MASTER AGREEMENT BETWEEN LINCOLN COUNTY AND THE CITY OF LINCOLNTON

THIS MASTER AGREEMENT (the "Agreement") is made and entered into this the 1st day of July, 2025 by and between **LINCOLN COUNTY**, a North Carolina body corporate and politic (the "County") and the **CITY OF LINCOLNTON**, a North Carolina municipal corporation (the "City") (Collectively the City and the County are referred to herein as the "Parties");

W I T N E S S E T H

WHEREAS, pursuant to the Interlocal Cooperation Act, as codified in N.C.G.S. §160A-460 through §160A-466, the County and the City may jointly exercise any function for which they have been granted the power to exercise alone, or to contract with the other for the exercise of any governmental function which they have been granted the power to exercise alone, and furthermore to enter into contracts or agreements to specify the details of these joint undertakings; and

WHEREAS, the County and City, as governments, are authorized to enter into intergovernmental agreements pursuant to North Carolina law; and

WHEREAS, the County is authorized to make and enter into contracts with municipalities within its boundaries, and the City is located within the boundaries of the County; and

WHEREAS, the County and the City, by and through their governing boards, have determined that it is a mutual advantage of the County and City, as well as an advantage to the citizens of both the City and the County, to enter into this Agreement for the provisions of multiple types of government services to the citizens of the City of Lincolnton and Lincoln County.

WHEREAS, the County and the City, by and through their governing boards, have determined that it is necessary to enter into this agreement for that purpose.

NOW, THEREFORE, in consideration of the mutual covenants of the parties hereto and for the purposes aforesaid, it is hereby agreed between the County and City as follows:

(1) **PURPOSE.** This Agreement shall serve as a master agreement between the City and the County for the provision of governmental services to the citizens of Lincolnton and Lincoln County (the "Services"), and for additional agreements between the City and the County not directly related to services to the public. This Agreement shall set forth the basic terms that shall apply to the performance of Services during the Term of this Agreement. Specific terms that apply to particular county departments and the performance of said services of those departments, as mutually agreed upon shall be set forth in separate addendums entered into by the Parties ("Service Addendum"). Each such Service Addendum shall reference this Agreement and shall be governed

by the terms and conditions herein. In the event of a conflict between a Service Addendum and this Agreement, the terms and conditions of this Agreement shall control, unless the Service Addendum expressly states that the terms and conditions of the Service Addendum shall control. Also, specific terms in one Service Addendum shall not affect any other Service Addendum under this Agreement without explicit agreement of the Parties.

(2) **TERM OF AGREEMENT**. This Agreement shall be for a term of five (5) years ending on June 30, 2030, and shall automatically renew on an annual basis thereafter unless one party provides written notice of termination at least ninety (90) days before the renewal of the Agreement.

(3) **INVOICING AND PAYMENTS.** Each Service Addendum shall provide the amount required to be paid by either the County or the City. All payments shall be invoiced by the payee on a quarterly basis, unless otherwise stated in the Service Addendum. The party responsible for payment shall be required to pay said invoice within 30 days of receipt. Failure to pay shall not immediately result in the termination of services, but the County and City agree to resolve any dispute regarding payment and invoicing as soon as possible so as not to delay the provision of Services to the public.

(4) **REVOCATION OF OUTSTANDING SERVICE AGREEMENTS.** Any written agreement between the City of Lincolnton and Lincoln County *for the provision of services* shall be automatically revoked upon execution of this Master Agreement unless otherwise provided for herein. This shall include, but is not limited to the following agreements:

(A) The Interlocal Cooperation Agreement between Lincoln County and the City of Lincolnton dated July 8, 2019, for the provision of maintenance services, the conveyance of property and the reduction of water/sewer rates.

(B) The Intergovernmental Services Agreement for Information Technology between Lincoln County and the City of Lincolnton dated August 7, 2017, for the provision of IT services.

(C) Memorandum of Understanding between Lincoln County and the City of Lincolnton dated May 11, 2015 regarding the provision of 911 services.

(D) Interlocal Agreement among Lincoln County, Lincoln County Board of Education and the City of Lincolnton Concerning Reverse 911 Services dated on or around July 1, 2011.

This Revocation shall not be applicable to any agreements between the City and County for the exchange or lease of real property, the exchange of revenues, or the provision of emergency services (EMS, Fire, or Law Enforcement), other than those agreements specifically revoked in a Service Addendum.

(5) **MISCELLANEOUS TERMS AND CONDITIONS**.

(A) Amendment to Agreement. Any amendments to this Agreement shall be effective only when reduced to writing and adopted in the same manner as this contract is required to be adopted.

(B) Notice. All notices given pursuant to the terms of this Agreement shall be in writing and delivered in person or transmitted by certified mail, return receipt requested, postage prepared, to the following entities:

The City:
City of Lincolnton
Attn: City Manager
114 Sycamore Street
Lincolnton, NC 28092

The County:
Lincoln County
Attn: County Manager
353 N. Generals Blvd.
Lincolnton, NC 28092

(C) Entire Agreement. This Agreement, and any addendums attached hereto, embodies the entire agreement between the parties in connection with this transaction, and there are no oral or parole agreements, representations or inducements existing between the parties relating to this transaction, which are not expressly set forth herein and covered hereby.

(D) Governing Law. This Agreement shall be governed by and interpreted in accordance with the laws of the State of North Carolina.

(E) Mutual Negotiation. Both the County and the City acknowledge and stipulate that this Agreement is the product of mutual negotiation and bargaining and that it has been drafted by respective counsel for both the County and the City. As such, the doctrine of construction against the drafter shall have no application to this Agreement.

(F) Severability. If any provision under this Agreement, or any addendums hereto, or its application to any person or circumstance is held invalid by any court of competent jurisdiction, such invalidity does not affect any other provision of this Agreement, or any other addendums, or its application that can be given effect without the invalid provision or application.

(G) Dispute Resolution. In the event of a dispute arising from this Agreement, the parties agree to take the following actions as conditions precedent to any party hereto filing an action arising from the Agreement:

i. The Lincolnton City Manager and the Lincoln County Manager shall meet in an attempt to informally mediate the dispute; and

ii. If said Managers are unable to successfully mediate said dispute, the Lincolnton Mayor and Lincolnton City Manager shall attempt to mediate the dispute with the Lincoln County Manager and the Chairman of the Lincoln County Board of Commissioners.

iii. If the parties, after taking the steps provided hereinabove, are unable to successfully mediate their dispute, then either party may file an action in the Lincoln County Superior Court for a determination of the parties' respective rights and liabilities therein.

IN WITNESS WHEREOF, the parties hereto have caused this instrument to be signed in their respective names by their proper officials, all by authority of resolution of the governing bodies of each of the taxing units duly adopted, this the day and year first above written.

