEE HERMAN	9/21/2020	Removal of SW	APRIL	1/8/2021	1,049.09	180.00	869.09
000012369-2020-2020-0000-00-REG	MASHBURN, CHARLES B	9/21/2020	Landfill error	DIANA	1/25/2021	1,215.85	180.00	1,035.85
000013440-2020-2020-0000-00-REG	FIGGINS, BRENDA	9/21/2020	Assessed In Err	COLTON KENT	1/14/2021	29.15	29.15	0.00
000013956-2020-2020-0000-00-REG	FEDERAL NATIONAL MORTGAGE	9/21/2020	Duplication	DIANA	1/5/2021	76.35	76.35	0.00
000014321-2020-2020-0000-00-REG	CLARK, DIANE	9/21/2020	Landfill error	DIANA	1/5/2021	597.88	360.00	237.88

0000014721-2020-2020-0000-00-REG	VERNON, DANIEL		9/21/2020	Removal of SW	APRIL	1/8/2021	310.54	180.00	130.54
0000015194-2020-2020-0000-00-REG	CHANDLER, TERRY		9/21/2020	Adjustment	DIANA	1/5/2021	33.00	33.00	0.00
0000015759-2020-2020-0000-00-REG	CHANDLEY, LEE HERMAN SR		9/21/2020	Removal of SW	APRIL	1/8/2021	604.72	180.00	424.72
0000016567-2018-2018-0000-00-REG	CAMPBELL, MARY J AND HUSBAND,		8/15/2018	Assessed In Err	COLTON KENT	1/22/2021	30.25	30.25	0.00
0000016567-2019-2019-0000-00-REG	CAMPBELL, MARY J AND HUSBAND,		8/28/2019	Assessed In Err	COLTON KENT	1/22/2021	31.90	31.90	0.00
0000016567-2020-2020-0000-00-REG	CAMPBELL, MARY J AND HUSBAND,		9/21/2020	Assessed In Err	COLTON KENT	1/22/2021	27.00	27.00	0.00
0000016578-2020-2020-0000-00-REG	ELKINS, DAVID RAY AND WIFE, LISA		9/21/2020	Removal of SW	APRIL	1/8/2021	268.06	180.00	88.06
0000016722-2020-2020-0000-00-REG	PAYNE, RICHARD GLENN		9/21/2020	Adjustment	APRIL	1/22/2021	223.30	116.00	107.30
0000018226-2020-2020-0000-00-REG	BEAR RIVER LODGE COMMUNITY		9/21/2020	Landfill error	DIANA	1/13/2021	180.00	180.00	0.00
0000019293-2020-2020-0000-00-REG	ROBINSON, BRUCE CLYDE		9/21/2020	Landfill error	DIANA	1/5/2021	513.28	180.00	333.28
0000019681-2020-2020-0000-00-REG	SHINN, TRACY P.		9/21/2020	Blgd correction	DIANA	1/6/2021	1,956.80	1,858.28	98.52
0000020694-2020-2020-0000-00-REG	MANEY, JERRY CLAUDE		9/21/2020	Landfill error	DIANA	1/5/2021	1,560.09	180.00	1,380.09
0000021233-2020-2020-0000-00-REG	COATES, BERNARD		9/21/2020	Landfill error	DIANA	1/5/2021	450.74	180.00	270.74
0000021443-2020-2020-0000-00-REG	HEINL, JAMES A		9/21/2020	Landfill error	DIANA	1/25/2021	603.35	180.00	423.35
0000021476-2020-2020-0000-00-REG	SMITH, KENNY JACK		9/21/2020	Landfill error	DIANA	1/5/2021	755.81	180.00	575.81
0000567710-2020-2020-0000-00-REG	BEASLEY, JOSEPH D.		9/21/2020	Landfill error	DIANA	1/4/2021	1,910.02	180.00	1,730.02
0000567867-2020-2020-0000-00-REG	BALLARD, LINDA GAIL		9/21/2020	Landfill error	DIANA	1/4/2021	365.09	180.00	185.09
0000567869-2020-2020-0000-00-REG	ROBERTS, ZYNDALL DEAN		9/21/2020	Landfill error	DIANA	1/4/2021	654.61	180.00	474.61
0000568086-2020-2020-0000-00-REG	BISHOP, ROSALIND P		9/21/2020	Landfill error	DIANA	1/19/2021	1,102.28	180.00	922.28
0000568206-2020-2020-0000-00-REG	HENSLEY, J. C.		9/21/2020	Landfill error	DIANA	1/4/2021	1,848.51	360.00	1,488.51
0000568528-2020-2020-0000-00-REG	SELF, MICHAEL G.		9/21/2020	Landfill error	KELBY PARKER	1/4/2021	1,535.85	180.00	1,355.85
0000568701-2020-2020-0000-00-REG	COLE, HELEN ANN (JACK)		9/21/2020	Sold/Traded	APRIL	1/8/2021	33.00	33.00	0.00
0000568893-2020-2020-0000-00-REG	CHANDLER, COLLIS TERRY		9/21/2020	Landfill error	DIANA	1/5/2021	1,210.16	180.00	1,030.16
0000569730-2020-2020-0000-00-REG	GARRISON, MICHAEL LEE		9/21/2020	Homeste	APRIL	1/11/2021	29.50	29.50	0.00
0000569901-2020-2020-0000-00-REG	MORGAN, SHARON METCALF		9/21/2020	Landfill error	DIANA	1/5/2021	780.29	180.00	600.29
0000570110-2020-2020-0000-00-REG	ROBERTS, EUGENE		9/21/2020	Assessed In Err	APRIL	1/11/2021	6.96	6.96	0.00
0000570519-2020-2020-0000-00-REG	ARRINGTON, ROY		9/21/2020	Assessed In Err	COLTON KENT	1/12/2021	29.50	29.50	0.00
0000570650-2020-2020-0000-00-REG	BUCHANAN, DEBRA H.		9/21/2020	Adjustment	DIANA	1/6/2021	29.50	29.50	0.00
0000571196-2020-2020-0000-00-REG	MACE, JENNIFER		9/21/2020	Assessed In Err	COLTON KENT	1/12/2021	29.00	29.00	0.00
0000571957-2020-2020-0000-00-REG	PARKER, GAIL RENEE		1/7/2021	Assessed In Err	APRIL	1/7/2021	139.86	139.86	0.00
Subtotal								50,547.94	
Total								50,547.94	