SIGNATURES TO APPEAR ON FOLLOWING PAGE

CITY OF LINCOLNTON,
a North Carolina municipal corporation

BY: _____
Ed Hatley, Mayor

ATTEST:

(SEAL)

_____
Daphne Ingram, City Clerk

Approved as to form on behalf of the City of Lincolnton.

_____
John Friguglietti, Jr., City Attorney

STATE OF NORTH CAROLINA
COUNTY OF LINCOLN

I _____, a Notary Public, do hereby certify that **Daphne Ingram** came before me this day and acknowledge that she is the City Clerk of the City of Lincolnton, a North Carolina Municipal Corporation, and that by authority duly given and as the act of the City Council of the City of Lincolnton, the foregoing instrument was signed in its name and by its Mayor, sealed with its corporate seal and attested by her, its City Clerk.

Witness my hand and official seal this _____ day of _____, 2025.

(SEAL)

_____
Notary Public
My Commission Expires: _____

LINCOLN COUNTY,
a North Carolina body corporate and politic

BY: _____
Jamie Lineberger
Chairman of the Board of Commissioners

ATTEST:

(SEAL)

_____
Jennifer M. Farmer, County Clerk

Approved as to form on behalf of Lincoln County.

_____
Megan H. Gilbert, County Attorney

STATE OF NORTH CAROLINA
COUNTY OF LINCOLN

I Lisa G. Wise, a Notary Public, do hereby certify that **Jennifer M. Farmer** came before me this day and acknowledge that she is the County Clerk of Lincoln County, a North Carolina body corporate and politic, and that by authority duly given and as the act of the Board of Commissioners of Lincoln County, the foregoing instrument was signed in its name and by its Chairman of the Board of Commissioners, sealed with its corporate seal and attested by her, its County Clerk.

Witness my hand and official seal this 17th day of June, 2025.

(SEAL)

_____
Notary Public
My Commission Expires: _____

SERVICE ADDENDUM 1

PLANNING & INSPECTIONS DIVISION OF DEVELOPMENT SERVICES

This **SERVICE ADDENDUM 1** is between the County and the City for the provision of services by the Lincoln County Planning & Inspections Division of Development Services.

RECITALS

WHEREAS, pursuant to N.C.G.S. §160D-1102(a), every local government shall perform the duties and responsibilities set forth in N.C.G.S. §160D-1104 either by: (i) creating its own inspection department, (ii) creating a joint inspection department in cooperation with one or more other units of local government, pursuant to Part 1 of Article 20 of Chapter 160A of the General Statutes, (iii) contracting with another unit of local government for the provision of inspection services pursuant to Part 1 of Article 20 of Chapter 160A of the General Statutes, or (iv) arranging for the county in which a city is located to perform inspection services within the city's jurisdiction as authorized by N.C.G.S. §160D-1104 and N.C.G.S. §160D-202;

WHEREAS, the County and the City, by and through their governing boards, have determined that it is a mutual advantage of the County and City, as well as an advantage to the citizens of both the City and the County, to enter into this Agreement for the following:

a. The City desires to contract with the County, and the County desires to contract with the City, for the City to delegate building inspection ("Inspections") from the City to the County within the city limits and extraterritorial jurisdiction ("ETJ") of the City of Lincolnton, and
b. The City desires to contract with the County, and the County desires to contract with the City, for the County to provide assistance through the County's Planning and Inspections division of Development Services to the City for the purpose of facilitating zoning code enforcement services ("Code Enforcement") within the city limits and ETJ of the City of Lincolnton

WHEREAS, the County has an established Planning and Inspections division of Development Services (the "Planning Division") that meets the requirements of Article 11 of Chapter 160D of the N.C. General Statutes, and this Agreement is an agreement pursuant to N.C.G.S. §160D-1102(a)(iii) and (iv) to arrange for the County, in which the City is located, to perform inspection services within the City's jurisdiction as authorized by N.C.G.S. 160D-1104; and

WHEREAS, the County and the City have previously entered into an agreement dated October 2, 2023 (the "Current Agreement") wherein it was determined by both parties that the County would provide County personnel who shall provide zoning Code Enforcement services for the City.

NOW, THEREFORE, in consideration of the mutual covenants of the parties hereto and for the purposes aforesaid, it is hereby agreed between the County and City as follows:

1. **Recitals and Controlling Terms**. The foregoing Recitals are hereby incorporated by reference as is fully restated. All capitalized terms used herein which are not specifically defined shall have the meanings provided in this Agreement. From and after the Service Addendum 1 Date (as defined herein), references to the Agreement shall refer to the Agreement as amended by the Service Addendum 1, and any other addendums attached to the Agreement.

2. **Termination of Current Agreement.** Upon execution of this Service Amendment 1, the Current Agreement shall automatically terminate.

3. **Zoning Code Enforcement by the County for the Benefit of the City**

(A) Services Provided. The County shall provide to the City, on an as-needed and as-available basis, Planning Division staff who shall provide zoning code enforcement services for the City to include, but not be limited to, the following, as directed by the County Manger or their respectively designated personnel:

i. Act as the Zoning Code Enforcement Officer for the City;
ii. Investigate complaints of violations of the Unified Development Ordinance, Nuisance, Flood, Abandoned Structure Ordinance, and Abandoned Vehicle Ordinances;
iii. Subsequent to investigation, determine if violation(s) exist;
iv. If violation is determined to exist, document and take photographs of violation(s);
v. Post and mail notice of violation(s), notice of hearings (as needed), and deadline for compliance;
vi. Schedule, coordinate, and attend any violation hearings required;
vii. Advise property owners of appropriate action(s) necessary to bring property into compliance and deadline for compliance;
viii. Notify the City of any cases in which there is continued non-compliance after the deadline given to the property owner by the Code Enforcement Officer for which compliance has expired; and
ix. Monitor cases that are likely to become repeat violations and reopen cases as necessary.

(B) Salary and Benefits. The County shall be responsible for the payment of salary and benefits to any and all Planning Division employees responsible for the Code Enforcement. However, the City shall maintain workers' compensation insurance covering such employees during the performance of their duties for the City pursuant to this Agreement.

(C) Cap on Hours Provided. Notwithstanding the foregoing, however, the County shall only be required to provide no more than one thousand forty (1040) man-hours of labor for Code Enforcement within the city limits and ETJ of the City, each fiscal year.

(D) Legal Services. Any legal services that shall be required for the enforcement of any zoning code violations within the city limits or ETJ of the City of Lincolnton, including lien placement, injunctions, small claims matters, etc., shall be performed by the City Attorney and City staff. County employees will only be involved in legal matters regarding these zoning code violations as witnesses, if necessary. While legal proceedings continue the Zoning Code Enforcement Officer may continue to monitor the case at the request of the City. The City shall be responsible for all legal fees that are incurred regarding code violations within the city limits or ETJ of the City of Lincolnton.

(E) Payment for Services. Each year, the City shall compensate the County in an amount equal to the equivalent of 0.50 FTE for the Zoning Code Enforcement Officer assigned to handle all City of Lincolnton violations for the then-current fiscal year, which calculation shall include all fringe benefits.

4. Inspections by the County for the Benefit of the City.

(A) Inspections by the County. The County shall be responsible for performing Inspections for all construction inspections within the city limits of the City and the City's ETJ.

(B) Inspectors. The County shall be responsible for the hiring of all inspectors and employees necessary to complete Inspections within the City's city limits and ETJ.

i. **General Duties of Inspectors**. It shall be the duty of the Inspectors to enforce all of the provisions of the Lincolnton Code of Ordinances, except as exemptions are made herein, and the Lincoln County Code of Ordinances (collectively the "Ordinances"), and to make all inspections necessary to determine whether or not the provisions of those ordinances and all other state and federal codes have been met.

ii. **Powers of Inspectors**. Inspectors are authorized and empower and directed to enforce all provisions of the Ordinances, and all of the following regulatory codes adopted in said Ordinances, and as amended in the future:

1. 2018 North Carolina State Building Code
2. 2018 North Carolina State Energy Conservation Code
3. 2018 North Carolina State Existing Building Code
4. 2018 North Carolina State Fuel Gas Code
5. 2018 North Carolina State Mechanical Code
6. 2018 North Carolina State Plumbing Code
7. 2018 North Carolina State Building Code Residential Code
8. National Electric Code

9. 2019 NC Regulations for Manufactured Homes
10. 1994 Edition Volume VIII Modular Construction Regulations

iii. Salary and Benefits. The County shall be responsible for the payment of salary and benefits to employees responsible for the Inspections.

(C) Legal Services. Any legal services that shall be required for the enforcement of any violations under the Inspections, within the city limits of the City or the ETJ, including injunctions, shall be performed by the County Attorney and County employees.

(D) Payment for Services. The City shall not be required to pay the County for the Inspections performed under this Agreement. The County shall accept and be entitled to all proceeds received pursuant to the Inspections and issuance of permits.

5. Minimum Housing Standards. For properties located within the city limits or ETJ of the City, this Agreement shall not include the enforcement of any minimum housing standards for properties, as more specifically set out in Chapter 150 (Sections 150.070 thru 150.089) of the Lincolnton Code of Ordinances. This matter shall continue to be the sole responsibility of the City. The Inspections Division will continue to provide on-site inspection assistance at the request of the City but shall not manage any administrative function related to the enforcement of the aforementioned standards. Requests for on-site assistance shall be made at least 2 business days in advance.

6. Commercial Maintenance Code. This Agreement shall not include the enforcement of any commercial maintenance codes for properties located within the city limits or ETJ of the City. This matter shall continue to be the sole responsibility of the City. The Inspections Division will continue to provide on-site inspection assistance at the request of the City but shall not manage any administrative function related to the enforcement of the aforementioned ordinance. Requests for on-site assistance shall be made at least 2 business days in advance.

7. Service Addendum 1 Date. The Service Addendum 1 shall become effective on the date last signed (the "Service Addendum 1 Date").

IN WITNESS WHEREOF, the parties have set their hands and seals as of the date of execution.

SIGNATURES TO APPEAR ON FOLLOWING PAGE

CITY OF LINCOLNTON,
a North Carolina municipal corporation

BY: _____
Ed Hatley, Mayor

Date Executed: _____

ATTEST:

(SEAL)

_____
Daphne Ingram, City Clerk

Approved as to form on behalf of the City of Lincolnton.

_____
John Friguglietti, Jr., City Attorney

This instrument has been pre-audited in the manner required by the Local Government Budget and Fiscal Control Act.

_____ _____
Finance Officer for the City of Lincolnton Date Executed

LINCOLN COUNTY,
a North Carolina body corporate and politic

BY: _____
Jamie Lineberger
Chairman of the Board of Commissioners

Date Executed: 6.16.25

ATTEST:

(SEAL)

_____
Jennifer M. Farmer, County Clerk

Approved as to form on behalf of Lincoln County.

_____
Megan H. Gilbert, County Attorney

SERVICE ADDENDUM 2

PUBLIC UTILITIES DIVISION OF DEVELOPMENT SERVICES

This **SERVICE ADDENDUM 2** is between the County and the City for the provision of services by the Lincoln County Public Utilities Division of Development Services.

RECITALS

WHEREAS, pursuant to N.C.G.S. §153A-275, the County may acquire, lease as lessor or lessee, construct, establish, enlarge, improve, extend, maintain, own, operate, and contract for the operation of public enterprises in order to furnish services to the county and its citizens; and

WHEREAS, pursuant to N.C.G.S. §160A-312, the City may acquire, construct, establish, enlarge, improve, maintain, own, operate, and contract for the operation of any or all of the public enterprises as defined in this Article to furnish services to the city and its citizens; and

WHEREAS, the City and the County both operate separate public enterprises for the benefit of its citizens, including a water and supply distribution system and wastewater collection, treatment, and disposal systems of all types; and

WHEREAS, the City and the County have previously entered into the following agreements in regards to their separate public enterprises, and shall be referred to collectively as the "Original Agreements:"

(A) Agreement Concerning Acceptance by the City of Lincolnton of Wastewater for Treatment from the Timken/Hoyle Pump Station dated March 7, 2002; and

(B) Agreement Concerning Wastewater Treatment dated January 23, 2006; and

(C) Agreement Concerning Wastewater Collection and Treatment Facilities dated July 17, 2006; and

(D) Water Provision Agreement dated September 1, 2014;

(E) Split Utility Service (Water and Sewer) System Agreement dated August 13, 2015; and

(F) Agreement Concerning Wastewater Treatment – City of Lincolnton, Lincoln County and Highway 321 Investments, LLC.

WHEREAS, the County and the City, by and through their governing boards, have determined that it is a mutual advantage of the County and City, as well as an advantage to the citizens of both the City and the County, to enter into this Agreement to combine the intent of the Original Agreements into one (1) agreement; and

NOW, THEREFORE, in consideration of the mutual covenants of the parties hereto and for the purposes aforesaid, it is hereby agreed between the County and City as follows:

1. Recitals and Controlling Terms. The foregoing Recitals are hereby incorporated by reference as is fully restated. All capitalized terms used herein which are not specifically defined shall have the meanings provided in this Agreement. From and after the Service Addendum 2 Date

(as defined herein), references to the Agreement shall refer to the Agreement as amended by the Service Addendum 2, and any other addendums attached to the Agreement.

2. **Timken / Hoyle Creek Pump Station (Pump Station No. 18).**

(A) Ownership of Pump Station. The County currently owns and operates the Timken Hoyle Creek Pump Station, *also known as* Pump Station #18. The County is obligated to maintain Pump Station #18 and all lines running to and from it, except for those lines in the City's sewer system starting at the transition to gravity sewer located near southwestern corner of the intersection of Country Club Road and Greenwood Road and continuing to the City's wastewater treatment plant.