Report Parameters:

Release Start Date: 1/1/2021 Release End Date: 1/31/2021 Refund Limit Min: Show Excluded **N**
 Date Sent to Finance Date Sent to Finance Refund Limit Max: Refunds:

Refund Status: **AUTHORIZED, ONHOLD,
 REAPPLY, VOIDED**

Tax District: **JURS16, JUR507, JUR505, JUR503, JUR514,
 JUR508, JUR511, JUR517, JUR501, JUR512,
 JUR504, JUR513, JUR509, JUR502, JUR510,
 JUR506, JUR515**

Default Sort-By: **Refund Name, Refund Address, Bill Number**

Grouping: **No Grouping**

Adjustment Reason: **Acreage change,Address
 change,Adjustment,Asses**



Madison County Economic Development Incentive Guidelines

Madison County believes it is in the best interest of the county to provide economic development incentives to stimulate new business, expand existing businesses, and diversify economic opportunities. The purpose for these incentives is to create new jobs and investment in our county. In doing so the county believes it will positively affect the following purposes:

- Diversify the local business and industry base by encouraging existing businesses to reinvest;
- Help attract new business to the County;
- Increase the ad valorem tax base;
- Increase employment opportunities within Madison County; and
- Allow Madison County to compete with North Carolina counties and municipalities offering similar grant incentives.

There is no vested "right" to any assistance by anyone or any corporation under this business development incentive grant. All economic development assistance is offered at the discretion of the Madison County Board of Commissioners.

General

- Companies that seek economic development assistance must first submit an application (see below) or letter requesting such assistance. The letter must demonstrate that a project is under consideration, that Madison County is being considered as a possible site for the project, that no final approval of the project has been made, and that without Madison County assistance Madison County would be at a relative competitive disadvantage in obtaining the project.
- Projects must neither have started construction nor been publicly announced prior to consideration of the proposal.
- Economic development incentive grants must comply with the N.C. General Statutes §158-7.1 and any other applicable general statutes.
- If approved, the company must enter into a binding economic development and incentives agreement with the County.



- The recipient must demonstrate compliance with all program criteria prior to receiving assistance. The applicant must show continued compliance each year of the incentive contract or to an agreed timeframe.
- Leased properties may qualify if the applicant will enter into a binding lease that exceeds the length of the period for which grant payments will be made under the agreement.
- To be eligible for an incentive, the investment must be an investment that is not currently taxed in Madison County. This policy is intended to support the expansion of our current industry as well as any new industry to the area.
- All statements herein are guidelines and are not intended to limit the discretion of the Board of Commissioners under N.C. General Statute §158-7.1 and any other applicable general statutes.
- Madison County Board of Commissioners may choose to alter the guidelines for incentives based on priority of the project.