(B) Transmission of Wastewater. Pump Station #18 shall pump all wastewater to the City's Wastewater Treatment Plant, so long as the wastewater meets the following requirements:

i. The wastewater producer must be served by either the City or the County through their maintained water system with existing metering and billing capacity;

ii. The wastewater producer must at all times meet the standards of the City's pretreatment program.

(C) Billing of Customer. Any wastewater producer using Pump Station #18, whose wastewater is being transmitted to the City's wastewater treatment plant and who is a water customer of the County shall be considered a customer of the City for wastewater services and shall be subject to the rates of the City.

3. **Lincoln County Industrial Park Wastewater Treatment.**

(A) History. The County did construct and bear all expenses for the design, right of way acquisition and construction of all lines and other infrastructure necessary to facilitate the proper flow of wastewater from the Lincoln County Industrial Park to the connection point with the existing wastewater system of the City on Clark's Creek Road (the "Connection Point").

(B) Ownership and Maintenance of Infrastructure.

i. **City of Lincolnton.** All gravity fed portions of the infrastructure outside of the Industrial Park were previously transferred to the City and is therefore owned by the City and the City shall be responsible for any maintenance and repair for said portions.

ii. **Lincoln County.** All force main, pump stations (Nos. 30 & 33) and gravity-fed portions of the infrastructure within the Industrial Park were retained by the County and is therefore owned by the County and the County shall be responsible for any maintenance and repair of said portions.

(C) Treatment of Wastewater. The City agrees to treat wastewater flowing from the Lincoln County Industrial Park in an amount not to exceed 600,000 gallons per day. All producers of wastewater shall meet the standards of the City's pretreatment program.

(D) County Billing. The County shall be responsible for billing all customers for both water and wastewater service in the Lincoln County Industrial Park and any customers between the Lincoln County Industrial Park and the Connection Point.

i. **In-City Rates.** Any customer located within the Lincoln County Industrial Park shall be billed at the In-City Rate established by the City for all *wastewater* services.

ii. **Out-of-City Rates.** Any customer between the Lincoln County Industrial Park and the Connection Point shall be billed at the Out-of-City Rate established by the City for all *wastewater* services.

iii. **County Rate.** All customers in the Lincoln County Industrial Park and those customers between the Park and the Connection Point shall be billed using County rates for *water* services.

(E) Payment to the City. The County shall provide monthly billing for water and sewer. All sewer revenue collected by the County, on behalf of the City, shall be remitted to the City within 30 days of collection. The County shall be entitled to a 5% service charge for collection.

4. **Wastewater Collection and Treatment Associated with Western Lincoln County.**

(A) History. The County constructed and bore all costs and expenses associated with the construction of all lines and infrastructure necessary for the proper flow of wastewater from a point near Norris Childres Elementary School on Rock Dam Road to a connection point with the existing wastewater system of the City-owned lift station at the west bank of the South Fork River on N.C. Highway 27 West before Spake Road.

(B) Ownership and Maintenance of Infrastructure. Upon final completion of the construction, the County turned over ownership of the infrastructure to the City. Upon said transfer, the City was then, and remains, responsible for all maintenance and operation of all wastewater lines, lift station(s) and other necessary infrastructure from the westernmost point of the system along Rock Dam Road to the connection point with the City-owned lift station at the west bank of the South Fork River on N.C. Highway 27 West before Spake Road.

(C) Treatment of Wastewater. The City agrees to accept and treat flow in the amount up to 100,000 gallons per day for all wastewater producers under Section 4 of this Agreement.

(D) County Billing. Any wastewater producer under this Section 4 who is a water customer of the County shall be considered a customer of the City for wastewater services and shall be subject to the rates of the City but the County shall be responsible for billing for both water and sewer services. Said payments shall be collected by the County with the City receiving remittance of all sewer payments within 30 days of receipt by the County. The County shall be entitled to a five percent (5.00%) service charge for collection.

5. County Purchase of Water from City. The County has a need to purchase bulk water from the City for the provision of water service to its customers, and the City has agreed to sell bulk water to the County.

(A) Sale of Water. The City has agreed to sell bulk water to the County in an amount *not to exceed* **2,800,000** gallons per day, and **1,022,000,000** gallons per year. The *minimum* water purchase amount per year shall be **150,000,000** gallons (the "Minimum Purchase Amount").

(B) Quality of Water. All water provided under this Section 5 of this Agreement, shall mee the following criteria: (1) the water shall meet all criteria of the United State EPA and the North Carolina Department of Environmental Quality for potable water for human consumption, and (2) the water pressure shall at no time be less than 35 psi.

(C) Price and Minimum Charges. The County shall pay the City at the rate of $1.15 per one-thousand gallons purchased. The City shall be responsible for billing the County for all water purchased under this Section 5, and the County shall pay the City within 30 days of receipt. If the County fails to reach the Minimum Purchase Amount at the end of the then-fiscal year, then the County shall pay the City any additional amounts representing the difference between the water actually purchased and the Minimum Purchase Amount.

6. Split Utility Service Customers (Route 90). The County and City have previously established a group of customers that are referred to as the "Route 90 Customers" where said customers are provided sewer service from the City, and said customers are provided water services from the County. A map or list of the Route 90 Customers is attached hereto as Exhibit 2-A.

(A) Meter Reading and City Billing. The City shall provide monthly water reads for all Route 90 Customers and shall invoice all Route 90 Customers for water services at the then-current water rate for the County. All water revenue collected by the City, on behalf of the County, shall be remitted to the County within 30 days of collection. The City shall be entitled to a 5% service charge for collection.

(B) Additional Customers. Additional customers are permitted to be added as a Route 90 Customer *only* upon approval of both the City and the County. Any new customer shall be required to apply for service with the City.

(C) Disconnection and Additional Fees. The City shall be responsible for all notice related to late fees and turn-offs for failure to pay. All fees charged shall be done in conformity with the City's then-current fee schedule.

7. Conveyance of Customers on S. Grove Street Extension to City. There are certain water customers located in clusters along S. Grove Street Extension that are considered customers of the County for water purposes, but the customers are provided with water through City waterlines.

(A) The Customers. This section shall specifically apply to the customers located on S. Grove Street Extension, and on the following roads, all within the Lincolnton Township:

- Glenn Street
- Carolina Mills Circle
- Clay Street
- White Street
- Green Hill Lane
- Burris Boulevard

(B) Immediate Conveyance. The County shall immediately convey by July 1, 2025, the Customers to the City to become customers of the City for water purposes. The County agrees to provide all relevant customer information to the City, as needed.

8. Transfer of Airport Lift Station. The City currently owns and operates the lift station located on Parcel 02077 (the "Airport Lift Station") and addressed as 440 Jack Dellinger Drive. The County has recently acquired fee simple ownership in the Lincolnton-Lincoln County Regional Airport from the City, and the City and County believe that it best for the City to convey ownership of the Airport Lift Station to the County in the future.

(A) Conveyance Date. The City shall convey to, and the County shall accept, ownership of the Airport Lift Station on or before July 1, 2027, subject to the requirements set forth herein.

(B) Clear Title. The City shall provide the County with proof of clear title to the ownership of the Airport Lift Station and shall provide the County with all documentation relating to the locations of easements for the operation and ownership of the Airport Lift Station and all associated force mains. If the City fails to provide clear title or proof of easement acquisition, then the County shall not be required to accept the conveyance thereof until said documentation is provided.

(C) Reservation of Capacity. If, and when, the County takes title to the Airport Lift Station, the City shall agree to reserve capacity for the future growth and development of the Airport and the intended industrial/commercial expansions in the area in the amount of 100,000 gallons.

9. **Termination of Original Agreements.** Upon the execution of this Service Addendum 2, the parties agree that the Original Agreements, in their entirety, are terminated and are of no force or effect.

10. **Temporary Disruption of Services.** Neither party shall be liable to the other for its failure to provide services under the terms of this Agreement in the event of an emergency, act of God, or a malfunction of its water treatment system or wastewater treatment system which may interrupt or limit one party's ability to perform the services set forth in this Agreement.

11. **Service Addendum 2 Date**. The Service Addendum 2 shall become effective on the date last signed (the "Service Addendum 2 Date").

IN WITNESS WHEREOF, the parties have set their hands and seals as of the date of execution.

SIGNATURES TO APPEAR ON FOLLOWING PAGE

CITY OF LINCOLNTON,
a North Carolina municipal corporation

BY: _____
Ed Hatley, Mayor
Date Executed: _____

ATTEST:

(SEAL)

_____
Daphne Ingram, City Clerk

Approved as to form on behalf of the City of Lincolnton.

_____
John Friguglietti, Jr., City Attorney

This instrument has been pre-audited in the manner required by the Local Government Budget and Fiscal Control Act.

_____ _____
Finance Officer for the City of Lincolnton Date Executed

LINCOLN COUNTY,
a North Carolina body corporate and politic

BY: _____
Jamie Lineberger
Chairman of the Board of Commissioners

Date Executed: 6.16.25

ATTEST:

(SEAL)



_____
Jennifer M. Farmer, County Clerk

Approved as to form on behalf of Lincoln County.

_____
Megan H. Gilbert, County Attorney

EXHIBIT 2-A

ROUTE 90 CUSTOMERS MAP

SERVICE ADDENDUM 3

911-COMMUNICATIONS DIVISION OF EMERGENCY SERVICES

This **SERVICE ADDENDUM 3** is between the County and the City for the provision of services by the 911-Communications Division of Lincoln County Emergency Services.

RECITALS

WHEREAS, the County and the City, by and through their governing boards, have determined that it is a mutual advantage of the County and City, as well as an advantage to the citizens of both the City and the County, to enter into this Agreement for the provision communications and dispatching services for all City first responders, including the Lincolnton Police Department (the "LPD") and the Lincolnton Fire Department ("LFD"); and

WHEREAS, the County has an established and operates the Lincoln County Communications Center (the "LCCC") which currently dispatches and handles all emergency communications for the County, the City, all fire departments within the jurisdiction of Lincoln County, and the Lincoln County Sheriff's Office; and

WHEREAS, the County and the City, by and through their governing boards, believe that it is in the best interest of its citizens to continue the centralization of dispatching all emergency calls at the LCCC, and the County has indicated its willingness to continue with this responsibility.

NOW, THEREFORE, in consideration of the mutual covenants of the parties hereto and for the purposes aforesaid, it is hereby agreed between the County and City as follows:

1. Recitals and Controlling Terms. The foregoing Recitals are hereby incorporated by reference as is fully restated. All capitalized terms used herein which are not specifically defined shall have the meanings provided in this Agreement. From and after the Service Addendum 3 Date (as defined herein), references to the Agreement shall refer to the Agreement as amended by the Service Addendum 3, and any other addendums attached to the Agreement.

2. Termination of Current or Other Agreement. Upon execution of this Service Addendum 3, any outstanding agreement between the City and the County regarding the provision of the services provided for herein shall automatically terminate.

3. General Services Provided. The County shall provide emergency dispatching and communications services for the City, including both LPD and LFD and any other matter for which dispatch is requested. The Services provide shall include the following tasks:

(A) Receive all alarms as transmitted by telephone or radio;

(B) Maintenance of listings for all streets, blocks, special hazards, and other information as supplied by the City and/or the County's Tax Department;

(C) Maintenance of all listings for emergency response as prepared by the City and the County collectively;

(D) Maintenance of and training on all appropriate guidelines for emergency communications and dispatching as required under State law;

(E) Dispatching of LFD apparatus to both emergency and non-emergency incidents pursuant to the guidelines stated herein, including but not limited to activation of tone alerting systems;

(F) Providing on-the-air communications for the City, LFD and LPD as required to carry out their essential functions (not including any City utilities);

(G) Maintenance of basic response information for each incident including, but not limited to: (1) time of alarm, (2) time of dispatching, (3) time of response, (4) time of arrival, (5) time that incident is declared under control, and (6) all other pertinent information as agreed upon from time to time between the City and the County.

4. After-Hours Services. The County, through the LCCC, shall assist LPD by answering all DCI messages directed to LPD that are alt-routed to the LCCC during the hours of 05:00 P.M. to 08:30 A.M. Monday through Friday, all holidays and all weekends ("After Hours"). These After Hour services shall include, but is not limited to, hit confirmation requests, administrative messages and BOLOs.

During those After Hours, the LPD may send confirmation requests to the LCCC, and the LCCC will then notify the requesting LPD officer that a confirmation request has been received and that a response is pending. The LCCC will work diligently to assist LPD in a timely manner.

5. Annual DCI Agreement. The LCCC and the LPD shall enter into a DCI Servicing Agreement pursuant to State requirements, and annual auditing requirements in the standard form regularly provided by the State of North Carolina.

6. Payment for Services. Each year, the City shall compensate the County in an amount equal to the equivalent of 1.00 FTE for the average salary of telecommunicators for the then-current fiscal year, which calculation shall include all fringe benefits.

7. Payment for PSAP User License. The City shall be responsible for the payment of any and all license costs for all user licenses being used by the LPD. This payment shall be paid directly to the vendor providing the services, unless the County is billed directly for all license agreements then the City shall be responsible for reimbursement to the County for payment of those license fees in addition to all other payments required hereunder.

8. **Service Addendum 3 Date**. The Service Addendum 3 shall become effective on the date last signed (the "Service Addendum 3 Date").

IN WITNESS WHEREOF, the parties have set their hands and seals as of the date of execution.

SIGNATURES TO APPEAR ON FOLLOWING PAGE

CITY OF LINCOLNTON,
a North Carolina municipal corporation

BY: _____
Ed Hatley, Mayor

Date Executed: _____

ATTEST:

(SEAL)

_____
Daphne Ingram, City Clerk

Approved as to form on behalf of the City of Lincolnton.