Projects

The County may consider providing economic development grants for projects that meet the following criteria:

- Net minimum increase capital investment of \$500,000 measured by an increase in the property tax assessment;
- The project must create jobs that pay wages at or above the County weekly wage standard for Madison County as listed by the North Carolina Department of Commerce, and provide at least 50% paid health insurance and other benefits to their employees.
- Economic development grants for businesses may be made for up to seven (7) years to projects that meet these criteria.
- Projects include corporate headquarters and research and development facilities that qualify under the requirements of Article 3J of Chapter 105 of the North Carolina General Statutes.



- The County may consider providing economic development grants to non-industrial projects that meet the following criteria:
 - The project must create new employment that pays wages at or above the County weekly wage standard for Madison County as listed annually by the North Carolina Department of Commerce.
 - Non-industrial economic development grants may be made in annual payments for up to three (3) years maximum to projects that meet these criteria. The size of the annual grant will be determined as stated below.
 - Examples of non-industrial projects may include, but not limited to: Professional offices, Health Care Service Facilities, Creative and Innovative Businesses, Tourism Related Facilities, Food Processing Facilities, Technology, and Outdoor Recreation Facilities. The following uses are not eligible for non-industrial economic development grants: cemeteries, public utility, adult uses, private clubs, mining, home-based businesses, personal services, residential, and telecommunication towers. This list is not all-inclusive and shall be subject to the review at the full discretion of the Madison County Board of Commissioners.
- Incentives may include a variety of offerings, including but not limited to
 - Cash incentives
 - Site preparation and development
 - Infrastructure development
 - Deconstruction and reuse assistance
 - Grant partnership and matching funds
 - Coordination of the workforce development and training assistance
 - Conveyance of county owed property
 - Grants to subsidize water and sewer connection fees
- Projects must meet or exceed all Federal, State, and Local environmental regulations.

Grants

Tax Incentive Grants are generally made in annual payments in an amount and for a period as determined in this policy. No payment may be made until the applicant demonstrates compliance with all terms of the agreement and files the proper reports with the Madison County Economic Development Office. Should any applicant fail to comply with conditions agreed to in the incentives agreement, the applicant shall refund all incentives payments to the county or the county will retain any unpaid portions.

- Average grant length, up to the maximum lengths stated in under the Projects section, shall be seven (7) years for industrial projects, and three (3) years for non-industrial projects.



- o Grant amounts for each project are determined by discretion of the Madison County Board of Commissioners. However, it is intended that average grant amounts for projects will vary directly with the number of jobs created and the total investment of the project on the following schedules:

Capital Investment	Jobs Created				
	5-25	26-50	51-75	76-100	100+
\$500,000 - \$999,999	40%	45%	50%	55%	60%
\$1,000,000 - \$ 2,999,999	50%	55%	60%	65%	70%
\$3,000,000 - \$5,999,999	60%	65%	70%	75%	80%
\$6,000,000 - \$9,999,999	70%	75%	80%	85%	90%
\$10,000,000 +	80%	85%	90%	90%	90%

**Investment is identified by net new property tax value. Tax incentive will be reimbursed after full payment of taxes and obligations of incentive are met.*

Compliance

Reports shall be made to the Madison County Economic Development office on a quarterly basis or on an individual incentive package requires. These reports shall consist of the number of jobs created, quarterly wage reports, benefits paid and the amount investment into property to date. Compliance with the inventive agreement will be evaluated based on these factors.

All Economic Development Incentives will be finalized in a written letter agreement between Madison County and the recipient company. The recipient company will be required to meet the following performance criteria:

- Jobs created
- Capital Investment in real property as announced,
- Compliance with wage and insurance requirements

In the event that performance criteria is not met or is altered significantly Madison County, may require the incentive to be repaid in full or in part.

If any additional documentation is required it shall be set forth in the Incentive Grant Agreement.



New or expanding businesses or industries may qualify to receive a financial incentive grant based upon the actual value, schedule, and payment of local property taxes. Each project will be evaluated on its own individual merits as to quality and quantity of jobs created. The County reserves the right to withhold the financial incentive package if, after evaluating the merits as to quality and quantity of jobs, the application of the grant is not in the best interests of the county. For a tax incentive grant, the county will require the business or industry to pay in full annual total property taxes due. If the business or industry has met specific criteria as outlined in a formal agreement, a portion of the property taxes paid by the business or industry to the county each year for the grant period would be returned to the industry each year in the form of a local economic development incentive grant.

Adopted this the 9th day of January, 2021

Madison County Board of Commissioners

By: Mark Sauer
Hon. _____, Chairman

Attest:

[Signature]
Clerk to the Board