_____
John Friguglietti, Jr., City Attorney

This instrument has been pre-audited in the manner required by the Local Government Budget and Fiscal Control Act.

_____ _____
Finance Officer for the City of Lincolnton Date Executed

LINCOLN COUNTY,
a North Carolina body corporate and politic

BY: _____
Jamie Lineberger
Chairman of the Board of Commissioners

Date Executed: 6.16.25

ATTEST:

(SEAL)



_____
Jennifer M. Farmer, County Clerk

Approved as to form on behalf of Lincoln County.

_____
Megan H. Gilbert, County Attorney

SERVICE ADDENDUM 4

ANIMAL SERVICES

This **SERVICE ADDENDUM 4** is between the County and the City for the provision of services by the Lincoln County Animal Services.

RECITALS

WHEREAS, pursuant to N.C.G.S. §153A-442, a county may establish, equip, operate, and maintain an animal shelter or may contribute to the support of an animal shelter, and for these purposes may appropriate funds not otherwise limited as to use by law; and

WHEREAS, pursuant to N.C.G.S. § 160A-493, a city may establish, equip, operate, and maintain an animal shelter or may contribute to the support of an animal shelter, and for these purposes may appropriate funds not otherwise limited as to use by law; and

WHEREAS, the County has established the Lincoln County Animal Services Department which operates and maintains an animal shelter and provides animal control services; and

WHEREAS, the County and the City, by and through their governing boards, have determined that it is a mutual advantage of the County and City, as well as an advantage to the citizens of both the City and the County, to enter into this Agreement for the County to provide services to the residents of the City which includes the operation of an animal shelter and animal control.

NOW, THEREFORE, in consideration of the mutual covenants of the parties hereto and for the purposes aforesaid, it is hereby agreed between the County and City as follows:

1. **Recitals and Controlling Terms**. The foregoing Recitals are hereby incorporated by reference as is fully restated. All capitalized terms used herein which are not specifically defined shall have the meanings provided in this Agreement. From and after the Service Addendum 4 Date (as defined herein), references to the Agreement shall refer to the Agreement as amended by the Service Addendum 4, and any other addendums attached to the Agreement.

2. **Termination of Current or Other Agreement.** Upon execution of this Service Addendum 4, any outstanding agreement between the City and the County regarding the provision of the services provided for herein shall automatically terminate.

3. **Services Provided**. The services provided to the City of Lincolnton shall include but is not limited to:

(A) Accepting animal service calls within the City of Lincolnton in accordance with the adopted Lincoln County Animal Control Ordinance and the City of Lincolnton's Animal Control Ordinance; and

(B) Accepting animals dropped off at the Lincoln County Animal Shelter which originated within the City; and

(C) Enforcement of the Lincolnton Animal Control Ordinance and the Lincoln County Animal Ordinance within the Lincolnton City Limits, except as specifically excluded herein.

4. **Payment for Services**. Each year, the City shall compensate the County in an amount equal to the equivalent of 0.80 FTE for the average of Animal Services Officers for the then-current fiscal year, which calculation shall include all fringe benefits.

5. **Service Addendum 4 Date**. The Service Addendum 4 shall become effective on the date last signed (the "Service Addendum 4 Date").

IN WITNESS WHEREOF, the parties have set their hands and seals as of the date of execution.

SIGNATURES TO APPEAR ON FOLLOWING PAGE

CITY OF LINCOLNTON,
a North Carolina municipal corporation

BY: _____
Ed Hatley, Mayor

Date Executed: _____

ATTEST:

(SEAL)

_____
Daphne Ingram, City Clerk

Approved as to form on behalf of the City of Lincolnton.

_____
John Friguglietti, Jr., City Attorney

This instrument has been pre-audited in the manner required by the Local Government Budget and Fiscal Control Act.

_____ _____
Finance Officer for the City of Lincolnton Date Executed

LINCOLN COUNTY,
a North Carolina body corporate and politic

BY: _____
Jamie Lineberger
Chairman of the Board of Commissioners

Date Executed: 6.16.25

ATTEST:

(SEAL)



_____
Jennifer M. Farmer, County Clerk

Approved as to form on behalf of Lincoln County.

_____
Megan H. Gilbert, County Attorney

SERVICE ADDENDUM 5

REIMBURSEMENT FOR SCHOOL RESOURCE OFFICERS

The City and the County have previously entered into an agreement dated February 19, 2024 which is incorporated herein fully by reference.

INTERLOCAL AGREEMENT BETWEEN LINCOLN COUNTY AND THE CITY OF LINCOLNTON FOR SCHOOL RESOURCE OFFICERS

THIS INTERLOCAL AGREEMENT (the "Agreement") is made and entered into this the 19 day of FEBRUARY 2024 by and between **Lincoln County**, a North Carolina body corporate and politic (the "County") and the **City of Lincolnton**, a North Carolina municipal corporation (the "City");

WITNESSETH

WHEREAS, pursuant to the Interlocal Cooperation Act, as codified in N.C.G.S. §160A-460 through §160A-466, the County and the City may jointly exercise any function for which they have been granted the power to exercise alone, or to contract with the other for the exercise of any governmental function which they have been granted the power to exercise alone, and furthermore to enter into contracts or agreements to specify the details of these joint undertakings; and

WHEREAS, the County and City, as governments, are authorized to enter into intergovernmental agreements pursuant to North Carolina law; and

WHEREAS, the County is authorized to make and enter into contracts with municipalities within its boundaries, and the City is located within the boundaries of the County; and

WHEREAS, the County and the City acknowledge that it is in the best interest of its citizens to place School Resource Officers ("SROs") in all public schools within its jurisdictions; and

WHEREAS, the County and the Lincoln County Board of Education (the "School Board") entered into a Memorandum of Agreement dated August 9, 2023 (the "Funding Agreement") wherein the County agreed to fund the costs to place SROs in all schools within the Lincoln County Schools system, including those schools within the jurisdiction of the City of Lincolnton; and

WHEREAS, the schools within the City will be staffed with SROs from Lincolnton Police Department; and

WHEREAS, prior to the execution of the Funding Agreement, the City was already funding officers at Lincolnton High School and Asbury Academy, and was receiving reimbursement for a portion of those costs from the School Board; and

WHEREAS, the County has agreed to provide funding for the SROs necessary to staff the schools within the City of Lincolnton to the City.

NOW, THEREFORE, in consideration of the mutual covenants of the parties hereto and for the purposes aforesaid, it is hereby agreed between the County and City as follows:

1. Term. This Agreement shall be for a term of five (5) years and shall be in effect from July 1, 2023 until June 30, 2028. This Agreement may be amended or modified by the written agreement of the Parties. Unless any party submits a written request to modify or amend this

Agreement within 60 days of the end of the fiscal year, the Agreement shall be automatically extended for an additional one (1) year term.

2. **Background**. Prior to the 2023-2024 School Year, the City funded, with partial reimbursement from the School Board, the SRO positions at Lincolnton High School and Asbury Academy. The County, the City and the School Board jointly agreed that SROS needed to be placed in all schools, including elementary schools, starting on the first day of the 2023-2024 School Year. Given the significant cost increases to add an additional three (3) officers, the City has requested that the County assist in funding these positions.

3. **Provision of SROs in all City Schools**. The City shall be required to hire and maintain positions for SROs at all schools located within its jurisdiction, including: G.E. Massey Elementary (with coverage also provided to Lincoln County School of Technology), S. Ray Lowder Elementary, Battleground Elementary, Lincolnton High School, and Asbury Academy.

4. **Reimbursement from the County**. The County has agreed to assist the City in funding the SROs in all schools within the City of Lincolnton. The County will receive funding from the School Board, pursuant to the terms of the Funding Agreement, for all schools, and the County will then apply those funds to the costs of providing SROs by both the County and the City. The City shall send monthly itemized invoices to the County for the costs incurred by the City for the provision of SROs in the City schools. The County shall reimburse the City within 30 days of receipt of the invoice.

5. **Miscellaneous Terms**

(A) Amendment to Agreement. Any amendments to this Agreement shall be effective only when reduced to writing and adopted in the same manner as this contract is required to be adopted.

(B) Notice. All notices given pursuant to the terms of this Agreement shall be in writing and delivered in person or transmitted by certified mail, return receipt requested, postage prepared, to the following entities:

The City:
City of Lincolnton
Attn: City Manager
114 Sycamore Street
Lincolnton, NC 28092

The County:
Lincoln County
Attn: County Manager
P.O. Box 738
Lincolnton, NC 28093

(C) Entire Agreement. This Agreement embodies the entire agreement between the parties in connection with this transaction, and there are no oral or parole agreements, representations or inducements existing between the parties relating to this transaction, which are not expressly set forth herein and covered hereby.

(D) Governing Law. This Agreement shall be governed by and interpreted in accordance with the laws of the State of North Carolina.

(E) Mutual Negotiation. Both the County and the City acknowledge and stipulate that this Agreement is the product of mutual negotiation and bargaining and that it has been drafted by respective counsel for both the County and the City. As such, the doctrine of construction against the drafter shall have no application to this Agreement.

(F) Severability. If any provision under this Agreement or its application to any person or circumstance is held invalid by any court of competent jurisdiction, such invalidity does not affect any other provision of this Agreement or its application that can be given effect without the invalid provision or application.

(G) Dispute Resolution. In the event of a dispute arising from this Agreement, the parties agree to take the following actions as conditions precedent to any party hereto filing an action arising from the Agreement:

i. The Lincolnton City Manager and the Lincoln County Manager shall meet in an attempt to informally mediate the dispute; and

ii. If said Managers are unable to successfully mediate said dispute, the Lincolnton Mayor and Lincolnton City Manager shall attempt to mediate the dispute with the Lincoln County Manager and the Chairman of the Lincoln County Board of Commissioners.

iii. If the parties, after taking the steps provided hereinabove, are unable to successfully mediate their dispute, then either party may file an action in the Lincoln County Superior Court for a determination of the parties' respective rights and liabilities therein.

IN WITNESS WHEREOF, the parties hereto have caused this instrument to be signed in their respective names by their proper officials, all by authority of resolution of the governing bodies of each of the taxing units duly adopted, this the day and year first above written.

SIGNATURES TO APPEAR ON FOLLOWING PAGE

CITY OF LINCOLNTON,
a North Carolina municipal corporation

BY: _____
Ed Hatley, Mayor

ATTEST:

(SEAL)

_____
Daphne Ingram, City Clerk

Approved as to form on behalf of the City of Lincolnton.

_____
John Frigugliotti, Jr., City Attorney

STATE OF NORTH CAROLINA
COUNTY OF LINCOLN

I Jean Q. Derby, a Notary Public, do hereby certify that **Daphne Ingram** came before me this day and acknowledge that she is the City Clerk of the City of Lincolnton, a North Carolina Municipal Corporation, and that by authority duly given and as the act of the City Council of the City of Lincolnton, the foregoing instrument was signed in its name and by its Mayor, sealed with its corporate seal and attested by her, its City Clerk.

Witness my hand and official seal this 5th day of February, 2024.

JEAN Q. DERBY NOTARY PUBLIC LINCOLN COUNTY, NC (SEAL)

_____
Notary Public
My Commission Expires: 4.20.2028

LINCOLN COUNTY,
a North Carolina body corporate and politic

BY: _____
Carrol D. Mitchem
Chairman of the Board of Commissioners

ATTEST:

(SEAL)

_____
Jennifer M. Farmer, County Clerk

Approved as to form on behalf of Lincoln County.

_____
Megan H. Gilbert, County Attorney

STATE OF NORTH CAROLINA
COUNTY OF LINCOLN

I Amanda M Hallman, a Notary Public, do hereby certify that **Jennifer M. Farmer** came before me this day and acknowledge that she is the County Clerk of Lincoln County, a North Carolina body corporate and politic, and that by authority duly given and as the act of the Board of Commissioners of Lincoln County, the foregoing instrument was signed in its name and by its Chairman of the Board of Commissioners, sealed with its corporate seal and attested by her, its County Clerk.

Witness my hand and official seal this 19 day of Feb, 2024.

(SEAL)

_____
Notary Public
My Commission Expires: 3-8-29

SERVICE ADDENDUM 6
TAX ADMINISTRATION

This **SERVICE ADDENDUM 6** is between the County and the City for the provision of services by the Lincoln County Tax Office.

RECITALS

WHEREAS, the County and the City, by and through their governing boards, have determined that it is a mutual advantage of the County and City, as well as an advantage to the citizens of both the City and the County, for there to be one tax collection entity and that that entity should be the County; and

WHEREAS, the County and the City have previously entered into an Agreement dated June 1, 2023 (the "Current Agreement") wherein it was determined by both parties that the County would collect all taxes for both the City and County; and

WHEREAS, the County employs a Tax Administrator who is the individual responsible for the duties of the Tax Assessor pursuant to N.C.G.S. §105-296 and the duties of a Tax Collector pursuant to N.C.G.S. §105-350; and

NOW, THEREFORE, in consideration of the mutual covenants of the parties hereto and for the purposes aforesaid, it is hereby agreed between the County and City as follows:

1. **Purpose.**

(A) The County shall bill and collect for the City of Lincolnton, its real and personal property taxes; provided, however, that the County shall not be responsible for collection of taxes for the City beyond the ten-year statute of limitation.

(B) The County has consolidated the collection and assessing of taxes for both the City and the County into one comprehensive process, and agrees to continue doing so unless restrictions arise in the law.

(C) The City has delegated the authority to collect, compromise and settle and disputed tax claims to the County, by and through its Tax Administrator.

(D) Each property subject to the taxing authority of the City and County shall be provided with one billing statement showing all taxes owed, that includes a breakdown showing the separate tax amounts due to the City and to the County.

(E) The County shall maintain a database of all records regarding the taxes and property information for properties subject to the taxing authority of both the City and the County.

2. **Recitals and Controlling Terms**. The foregoing Recitals are hereby incorporated by reference as is fully restated. All capitalized terms used herein which are not specifically defined shall have the meanings provided in this Agreement. From and after the Service Addendum 6 Date (as defined herein), references to the Agreement shall refer to the Agreement as amended by the Service Addendum 6, and any other addendums attached to the Agreement.

3. **Termination of Current Agreement.** Upon execution of this Service Amendment 6, the Current Agreement shall automatically terminate.

4. **Payment of Taxes to the City.** All taxes collected by the County, owed to the City, *less* any fees provided for herein, shall be transferred to the City on, or before, the 15th day of the month following the collection of said tax. The amount transferred shall only include the tax amount collected and shall not include any interest earned on said amount.

(A) Partial Payment. In the event that a partial payment is received, then the partial payment shall be split on a proportional basis between the City and the County.

5. **Fee to County for Collection**. The County shall be entitled to retain a commission of three percent (3.00%) of all taxes collected by the County for the benefit of the City, including VTS taxes received by the County for the benefit of the City. This fee shall be assessed against all taxes, assessments, penalties and interest collected by the County, for the benefit of the City.

6. **Additional Costs for Collection**. The City agrees to pay its pro-rata share of any and all professional expenses incurred by the County in the collection of taxes, for the benefit of the City. These fees include, but are not limited to, attorney fees, appraisal expenses, auditing expenses, etc. These professional expenses are those expenses which may be incurred for the collection of taxes, foreclosure for failure to pay taxes, or to perform routine appraisals which are performed by individuals or entities that are not staff of the County or City. The City shall also be responsible for the actual additional costs that they County may incur as a result of any future annexation by the City.

7. **Discount on Bills for All Taxes**. The County adopted a resolution implementing a policy for a two percent (2.00%) discount on tax bills that are paid prior to September 1st of each tax year on March 21, 2005. The City adopted a resolution implementing the same discounted rates on the 1st day of July, 2023. The County and the City agree to continue to allow the same discount on taxes paid prior to the due date each year. However, if the County and City determine that the discount should be changed, then both parties agree to adopt the same uniform discount between the two taxing entities.

8. **Duties of the Tax Administrator**. The County shall employ a Tax Administrator and at all times during the term of this Agreement, the Tax Administrator shall:

(A) Perform the obligations of County Assessor pursuant to N.C.G.S. §§ 105-294 et seq., as may be amended from time to time;

(B) Perform the obligations of Tax Collector pursuant to N.C.G.S. §§ 105-349 et seq., as may be amended from time to time;

(C) Meet the applicable continuing education requirements of N.C.G.S. §105-294(d);

(D) Provide an analysis of each year's County tax levy to the County Manager and the Board of Commissioners, when it is compiled;

(E) Provide an analysis of each year's City tax levy to the City Manager and the City Council, when it is compiled; and

(F) Request authority to proceed with collections, from both the Board of Commissioners and the City Council, by an order directing the Tax Administrator to collect the taxes charged in the tax records and receipts pursuant to N.C.G.S. §105-321(b).

9. **Refunds and Releases**. Any tax refund or release pursuant to N.C.G.S. §105-381, must be approved by the governing board of the taxing entity. Therefore, the Tax Administrator must request approval for any release or refund of taxes from the Board of Commissioners, for County taxes, or the City Council, for City taxes. These requests may be placed on the consent agenda of either governing board.

(A) County Tax Refund or Release less than $100.00. Any refund or release for the County that is less than One Hundred Dollars ($100.00) may be approved the County Manager, as provided for in a Resolution adopted on the 20th day of April, 1987.

(B) City Tax Refund or Release less than $100.00. Any refund or release for the City that is less than One Hundred Dollars ($100.00) may be approved the City Manager, as provided for in a Resolution adopted on the 1st day of June, 2023.

10. **Bond of Tax Administrator**. Pursuant to N.C.G.S. §105-349(c), the Tax Administrator shall be required to furnish a bond conditioned upon his/her honesty and faithful performance in such amount as the governing boards may prescribe. The County and the City shall proportionally split the cost of said bond, and said bond shall be issued in the name of both the County and the City.

11. **Appointment of Tax Administrator**. The County shall be required to appoint the Tax Administrator pursuant to the North Carolina Constitution, N.C.G.S. §105-349 and §105-294. The Board of Commissioners shall appoint a Tax Administrator to serve a term of not less than two (2) nor more than four (4) years, as required by law. Upon appointment of a Tax Administrator by the County, the City shall then, at its next regularly scheduled meeting of the City Council, appoint the Tax Administrator as the Tax Administrator for the City. If a vacancy shall occur during the middle of a term, then the Board of Commissioners and the City Council shall appoint a qualified person to serve the remainder of the expired term.

12. **Annual Audit**. The tax records shall be audited annually by an independent certified public accountant mutually agreed upon by the County and City. Alternatively, each taxing unit may, at its own expense, provide for the auditing of the records relating to taxes due it.

In the event of separate audits, the unit desiring the audit to be made shall bear the expense thereof. The tax records relating to taxes due the City shall be available to the City, its agents and employees at all reasonable times.

13. **Duty to Foreclose**. With respect to any delinquent tax items due to both the County and the City, the Tax Administrator may cause actions to be brought for foreclosure of said tax liens in the name of the City and the County. The Tax Administrator shall have the right to determine the attorney retained for said foreclosure. If taxes are delinquent to one of the taxing units and not to the other, then tax foreclosure suit shall be brought only in the name of the unit to which the taxes are due.

14. **Service Addendum 6 Date**. The Service Addendum 6 shall become effective on the date last signed (the "Service Addendum 6 Date").

IN WITNESS WHEREOF, the parties have set their hands and seals as of the date of execution.

SIGNATURES TO APPEAR ON FOLLOWING PAGE

CITY OF LINCOLNTON,
a North Carolina municipal corporation

BY: _____
Ed Hatley, Mayor

Date Executed: _____

ATTEST:

(SEAL)

_____
Daphne Ingram, City Clerk

Approved as to form on behalf of the City of Lincolnton.

_____
John Friguglietti, Jr., City Attorney

This instrument has been pre-audited in the manner required by the Local Government Budget and Fiscal Control Act.

_____ _____
Finance Officer for the City of Lincolnton Date Executed

LINCOLN COUNTY,
a North Carolina body corporate and politic

BY: _____
Jamie Lineberger
Chairman of the Board of Commissioners

Date Executed: 6.16.25

ATTEST:

(SEAL)

_____
Jennifer M. Farmer, County Clerk

Approved as to form on behalf of Lincoln County.

_____
Megan H. Gilbert, County Attorney

This instrument has been pre-audited in the manner required by the Local Government Budget and Fiscal Control Act.

_____
Finance Officer for the Lincoln County

6/17/25
Date Executed